COLLINS CHABANE LOCAL MUNICIPALITY

COLLINS CHABANE
LOCAL MUNICIPALITY
Since 2016

Unity in Service Delivery

MID-YEAR FINANCIAL AND SDBIP REPORT
2024/2025

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TABLE OF ACRONYMS AND ABBREVIATIONS

TABLE OF ACRONYMS AND ABBREVIATIONS	
AG	Auditor-General
CCLM	Collins Chabane Local Municipality
VDM	Vhembe District Municipality
CWP	Community Works Programme
DMP	Disaster Management Plan
DoE	Department of Energy
DoHS	Department of Human Settlement
EMP	Environmental Management Plan
EPW	Expanded Public Works Programme
FBW	Free Basic Water
FY	Financial Year
IDP	Integrated Development Plan
IGR	Intergovernmental Relation
INST	Institutional
LED	Local Economic Development
MFMA	Municipal Finance Management Act, No, 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPC	Municipal Public Account Committee
MSIG	Municipal Systems Improvement Grant
N/A	Not applicable
SLA	Service Level Agreement
PIA	Project Implementing Agent
PMS	Performance Management System
PMU	Project Management Unit
SCM	Supply Chain Management
SLP	Social and Labour Plan
SDBP	Service Delivery and Budget Implementation Plan
WAC	Ward AIDS Council

CHAPTER ONE

1. INTRODUCTION AND LEGISLATION

The municipality adopted the 2024/25 IDP and Budget on the 30 May 2024 at Malamulele Town Hall as a strategic document to address the challenges identified during the public participation sessions. The IDP/ and Budget was adopted with the total revenue budget for 2024/25 which amounts to R 734 848 182 and the three-year projected budget (MTREF) of R 740 971 794 for the 2025/26 financial year and R 703 971 138 for the 2026/27 financial year respectively. Budget related policies such as Rates, Credit Control, Petty Cash, Cash Management, Virement, Budget, Assets, Contract Management, Unauthorised, Irregular, Fruitless and Wasteful Expenditure, Indigent and other policies were also adopted as required by law.

The municipality developed Service Delivery and Budget Implementation Plan as a tool to implement the IDP. The targets were set out in the SDBIP for the performance of the Municipality to be measured and the Mayor signed accordingly as required by the legislations.

CHAPTER TWO

2. MID YEAR BUDGET AND PERFORMANCE ASSESMENT REPORT 2024/25 FINANCIAL YEAR

A. Section 72 of the Municipal Finance Management Act, Act 56 of 2003, states that: -

1) The accounting officer of the municipality must by 25th of January of each year-
a) Asses the performance of the municipality during the first half of the year, considering –

i) The monthly statements referred to in section 71 for the first half of the year,
ii) The municipality's service Delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the Service Delivery and budget Implementation Plan (SDBIP),

iii) The past year's annual report, and progress on resolving problems identified in the annual report and

b) A report on such assessment to –
i) Mayor of the municipality
ii) The relevant Provincial treasury and
iii) The National Treasury.

2) The statement referred to in section 71(1) for the six months may be incorporated into the report referred to in subsection 1) b) of this section.
3) The accounting officer must as part of the review-
a) Make recommendation as whether an adjustment budget is necessary, and
b) Recommend revised projections for the revenue and expenditure to the extent that may be necessary.

RECOMMENDATIONS:

24/01/2025

MALULEKE N.V **DATE**

CHIEF FINANCIAL OFFICER

On the basis of the below assessment, it is recommended that: -

1. The projections for the revenue and expenditure be revised in terms of section 28 of the Municipal Finance Management Act and that the original budget be adjusted.

RECOMMENDATIONS ON THE SDBIP

24/01/2025

SHILENGE R.R **DATE**

MUNICIPAL MANAGER

The Original Service Delivery and Budget Implementation Plan (SDBIP) be revised in line with following:

A. The budget.
B. Framework for Managing Performance Information (FMPPI)
C. Include the targets that were excluded during the beginning of the financial year due to lack of human resource capacity
D. AGSA Audit Findings on Audit of predetermined objectives

CHAPTER THREE

3. DETAILED FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2024

MID-YEAR BUDGET AND PERFORMANCE ASSESMENT REPORT 2024/25.

Section 72 of the municipal Finance Management Act comprised of the Financial and the Non-Financial Assessment reports. This section also requires the accounting officer of the municipality to assess the performance of the municipality for the first half of the financial year by the 25th of January each year taking into consideration the following:

1) The monthly budget statement referred to in section 71.
2) The past year's annual report and progress on resolving problems identified in the report.
3) The municipality's service delivery targets and performance indicators as set in the SDBIP.
4) The performance of the entity in the sole control of the municipality.

The assessment will only be based on items 1 and 2 and it will be attached to report in item 3 above.

Item 4 will not be covered in the report as Collins Chabane Local municipality does not own an entity.

3.1 THE MONTHLY BUDGET STATEMENT (SECTION 71) INCOME: 2024/25

Description	2023/24	Budget Year 2024/25					
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Financial Performance							
Property rates	35 646	37 208	–	19 364	18 604	761	4%
Service charges	5 629	5 942	–	2 740	2 971	(231)	-8%
Investment revenue	16 907	16 941	–	31 752	8 471	23 282	275%
Transfers and subsidies - Operational	449 008	517 464	–	336 059	373 239	(37 180)	-10%
Other own revenue	44 108	41 669	–	10 562	20 834	(10 272)	-49%
Total Revenue (excluding capital transfers and contributions)	**551 298**	**619 224**	–	**400 478**	**424 119**	**(23 641)**	**-6%**
Employee costs	143 863	158 535	–	74 685	79 267	(4 582)	-6%
Remuneration of Councillors	29 554	31 871	–	15 394	15 936	(542)	-3%
Depreciation and amortisation	45 920	62 580	–	24 832	31 290	(6 458)	-21%
Interest	–	–	–	–	–	–	
Inventory consumed and bulk purchases	15 297	14 539	–	6 587	7 269	(682)	-9%
Transfers and subsidies	10 781	13 800	–	5 707	6 900	(1 193)	-17%
Other expenditure	263 410	216 800	–	130 582	108 400	22 182	20%
Total Expenditure	**508 825**	**498 124**	–	**257 787**	**249 062**	**8 724**	**4%**
Surplus/(Deficit)	**42 473**	**121 100**	–	**142 692**	**175 057**	**(32 366)**	**-18%**
Transfers and subsidies - capital (monetary allocations)	105 460	115 624	–	77 115	89 564	(12 449)	-14%
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers &	**147 933**	**236 724**	–	**219 806**	**264 621**	**(44 815)**	**-17%**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	**147 933**	**236 724**	–	**219 806**	**264 621**	**(44 815)**	**-17%**

3.2 PRIOR YEAR'S ANNUAL REPORT AND PROGRESS IN RESOLVING PROBLEMS IDENTIFIED

The municipality audit has been finalised and have obtained qualified audit opinion in the last year's audit (2023/24).

In resolving the problems raised in the audit report and the management letter, the municipality has come up with the action plan in terms of section 131 of the MFMA.

The most critical issues identified by Auditor-General South Africa in the audit report are the consequence management, Supply chain management and Internal controls related issues.

3.3 RECOMMENDATIONS

On the basis of the above analysis which shows that the municipality's performance in terms of collection is below what we anticipated, it is recommended that the budget be adjusted downward/upward in terms of section 28 of the MFMA (for both revenue and expenditure).

It is therefore required to revise both the revenue and expenditure in line with the following: -

- Traffic Fines to be adjusted upwards due the mid-year performance and anticipated to perform well during Easter holiday.
- External Audit Fees adjusted upwards.
- Fuel and Lubes will be adjusted upwards based on the mid- year performance.
- Inventory consumed will be adjusted upwards based on the year performance.
- Budget and treasury Advisory will be adjusted upward based on the performance.
- Depreciation will be adjusted upwards base on the mid-year performance.
- Insurance for the municipal assets will be adjusted upwards.
- Legal Fees will be adjusted upwards based on the mid-year performance.

- Audit fees will be adjusted upwards based on the mid-year performance
- ICT maintenance and network support will be adjusted upwards based on the performance
- ICT professional will be adjusted upwards.
- Employee costs will be adjusted within the employee cost items depending on their individual performance/spending.

Repairs and Maintenance must be adjusted upwards and part of Repairs mainly Road must be classified per source of funding (Disaster Relief grants and equitable shares).

Base on the Mid-Year performance the following projects will be adjusted accordingly:

Cost: Acquisitions Asset Man Other Equipment (new)
Cost: Acquisitions of Furniture

4. EXECUTIVE SUMMARY

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). The municipality has adopted the budget for the 2024/25 financial year during the month of May 2024. It is a legislative requirement that the budget be approved before the start of the financial year. The budget was implemented from the 01 July 2024.

This mid-year report is a critical stage in the in-yearly reporting cycle. As part of the review, in terms of Section 72(3), the Accounting Officer needs to make recommendations as to whether the SDBIP and the annual budget (both capital and operating) need to be adjusted.

The mid-year report was an extremely challenging, with considerable potential impacts on core service delivery cost and revenue components, which influenced the outcomes of Budget adjustment. Another challenge is lower revenue collection due to non-payment by Government, farmers, residents and business. To produce a sustainable, affordable budget necessitated reduction to certain budgetary provisions.

Section 54 (f) of the MFMA requires the Mayor to consider and submit the mid-year report to Council by 31 January each year.

5. SUMMARY OF 2024/25 BUDGET

PROCESS 5.1 ANNUAL BUDGET

DESCRIPTION	CAPITAL EXPENDITURE	TOTAL REVENUE	OPERATING EXPENDITURE
Annual Budget	R 205,846,957	R 734,848,182	R 498,124,182
Plan to Budget (SDBIP)	R 102,923,478	R 367,424,091	R 249,062,091
Actual	R 142,218,000	R 477,593,000	R 257,787,000
Variance to SDBIP	R 39,294,522	R 110,168,909	R 8,724,909
% Spent/received to SDBIP	138%	130%	104%
% of Annual Budget	69%	65%	52%

5.2 CASH AND CASH EQUIVALENTS

The municipality bank balance as at 31 December 2024 was R 176 million and is in a good financial condition to cover all its committed projects and other current liabilities. The municipality has made an investment amounting to R 68,200 million in 2023/24 financial year, and the closing balance of the investments as at 31 December 2024 amounts to R 37 374 million. These includes the total interest accrued to date of R 3 274. The overall cash and cash equivalent balance, as at 31 December 2024 was R 213 million.

5.3 REVENUE

The table below shows the actual income

DESCRIPTION	BUDGET 2024-2025	ACTUAL INCOME	PLANNED SDBIP	VARIANCE BALANCE	BUDGET %	SDBIP %
Municipal own revenue	R 101,760,182	R 50,107,000	R 50,880,091	R 773,091	25%	50%
Municipal Grant	R 633,088,000	R 427,486,000	R 316,544,000	(R 110,942,000)	68%	135%
TOTAL	R 734,848,182	R 477,593,000	R 367,424,091	(R 110,168,909)	65%	130%

The municipality budgeted R 734 848 182 for revenue which includes transfers and subsidies of R 633 088 000 and own revenue amounting to R 101 760 182. The actual revenue for the period ending 31 December 2024 is R 477 593 000 against

The planned total of R 367 424 091 representing 130%. The results for half-yearly are favorable compared to the budgeted and planned SDBIP.

Included in the actual revenue of R 477 593 000 is own revenue of R 50 107 000 and transfers and subsidies of R 427 486 000.
The municipality planned to collect R 50 880 091 on own revenue for the period ending 31 December 2024 as per projections, however, the municipality only collected R 50 107 000 which represents 98 % of its planned projections.

The municipality planned to receive R 316 544 000 on transfers and subsidies for the six months ending 31 December 2024 as per projections, however the municipality received R 427 486 000 or 135% as per planned SDBIP.

The following table shows Billing versus Budget

TRADING SERVICES	Original Budget	YTD Billing	Planned SDBIP	ACTUAL YDT Collection	Original Bud Variance	SDBIP Variance	SDPIB %
ASSESSMENT RATES	R 37,207,539	R 19,364,329	R 18,603,770	R 6,624,000	R 17,843,210.08	-R 760,559.46	96%
REFUSE REMOVAL	R 5,942,312	R 2,739,917	R 2,971,156	R 1,289,000	R 3,202,395.68	R 231,239.55	92%
TOTAL	R 43,149,851	R 22,104,246	R 21,574,926	R 7,913,000	R 21,045,605.76	-R 529,320	102%

The municipality's actual billing for the mid-term is R 22 104 246 against the budgeted annual billing of R 43 149 851 (51%). The planned billing for the period as per SDBIP is R 21 574 926, therefore the actual billing is below planned billing by 7%. However, the municipality only collected 36% of the actual collection against the actual billing of R 22 104 246 and 36% against the planned billing.

The actual collection of R 7 913 000 consists of R 6 624 000 and R 1 289 000 for property rates and refuse removal respectively.

5.4 TRAFFIC FINES AND LICENSING

	Original Budget	Planned SDBIP	ACTUAL YDT	Original Variance	Bud SDBIP Variance	SDBIP %
Licensing: drivers licenses						
Licensing: learners licenses						
Licensing: permits	R 8,207,000	R 4,103,500	R 2,821,000	R 5,386,000	R 1,282,500	**69%**
Agency fees	R 5,139,000	R 2,569,500	R 2,016,000	R 3,123,000	R 553,500	**78%**
Fines – traffic	R 636,000	R 318,000	R 642,000	-R 6,000	-R 324,000	**202%**
TOTAL	R13,982,000	R 6,991,000	R 5,479,000	R 8,503,000	R 1,512,000	**78%**

The municipality collected R 5 479 000 of the planned budget of R 6 991 000 which is 78%. The annual budget for traffic fines is R 636 000 and the projected budget as per SDBIP is R 318 000. The budget for Traffic Fine is subject for adjustment; the actual is currently sitting at 110% against the original budget.

The municipality collected R 2 821 000 from licensing and permits against planned projections of R 4 103 500 which is 69%.
The municipality collected R 2 016 000 from Agency fees against planned projections of R 2 569 500 which is 78%.

