

MARULENG LOCAL MUNICIPALITY



2025-26 MID-YEAR PERFORMANCE REPORT (JULY- DECEMBER 2025)

Wildlife Haven

MARULENG LOCAL MUNICIPALITY

ABBREVIATIONS

ACCRONYM	MEANING
Dora	Division of revenue act
AGSA	Auditor General of South Africa
EXCO	Executive committee
FBE	Free basic electricity
FBWR	Free basic waste removal
FY	Financial Year
GIS	Geographic information system
GRAP	Generally recognised accounting practices
INEP	Integrated National Electrification Programme
KM	Kilometre
KPA	Key performance area
KPI	Key performance indicator
K2C	Kruger to Canyon
IDP	Integrated development plan
LED	Local economic development
LUMS	Land use management scheme
MFMA	Municipal finance management act
MFMP	Municipal Financial Management Program
MPAC	Municipal public accounts committee
MIG	Municipal infrastructure grant
MSCOA	Municipal standard chart of accounts
m ²	Square metre
OHS	Occupational health safety
PMS	Performance management system
UWIF	Unauthorised Wasteful Irregular and Fruitless expenditure
SCM	Supply chain management
SDBIP	Service delivery and budget implementation plan
SDF	Spatial development framework
S71	Section 71 report of the MFMA

%	Percentage
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INTRODUCTION

1. Section 72 (1) of the Municipal Finance Management Act, act 56 of 2003 stipulates:

“The accounting officer of the municipality must by the 25 January of each year assess the performance of the municipality during the first half of each financial year” taking into account (i) monthly statements, (ii) municipality’s delivery targets and indicators set in the service delivery and budget implementation plan, and progress on resolving problems identified in the past annual report, and

Section 72 (3) further stipulates:

‘As part of the review-

- a) Make recommendations as to whether an Adjustment Budget is necessary; and
- b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

2. The following is the Mid-year Budget and Performance Assessment considering the stipulations of the MFMA, Section 72 (1) as of 31 December 2025.

1. FINANCIAL PERFORMANCE

HALF-YEAR BUDGET STATEMENTS: 31 DECEMBER 2025

(JULY 2025- DECEMBER 2025 MID YEAR PERFORMANCE)

1.1 REVENUE

Mid Term Revenue Analysis – 31 December 2025							
Description		Original Budget R'000	Mid Term Pro Rata Budget R'000	Mid-Year (YearTD Actual) R'000	Variance R'000	Variance %	Comments
Total Revenue Budget		518 742	259 374	302 317	42 943	16.55%	The total revenue collected is above the pro-rata budget, indicating a positive performance in revenue collection.

The total revenue earned to date of R302, 317 includes the following revenue items:

a) **Assessment Rates:**

The budget is R222, 681 million, with total actual of R103, 692 million (46.57%) billed, which is R7, 649 million less than the pro-rata revenue. Rezoning application as well as building plans approval were put on hold for approval due to moratorium that was approved by council this also has an impact on property rates for the new developer.

b) **Rental of Facilities:**

The budget is R438 thousands, with total actual of R52 thousands (11.87%) billed, which is R167 thousands less than expected. The lease of other institution with Maruleng municipality has expired and there was no renewal made hence there was less revenue billed.

c) **Interest on External Investments:**

The budget is R12, 854 million, with R4, 045 million (31.47%) earned, which is R2, 382 million less than pro- rate revenue. The withdrawal on investment account has in impact on decrease on interest, the adjustment will be made to reduce the original budget.

d) **Interest on Outstanding Debtors:**

The budget is R21, 331 million for both exchange and non-exchange transactions, with total actual of R10, 834 million (50.79%) billed, which is R169 thousands more than expected. The increase in interest is due to outstanding debts from debtors who have not settled their accounts.

e) **Service Charges (Refuse Removal):**

The budget is R6, 300 million with total actual of R3, 154 million (50%) billed. The percentage billed is equals to pro- rata revenue, that means adjustment is not needed for this kind of revenue item.

f) **Licenses and Permits:**

The budget is R6, 948 million with total actual of R1, 832 million (26.37%) earned, which is R1, 642 million less than expected. The budget was over estimated as compared to previous year actuals, the amount will be reduced when preparing adjustment budget.

g) **Agency Fees:**

The budget is R3, 132 million with the total actual of R1, 505 (48%) earned, which is R61 thousands less than pro- rata revenue. The calculations for agency fees for Mopani loan account have not yet been performed.