5.5 OTHER INCOME

	Original Budget	Planned SDBIP	ACTUAL YDT	SDBIP Variance	SDBIP %
Other Revenue	R 18,074,000	R 9,037,000	R 1,230,000	R 7,807,000	**14%**
Rental of facilities and equipment's	R 400,000	R 200,000	R 306,000	-R 106,000	**153%**
Interest earned- external investment	R 16,941,000	R 8,470,500	R 6,752,000	R 1,718,500	**80%**
Interest earned- outstanding debtors	R 9,215,000	R 4,607,500	R 5,955,000	-R 1,347,500	**129%**
TOTAL	R 44,630,000	R 22,315,000	R 14,243,000	R 8,072,000	**64%**

The municipality collected 64% or R 14 243 000 of other income against the planned income of R 22 315 000. Interest received from the external investment is R 6 752 000 against projected of R 8 470 500, the actual year to date also include the interest from the primary bank account. The interest earned from the external investment is R 6 752 000 for the year ending 31 December 2024.

5.6 DEBTOR ANALYSIS

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - Quarter 2

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 106	2 637	3 541	2 571	2 480	2 458	2 275	142 574	161 641	152 357	15	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	487	432	426	405	402	486	391	27 833	30 863	29 517	4	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	1 639	1 600	1 784	1 568	1 539	1 509	1 484	39 660	50 773	45 760	15	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	79	39	34	32	30	59	28	70 276	70 576	70 424	–	–
Total By Income Source	2000	5 303	4 707	5 786	4 576	4 450	4 512	4 178	280 342	313 854	298 058	34	–
2023/24 - totals only		4 778	4 348	4 222	4 231	4 058	3 523	3 441	248 320	276 921	263 572	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 256	2 153	3 203	2 111	2 096	2 109	1 997	96 014	111 940	104 327	–	–
Commercial	2300	848	500	489	481	400	467	344	24 815	28 342	26 506	3	–
Households	2400	2 197	2 055	2 094	1 984	1 955	1 935	1 837	159 514	173 571	167 225	31	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	5 303	4 707	5 786	4 576	4 450	4 512	4 178	280 342	313 854	298 058	34	–

The debtors balance for the period ending 31 December 2024 is R 313 854 000, included in the debtors balance, R 298 058 000 is over 90 days.

Total billing for the period ending 31 December 2024 is R 22 104 246 with a total year to date collection of R 7 913 000 which represents a collection rate of 36%. The total amount of R 313 854 000 is made up of R 173 571 000 for households; R 111 940 000 for organs of state and R 28 342 000 for commercial. Other departments like Public Works have challenges with processing payments because properties billed are not registered in their name. The municipality is in the process of registering the affected properties through Planning and Development.

EXPENDITURE

CAPITAL EXPENDITURE

DESCRIPTION	BUDGET 2023/24	ACTUAL EXP	PLANNED SDBIP	AVAILABLE BALANCE	ACTUAL % SDBIP
Infrastracture	R 194,846,957	R 142,218,000	R 97,423,478	R 44,794,522	146%
Other assets	R 11,000,000	R -	R 5,500,000	-R 5,500,000	0%
TOTAL	R 205,846,957	R 142,218,000	**R 102,923,478**	**R 39,294,522**	**72%**

The municipality capital budget is R 205 846 957 for the financial year 2024/2025 and spent R 142 218 000 representing 72% on the annual budget. The actual expenditure for the period ending 31 December 2024 is R 142 218 000 against the planned expenditure of R 102 923 478 representing 139% spending.

More details on the capital spending are explained in Table C5 and capital budget implementation below.

SUMMARY OF CONDITIONAL GRANTS:

	EPWP	MIG	INEP	FMG	MDRG	Total
Opening balance	-		-	-	R 1 933 743	R 1 933 743
CURRENT YEAR RECEIPTS	R 1 200 000	R 84 519 000	R 19 105 000	R 2 550 000	-	R 107 374 000
CONDITIONS MET - TRANSFERRED TO REVENUE	(R1 084 000)	R79 000 000	(R 7 373 000)	(R 491 858)	-	(R 87 948 858)
CONDITIONS STILL TO BE MET - UNSPENT	**R 116 000**	**R5 519 000**	**R 11 732 000**	**R 2 058 142**	**R 1 933 743**	**R 21 358 885**

The municipality received an amount of R 107 374 000 from the conditional grants as listed on the table above and R 87 948 858 was spent. The unspent conditional grants for the period ending 31 December 2024 amounted to R 21 358 885. MIG grant did not perform well in December months due December closure, all construction project closes early December hence there were no work done claimed and reported for months of December however, the performance has accelerated mid-January 2024.

OPERATING EXPENDITURE

[redacted]

The municipality has spent R 257 787 000 of the operational budget instead of R 243 063 500 as per planned SDBIP.

The total spending on the annual budget of R 498 124 000 is R 257 787 000 against the projected spending of R 243 063 500.
The Municipality did not process the provision for Debt impairment since the beginning of the year until end of 31 December 2024.

SALARIES, BENEFITS AND ALLOWANCES

The budget of employee related cost is R 158 535 000, and the actual spent is 94% or R 71 576 000 as per half-yearly projections of R 79 267 500.

The budget of remuneration of councillor is R 31 871 000, and the actual spend is 97% or R 15 394 000 as per half-yearly projections of R 15 935 500.

REPAIRS AND MAINTENANCE

Repairs and maintenance - actual spending of R10.6 million versus projected maintenance budget of R 8.8 million (20% overspending).
The total repairs and maintenance expenditure to date is made up the following categories:

- Electricity repairs and maintenance, actual spending of R 1.7 Million *versus* R 1 Million (-73.9% variance)
- Vehicle repairs and maintenance, actual spending of R 1.2 Million *versus* R 720 thousand projected (-77.6% variance).
- Road repairs and maintenance, actual spent of R 1,9 million *versus* the projection budget of R 2.5 million (21.5% variance).

CONTRACTED SERVICES

Contracted Services has planned budget of R 67 833 500 against the original budget of R 135 667 000 and the actual spending is at 126% or R 85 727 000. The detailed breakdown of the general expenditure is shown under Table C4 below.

Contracted Services 2024/25		
SegmentDesc	**Final Budget**	**Total Actuals**
Budget & Treas Financial reporting & advisory services	20 418 933	7 951 072
risk management committee	160 000	93 548
business continuity plan	300 000	-
ACCOUNTING & AUDITING GOVERNANCE FINANCIAL REPORTING & ADVIS	3 000 000	1 422 280
Governance Audit Committees Fees	1 000 000	498 941
EAP(FIRST AID	500 000	4 200
ICT MAINTENANCE & SUPPORT	25 000 000	23 358 789
Plan & Dev Proj Man Dev of Infrastructure Master Plan	3 000 000	-
Asset Man GRAP Compliant Asset register	4 000 000	3 580 100
Plan & Dev SPLUMA Implementation of SPLUMA	600 000	14 688
IT ICT Professionals Consulting	8 749 835	8 382 986
HR STRATEGY	200 000	-
Formalization and proclamation of Mavandla and Majosi	14 437 000	5 601 842
Supplementary of valuation roll across the municipality	1 860 000	1 631 463
Legal Services Legal Costs	13 004 804	12 774 133
Transfer land parcel from Thulamela and Makhado to CCLM	1 000 000	-
Maintenance of Landfill site	1 150 000	-
MM Public Participation	500 000	280 392
MPAC participation and projects visit	200 000	9 600
Council Meetings (Catering & Venue)	200 000	47 200
Comm & Soc Serv Hall & Facili Meetings (Catering & Venue)	270 000	262 775
Corp Serv Meetings (Catering & Venue)	192 772	81 699
HR Meetings (Catering & Venue)	63 250	-
Marketing & Comm Meetings (Catering & Venue)	5 000	-
Governance Meetings (Catering & Venue)	2 000	-
Plan & Dev LED Meetings (Catering & Venue)	115 000	4 900
Plan & Dev SPLUMA Meetings (Catering & Venue)	250 000	159 359
Plan & Dev Proj Man Meetings (Catering & Venue)	1 350	28 740
Road Tech Serv Meetings (Catering & Venue)	30 203	4 200
Mayoral Imbizos	1 200 000	318 660
Arrive alive activities	150 000	-
Strategic planning session	603 000	-
Environmental cleaning programme (Good Green Deed Campaign)	330 000	140 300
Road Tech Serv R & M Machinery & Equipment 2	5 000 000	4 778 365
R & M buildings 2	3 000 000	874 753
Fleet Man R & M Vehicles	1 440 000	1 278 509
Electricity R & M Streetlights	2 000 000	1 739 130
Road Traffic Regulation R & M Roads & Bridges	5 000 000	1 963 737
BRANDING OF VEHICLES MACHINERY &EQUIPMENT	10 000	-
Budget & Treas Refreshments	4 000	-
VETTING OF QUALIFICATIONS	20 000	1 393
Security Services Security Services	17 500 000	8 436 496
	136 467 147	**85 724 250**

Table C1 Budget Statement Summary

The below table shows the summary of municipal Budget statement report and is based on the original budget. The below figures are explained in more details throughout the report.

6. FinancialPerformance

6.1 Revenue

6.1.1. Revenue analysis

During 2023/24 reporting period, the audited operational revenue (total revenue excluding capital transfers) was R 551 million, and

In the current financial year (2024/25), the annual operational revenue budget has been budgeted to R 619 million (12% increase).

As at 31 December 2024, actual operational revenue was R 400 million versus the projected revenue of R 424 million (-6% variance).

6.1.2 Revenue Composition

As of 31 December 2024, the municipality received the following transfers and subsidies as per approved payment schedules of the Division of Revenue Act (DoRA):

Equitable share grant - R 385 million,

Municipal Infrastructure Grant (MIG) - R 84.5 million,

Finance Management Grant (FMG) - R 2,5 million, The municipality closed the 2023/24 financial year with an unspent conditional grant of R1.9 million that relates to the Municipal Disaster Recovery Grant. The rollover application of the unspent grant has been submitted to National Treasury by the 31 August 2024 and subsequently approved.

Refer to Schedule C4 for details on the operational revenue budget. Capital Transfers analysis:

During 2023/24, audited transfers and subsidies (capital transfer) recognised was R 111 million (100%), comprising of:

- MIG - R 91 million- 100% recognised,
- INEP- R 20 (R 12.5 million + R 7.6 million) - 100% recognised.

Capital transfer and subsidies for 2024/25 budget is R 115 million:

- MIG- R 96 million – R79 million recognised since the beginning of the financial year, it must be noted that 5% of the budget has been allocated to operational expenditure (PMU fees)
- INEP- R 19 million – 7.3 million recognised. The municipality has since spent 8 million on INEP capital projects.

The municipality has so far spent and committed R79 million on MIG projects, however the under recognition of revenue is due to late submission of supporting documents for finance department to process journals.

6.2 Expenditure

6.2.1 Operational expenditure

- The municipality's 2023/24 audited figures for operational expenditure was R 508 million, whereas the current year operational expenditure budget is 498 million
- Year to date actual operational expenditure as at 31 December 2024 is R257 million versus the projected operational budget of R 249 million (4% under projected).

6.2.2 Capital expenditure

The municipal audited capital expenditure for 2023/24 was R 304 million, whereas the current year capital expenditure has been budgeted at R 236 million (Vat inclusive) that has a decrease of 22% from previous year audited outcome.

The current year capital expenditure budget consists
of: Transfers and subsidies - budget of R 115 million,
and Own revenue - budget of R 121 million.
The year to date capital expenditure for both transfers and own revenue is R 142 million against projected expenditure of R 102 million (38% over spending).

6.3 Financial Position

6.3.1 Equity/ Community Wealth

- In 2023/24 reporting period, the municipality had R 1, 874 billion (audited figures) of Community Wealth/Equity,
- For 2024/25, the projected Community Wealth/Equity is R 2,067 billion (2.3% increase),
- The actual year-to-date Community Wealth/Equity as at 31 December 2024 was R 2,058 billion.

6.3.2 Cash flows

In 2023/24, cash and cash equivalent balance was R 24 million.
The current year projection of cash and cash equivalent is estimated at R 372 million (91% increase).
As at 31 December 2024, the actual cash and cash equivalent balance was R 213 million (34% below current year budget) consisting of:

- Investments of R 72 million, and
- Cash in Primary Bank account of R 176 million.

The municipality made 12 fixed months investment in the months of December 2023 with Nedbank and Absa Bank. The investment made has matured in the current month and Nedbank has transferred the capital plus the interest into the municipality's bank account.

It must be noted that the municipality received all first and second tranches as gazetted in the DoRA allocation (Payment schedule).

6.3.3 Debtors

The debtors balance for the period ending 31 December 2024 is R 313, 8 million, (95% of balance has been outstanding for more than 90 days, recoverability doubt).

- R 111,9 million- government departments,
- R 28,3 million- commercial, and
- R 173,5 million- households.

Total billing for the period ending 31 December 2024 is R22.4 million,
The actual year-to-date collection was R 8 million (collection rate of 36% against the year to date billing),

6.3.4 Creditors

The municipality's outstanding payments as at 31 December 2024 is R 14 million.