h) **Traffic Fines:** The budget is R1, 045 million with total actual of R110 thousands (10.52%) earned, which is R412 thousands less than expected. Traffic fines are recorded manually, and some have not yet been entered into the system.

i) **Government Grants: Operating:**

The budget is R184, 724 million with total actual of R138, 022 million (74.7%) earned, which is R45, 660 million more than expected. The amount received aligns with the DORA, and no adjustment is necessary.

j) **Government Grants: Capital:**

The budget is R55, 395 million with total actual of R31, 060 million (56%) earned, which is R3, 363 million more than expected. The amount received is in accordance with DORA, the special adjustment was made to accommodate Disaster respond grants of R10 million and rollover approval of R14.5 million for MIG grant.

k) **Other Revenue:**

The budget for sales of goods & rendering of services and other operational revenue is R3, 554 million with R5, 825 million (163.89%) earned, which is R4,048 million more than expected. There was a misallocation of R4,320 million captured as other revenue, the journal will be processed in January 2026 to fix the misallocation.

l) **Service charges water and waste management**

The function is for Mopani district municipality, The Journal is processed to reduce the amount on the Trial Balance, and the reports are submitted to the district monthly.

1.2 OPERATING EXPENDITURE

The total expenditure to date is R168, 3 million which represents 52% of the total operating expenditure budget of R323.5m.

SUMMARY OF THE OPERATING EXPENDITURE

Mid Term Expenditure Analysis – 31 December 2025							
Description	Original Budget	Mid Term Pro Rata Budget	Mid-Year (YearTD Actual)	Variance	Variance	Comments	
	R'000	R'000	R'000	R'000	%		
Total Operating Expenditure	388, 177	194,088	187,625	6,463	3.33%	The actual expenditure is less than the pro rata budget by 3.33%, indicating decelerated spending on operational budget.	

The following breakdown provides an analysis of the expenditure by budget line items, explaining the overall 1.66% variance. It also highlights the key factors contributing to the overspending or underspending compared to the expected 50% pro-rata projection for the first six months of the financial year.

a) Salaries and Wages (Employee related costs)

The budget for salaries and wages is R124, 320 million, with R56.021 million (45%) spent, which is R6, 139 million less than the pro-rata spending. The underperformance is due to most employees receiving bonuses in the fourth quarter. Additionally, the municipality has filled 87% of the positions included in the budget.

b) Remuneration of Councillors

The budget for councillor remuneration is R13, 377 million, with R6, 368 million (47.6%) spent, which is R320 thousand less than the pro-rata spending. The directive from SALGA to increase the remunerations was not yet provided to the municipality.

c) Contracted Services

The budget for contracted services is R85, 890 million, with R46, 921 million (54.63%) spent, exceeding the pro-rata budget by R3, 976 million. Contracted services include professional fees for various municipal functions such as the asset register, valuation roll, VIP system, VAT returns, refuse removal, and security services. The municipality does not have a licence for electricity; therefore, the INEP grants is added under contracted service, the percentage spend for INEP to date is 79% which led more spending for contracted service.

d) Inventory Consumed

The budget for inventory consumed is R10, 000 million, with R4, 667 million (47%) spent, which is R333 thousands less than the pro-rata spending. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

e) Finance Charges/Costs

The budget for finance charges is R2,100 million, with actual expenditure of R327 thousands (15.57%) spent, which is R723 thousands less than the pro-rata budget. This is due to the interest on landfill site provision, long service provision and medical aid provision being calculated on a yearly basis.

f) Depreciation and Asset Impairment

The budget for depreciation and asset impairment is R37, 000 million, with R15, 371 million (41.54%) spent, which is R3, 129 million less than the pro-rata budget. The calculations were based on the draft fixed asset register for the 2025/26 financial period. The depreciation also estimated on RAL roads which was written off on the municipal assets register and the TB, the amount will be adjusted.

g) Debt Impairment

The budget for debt impairment is R35, 970 million, with R29, 453 million (81.88%) spent, which is R11, 468 million more than the pro-rata spending. The municipality has outstanding debt of over R337, 124 million, which has been overdue for more than 90 days. The low collection rate on property rates is affecting interest on debtors. The bad debt provision was estimated based on consumer payment trends. The debt impairment will be adjusted upwards to avoid unauthorised expenditure.

h) General Expenses

The budget for general expenses is R79, 004 million, with R28.487 million (36%) spent, which is R11, 015 million less than the pro-rata budget. Other expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

1.2 REVENUE AND EXPENDITURE

Below is the six months' income and expenditure report for July 2025 to Dec 2025:

LIM335 Maruleng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Quarter 2

Description	Ref	2024/25		Budget Year 2025/26		YTD variance	YTD variance %	Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2				YearTD actual
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity		—	—	—	—	—	—	—	
Service charges - Water		0	—	—	40	1 236	1 236	#DIV/0!	
Service charges - Waste Water Management		(0)	—	—	(57)	114	114	#DIV/0!	
Service charges - Waste management		5 707	6 300	6 300	1 572	3 154	3 134	20	
Sale of Goods and Rendering of Services		4 344	3 477	3 477	1 002	2 341	1 730	612	
Agency services		290	3 132	3 132	720	1 505	1 558	(53)	
Interest		—	—	—	—	—	—	—	
Interest earned from Receivables		(1 409)	1 495	1 495	(402)	(974)	744	(1 719)	
Interest from Current and Non Current Assets		12 257	12 854	12 854	1 385	4 045	6 395	(2 350)	
Dividends		—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	
Rental from Fixed Assets		73	438	438	29	52	218	(166)	
Licence and permits		2 567	3 132	3 132	11	—	1 558	(1 558)	
Special Rating Levies		—	—	—	—	—	—	—	
Operational Revenue		1 277	422	422	(4 391)	4 320	210	4 110	
Non-Exchange Revenue									
Property rates		186 026	222 681	222 681	54 265	103 692	110 784	(7 092)	
Surcharges and Taxes		—	—	—	—	—	—	—	
Fines, penalties and forfeits		433	1 045	1 045	110	110	520	(410)	
Licence and permits		3 100	3 816	3 816	1 199	1 832	1 898	(66)	
Transfers and subsidies - Operational		187 658	184 005	184 724	64 176	138 022	92 275	45 747	
Interest		21 434	19 836	19 836	6 013	11 808	9 868	1 940	
Fuel Levy		—	—	—	—	—	—	—	
Operational Revenue		—	—	—	—	—	—	—	
Gains on disposal of Assets		—	—	—	—	—	—	—	
Other Gains		441	—	—	—	—	—	—	
Discontinued Operations		—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)		424 198	462 633	463 352	126 672	271 267	230 893	40 364	17%
Expenditure By Type									
Employee related costs		101 171	124 320	124 320	27 827	56 021	61 849	(5 828)	
Remuneration of councillors		12 518	13 377	13 377	2 501	6 368	6 655	(288)	
Bulk purchases - electricity		611	—	—	—	—	—	—	
Inventory consumed		4 863	10 000	10 000	1 594	4 677	4 975	(298)	
Debt impairment		58 491	35 970	35 970	29 453	29 453	17 955	11 498	
Depreciation and amortisation		33 008	37 000	37 000	15 371	15 371	18 408	(3 037)	
Interest		2 436	2 100	2 100	327	327	1 045	(717)	
Contracted services		88 404	85 265	85 890	24 882	46 921	43 057	3 865	
Transfers and subsidies		59 754	—	—	—	—	—	—	
Irrecoverable debts written off		(1 058)	—	—	—	—	—	—	
Operational costs		55 882	79 004	79 004	16 480	28 487	39 307	(10 820)	
Losses on Disposal of Assets		559	500	500	—	—	249	(249)	
Other Losses		120	15	15	—	—	7	(7)	
Total Expenditure		416 760	387 552	388 177	118 435	187 625	193 507	(5 883)	-3%
Surplus/(Deficit)		7 438	75 080	75 174	7 237	83 632	37 385	46 247	124%
Transfers and subsidies - capital (monetary allocations)		66 232	30 817	55 395	20 237	31 060	39 909	(8 849)	
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		73 670	105 897	130 569	27 475	114 693	77 294		130 569
Income Tax		—	—	—	—	—	—	—	
Surplus/(Deficit) after income tax		73 670	105 897	130 569	27 475	114 693	77 294		130 569
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	
Surplus/(Deficit) attributable to municipality		73 670	105 897	130 569	27 475	114 693	77 294		130 569
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year		73 670	105 897	130 569	27 475	114 693	77 294		130 569

1.3 CAPITAL EXPENDITURE

The capital budget (2025/26) budget amounts to **R215,377 million** and the six (6) months' expenditure is R146,694 million which is **68%** of the total capital budget. It must be noted that some capital projects are either at the bidding stages or designs stage. The expenditure on the MIG for main allocation is 91%, while roll over

contributes 16% and disaster respond grants constitutes 6% of the main allocation, which led to 61.8 percent of the grant funded in the mid-year report, own funded expenditure stands at 70%.