R 4.2 million: outstanding payments between 0 to 30 days,
R 34 thousand: outstanding payments 31 to 60 days,
R 66 thousand: outstanding payments 61 to 90 days,
R 94 thousand: outstanding payments 91 to 120 days
R 882 thousand: outstanding payments 121 to 150 days
R 72 thousand: outstanding payments 151 to 180 days
R 2.9 thousand: outstanding payments 181 to 210 days
R5,6 million: Outstanding payments over a year

Creditors exclude the retention of R 61 million recorded separately in the statement of financial position

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	35 646	37 208	–	3 287	19 364	18 604	761	4%	37 208
Service charges	5 629	5 942	–	500	2 740	2 971	(231)	-8%	5 942
Investment revenue	16 907	16 941	–	26 572	31 752	8 471	23 282	275%	16 941
Transfers and subsidies - Operational	449 008	517 464	–	148 786	336 059	373 239	(37 180)	-10%	517 464
Other own revenue	44 108	41 669	–	2 441	10 562	20 834	(10 272)	-49%	–
Total Revenue (excluding capital transfers and contributions)	551 298	619 224	–	181 586	400 478	424 119	(23 641)	-6%	619 224
Employee costs	143 863	158 535	–	13 246	74 685	79 267	(4 582)	-6%	158 535
Remuneration of Councillors	29 554	31 871	–	2 438	15 394	15 936	(542)	-3%	31 871
Depreciation and amortisation	45 920	62 580	–	–	24 832	31 290	(6 458)	-21%	62 580
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	15 297	14 539	–	481	6 587	7 269	(682)	-9%	14 539
Transfers and subsidies	10 781	13 800	–	94	5 707	6 900	(1 193)	-17%	13 800
Other expenditure	263 410	216 800	–	22 542	130 582	108 400	22 182	20%	216 800
Total Expenditure	508 825	498 124	–	38 801	257 787	249 062	8 724	4%	498 124
Surplus/(Deficit)	42 473	121 100	–	142 785	142 692	175 057	(32 366)	-18%	121 100
Transfers and subsidies - capital (monetary allocations)	105 460	115 624	–	–	77 115	89 564	(12 449)	-14%	115 624
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	147 933	236 724	–	142 785	219 806	264 621	(44 815)	-17%	236 724
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	147 933	236 724	–	142 785	219 806	264 621	(44 815)	-17%	236 724
Capital expenditure & funds sources									
Capital expenditure	304 102	205 847	–	3 331	142 218	102 923	39 294	38%	205 847
Capital transfers recognised	105 579	98 282	–	1 221	91 906	49 141	42 765	87%	98 282
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	198 523	107 565	–	2 110	50 312	53 783	(3 471)	-6%	107 565
Total sources of capital funds	304 102	205 847	–	3 331	142 218	102 923	39 294	38%	205 847
Financial position									
Total current assets	340 616	444 454	–		483 524				444 454
Total non current assets	1 729 155	1 831 606	–		1 832 766				1 831 606
Total current liabilities	195 112	186 548	–		258 359				186 548
Total non current liabilities	(235)	21 686	–		(235)				21 686
Community wealth/Equity	1 874 693	2 067 826	–		2 058 166				2 067 826
Cash flows									
Net cash from (used) operating	467 462	342 684	–	173 718	342 973	284 254	(58 716)	-21%	342 684
Net cash from (used) investing	246 035	(205 847)	–	(14 234)	(162 494)	(102 923)	59 571	-58%	(205 847)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	949 263	340 611	–	–	390 674	385 104	(5 570)	-1%	347 033
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 303	4 707	5 786	4 576	4 450	4 512	4 178	280 342	313 854
Creditors Age Analysis									
Total Creditors	4 298	34	66	94	882	72	2 974	5 647	14 067

7. Financial Performance (functional classification) – M06 December

7.1 Revenue per functional classification (refer to Table C2) the total revenue in Table C2 below broken down per functional classification as follows:

Governance and administration revenue budget - (administration),

- 2023/24 (audited) - R 520 million,
- 2024/25 budget - R 584 million,
- Year-to-date actual revenue - R 388 million versus budget of R 406 million (-4% variance).

Community and Public Safety revenue budget- (service delivery);

- 2023/24 (audited) R 532 thousand,
  2024/25 budget- R 585 thousand,
- Year-to-date actual revenue R 392 thousand versus R 293 thousand projected (34% variance). Included in this amount is rental of facilities (halls and stadiums) and sale of graves.

Economic and Environmental revenue budget- (service delivery);

- 2023/24 (audited)- R 116 million,
  2024/25 budget- R 124 million,
- Year-to-date actual revenue was R 79 million against the projected revenue budget of R 84 million (-6% variance).

Trading services- (service delivery)

- 2023/24 (audited)- R 19 million,
  2024/25 budget- R 25 million,
- Year-to-date actual revenue was R 9.8 million versus the projected budget of R 22 million (-56% variance).

7.2 Expenditure per functional classification (refer to Table C2)

The total expenditure in Table C2 is further broken down per function and classified as follow:

Governance and administration expenditure budget - (administration),

- 2023/24 (audited)- R 290.7 million,
  2024/25 budget- R 308,5 million,
- Year-to-date actual expenditure- R 171.5 million versus projected budget of R 154.2 million (11% variance.) The variance explained in table C4 below for individual line items.

Community and Public Safety expenditure budget- (service delivery);

- 2023/24 (audited) R 27 million,
  2024/25 budget- R 29 million,
- Year-to-date actual expenditure was R 13.6 million versus the projected budget of R 14.7 million (-8% variance).

Economic and Environmental expenditure budget- (service delivery);

- 2023/24 (audited)- R 159 million,
  2024/25 budget- R 121 million,
- Year-to-date actual expenditure was R 56.1 million versus the projected budget of R 60.9 million (-8% variance). The reasons for variance is explained in table C4 below for individual line items.

Trading services- (service delivery)

- 2023/24 (audited) - R 31 million,
  2024/25 budget- R 38 million,
- Year-to-date actual expenditure was R 16.3 million versus the projected budget of R 19 million (-14% variance).

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	2023/24 Audited	Budget Year 2024/25 Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		519 728	584 321	–	178 667	388 066	406 323	(18 237)	-4%	584 321
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		519 728	584 321	–	178 667	388 066	406 323	(18 237)	-4%	584 321
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		532	585	–	67	392	293	99	34%	585
Community and social services		532	585	–	67	392	293	99	34%	585
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		116 978	123 954	–	2 224	79 288	84 522	(5 233)	-6%	123 954
Planning and development		106 411	110 609	–	1 262	74 451	77 849	(3 397)	-4%	110 609
Road transport		10 567	13 346	–	961	4 837	6 673	(1 836)	-28%	13 346
Environmental protection		–	–	–	–	–	–	–		–
Trading services		19 519	25 987	–	628	9 826	22 546	(12 720)	-56%	25 987
Energy sources		13 890	19 105	–	–	6 940	19 105	(12 165)	-64%	19 105
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		5 629	6 882	–	628	2 886	3 441	(555)	-16%	6 882
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	656 758	734 848	–	181 566	477 593	513 683	(36 091)	-7%	734 848
Expenditure - Functional										
Governance and administration		290 788	308 579	–	27 771	171 573	154 290	17 283	11%	308 579
Executive and council		48 811	49 870	–	3 475	22 917	24 935	(2 018)	-8%	49 870
Finance and administration		237 871	251 407	–	22 955	145 305	125 703	19 602	16%	251 407
Internal audit		6 106	7 302	–	1 341	3 352	3 651	(300)	-8%	7 302
Community and public safety		27 227	29 584	–	1 622	13 653	14 792	(1 139)	-8%	29 584
Community and social services		12 501	12 781	–	182	5 750	6 390	(641)	-10%	12 781
Sport and recreation		6 125	5 172	–	625	3 527	2 586	940	36%	5 172
Public safety		8 602	11 631	–	815	4 376	5 816	(1 439)	-25%	11 631
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		159 776	121 900	–	6 228	56 199	60 950	(4 752)	-8%	121 900
Planning and development		75 954	50 645	–	3 004	21 751	25 323	(3 571)	-14%	50 645
Road transport		83 822	70 374	–	3 224	34 447	35 187	(740)	-2%	70 374
Environmental protection		–	881	–	–	–	441	(441)	-100%	881
Trading services		31 034	38 060	–	3 180	16 362	19 030	(2 668)	-14%	38 060
Energy sources		15 920	20 733	–	2 009	8 983	10 367	(1 384)	-13%	20 733
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		15 114	17 327	–	1 171	7 379	8 663	(1 284)	-15%	17 327
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	508 825	498 124	–	38 801	257 787	249 062	8 724	4%	498 124
Surplus/ (Deficit) for the year		147 933	236 724	–	142 785	219 806	264 621	(44 815)	-17%	236 724

8. Financial Performance (revenue and expenditure by municipal vote) – M06 December

8.1 Revenue by vote (refer to Table C3)

Table C3 below shows the Revenue and Expenditure per vote.

Budget and Treasury-
The revenue comprises of operational grants and other revenue.
- R 519.7 million (2023/24)
  R 584.3 million (2024/25)
- Year-to-date actual revenue received and recognised is R 387 million
  Versus the projected budget of R 406 million (-4.7% variance).

Technical services- revenue includes capital grants.
- R 117 million (2023/24)
  R 130 million (2024/25)
- Year-to-date actual revenue was R 81.9 million versus the projected budget of R 97.4 million (-15.9% variance).

Spatial Planning & Development budget was;
- R 13 million (2023/24)
- R 12 million (2024/25)
- The year-to-date actual revenue by R 4.2 million versus the projected budget of R 6.1 million (-30.8 % variance).

Community services budget was;
- R 6.1 million (2023/24)
  R 7.4 million, (2024/25)
- Year-to-date actual revenue was R 3.2 million versus the projected budget of R 3.7 million (-12.2% variance).

5.2 Expenditure by vote (refer to Table C3)

Corporate services budget was;
- R 159 million (2023/24),
  R 161 million (2024/25),
- Year-to-date expenditure was R 107.1 million versus the projected budget of R 80.9 million (32.4% variance)

Community services budget was;
- R 47 million (2023/24)
  R 53 million, (2024/25),
- Year-to-date actual expenditure was R 22.4 million versus the projected budget of R 26.7 million (-15.9% variance).

Spatial Planning & Development budget was;
- R 64.4 million (2023/24),
  R 41.3 million (2024/25),
- The year-to-date spending of R 17.8 million versus the projected budget of R 20.6 million (-13.6 % variance).

Budget and Treasury annual budget was;
- R 104 million (2023/24),
  R 117 million (2024/25),
- Year-to-date expenditure was R 52.7 million versus the projected budget of R 58.6 million (-10% variance).

Technical Services annual budget was;
- R 105 million (2023/24)
- R 96 million, (2024/25),
- Year-to-date expenditure was R 44.5 million versus the projected budget of R 48 million (-7.3% variance) against the projected expenditure budget.

Office of the Municipal Manager annual budget was;
- R 28 million (2023/24),
- R 27 million, (2024/25),
- Year-to-date spending was R 12.9 million versus the projected budget of R 13.9 million (-7.5% variance).

LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		–	–	–	–	984	–	984	#DIV/0!	–
Vote 2 - COMMUNITY SERVICES		6 161	7 467	–	695	3 278	3 734	(456)	-12.2%	7 467
Vote 3 - SPATIAL PLANNING & DELEOPMENT		13 437	12 365	–	1 262	4 277	6 182	(1 905)	-30.8%	12 365
Vote 4 - BUDGET & TREASURY		519 728	584 321	–	178 667	387 102	406 323	(19 221)	-4.7%	584 321
Vote 5 - TECHNICAL SERVICES		117 432	130 695	–	961	81 952	97 444	(15 493)	-15.9%	130 695
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	656 758	734 848	–	181 586	477 593	513 683	(36 091)	-7.0%	734 848
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		159 519	161 911	–	16 528	107 170	80 956	26 215	32.4%	161 911
Vote 2 - COMMUNITY SERVICES		47 200	53 512	–	2 973	22 497	26 756	(4 260)	-15.9%	53 512
Vote 3 - SPATIAL PLANNING & DELEOPMENT		64 406	41 356	–	2 569	17 866	20 678	(2 812)	-13.6%	41 356
Vote 4 - BUDGET & TREASURY		104 236	117 202	–	8 670	52 757	58 601	(5 844)	-10.0%	117 202
Vote 5 - TECHNICAL SERVICES		105 092	96 144	–	5 390	44 550	48 072	(3 522)	-7.3%	96 144
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		28 372	27 999	–	2 671	12 948	13 999	(1 052)	-7.5%	27 999
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	508 825	498 124	–	38 801	257 787	249 062	8 724	3.5%	498 124
Surplus/ (Deficit) for the year	2	147 933	236 724	–	142 785	219 806	264 621	(44 815)	-16.9%	236 724

9. Financial Performance (revenue and expenditure per item) – M06

9.1. Revenue per item (refer to Table C4)

Table C4 below shows the Revenue and Expenditure per item.

Property rates-
- R 35 million (2023/24 actual billed revenue),
- R 37 million (2024/25 budgeted billed revenue),
- R 19.3 million (2024/25 billing to date) (actual cash flow collection R7 million, 36% collection rate).

Refuse revenue-
- R 5,6 million (2023/24 actual billed revenue),
- R 5,9 million (2024/25 budgeted billed revenue),
- R 2.7 million (2024/25 billing to date) (actual cash flow collection R1 million, 42% collection rate).

Rental of facilities and equipment-
- R 307 thousand (2023/24 actual audited revenue),
- R 400 thousand (2024/25 budgeted revenue),
- R 306 thousand (2024/25 actual versus projection of R 200 thousand) resulting in variance of 53%.

Interest earned on external investment-
- R 3 million (2023/24 actual audited revenue),
- R 8.2 million (2024/25 budgeted revenue),
- R 5.6 million (2024/25 actual versus projection of R 4.1 million) resulting in a positive variance of 36%.
  R 2.2 Million interest on investment, and
- R 3.4 Million interest from primary bank account.

Fines, Penalties and forfeits-
R 1.2 million (2023/24 actual audited revenue),
R 636 thousand (2024/25 budgeted revenue)
R 642 thousand (actual versus projection of R318 thousand) resulting in a positive variance of 102%).

Licence and Permits-
R 6.4 million (2023/24 actual audited revenue),
R 8.2 million (2024/25 budgeted revenue),
R 2.8 million (actual versus a projection of R 4.1 million) resulting in a negative variance of 31%.

This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual, exclude the March actual since the E-natis report is generated after the month end closure of the financial system.

Agency service-
R 4.1 million (2023/24 actual audited revenue),
R 5.1 million (2024/25 budgeted revenue),
R 2 million (actual versus a projection of R 2.5 million) resulting in a negative variance of 22%.

Transfer and subsidies–
R 449 million (2023/24 actual audited revenue),
R 517 million (2024/25 budgeted revenue),
R 336 million (actual versus a projection of R 373 million), resulting in a negative variance of 8%.