Breakdown of Capital Expenditure by functional classifications and funding

LIM335 Maruleng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - Quarter 2											
R thousands	Vote Description	Ref	2024/25		Budget Year 2025/26		YTD	YTD %	Full Year		
			Audited	Original	Adjusted	Quarter 2				YearTD actual	YearTD budget
Multi-Year expenditure appropriation											
	Vote 1 - EXECUTIVE AND COUNCIL	2	—	—	—	—	—	—	—	—	
	Vote 2 - BUDGET AND TREASURY		—	—	—	—	—	—	—	—	
	Vote 3 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	
	Vote 4 - PLANNING AND DEVELOPMENT		—	—	—	—	—	—	—	—	
	Vote 5 - COMMUNITY AND SOCIAL SERVICES		—	—	—	—	—	—	—	—	
	Vote 6 - SPORT AND RECREATION		—	—	—	—	—	—	—	—	
	Vote 7 - WASTE MANAGEMENT		—	—	—	—	—	—	—	—	
	Vote 8 - WASTE WATER MANAGEMENT		—	—	—	—	—	—	—	—	
	Vote 9 - ROADS AND TRANSPORT		—	—	—	—	—	—	—	—	
	Vote 10 - WATER		—	—	—	—	—	—	—	—	
	Vote 11 - PUBLIC SAFETY		—	—	—	—	—	—	—	—	
	Vote 12 - ELECTRICITY DISTRIBUTION		—	—	—	—	—	—	—	—	
	Vote 13 -		—	—	—	—	—	—	—	—	
	Vote 14 -		—	—	—	—	—	—	—	—	
	Vote 15 -		—	—	—	—	—	—	—	—	
	Total Capital Multi-year expenditure	4,7	—	—	—	—	—	—	—	—	
Single Year expenditure appropriation											
	Vote 1 - EXECUTIVE AND COUNCIL	2	—	—	—	—	—	—	—	—	
	Vote 2 - BUDGET AND TREASURY		56 453	7 100	7 100	2 109	3 882	3 533	350	10%	7 100
	Vote 3 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
	Vote 4 - PLANNING AND DEVELOPMENT		—	—	—	—	—	—	—	—	—
	Vote 5 - COMMUNITY AND SOCIAL SERVICES		34 847	34 149	34 149	7 902	18 277	16 821	1 457	9%	34 149
	Vote 6 - SPORT AND RECREATION		—	—	—	—	—	—	—	—	—
	Vote 7 - WASTE MANAGEMENT		—	—	—	—	—	—	—	—	—
	Vote 8 - WASTE WATER MANAGEMENT		—	—	—	—	—	—	—	—	—
	Vote 9 - ROADS AND TRANSPORT		147 982	152 757	174 129	51 588	124 534	97 514	27 020	28%	174 129
	Vote 10 - WATER		—	—	—	—	—	—	—	—	—
	Vote 11 - PUBLIC SAFETY		—	—	—	—	—	—	—	—	—
	Vote 12 - ELECTRICITY DISTRIBUTION		—	—	—	—	—	—	—	—	—
	Vote 13 -		—	—	—	—	—	—	—	—	—
	Vote 14 -		—	—	—	—	—	—	—	—	—
	Vote 15 -		—	—	—	—	—	—	—	—	—
	Total Capital single-year expenditure	4	239 283	194 006	215 377	61 600	146 694	117 868	28 826	24%	215 377
	Total Capital Expenditure		239 283	194 006	215 377	61 600	146 694	117 868	28 826	24%	215 377
Capital Expenditure - Functional Classification											
Governance and administration											
	Executive and council		56 453	7 100	7 100	2 109	3 882	3 533	350	10%	7 100
	Finance and administration		—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety											
	Community and social services		34 847	34 149	34 149	7 902	18 277	16 821	1 457	9%	34 149
	Sport and recreation		—	—	—	—	—	—	—	—	—
	Public safety		—	—	—	—	—	—	—	—	—
	Housing		—	—	—	—	—	—	—	—	—
	Health		—	—	—	—	—	—	—	—	—
Economic and environmental services											
	Planning and development		1 124	1 317	1 317	389	389	653	(264)	-40%	1 317
	Road transport		146 862	151 439	172 811	51 200	124 145	96 861	27 284	28%	172 811
	Environmental protection		—	—	—	—	—	—	—	—	—
Trading services											
	Energy sources		—	—	—	—	—	—	—	—	—
	Water management		—	—	—	—	—	—	—	—	—
	Waste water management		—	—	—	—	—	—	—	—	—
	Waste management		—	—	—	—	—	—	—	—	—
Other											
	Total Capital Expenditure - Functional Classification	3	239 283	194 006	215 377	61 600	146 694	117 868	28 826	24%	215 377
Funded by:											
	National Government		2 515	26 797	48 169	20 370	29 786	34 532	(4 745)	-14%	48 169
	Provincial Government		—	—	—	—	—	—	—	—	—
	District Municipality		—	—	—	—	—	—	—	—	—
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		—	—	—	—	—	—	—	—	—
	Transfers recognised - capital		2 515	26 797	48 169	20 370	29 786	34 532	(4 745)	-14%	48 169
Borrowing											
	Internally generated funds	6	121 819	167 208	167 208	41 231	116 907	83 336	33 571	40%	167 208
	Total Capital Funding		124 334	194 006	215 377	61 600	146 694	117 868	28 826	24%	215 377

Capital Expenditure per segment as of 31 December 2025

Financial\ProjectShortDesc	TotalBudget	TotalActual	RemainingBudget	% spent per project
2026 Roads:Molalane Access Road	13 865 503.00	12 551 712.54	1 313 790.46	91%
2026 Roads:Lorraine Access Road	5 324 783.00	4 272 914.66	1 051 868.34	80%
2026 Roads:Bismark Internal Street	2 217 134.00	1 927 942.36	289 191.64	87%
2026 Roads:Lorraine Bellvile Road	12 505 757.00	9 446 275.42	3 059 481.58	76%
2026 Roads:Internal streets for makgaung 202223	16 508 777.00	12 338 023.02	4 170 753.98	75%
2026 Roads:Internal streets for mashoshing 202223	6 653 198.00	5 363 429.64	1 289 768.36	81%
2026 Indoor Facilities:Maruleng indoor sport centre	21 248 836.00	12 186 239.33	9 062 596.67	57%
2026 Roads:Balloon streets	2 093 296.00	4 654 036.38 -	2 560 740.38	222%
2026 Cemeteries/Crematoria:Fences for cemeteries and london landfills	1 217 391.00	388 744.06	828 646.94	32%
2026 Road Structures:Maruleng low level bridges	8 000 000.00	1 282 086.16	6 717 913.84	16%
2026 Roads:Metz internal streets	4 624 917.00	10 795 084.93 -	6 170 167.93	233%
2026 Landfill Sites:London Landfill Site development phase 2	1 000 000.00	-	1 000 000.00	0%
2026 Roads:Essex road	23 013 148.00	10 258 411.26	12 754 736.74	45%
2026 Roads:REHABILITATION OF OAKS AND FINALE 20244	15 936 548.00	19 413 390.00 -	3 476 842.00	122%
2026 Roads:REHABILITATION OF HLOHLOKWE TO SOFAYA 20245	6 015 215.00	4 605 733.95	1 409 481.05	77%
2026 Roads:REHABILITATION OF HLOHLOKWE ACCESS ROAD	8 000 000.00	6 777 752.46	1 222 247.54	85%
2026 Roads:MAHUPSHE RING ROAD	1 500 000.00	923 631.77	576 368.23	62%
2026 Roads:Disaster Repairs Willows Roads 2026	8 695 652.00	498 439.27	8 197 212.73	6%
2026 Roads:CONSTRUCTION OF METZ INTERNAL STREETS PHASE 01	18 342 900.00	5 029 151.57	13 313 748.43	27%
2026 Outdoor Facilities:UPGRADING MUNICIPAL SPORTS FIELD	-	1 882 940.00 -	1 882 940.00	0%
2026 Roads:Madeira Access Road	8 575 047.00	11 103 741.51 -	2 528 694.51	129%
2026 Computer Equipment:Software	2 500 000.00	1 698 867.38	801 132.62	68%
2026 Halls:FENCES	5 500 000.00	-	5 500 000.00	0%
2026 Nature Reserves:ANIMAL IMPOUNDING	2 000 000.00	-	2 000 000.00	0%
2026 Computer Equipment:It equipment	2 500 000.00	-	2 500 000.00	0%
2026 Computer Equipment:It equipment	1 000 000.00	575 525.21	424 474.79	58%
2026 Furniture and Office Equipment:Air conditioners	100 000.00	-	100 000.00	0%
2026 Furniture and Office Equipment:Equipments	500 000.00	-	500 000.00	0%
2026 Machinery and Equipment:EQUIPMENTS	400 000.00	190 732.44	209 267.56	48%
2026 Roads:SHIKWANE ACCESS ROAD	2 549 704.00	-	2 549 704.00	0%
2026 Roads:SCORTIA INTERNAL STREET	8 389 565.00	2 903 500.00	5 486 065.00	35%
2026 Road Furniture:HIGHMAST LIGHT	4 000 000.00	4 017 546.23 -	17 546.23	100%
2026 Transport Assets:Vehicles	100 000.00	-	100 000.00	0%
2026 Furniture and Office Equipment:Office furniture	500 000.00	1 607 874.69 -	1 107 874.69	322%
	215 377 371.00	146 693 726.24	68 683 644.76	68%