Other Revenue-
R 10 million (2023/24 actual audited revenue),
R 81 million (2024/25 budgeted revenue),
R 5.1 million (actual versus a projection of R 27.5 million), resulting in a negative variance of 81%.

Included in the other revenue is the sales of stands, sale of tender documents and clearance certificates.

9.2. Expenditure per item (refer to Table C4)

Employee related cost

R 143 million (2023/24 audited actual expenditure),
R 158 million (2024/25 budgeted expenditure),
R 74.6 million (actual expenditure versus a projection of R 79.2 million) resulting in under spending of 6%.

Remuneration of councillors

R 29 million (2023/24 pre audited actual expenditure),
R 31 million (2024/25 budgeted expenditure),
R 15.3 million (actual expenditure versus a projection of R 15.9 million) resulting in under spending of 3%.

Debt impairment and depreciation

R 0 (debt impairment audited actual) and R 45 million (depreciation)- (2023/24 audited actual),
R 5.8 million (2024/25 debt impairment budget) and R 62 million (2024/25 depreciation budget),
R 290 (actual impairment) and R 24.8 on (actual depreciation, 90% negative variance on debt impairment).

Inventory consumed

R 15 million (2023/24 audited actual),
R 14 million (2024/25 budgeted expenditure),
R 6.5 million (actual expenditure versus a projection of R 7.2 million) resulting in an underspending of -9%.

Contracted services

- R 191 million (2023/24 pre audited actual expenditure),
  R 135 million (2024/25 budgeted expenditure),
  R 85.7 million (actual expenditure versus a projection of R 67.8 million) resulting in 26% over spending).

The contracted services relate to security services, GRAP Compliance Asset Register, Financial Reporting and Management Improvements, Financial Reporting and Advisory services, Revenue Enhancement, Legal fees, IT support, Demarcation of sites, and Township establishment.

General expenditure

R 82 million (2023/24 audited actual),
R 75 million (2024/25 budgeted expenditure),
R 44 million (Actual expenditure versus a projection of R 37 million) resulting in a 18% variance).

10. SURPLUS FOR THE YEAR

The audited surplus at the end of financial year 2023/2024 was R 147 million.
The actual current year surplus is R 219 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - December

Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		5 639	5 942	–	500	2 740	2 971	(231)	-8%	5 942
Sale of Goods and Rendering of Services		30 502	18 074	–	(47)	(1 230)	9 037	(10 267)	-114%	18 074
Agency services		4 101	5 139	–	340	2 016	2 570	(554)	-22%	5 139
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	940	–	126	146	470	(324)	-69%	940
Interest from Current and Non Current Assets		16 907	16 941	–	29 572	31 752	8 471	23 282	275%	16 941
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		307	400	–	48	300	200	100	53%	400
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		1 422	–	–	53	53	–	53	#DIV/0!	–
Non-Exchange Revenue										
Property rates		29 644	37 208	–	3 287	19 364	18 604	761	4%	37 208
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1 250	636	–	52	642	318	324	102%	636
Licence and permits		8 404	8 207	–	575	2 821	4 103	(1 282)	-31%	8 207
Transfers and subsidies - Operational		442 004	517 404	–	148 786	236 059	273 239	(37 180)	-14%	517 404
Interest		–	8 275	–	8 246	5 809	4 137	1 672	40%	8 275
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		561 298	619 224	–	151 486	400 478	424 119	(23 641)	-6%	619 224
Expenditure By Type										
Employee related costs		143 860	158 535	–	13 346	74 685	79 267	(4 582)	-6%	158 535
Remuneration of councillors		29 554	31 871	–	2 438	15 394	15 936	(542)	-3%	31 871
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		15 297	14 530	–	451	6 587	7 269	(682)	-9%	14 530
Debt impairment		–	5 897	–	–	298	2 948	(2 650)	-90%	5 897
Depreciation and amortisation		45 920	62 580	–	–	24 832	31 290	(6 458)	-21%	62 580
Interest		–	–	–	–	–	–	–		–
Contracted services		151 714	135 667	–	13 160	85 725	67 834	17 892	26%	135 667
Transfers and subsidies		10 781	13 800	–	94	5 707	6 900	(1 193)	-17%	13 800
Irrecoverable debts written off		1 580	–	–	–	–	–	–		–
Operational costs		70 108	75 236	–	9 382	44 567	37 618	6 949	18%	75 236
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		508 825	496 124	–	38 861	257 787	249 062	8 724	4%	496 124
Surplus/(Deficit)		42 473	123 100	–	142 785	142 692	175 057	(32 366)	-18%	123 100
Transfers and subsidies - capital (monetary allocations)		105 400	115 024	–	–	77 115	89 564	(12 449)	-14%	115 024
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		147 873	238 124	–	142 785	219 806	264 621			238 124
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		147 873	238 124	–	142 785	219 806	264 621			238 124
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		147 873	238 124	–	142 785	219 806	264 621			238 124
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		147 873	238 124	–	142 785	219 806	264 621			238 124

11. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M06 December

11.1. Expenditure (municipal vote, functional classification and funding) Revenue per item (refer to Table C4)
The municipality (as shown on Table C5) has capital expenditure budget of R 205 million (Vat exclusive). As at 31 December 2024, the municipality's capital expenditure is R 142 million against the projected budget of R 102 million. The capital expenditure as at 31 December is at 69% against the annual capital budget; the municipality is performing in terms of service delivery.

Below is a table showing detailed performance on each capital asset with comments on progress.

CAPITAL ASSETS 2024/25

The attached Capital Expenditure report shows the total expenditure to date of R 142 million. (Table C5 Capex).

- Acquisitions: Construction of Municipal Office Building (new) - Concrete works on third floor, tiling, sewer, ceiling grid, electrical works, mechanical works and brick works and Post tensioning and concrete pouring of the middle section.
- Acquisitions: Development of Market Stalls – market stalls were completed.
- Cost: Acquisitions Vuwani Sports Centre – 0% progress
- Acquisitions: Construction of Electrical streetlights at nodal points - Solar led lights mounting, commissioning. Project completion
- Acquisitions: Construction of solar streetlights at various village - Solar led lights mounting, commissioning. Project completion.
- Acquisitions: Electrification of Xithlelani village - Meter box installation, Air deck installation, energizing by Eskom and Completion
- Acquisitions: Pre-Engineering of 419 households at Nthlaveni block C (200)- Project completed (Designs completed and submitted to Eskom for approval)
- Acquisitions: Outsourced Rehabilitation of Malamulele Internal streets – Completion of internal streets done
- Acquisitions: Construction of Davhana stadium- steel fixing and shuttering and pouring concrete on first floor slab, Mansory works Structure main pavilion, pavement laying on the parking space, plumbing work in the ablutions, Installation of the roof structure on the pavilion.
- Acquisitions: Outsourced Upgrading of Bungeni Stadium - 80mm paving bricks. Platforms construction of the main pavilion and combo courts, refurbishment of existing structures and building, construction of strip footing of Elevated tank, installation of subsoil to complete the preparation of the gravel parking area and the layer works of the internal access streets, construction of the final level of the soccer pitch.
- Acquisitions: Outsourced Testing Station at Hlanganani and Saselamani- Budget taken out during budget adjustment. Appointment of engineers into two fold for earthworks and infrastructure. Hlanganani allocated Saselamani not
- allocated
- Acquisitions: Outsourced Altien Road 2.5- Project completed 10th of October 2023
- Acquisitions: Outsourced Construction of Josefa ring road- Total number of participants 75, contractor to submit participants 2km Paving constructed.
- Acquisitions: Outsourced Construction of Xihosana ring road- Contractor submitted the file on the 16th of January, participants to be captured, 4.5km Kerbing and v-drain and 1.5 km Paving constructed.
- Acquisitions: Magomani road 2.5 km - V-drain construction, edge beam, kerbing, stone pitching, installation of road signs and road marking, 3.4km Road marking, Road signs and Speed humps completed.
- Acquisitions: Outsourced Misevhe A; b; c; D- Project registered, Construction of2.46 km roadbed and subbase done
- Acquisitions: Outsourced Olifantshoek Road 2.5 km- Paving – drain and Kerbs under construction.
- Acquisitions: Outsourced Opening and Widening of Streets in Business Park- Kerbing, paving of the side walk and base construction, road surfacing, culverts installation Priming 1.7 km, Asphalt surfacing 1.7km and Road marking not done.
- Acquisitions: Outsourced Phaphazela road 2.5 km- Paving blocks installation, kerbs, v-drain, and installation of culvert, cleaning and1.km paving done.
- Acquisitions: Outsourced Rehabilitation of Vuwani Internal streets- The project is practically completed and inspection done.
- Acquisitions: Outsourced Upgrading of Malamulele D Extension 3- Project completed on 18 of August 2023.
- Acquisitions: Outsourced: Construction at Botsoleni access road- Box cutting, relocation of existing services and Roadbed preparation, selected and sub-base construction.
- Acquisitions: Construction at Masia headkraal access road to public facilities (MIG) Relocation of existing services and water line, box cutting, construction of subgrade layer, Construction of 2.85 km roadbed and subbase done.
- Acquisitions: Outsourced construction at Nghezimani access road to (MIG)- Drainage in the soccer Box cutting, Construction of sub-base and base layer in other sections of the road and relocation of Eskom poles, Construction of 2.5 km roadbed and subbase done.
- Acquisitions: Outsourced construction of 2.5 at Gidjana ring road- tender closed in December 2023 awaiting for the evaluation process.
- Acquisitions: Outsourced construction of 2.5 at Masakona ring road- Tender closed in December 2023 awaiting for the evaluation processes.

- o Acquisitions: Outsourced construction of 2.5 at Muchipisi ring road- Tender closed in December 2023 awaiting for the evaluation processes.
- o Acquisitions: Outsourced designs for construction at Jim Jones access road to public- Tender closed in December 2023 awaiting for the evaluation processes.
- Cost: Acquisitions Plant & Machinery – budget reduced during budget adjustment.
- o Acquisitions: Outsourced construction and connection of 419 households at Nthlaveni block C (200) Phugwani (60) Hlungwani (40) Hasani Dakari (79) and Nyavani (40) by 30 June 2025
- o Acquisitions: To develop detailed designs for construction and connection of balanganani, nwamhandzi, dinga, sereni mahlohlwani by 30 June 2025

LIM345 Collins Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 2 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 3 - SPATIAL PLANNING & DELEOPMENT		–	–	–	–	–	–	–		–
Vote 4 - BUDGET & TREASURY		–	–	–	–	–	–	–		–
Vote 5 - TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		31 169	30 435	–	–	11 572	15 217	(3 645)	-24%	30 435
Vote 2 - COMMUNITY SERVICES		29 027	28 522	–	–	20 612	14 261	6 351	45%	28 522
Vote 3 - SPATIAL PLANNING & DELEOPMENT		–	–	–	–	–	–	–		–
Vote 4 - BUDGET & TREASURY		46	1 739	–	–	1 403	870	533	61%	1 739
Vote 5 - TECHNICAL SERVICES		243 860	145 151	–	3 331	108 631	72 576	36 056	50%	145 151
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	304 102	205 847	–	3 331	142 218	102 923	39 294	38%	205 847
Total Capital Expenditure		304 102	205 847	–	3 331	142 218	102 923	39 294	38%	205 847

Below is the breakdown in terms of grants funded projects:

MIG- MIG funded projects contribute 40% of the total capital budget and it has since spent 39% of the total capital budget.
INEP- INEP funded projects contribute 8% of the total capital budget and it has since spent 5% of the total capital budget.
INTERNAL FUNDED- The internal funded projects contribute 52% of the total capital budget and it has since spent 21% of the total actual expenditure as at 31 December 2024.
NB! It must be noted that all calculated expenditure percentage were done against the annual capital budget.

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M06 December

As at 31 December 2024, the municipality had spent R 142 million in capital expenditure. The capital budget of R 19 million on the upgrading of existing assets relates to the upgrading of Bungeni stadium having a budget of R 15 million, and rehabilitation of Internal streets at R4.7 million. The municipality has since spent R 10 million as at 31 December 2024 against the budget projection of R 1.5 million on upgrade of existing assets.

llins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - December

Month	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
nditure performance trend								
	42 190	17 154	–	59 688	59 688	17 154	(42 534)	-248.0%
	23 799	17 154	–	14 812	74 500	34 308	(40 192)	-117.2%
	40 336	17 154	–	21 928	96 427	51 462	(44 965)	-87.4%
	39 869	17 154	–	12 182	108 609	68 616	(39 993)	-58.3%
	28 850	17 154	–	30 278	138 887	85 770	(53 117)	-61.9%
	30 687	17 154	–	3 331	142 218	102 923	(39 294)	-38.2%
	15 449	17 154	–	–		120 077	–	
	12 774	17 154	–	–		137 231	–	
	30 482	17 154	–	–		154 385	–	
	13 610	17 154	–	–		171 539	–	
	16 915	17 154	–	–		188 693	–	
	12 441	17 154	–	–		205 847	–	
expenditure	304 102	205 847	–	142 218				

11. Table C6 Monthly Budget Statement - Financial Position – M06 December

The municipality has an opening cash and cash equivalent balance of R 95 million at the beginning of the financial year and the balance as at 31 December 2024 is R 175 million with a projection of R 373 million, the balance is inclusive of the investment capital and accrued interest amounting to R 73 million. There is an increase of current assets from the audited balance of R 340 million to R 444 million in the 2024/2025 financial year. The total non-current assets are at R 1, 831 billion in the 2024/2025 financial year as compared to the previous year.

There is generally increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above. The municipality has embarked on data cleansing exercise to update the billing information in order to implement the credit control.

The total current liabilities of the municipality are R 195 million that include among others creditors and retention amounting to R 61 million. Based on the municipality current assets of R 351 million, the municipality will be able to cover its short-term obligations as indicated by a positive current/liquidity ratio.

The community wealth of the municipality has increase from R 1, 8 billion (audited 2023/24) to R 2, 1 billion in the current financial year.

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M06 - December

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		232 680	340 611	–	396 272	340 611
Trade and other receivables from exchange transactions		11 202	12 511	–	10 061	12 511
Receivables from non-exchange transactions		42 788	19 348	–	52 910	19 348
Current portion of non-current receivables		–	–	–	–	–
Inventory		9 336	5 404	–	3 170	5 404
VAT		31 206	58 374	–	25 563	58 374
Other current assets		13 405	8 207	–	13 547	8 207
Total current assets		340 616	444 454	–	453 524	444 454
Non current assets						
Investments		(125 151)	–	–	(125 151)	–
Investment property		3 720	4 238	–	3 000	4 238
Property, plant and equipment		1 845 974	1 822 520	–	1 952 357	1 822 520
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 127	1 182	–	1 127	1 182
Intangible assets		3 495	3 666	–	1 443	3 666
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 729 155	1 831 606	–	1 832 764	1 831 606
TOTAL ASSETS		2 069 770	2 276 060	–	2 316 289	2 276 060
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		584	1 898	–	1 300	1 898
Consumer deposits		113	–	–	75	–
Trade and other payables from exchange transactions		84 006	162 194	–	143 622	162 194
Trade and other payables from non-exchange transactions		18 521	13 800	–	16 618	13 800
Provision		18 609	7 765	–	33 299	7 765
VAT		61 583	891	–	63 042	891
Other current liabilities		11 696	–	–	–	–
Total current liabilities		195 112	186 548	–	258 359	186 548
Non current liabilities						
Financial liabilities		2 294	3 770	–	2 294	3 770
Provision		(2 528)	561	–	(2 528)	561
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	17 335	–	–	17 335
Total non current liabilities		(235)	21 686	–	(235)	21 686
TOTAL LIABILITIES		194 878	208 234	–	258 124	208 234
NET ASSETS	2	1 874 893	2 067 826	–	2 058 166	2 067 826
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 874 893	2 067 826	–	2 058 166	2 067 826
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 874 893	2 067 826	–	2 058 166	2 067 826

13.CASH FLOW

Table C7 Monthly Budget Statement - Cash Flow – M06 December

Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M06 December

Cash balance, as at 31 December 2024 was R175 million (excluding investment capital with Absa Bank and Nedbank). Prior year (2023/24) closing balance was R 95 million. R 68 million invested with Absa Bank and Nedbank to minimise the risk and generate interest.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 342	22 625	–	670	6 624	11 312	(4 689)	-41%	22 625
Service charges		2 542	3 349	–	145	1 289	1 674	(385)	-23%	3 349
Other revenue		56 372	82 530	–	22 867	28 117	41 265	(13 147)	-32%	82 530
Transfers and Subsidies - Operational		603 248	517 464	–	174 848	433 984	371 644	62 339	17%	517 464
Transfers and Subsidies - Capital		111 767	115 624	–	14 000	88 624	57 812	30 812	53%	115 624
Interest		3 473	16 941	–	–	2 223	8 471	(6 248)	-74%	16 941
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(326 282)	(415 848)	–	(38 811)	(217 888)	(207 924)	(9 964)	5%	(415 848)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		467 462	342 684	–	173 718	342 973	284 254	(58 718)	-21%	342 684
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		(74 156)	–	–	–	–	–	–		–
Payments										
Capital assets		320 191	(205 847)	–	(14 234)	(162 494)	(102 923)	(59 571)	58%	(205 847)
NET CASH FROM/(USED) INVESTING ACTIVITIES		246 035	(205 847)	–	(14 234)	(162 494)	(102 923)	59 571	-58%	(205 847)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		713 498	136 837	–	159 484	180 478	181 331			136 837
Cash/cash equivalents at beginning:		235 765	203 773	–		210 196	203 773			210 196
Cash/cash equivalents at month/year end:		949 263	340 611	–		390 674	385 104			347 033

able below indicates that the municipality has outstanding debtors of R 313 million as at 31 December 2024. The municipality has appointed a service provider to assist with data cleansing, which will also enable the municipality to implement the credit control and debt collection policy. The municipal collection has improved since the appointment of service provider; the culture of payment is in place. The municipality impaired R 64 million (2019/20 FYR) for consumer debtors, R 9 million was impaired in the previous year for Vuwani residential debts and must be noted that the action was made to encourage Vuwani residents to pay their current year and future debts.

Debt relief programme had a positive impact on revenue, since the implementation of the programme the revenue collection improved in all debtor's categories.

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - December

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 106	2 637	3 541	2 571	2 480	2 458	2 276	142 574	161 641	152 357	15	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	487	432	436	406	402	486	391	27 833	30 863	29 617	4	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	1 630	1 600	1 704	1 568	1 539	1 509	1 484	39 660	50 773	45 780	15	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	79	39	34	32	30	59	28	70 275	70 576	70 424	–	–
Total By Income Source	2000	5 303	4 707	5 756	4 576	4 450	4 512	4 178	280 342	313 854	298 058	34	–
2023/24 - totals only		4 778	4 348	4 232	4 231	4 058	3 523	3 441	248 320	275 921	263 672	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 256	2 153	3 201	2 111	2 096	2 100	1 907	96 018	111 940	104 327	–	–
Commercial	2300	849	500	469	481	400	467	344	24 615	28 342	26 506	3	–
Households	2400	2 187	2 055	2 084	1 984	1 955	1 935	1 837	160 504	173 571	167 225	31	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	5 303	4 707	5 756	4 578	4 450	4 512	4 178	280 342	313 854	298 058	34	–

Repairs and maintenance- actual spending of R10.6 million versus projected maintenance budget of R 8.8 million (20% overspending). The total repairs and maintenance expenditure to date is made up the following categories:

Electricity repairs and maintenance, actual spending of R 1.7 Million versus R 1 Million (-73.9% variance)

Vehicle repairs and maintenance, actual spending of R 1.2 Million versus R 720 thousand projected (-77.6% variance).

Road repairs and maintenance, actual spent of R 1,9 million versus the projection budget of R 2.5 million (21.5% variance).

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		12 725	5 000	–	–	4 778	2 500	(2 278)	-91.1%	5 000
Machinery and Equipment		12 725	5 000	–	–	4 778	2 500	2 278	0	5 000
Transport Assets		1 401	1 440	–	–	1 279	720	(559)	-77.6%	1 440
Transport Assets		1 401	1 440	–	–	1 279	720	559	0	1 440
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	39 393	17 590	–	2 203	10 634	8 795	(1 839)	-20.9%	17 590

Table below detailed the municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

14. COUNCILLORS REMUNIRATION

Basic salaries and wages- projected budget of R 11.5 million versus actual spending of R 11.3 million (2% underspending).

Councillor's car allowance- projected budgeted of R 888 thousand versus actual spending of R 808 thousand (9% underspending).

Cell phone allowance- projected budget at R 1.7 million versus actual spending of R 1.6 million (8% underspending).

15. SENIORS MANAGERS

Basic salaries and Wages-Senior Managers- projected budgeted of R 2.2 million Versus actual spending of R 2.5 million (10% overspending).

Car allowance- projected budget of R 804 thousand versus actual spending of R 742 thousand (8% underspending).

16. OTHER MUNICIPAL STAFF

Basic salaries and wages- projected budget of R 49.8 million versus actual spending of R 49.1 million (1% underspending).

Pension fund- projected budget of R 11.9 million versus actual spent is R 9.1 million (23% underspending).

Medical aid contribution- projected budget of R 2.6 million versus R 2.7 million actual expenditure (4% overspending).

Overtime - projected budget of R 907 thousand versus R 255 thousand actual expenditure (72% underspending).

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - December

Summary of Employee and Councillor remuneration	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 500	23 108	–	1 742	11 300	11 554	(254)	-2%	23 108
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 746	1 776	–	138	808	888	(80)	-9%	1 776
Cellphone Allowance		3 234	3 513	–	270	1 620	1 757	(137)	-8%	3 513
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 074	3 475	–	288	1 667	1 737	(71)	-4%	3 475
Sub Total - Councillors		29 554	31 871	–	2 438	15 394	15 938	(542)	-3%	31 871
% increase	4		7.8%							7.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 465	4 564	–	381	2 509	2 282	227	10%	4 564
Pension and UIF Contributions		12	15	–	1	6	8	(2)	-21%	15
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 711	1 607	–	115	742	804	(62)	-8%	1 607
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	6	–	0	0	3	(3)	-97%	6
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		7 190	6 192	–	497	3 257	3 096	161	5%	6 192
% increase	4		-13.9%							-13.9%
Other Municipal Staff										
Basic Salaries and Wages		92 823	99 703	–	8 382	49 191	49 851	(660)	-1%	99 703
Pension and UIF Contributions		17 869	23 906	–	1 572	9 175	11 953	(2 778)	-23%	23 906
Medical Aid Contributions		5 182	5 283	–	464	2 758	2 642	117	4%	5 283
Overtime		1 173	1 814	–	46	255	907	(652)	-72%	1 814
Performance Bonus		7 780	8 879	–	1 359	3 963	4 439	(477)	-11%	8 879
Motor Vehicle Allowance		10 526	11 205	–	914	5 345	5 603	(258)	-5%	11 205
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		70	194	–	10	50	97	(47)	-48%	194
Other benefits and allowances		43	56	–	3	18	28	(10)	-34%	56
Payments in lieu of leave		322	461	–	–	256	230	26	11%	461
Long service awards		886	841	–	–	417	420	(4)	-1%	841
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		136 674	152 343	–	12 750	71 428	76 171	(4 743)	-6%	152 343
% increase	4		11.5%							11.5%
Total Parent Municipality		173 417	190 408	–	15 684	90 079	95 203	(5 124)	-5%	190 408

CHAPTER FOUR

FUNCTIONAL SERVICE DELIVERY REPORT: PAGE: (JULY 2024-DECEMBER 2024)

4.1 INTRIDUCTION, LEGISLATION AND DISCUSSIONS

INTRODUCTION

The purpose of this report is to present the Performance Report of Collins Chabane Local Municipality for the first quarter of the financial year for the period; July to September 2024.

LEGISLATIONS

This Performance Report is submitted in compliance with;

Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003 which requires the Mayor to within 30 days of the end of each quarter submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality.

- Regulation 28 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which prescribes the format of the Section 52(d) Report and requires that the report be submitted to National Treasury within 5 days of it being tabled. Regulation 30 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which require that the Section 52(d) Report be publicised by placing it on the Municipal Website in accordance with Section 75(1)(k) of the MFMA.

- Regulation 14 of the Municipal Planning and Performance Regulations, 2001 (GN R796) which requires the Internal Auditor to audit the Municipality's performance and submit quarterly reports thereon to the Municipal Manager and the Performance Audit Committee.

- MFMA Circular 13 which requires the Municipality to report quarterly on its Service Delivery and Budget Implementation Plan (SDBIP), of which the Municipal Finance Management Act, Act 56 of 2003 (MFMA) defines the SDBIP as; "a detailed plan approved by the mayor of a municipality in terms of section53 (1) (c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the SBBIP) the following:

Projections for each month of;

(i) Revenue to be collected, by source; and

(ii) Operational and capital expenditure, by vote;

(b) Service delivery targets and performance indicators for each quarter".

DISCUSSIONS

Performance Management is done in terms of the Performance Management Policy, which was approved by Council. The Performance Management System is still a manual system that uses the approved Service Delivery Budget and Implementation Plan (SDBIP) as its basis. The SDBIP is a layered plan comprising a Top Layer SDBIP and Departmental SDBIPs.

4.2 MUNICIPAL DEPARTMENTS

COLLINS CHABANE LOCAL MUNICIPALITY COMPRISES OF SIX DEPARTMENTS NAMELY:

Office of the Municipal Manager
(OM) Corporate Services (CORPS)
Budget and Treasury (B&T)
Technical Services (TECH)
Community Services (COMM)
Planning and Development (P&D)

4.3 KPA ANALYSIS

SUMMARY OF MID-YEAR SDBIP PERFORMANCE REPPORT 2024/25

KPA	NUMBER SDBIP INDICATORS	TOTAL FIRST QUARTER REPORTED	NOT APPLICABLE FOR FIRST QUARTER	TOTAL ACHIEVED	TOTAL NOT ACHIVED	ACHIEVED PERCENTAGE	UNACHIEVED PERCENTAGE
MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT	06	04	02	04	0	100 %	0%
SPATIAL RATIONALE	08	08	0	05	03	63%	(37) %
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	40	40	0	28	12	70%	(30)%
LOCAL ECONOMIC DEVELOPMENT	05	04	01	03	01	75 %	(25)%
MUNICIPAL FINANCE MANAGEMENT AND VIABILITY	14	09	05	06	03	67 %	(33)%
GOODGOVERNANCEAND PUBLIC PARTICIPATION	10	10	0	06	04	60%	(40)%
TOTAL	83	75	08	52	23	69%	(31)%

4.4 DETAILED SDBIP ORGANISATIONAL PERFORMANCE REPORT

4.4.1 MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
01	To review 84 municipal policies and submit to Council for approval by 30 June 2024	New indicator	84 Municipal policies to be reviewed and submitted to Council for approval by 30 June 2024	Municipal Policies review	Own Funding	OPEX	01/07/2023	30/06/2024	N/A	N/A	N/A	N/A	N/A	Q4: Policies & Council Resolutions	Corporate Services
02	Number of LLF Meetings convened by 30 June 2025	New indicator	12 LLF Meetings convened by 30 June 2025	LLF Meetings	Own Funding	OPEX	01/07/2024	30/06/2025	6 LLF Meetings	Target Achieved	6 LLF Meetings Convened	None	None	Q1- Q4: Minutes & Attendance Registers	Corporate Services
03	To develop and Submit the workplace skills plan and Annual Training Report to LGSETA by 30 June 2025	New indicator	Workplace skills plan and annual training report developed and submitted to LGSETA by 30 June 2025	Workplace skills plan and Annual Training Report	Own Funding	OPEX	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q4: Acknowledgement letter from LGSETA	Corporate Services
04	Number of organizational performance reports developed and submitted to Council for approval by 30 June 2025	New indicator	6 organizational performance report developed and submitted to Council for approval by 30 June 2025	Organizational performance reports	Own Funding	OPEX	01/07/2024	30/06/2025	2023/24 Annual Performance report, 2023/24 4th quarter report and 2024/25 1st quarter SDBIP report.	Target Achieved	2023/24 Annual Performance report, 2023/24 4th quarter report, 2024/25 1st quarter SDBIP report developed	None	None	Q1-2023/24 Annual Performance report .2023/24 4th quarter SDBIP report. Report. Q2 2024/25 1st quarter SDBIP report. Q3 2024/25 2nd quarter SDBIP report, Q4 2024/25 2023-24 Annual Report & 2024/25 3rd quarter SDBIP report.	Corporate Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
05	Number of Section 57 Managers with signed performance agreements by 30 June 2025	New indicator	6 Section 57 Managers with signed performance agreements by 30 June 2025	Performance Agreement	Own Funding	OPEX	01/07/2024	30/06/2025	6 Section 57 Managers with signed performance agreements	Target Achieved	6 Section 57 Managers signed their performance agreements by the end of July 2024	None	None	Q1: Signed Performance Agreements	Municipal Manager
06	% litigation cases attended to 30 June 2025	New indicator	100% litigation cases attended to by 30 June 2025	Management of litigations	Own Funding	10,804,804	01/07/2024	30/06/2025	100% litigation cases attended to Litigation cases received by Number of Litigation Cases attended to)	Target Achieved	100% litigation cases attended to (4/4)	None	None	Q1 -Q4: Litigation Register	Municipal Manager

4.4.2 SPATIAL RATIONALE

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	ENDDATE	MID-YEAR TARGET	STATUSOF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
07	Tocompile andpublish Municipal Supplementary Valuation Roll for comments by the community by 30 June 2025.	New indicator	Municipal Supplementary Valuation Roll compiled and published for comments by the community by 30 June 2025.	Supplementary Valuation Roll	Own Funding	1,500,000	01/07/2024	30/06/2025	Compiling of inception report and Supplementary valuation roll	Target Achieved	Compiling of Inception Report and Supplementary valuation roll done	None	None	Q1: Inception Report Q2: Supplementary Valuation Q3: Public Notice calling for inspection and lodging of objections Q4: Final Supplementary Valuation Roll and Council Resolution	Planning and Development
08	To conduct 4 Municipal Planning Tribunal Sittings by 30 June 2025.	New indicator	4 Municipal Planning Tribunal Sittings conducted by 30 June 2025.	Implementation Of SPLUMA	Own Funding	600,000	01/07/2024	30/06/2025	Conduct two (2) Municipal Planning Tribunal sitting	Target Achieved	Two (2) Municipal Planning Tribunal sitting conducted	None	None	Q1-Q4; Invite, Minutes and Attendance Register	Planning and Development

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
09	To Formalize And Proclaim Mabandla area by 30 June 2025	New Indicator	Mabandla area formalized and proclaimed by 30 June 2025.	Formalization & Proclamation Mabandla	Own Funding	15,000,000	01/07/2024	30/06/2025	Submit Draft General Plans to office of the Surveyor General for approval and approve Small Scale Diagram and General Plans	Target Not Achieved	Draft General Plans submitted to office of the Surveyor General for approval and Small Scale Diagram and General Plans pending approval	Awaiting for confirmation of approval	To make follow up to the office of the Surveyor General	Q1: Proof of submission to office of SG Q2: Approved small scale diagram and General Plans Q3: Township Register Q4: Proclamation notice	Planning and Development
10	To Formalize and Proclaim Majosi area by 30 June 2025.	New Indicator	Majosi area formalized and proclaimed by 30 June 2025.	Formalization & Proclamation Majosi	Own Funding		01/07/2024	30/06/2025	Submit Draft General Plans to office of the Surveyor General for Approval and approve Small Scale Diagram and General Plans.	Target Achieved	Draft General Plans submitted to office of the Surveyor General for Approval and Small Scale Diagram and General Plans approved	None	None	Q1: Proof of submission to office of SG Q2: Approved small scale diagram and General Plans Q3: Township Register Q4: Proclamation notice	Planning and Development
11	To Formalize and Proclaim Saselamani area by 30 June 2025.		Saselamani area formalized and proclaimed by 30 June 2025.	Formalization & Proclamation of Saselamani	Own Funding		01/07/2024	30/06/2025	Submit Draft General Plans to office of the Surveyor General for approval and approve Small Scale Diagram and General Plans	Target Achieved	Draft General Plans submitted to office of the Surveyor General for approval and Small Scale Diagram and General	None	None	Q1: Proof of submission to office of SG Q2: Approved small scale diagram and General Plans Q3: Township Register Q4: Proclamation notice	Planning and Development

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
											Plans approved				
12	To Formalize and Proclaim Mtititi area by 30 June 2025.		Mtititi area formalized and proclaimed by 30 June 2025.	Formalization and Proclamation of Mtititi	Own Funding		01/07/2024	30/06/2025	Submit application to Tribunal for consideration and pegging	Target Not Achieved	Application not submitted to Tribunal for consideration and pegging not done	Conflict amongst stakeholders	Negotiation with the community is ongoing to resolve the disagreements on the project. The Municipality is mediating in order to unite stakeholders.	Q1: Approval by MPT Q2: Draft General Plans Q3: Proof of submission to office of the SG Q4: Approved small scale diagram and general plans	Planning and Development
13	To Formalize Vuwani area by 30 June 2025.		Vuwani area formalized by 30 June 2025.	Formalization of Vuwani	Own Funding		01/07/2024	30/06/2025	Submit Draft General Plans to office of the Surveyor General for approval and Approve Small Scale Diagram and General Plans	Target Not Achieved	Draft General Plans submitted to office of the Surveyor General for approval and Small Scale Diagram and General Plans pending approval	Awaiting for confirmation of approval	To make follow up to the office of the Surveyor General	Q1: Proof of submission to office of SG Q2: Approved small scale diagram and General Plans Q3: Township Register Q4: Proclamation notice	Planning and Development
14	To transfer 32 Land Parcels Previously Registered in The Name of Thulamela and Makhado to Collins Chabane by 30 June 2025.	New indicator	32 Land Parcels Previously Registered in The Name of Thulamela and Makhado transferred to Collins Chabane by 30 June 2025	Transfer land parcel from Thulamela and Makhado to CCLM	Own Funding	1,000,000	01/07/2024	30/06/2025	Compile list of properties to be transferred and appoint Conveyancer to undertake the transfers	Target Achieved	List of properties to be transferred compiled and Conveyancer to undertake the transfers appointed	None	None	Q1: List of Properties to be Transferred Q2: Appointment Letter Q3: Copy of Transfer Documents Q4: Proof of Submission to Deeds Office	Planning and Development

4.4.3 BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
15	To construct and connect 328 households at Nthlaveni Block C (149) Phungwani (49) Hlungwani (33) Hasani Dakari (64) and Nyavani (33) by 30 June 2025	New indicator	328 households constructed and connected with electricity infrastructure at Nthlaveni Block C (149) Phungwani (49) Hlungwani (33) Hasani Dakari (64) and Nyavani (33) by 30 June 2025	Nthlaveni Block C (149) Phungwani (49) Hlungwani (33) Hasani Dakari (64) and Nyavani (33)	INEP	8,021,000	01/07/2024	30/06/2025	Appointment of service provider, site establishment, pegging, bush clearance ,LV and MV construction, installation of ready board	Target Achieved	Appointment of service provider, site establishment, pegging bush clearance LV and MV construction, installation of ready board done	None	None	Q1.appointment letter and site establishment minutes Q2.progress report Q.3 progress report Q.4 completion certificate	Technical Services
16	Application of Electricity distribution license at NERSA	New indicator	Application submitted to NERSA for evaluation and approval	Application of Electricity distribution license at NERSA	Own funding	1 000 000	01/07/2024	30/06/2024	Development of detailed designs, submit to Eskom for approval and Approval of Bulk Supply by Eskom	Target Achieved	Development of detailed designs, submitted to Eskom for approval and Bulk supply approved by Eskom	None	None	Q.1 designs Q.2 Eskom approval and appointment letter Q.3 implementation plan Q.4 DRME approval	Technical Services
17	To install Flood lights at Hlanganani sub-office by 30 June 2025	New indicator	Flood lights installed at Hlanganani sub-office by 30 june 2025	Flood lights at Hlanganani sub-office	Own Funding	300,000	01/07/2024	30/06/2025	Appointment of service provider, Installation of brankets and flood lights, completion	Target Not Achieved	Service Provider not appointed and Installation of brankets and flood lights not completed	1.The service provider was not appointed 2.Spefication was not done	To submit speciation for advertising before end of January 2025	Q.1 Appointment letter Q.2 Completion certificate	Technical Services
18	To upgrade Solar Panels at Malamulele Civic Centre by 30 June 2025		Solar Panels upgrade at Malamulele Civic Centre by 30 June 2025	upgrade of Solar Panels at Malamulele Civic Centre	Own Funding	300,000	01/07/2024	30/06/2025	Appointment of service provider, Designs and approval	Target Not Achieved	Service Provider not appointed and Designs and approval not done	1.The service provider was not appointed	Management took a decision to implement the project through pool of maintenance	Q.1 Appointment letter Q.2 deigns and approval Q.3 progress report Q.4 completion certificate	Technical Services
19	To construct and connect 204 households with electricity infrastructure at Nkovani (40) Govhu (42) Xitachi (122) by 30 june 2025	New indicator	204 households with electricity infrastructure constructed and Connected at Nkovani (40) Govhu (42)	Electrification of 204 households at Nkovani (40) Govhu (42) Xitachi (122)	INEP	9,000,000	01/07/2024	30/06/2025	Appointment of service provider, site establishment, pegging, bush clearance LV and MV construction,	Target Achieved	Appointment of service provider, site establishment, pegging bush clearance,	None	None	Q.1 Appointment letter and site establishment minutes Q.2 Progress report Q.3 Progress report Q.4	Technical Services

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
			Xitachi (122) by 30 june 2025 Detailed designs for construction and connection of 204 households at (,Nkovani,(40) Govhu (42) Xitachi (122) 30 June 2025						installation of ready board		LV and MV construction, installation of ready board done			completion certificate	
20	To construct and connect 164 households with electricity at Vyeboom infrastructure by 30 June 2025	New indicator	164 Households constructed and connected with electricity infrastructure at Vyeboom by 30 June 2025	Electrification of 164 household (Vyeboom)	INEP	2,084,000	01/07/2024	30/06/2025	Appointment of service provider, and Survey and drawings	Target Achieved	Appointment of service provider, Survey and drawings done	None	None	Q.1 kova Q.2 Eskom approval Q.3 Approved designs	Technical Services
21	To develop detailed designs for construction and connection of Xitachi,Nwamhandzi,Dinga,Sereni,Mahlohlwani by 30 june 2025	New indicator	Detailed designs for construction and connection of Xitachi,Nwamhandzi,Dinga,Sereni, Mahlohlwani by 30 June 2025	Pre-engineering Xitachi,Nwamhandzi,Dinga,Sereni,Mahlohlwani	INEP	2,084,000	01/07/2024	30/06/2025	Appointment of service provider, Survey and drawings and Approval of designs by Eskom	Target Achieved	Appointment of service provider, Survey and drawings and Approval of designs by Eskom	None	None	Q.1 Appointment letter Q.2 Eskom approval Q.3 Approved designs	Technical Services
21	To install 90 smart solar street lights by 30 June 2025	New indicator	90 Smart solar street lights installed by 30 June 2025	Construction of 90 Solar Streets lights with the same radius as High Mast lights	Own Funding	3,000,000	01/07/2024	30/06/2025	Appointment of Service provider ,Site establishment, setting out and site clearance and materials procurement	Target Not Achieved	Appointment of Service provider ,Site establishment, setting out and site clearance and materials procurement not done	1.Theservice provider was not appointed 2.Spefication was not done	To submit speciation for advertising before end of January 2025	Q.1 Appointment letter Q.2 minutes & progress report Q.3 progress report Q.4 completion certificate	Technical Services
22	To construct Bungeni stadium by 30 June 2025	New indicator	Bungeni stadium constructed by 30 June 2025	Upgrading of Bungeni Stadium - MIG	Own Funding MIG	500,000 16,800,000	01/07/2024	30/06/2025	Erection of the Elevated tank, Construction of the Slabs of the Combo Courts, Erection of the Fence, Construction of the Foundation of the	Target Achieved	Erection of the Elevated tank, Construction of the Slabs of the Combo Courts,	None	None	Q.1 Progress report Q.2 Progress report Q.3 Progress report Q.4 Progress report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
									main Pavilion, Fixing of reinforcement steel and casting of the foundation and columns, laying of Kikuyu Grass on the soccer pitch		Erection of the Fence, Construction of the Foundation of the main Pavilion and Fixing of reinforcement steel and casting of the foundation and columns, laying of Kikuyu Grass on the soccer pitch completed				
23	To construct by back centre at Xigalo land fill site by 30 June 2025	New indicator	by back centre constructed at Xigalo land fill site by 30 June 2025	Xigalo land fill site	Own Funding	5,000,000	01/07/2024	30/06/2025	Advertisement and Appointment of Service Provider Site Development	Target Not Achieved	Advertisement and Appointment of Service Provider Site Development done	Only two service providers respondedto the advertisement	To re-advertise the project before the end of January	Q.1 Advert Q.2 appointment letter and minutes Q.3 Progress report Q.4 Completion	Technical Services
24	To construct Municipal office building by 30 June 2025	New indicator	Municipal office building constructed by 30 June 2025	Construction of Municipal Office Building (new)	Own Funding	35,000,000	01/07/2024	30/06/2025	Casting concrete on roof slab. Tiling on ground first, floor, Installation of Paving on Parking Area, Tiling on second and Third, floor, Plumbing works for all four floors, plastering of walls works on all the floors, Internal partitioning second and third floor Installation of Paving on Parking Area	Target Achieved	Casting concrete on roof slab. Tiling on ground first, floor, Installation of Paving on Parking Area, Tiling on second and Third, floor, Plumbing works for all four floors, plastering of walls works on all the floors,	Budget Constraints	Revise the programme	Q.1 Progress report Q.2 Progress report Q.3 Progress report Q.4 Progress report	Technical Services

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
											Internal partitioning second and third floor Installation of Paving on Parking Area done				
25	To construct Vuwani Sports Centre by 30 June 2025	New indicator	Vuwani Sports Centre constructed by 30 June 2025	Vuwani Sports Centre	Own Funding	5,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Site Development.	Target Not Achieved	Appointment of Service Provider and Site Development not done	Cash flow constrains	Service provider appointed and Site Development to be done end January 2025	Q.1 Appointment letter Q.2 minutes Q.3 progress report Q.4 progress report	Technical Services
26	To construct pavilion in Malamulele stadium by 30 June 2025	New indicator	pavilion in Malamulele stadium constructed by 30 June 2025	Extension of pavilion in Malamulele stadium	Own Funding	1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and Concept Development Report developed	None	None	Q.1 Appointment letter Q.2 report Q.3 Detailed designs	Technical Services
27	To construct 2,5 km at Misevhe A B C &D ring road by 30 June 2025	New indicator	2,5 km at Misevhe A B C &D ring road constructed by 30 June 2025	Construction of 2,5 km at Misevhe A B C &D ring road MIG	MIG Own Funding	5,000,000 500 000	01/07/2024	30/06/2025	Installation of 1.85km paving Bricks and 1.85km kerb installation	Target Achieved	Installation of 1.85km paving Bricks and 1.85km kerb installation	None	None	Q.1 Progress report Q.2 Progress report Q.3 progress report and completion certificate	Technical Services
28	To construct 2.5km at Gidjana ring road by 30 June 2025	New indicator	2.5km at Gidjana ring road constructed by 30 June 2025	Construction of 2.5km at Gidjana ring road	Own Funding	8,000,000	01/07/2024	30/06/2025	Appointment of the service Provider, Site Development and Box cutting of 2.5km	Target Not Achieved	Appointment of the service Provider done, Site Development and Box cutting of 2.5km not done	Cash flow constrains	Service provider appointed and Site Development to be done end January 2025	Q.1 Appointment letter Q.2 Progress report Q.3 Progress report Q.4 Progress report	Technical Services
29	To construct 2.5km at Muchipisi ring road by 30 June 2025	New indicator	2.5km at Muchipisi ring road constructed by 30 June 2025	Construction of 2.5km at Muchipisi ring road	Own Funding	8,000,000	01/07/2024	30/06/2025	Appointment of the service Provider, Site Development and Box cutting of 2.5km	Target Not Achieved	Appointment of the service Provider done, Site Development and Box cutting of	Cash flow constrains	Service provider appointed and Site Development to be done end January 2025	Q.1 Appointment letter Q.2Progress report Q.3 Progress report Q.4 Progress report	Technical Services

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
											2.5km not done				
30	To construct 6.4 km Josefa ring road by 30 June 2025	4 km of 6.4 km Ring Road paved at Josefa	6.4 km Josefa ring road constructed by 30 June 2025	Construction of Josefa ring road	Own Funding	4,000,000	01/07/2024	30/06/2025	Construction of 2.5km roadbed, Construction of Pioneer Layer, Construction of 2.5km Base, installation 1km paving bricks, Installation of 1km kerbs	Target Achieved	Construction of 2.5km roadbed, Construction of Pioneer Layer, Construction of 2.5km Base, installation 1km paving bricks, Installation of 1km kerbs done	None	None	Q.1 Progress report Q.2 Progress report Q.3 Progress report Q.4 Completion certificate	Technical Services
31	To construct 7.26 Xihosana ring road by 30 June 2025	4.5 km Ring Road paved of 7.26 km Ring Road at Xihosana	7.26 Xihosana ring road constructed by 30 June 2025	Construction of Xihosana ring road- MIG	Own Funding MIG	500 000 13,311,159	01/07/2024	30/06/2025	Construction 2.5 Base, installation 2.9km paving bricks, Installation of 3.5km kerbs and 2.5km V drains	Target Achieved	Construction 2.5 Base, installation 2.9km paving bricks, Installation of 3.5km kerbs and 2.5km V drains done	None	None	Q.1 Progress report Q.2 Progress report Q.3 Practical Completion certificate Q.4 Completion certificate	Technical Services
32	To construct Malamulele Traffic circle by 30 June 2025	New indicator	Malamulele Traffic circle constructed by 30 June 2025	Construction of Traffic circle Malamulele	Own Funding	1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and Concept Developmen t Report developed	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services
33	To Construct Low Level Bridges by 30 June 2025	New indicator	Low Level Bridges Constructed by 30 June 2025	Construction of Low Level Bridges	Own Funding	3,000,000	01/07/2023	30/06/2024	Appointment of Service Providers	Target Achieved	Service Provider Appointed	None	None	Q.2 Appointment letter Q.3 Progress report Q.4 progress report and completion certificate	Technical Services
34	To construct 2.5km ring road at Jimmy Jones by 30 June 2025	New indicator	2.5km ring road at Jimmy Jones	Construction of 2.5km ring	Own Funding	8,000,000	01/07/2024	30/06/2025	Appointment of the service Provider,	Target Not Achieved	Appointment of the	Cash flow constrains	Service provider appointed and	Q.1 Appointment letter Q.2 Progress	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
			constructed by 30 June 2025	road at Jimmy Jones					Site Development and Box cutting of 2.5km		service Provider done, Site Development and Box cutting of 2.5km not done		Site Development to be done end January 2025	report Q.3 Progress report Q.4 Progress report	
35	To construct Masia Headkraal access road by 30 June 2025	New indicator	Masia Headkraal access road constructed by 30 June 2025	Construction at Masia Headkraal access road	MIG Own Funding	16,747,465 500,000	01/07/2024	30/06/2025	Installation of 1.85km paving Bricks, and 1.85km kerb installation	Target Achieved	Installation of 1.85km paving Bricks, and 1.85km kerb installation done	None	None	Q.1 Progress report Q.2 Progress report Q.3 Progress report Q.4 Progress report ,practical completion certificate and completion certificate	Technical Services
36	To construct Nghezimani access road by 30 June 2025	New indicator	Nghezimani access road constructed by 30 June 2025	Construction at Nghezimani access road to (MIG)	MIG Own Funding	13,437,564 500,000	01/07/2024	30/06/2025	Installation of 1.5km paving Bricks and 1.85km kerb installation	Target Achieved	Installation of 1.5km paving Bricks and 1.85km kerb installation done	None	None	Q.1 Progress report Q.2 Progress report Q.3 Progress report ,practical completion certificate and completion certificate	Technical Services
37	To develop detailed designs of taxi loading and offloading zone by 30 June 2023	New indicator	Detailed designs for construction of taxi loading and offloading zone developed by 30 June 2023	Design and development of taxi loading and offloading zone	Own Funding	1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider, Concept Development Report	Target Achieved	Appointment of Service Provider and Concept Development Report done	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services
38	To construct Botsoleni access road by 30 June 2025	New indicator	Botsoleni access road constructed by 30 June 2025	Construction at Botsoleni access road MIG	Own Funding MIG	500,000 18,222,812	01/07/2024	30/06/2025	Installation of 1.65km paving Bricks and 1.85km kerb installation	Target Achieved	Installation of 1.65km paving Bricks and 1.85km kerb installation done	None	None	Q.1 Progress report Q.2 Progress report Q.3 Progress report ,Practical completion certificate ,completion certificate	Technical Services
39	To develop detailed designs for construction of 2.5 km Ring Road at Mukhomi village by 30 June 2023	New indicator	Detailed designs for construction of 2.5km Ring Road at	Designs for Construction of 2.5km Ring Road at	MIG Own Funding	100 000 1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
			Mukhomi village developed by 30 June 2023	Mukhomi village							Concept Development Report developed				
40	To develop detailed designs for construction of 2.5 km Ring Road at Mutheiwana to Tshivhulana by 30 June 2023	New indicator	Detailed designs for construction of 2.5km Ring Road at Mutheiwanato Tshivhulana developed by 30 June 2023	Designs for Construction of 2.5km Ring Road Mutheiwana to Tshivhulana	MIG Own Funding	100 000 1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and Concept Development Report developed	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services
41	To develop detailed designs for construction of 2.5 km Ring Road at Jerome by 30 June 2023	New indicator	Detailed designs for construction of 2.5km Ring Road at Jerome developed by 30 June 2023	Designs for Construction of 2.5km Ring Road at Jerome	Own Funding MIG	1,000,000 100,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and Concept Development Report developed	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services
42	To develop detailed designs for construction of 2.5 km Ring Road at Tiyani by 30 June 2023	New indicator	Detailed designs for construction of 2.5km Ring Road at Tiyani developed by 30 June 2023	Designs for Construction of 2.5km ring road at Tiyani	Own Funding	1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and Concept Development Report developed	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services
43	To construct Opening and Widening of Streets in Business Park by 30 June 2025	New indicator	Opening and Widening of Streets in Business Park constructed by 30 June 2025	Opening and Widening of Streets in Business Park	Own Funding	3,600,000.0 0	01/07/2024	30/06/2025	Construction of 1km Selected Layer, Rock Blasting and Construction of 1km Base layer	Target Achieved	Construction of 1km Selected Layer, Rock Blasting and Construction of 1km Base layer done	None	None	Q.1 Progress Report Q.2 Progress report Q.3 Progress report Q.4 Practical Completion Certificate and completion certificate	Technical Services
44	To develop detailed designs for construction of 2.5 km Ring Road at Tshitomboni by 30 June 2023	New indicator	Detailed designs for construction of 2.5km Ring Road at Tshitomboni developed by 30 June 2023	Designs for Construction of 2.5km ring road at Tshitomboni	MIG Own Funding	100,000 1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report Appointment of Service Provider and Concept Development Report	Target Achieved Target Achieved	Service Provider appointed and Concept Development Report developed Service Provider appointed and	None None	None None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
											Concept Development Report developed				
45	To develop detailed smart sport centre by 30 June 2023	New indicator	Detailed designs for construction of smart sport centre developed by 30 June 2023	Construction of smart sport centre	Own Funding	1,000,000	01/07/2024	30/06/2025	Appointment of Service Provider and Concept Development Report	Target Achieved	Service Provider appointed and Concept Development Report developed	None	None	Q.1 Appointment letter Q.2 Report Q.3 Detailed designs	Technical Services
46	To construct 2, 5 km at Masakona ring road by 30 June 2025	New indicator	2,5 km at Masakona ring road constructed by 30 June 2025	Construction of 2, 5 km at Masakona ring road	Own Funding	8,000,000	01/07/2024	30/06/2025	Appointment of the service Provider, Site Development and Box cutting of 2.5km	Target Not Achieved	Appointment of the service Provider done, Site Development and Box cutting of 2.5km not done	Cash flow constrains	Service provider appointed and Site Development to be done end January 2025	Q.1 Appointment letter Q.2 Progress report Q.3 Progress report Q.4 Progress report	Technical Services
47	To construct Fencing and beautification of Vuwani Park by 30 June 2025	New indicator	Fencing and beautification of Vuwani Park constructed by 30 June 2025	Fencing and beautification of Vuwani Park	Own Funding	1,500,000	01/07/2024	30/06/2025	Appointment of the service Provider and Fencing completed	Target Not Achieved	Appointment of the service Provider and Fencing completed not done	1.Theservice provider was not appointed 2.Spefication was not done	To submit speciation for advertising before end of January 2025	Q.1 Appointment letter Q.2 Completion certificate Q.3 Progress report Q.4 Completion certificate	Technical Services
48	To construct waste transfer station at Hlanganani by 30 June 2025	New indicator	Waste transfer station at Hlanganani constructed by 30 June 2025	Transfer station at Hlanganani	Own Funding	4,000,000	01/07/2024	30/06/2025	Advertisement	Target Not Achieved	Advertisement not done	Specification is not developed	To set up a specification committee	Q.2 Advertisement Q.3 Appointment letter Q.4 Progress report	Technical Services
49	To Purchase Refuse Bins and Bulk Containers by 30 June 2025		Refuse Bins and Bulk Containers purchased by 30 June 2025	Refuse Bins and Bulk Containers	Own Funding	500,000	01/07/2024	30/06/2025	Appointment of service provider from the pool and Delivering of Refuse Bins and Bulk Containers	Target Not Achieved	Appointment of service provider from the pool and Delivering of Refuse Bins and Bulk	Supply chain management processes were not done	To purchase the Refuse Bins and Bulk Containers before the end of march	Q1: Appointment letter Q2: delivery note	Community Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
											Containers not done				
50	To Conduct 12 Environmental Education and clean-up/Awareness campaign by 30 June 2025	New indicator	12 Environmental Education & clean-up/Awareness Campaign conducted by 30 June 2025	Environmental Education & Clean up Campaigns	Own Funding	OPEX	01/07/2024	30/06/2025	Six (06) Environmental Education & Clean up Campaigns	Target Achieved	Six (06) Environmental Education & Clean up Campaigns conducted	None	None	Q1:-Q4: Invite, Report, Attendance Register and Pictures	Community Services
51	To Host Two (02) Arrive Alive Campaigns by 30 June 2025	New indicator	Two (02) Arrive Alive Campaigns Hosted by 30 June 2025	Arrive alive activities	Own Funding	150,000	01/07/2024	30/06/2025	One (01) arrive alive campaign conducted	Target Achieved	One (01) arrive alive campaign conducted	None	None	Q:2 invitation and report Q:4 invitation report	Community Services
52	To provide waste collection services at Malamulele and Vuwani once per week by 30 June 2025	New indicator	Waste collection services provided at Malamulele and Vuwani once per week by 30 June 2025	Waste collection	Own Funding	OPEX	01/07/2024	30/06/2025	Waste collection services provided at Malamulele and Vuwani once per week	Target Achieved	Waste collection services provided at Malamulele and Vuwani once per week	None	None	Q1-Q4 : Job Cards and waste collection schedule	Community Services
53	% of disaster reported cases responded to by 30 June 2025 (number of reported cases against cases attended to)	New indicator	100% of disaster reported cases responded to by 30 June 2025 (number of reported cases against cases attended to)	Disaster management	Own Funding	OPEX	01/07/2024	30/06/2025	100% of disaster reported cases responded to (number of reported cases against cases attended to)	Target Achieved	100% of disaster reported cases responded to(449/449)	None	None	Q1-Q4: disaster incident register and disaster management impact assessment form	Community Services

4.4.4 LOCAL ECONOMIC DEVELOPMENT

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R 000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
54	To coordinate four LED quarterly LED Forums by 30 June 2025	New indicator	Four LED Forums coordinate by 30 June 2025	LED Forums	Own Funding	OPEX	01/07/2024	30/06/2025	Two LED forum coordinate	Target Achieved	Two LED forum coordinated	None	None	Q1-Q4 Invite and attendance register	Planning and Development
55	To Support 20 Cooperatives with equipment by 30 June 2025	New indicator	20 Cooperatives at Four Municipal with equipment by 30 June 2025	Cooperative support	Own Funding	1 000 000.00	01/07/2024	30/06/2025	Compile the list of the companies to be supported and Needs analysis Compiled	Target Achieved	list of the companies to be supported and Needs analysis compiled	None	None	Q1 list of cooperative Q2 compile needs analysis Q3compile specification Q4 delivery notes	Planning and Development
56	To coordinate and host one Bossiness Exhibition by 30 June 2025	New indicator	One Business EXPO Coordinated and Hosted by 30 June 2025	Business Expo	Own Funding	OPEX	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q.3 Invite and attendance register	Planning and Development
57	To coordinate four LRC meetings by 30 June 2025	New indicator	Four LRC meetings coordinate by 30 June 2025	CWP LRC meetings	Own funding	OPEX	01/07/2024	30/06/2025	Two (02) LRC meeting coordinate	Target Achieved	Two (02) LRC meeting coordinate	N/A	N/A	Q1-Q4 Invite and attendance register	Planning and Development
58	To organize one women business breakfast by 30 June 2025	New indicator	One women business breakfast organized by 30 June 2025	Business break fast	Own funding	OPEX	01/07/2024	30/06/2025	One women Business Breakfast organised	Target Not Achieved	One women Business Breakfast not held	Budget constrains	Todo cost analysis prior to hosting the event	Q.1 Invite and attendance register	Planning and Development

4.4.5 MUNICIPAL FINANCE MANAGEMENT AND VIABILITY

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
59	% Revenue collected by 30 June 2025	New indicator	100% Revenue collected by 30 June 2025	Revenue Management	Own Funding	OPEX	01/07/2024	30/06/2025	100% Quarterly Projected Revenue collected	Target Not Achieved	Average collection of 39% (Actual collection of R4 322 417 against billing of R11 242 377) Rates and refuse only.	- Vuwani Collection rate is Very Low - High Level of Unemployment - Low Consumer education on Rates and Taxes payments - None Payment Culture - Low Collection from Government Institutions.	-Vuwani Write-offs have been implemented to encourage rate payers to start paying. -Statement delivery is being done by Motorcycles - Debt Relief has been extended to 30 June 2025 -More Consumer Education "Imbizo" must be done.	Q1-Q4 Financial Report	Budget and Treasury
60	% Capital budget spent by 30 June 2025	New indicator	100% Capital budget spent by 30 June 2025	Capital Budget	Own Funding	OPEX	01/07/2024	30/06/2025	100% Quarterly Projected Capital Budget Spent	Target Achieved	89% Capital budget spent, (Actual expenditure R45 791 000 against the budget of R51 462 000)	None	None	Q1-Q4 Financial Report	Budget and Treasury
61	To develop Quarterly Financial Statement and Submit to Municipal Manager by 30 June 2025	New indicator	Quarterly Financial Statement developed and Submitted to Municipal Manager by 30 June 2025	Interim Financial Statement	Own Funding	OPEX	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q4:Interim financial statements	Budget and Treasury
62	To submit the Annual Financial Statement to AGSA, Treasuries and COGHSTA by 31 August 2024	New indicator	AFS to AGSA, Treasuries and COGHSTA by 31/08/2023	AFS	Own Funding	OPEX	01/07/2024	30/06/2025	Submission of the Annual Financial Statement to AGSA, Treasuries and COGHSTA	Target Achieved	Annual Financial Statement submitted to AGSA, Treasuries and	None	None	Q1: AFS and Acknowledge ments of Submission	Budget and Treasury

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
											COGHSTA by 31 August 2024				
63	To adjust the budget and submit to Council for approval by 28 February 2025	New indicator	Budget adjustment and approved by Council by 28 February 2025	Budget adjustment	Own Funding	OPEX	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q3: Adjusted budget & Council Resolution	Budget and Treasury
64	To submit 2025/26 Final budget by 31 May 2025	New indicator	2025/26 Final Budget Submitted to Council by 31 May 2025	Budget development	Own Funding	OPEX	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q3: Draft Budget and Council Resolution Q4: Final Budget & Council Resolution	Budget and Treasury
65	Number of section 52 report submitted to Council within 30 days after the end of the quarter by 30 June 2025	New indicator	4 section 52 report submitted to Council within 30 days after the end of the quarter by 30 June 2025	Section 52 Reports	Own Funding	OPEX	01/07/2024	30/06/2025	2 section 52 report submitted to Council	Target Achieved	2 section 52 report submitted to Council within 30 days after the end of the quarter.	None	None	Q1-Q4 Section 52 Reports Submitted in & Council Resolutions	Budget and Treasury
66	Number of section 71 report submitted to Mayor & Provincial Treasury within 10 days after the end of the Month by 30 June 2025	New indicator	12 section 71 report submitted Mayor & Provincial Treasury within 10 days after the end of the Month by 30 June 2025	Section 71 Reports	Own Funding	OPEX	01/07/2024	30/06/2025	6 section 71 report submitted to Mayor & Provincial Treasury	Target Achieved	6 section 71 report submitted to Mayor & Provincial Treasury within 10 days after the end of the Month	None	None	Q1-Q4 71 Reports and Acknowledge ment of Receipts	Budget and Treasury
67	To compile section 72 report and submit to the Mayor and Treasuries by 31 January 2025	New indicator	Section 72 compiled section 72 report and submit to the Mayor and Treasuries by 31 January 2025	Section 72 Report	Own Funding	OPEX	01/07/2024	30/06/2025	Compilation of section 72 report	N/A	N/A	N/A	N/A	Q:3 Section 72 report and Acknowledge ment of Receipts	Budget and Treasury
68	To update the GRAP Asset Management Register by 30 June 2025	New indicator	GRAP Asset Management Register updated by 30 June 2025	Asset Man GRAP Compliant Asset register	Own Funding	4,000,000	01/07/2024	30/06/2025	Update the GRAP Asset Management Register	Target Achieved	GRAP Asset Management Register updated	None	None	Q1-Q4 Updated Asset Register	Budget and Treasury

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT
69	% of houses with access to free basic services on by 30 June 2024	New indicator	100% houses with access to free basic services by 30 June 2024	Free basic services	Own funding	8,850,000	01/06/2023	30/06/2024	100% houses with access to free basic services as per approved beneficiary list	Target Achieved	100% indigent households with access to free basic services (electricity)(15150/15150)	None	None	Q1-Q4 Approved indigent register ,monthly Eskom billing report	Budget and Treasury
70	To purchase Road Tech Serv Plant & Machinery by 30 June 2025	New indicator	Road Tech Serv Plant & Machinery purchased by 30 June 2025	Road Tech Serv Plant & Machinery	Own Funding	8,000,000	01/07/2024	30/06/2025	Purchase Plant & Machinery	Target Not Achieved	Plant & Machinery not purchased	Plant & Machinery not purchased because of budget constraints	Plant & Machinery to be purchasedon the adjusted budget	Q2.Appointment letter and delivery note	Budget and Treasury
71	To purchase Furniture by 30 June 2025	New indicator	Furniture purchased by 30 June 2025	Acquisitions of Furniture	Own Funding	500,000	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q3.Appointment letter and delivery note	Budget and Treasury
72	To purchased Fleet Municipal Motor Vehicles by 30 June 2025	New indicator	Fleet Municipal Motor Vehicles purchased by 30 June 2025	Fleet Municipal Motor Vehicles	Own Funding	1,500,000	01/07/2024	30/06/2025	N/A	Target Not Achieved	Fleet Municipal Motor Vehicles not purchased	Fleet Municipal Motor Vehicles not purchased because of budget constraints	Fleet Municipal Motor Vehicles to be purchased on the adjusted budget	Q2.Appointment letter and delivery note	Budget and Treasury

4.4.6 GOOD GOVERNACE AND PUBLIC PARTICIPATION

REF NO	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	PROGRESS TO DATE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
73	To hold 4 Communicator forums by 30 June 2025	New indicator	4 Communicator forums held by 30 June 2025	Communications Forums	Own Funding	OPEX	01/07/2024	30/06/2025	2 Communicator forum held	Target not Achieved	1 Communicator forum held	The forum was postponed due to the strategic session	The communicator forum to be held before the end of January 2025	Q1:-Q4: Invites and Attendance Registers	Corporate Services
74	To hold 4 ordinary and 8 Special Council meetings by 30 June 2025	New indicator	4 ordinary Council and 8 Special Council meetings held by 30 June 2025	Council Services (Council Meetings)	Own Funding	OPEX	01/07/2024	30/06/2025	2 Ordinary and 4 special Council meetings held	Target not Achieved	2 Ordinary and 3 special Council meetings held	There were no items submitted for council	None	Q1-Q4 Council Minutes and attendance register	Corporate Services
75	Number of ordinary EXCO meetings held by 30 June 2025	New indicator	12 ordinary EXCO meetings held by 30 June 2025	Council Services (EXCO meetings)	Own Funding	OPEX	01/07/2024	30/06/2025	6 ordinary EXCO meetings held	Target not Achieved	5 ordinary EXCO meetings held	There were no items submitted for EXCO	None	Q1-Q4 EXCO Minutes and attendance register	Corporate Services
76	To award 10 learners with registration bursaries with mayoral bursary by 30 June 2025	New indicator	10 learners awarded with registration bursaries awarded with mayoral bursary by 30 June 2025	Mayoral bursary	Own Funding	OPEX	01/07/2024	30/06/2025	Advertisement and development of bursary application form,	Target Achieved	Advertisement and development of bursary application form	None	None	Q-2 advert and bursary application form Q-3 Confirmation letter	Corporate Services/ Municipal Manager
77	To purchase Protective Clothing by 30 June 2025	New indicator	Protective Clothing purchased by 30 June 2025	Protective Clothing	Own Funding	2,500,000	01/07/2024	30/06/2025	Appointment of service provider from the pool and Delivering of protective order	Target Achieved	Appointment of service provider from the pool and Delivering of protective order done	None	None	Q1:Appoitment letter Q2: delivery Note	Corporate Services
78	% ICT Maintained and Supported by 30 June 2025	New indicator	100 % ICT Maintained and Supported by 30 June 2025	ICT Maintenance & Support	Own Funding	25,000,000	01/07/2024	30/06/2025	100 % ICT Maintained and Supported (Number of requests received for ICT Maintenance and Support/ Number attended requests)	Target Achieved	100 % ICT Maintained and Supported (1314/1314)	None	None	Q1-Q4: system report	Corporate Services

79	To hold 4 Audit Performance Committee meetings by 30 June 2025	New indicator	4audit and Performance committee meetings held by 30 June 2025	Auditing	Own Funding	OPEX	01/07/2024	30/06/2025	2 audit and Performance committee meeting held	Target Achieved	2 audit and Performance committee meeting held	None	None	Q1-Q4 Invitation ,Minutes and attendance register	Municipal Manager
80	To hold 4 risk management committee meetings by 30 June 2025	New indicator	4 risk management committee meetings held by 30 June 2025	Risk management committee meetings	Own Funding	OPEX	01/07/2024	30/06/2025	2 risk management committee meeting held	Target Achieved	2 risk management committee meeting held	None	None	Q1-Q4 Invitation ,Minutes and attendance register	Municipal Manager
81	To conduct 4 Mayoral Imbizo by 30 June 2025	New indicator	4 Mayoral Imbizo conducted by 30 June 2025	Mayoral Imbizo	Own Funding	OPEX	01/07/2024	30/06/2025	2 Mayoral Imbizo conducted	Target Not Achieved	1 Mayoral Imbizo conducted	The event was postponed due to the mayor tight schedule	The postponed mayoral Imbizo to be held at Magomani before end of February	Q1:-Q4: Invites and Attendance Registers	Corporate Services
82	To review and submit the 2025/25 IDP to Council for approval by 30 June 2025	New indicator	2025/25 IDP reviewed and submitted to Council for approval by 30 June 2025	IDP Review	Own Funding	OPEX	01/07/2024	30/06/2025	IDP Process plan tabled to council for adoption and needs analysis conducted, IDP strategic planning conducted	Target Achieved	IDP Process plan tabled to council for adoption and needs analysis conducted, IDP strategic planning conducted	None	None	Q1; IDP process Plan and Council Resolution & Need Analysis Report and Attendance Registers Q2: Invite, Attendance Registers & Strategic Planning Report Q3. Draft IDP & Council Resolution Q4: Invite, Public Notice, Attendance Registers & Final IDP and Council Resolution	Municipal Manager/ Planning and Development

4.4.7 CONCLUSION

A total of **52 out of 75** of Mid-year reported Indicators were achieved which results to **69%** of Mid-year being achieved.

APPROVED BY

SHILENGE R.R
MUNICIPAL MANAGER

24/01/2025
DATE

CHAPTER FIVE

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I Shilenge Risenga Richard the Municipal Manager of Collins Chabane Local Municipality, hereby certify that:

The Section 72 report ending 31 December 2024 on implementation of the IDP/Budget and state of the affairs of the Municipality for the year 2024/25 is in accordance with the Municipal Finance Management Act and Regulations made under the Act.

Print Name: Shilenge Risenga Richard

Municipal Manager of Collins Chabane Local Municipality (LIM345)

APPROVED BY

SHILENGE R.R **MUNICIPAL MANAGER**	24/01/2025 **DATE**