Grants spending

**MARULENG LOCAL MUNICIPALITY
GRANTS REGISTER FOR 2025/2026**

VOTE NUMBER	EQUITABLE SHARE	FMG	MIG	INEP	DISASTER GRANT	EPWP	TOTAL
BUDGET	173 600 000.00	1 900 000.00	32 439 000.00	5 371 000.00	10 000 000.00	1 512 000.00	224 822 000.00
% RECEIVED	75%	100%	87%	65%	100%	70%	
OPENING BALANCE						-	-
ROLL OVER			14 577 559.00	718 701.00			
GRANT INCOME/ RECEIPTS	130 200 000.00	1 900 000.00	28 311 000.00	3 491 000.00	10 000 000.00	1 058 000.00	174 960 000.00
Jul-25	72 333 000.00		9 835 000.00	2 417 000.00		-	84 585 000.00
Aug-25		1 900 000.00				378 000.00	2 278 000.00
Sept-25			9 742 000.00		10 000 000.00		19 742 000.00
Oct-25							-
Nov-25						680 000.00	680 000.00
Dec-25	57 867 000.00		8 734 000.00	1 074 000.00			67 675 000.00
Jan-26							-
Feb-26							-
Mar-26							-
Apr-26							-
May-26							-
Jun-26							-
SUB TOTAL	43 400 000.00	-	4 128 000.00	1 880 000.00	-	454 000.00	140 237 000.00
REVENUE (GRANT SPENT)							
GRANT EXPENDITURE	72 333 000.00	1 225 291.55	31 802 709.82	4 805 723.30	575 427.16	1 287 850.81	112 030 002.64
Jul-25	72 333 000.00	49 999.98	1 287 642.88	-	-	-	73 670 642.86
Aug-25		216 118.90	5 225 624.17	-	-	217 756.00	5 659 499.07
Sept-25		205 308.11	4 915 665.54	-	-	217 756.00	5 338 729.65
Oct-25		343 248.34	232 979.51	-	-	217 756.00	793 983.85
Nov-25		205 308.11	5 601 254.73	4 236 555.24	573 205.16	423 048.41	11 039 371.65
Dec-25		205 308.11	14 539 542.99	569 168.06	-	211 534.40	15 525 553.56
Jan-26		-	-	-	-	-	-
Feb-26		-	-	-	-	-	-
Mar-26		-	-	-	-	-	-
Apr-26		-	-	-	-	-	-
May-26		-	-	-	-	-	-
Jun-26		-	-	-	-	-	-
BALANCE UNSPENT	101 267 000.00	674 708.45	15 213 849.18	565 276.70	9 424 572.84	224 149.19	112 791 997.36
	42%	64%	68%	79%	6%	85%	50%

1.4 DEBTORS AGE ANALYSIS AS AT 31 DECEMBER 2025

The current outstanding Debtors for Maruleng Municipality stood at **R337,124 million including water and sewer of R5,677 million** which makes debtors book of Maruleng municipality to **be R331,447 million** excluding water and wastewater management. This is broken down as follows:

Based on service classification, the major contributor to the debt is property rates which constitutes R252,343 million (75%) of the total debtor's book, while, in terms of Customer group Commercial are the major contributor with a balance of R184,649 million (55%) of the total debtors' book. The municipality has appointed the debt collectors to assist in revenue collection.

LIM335 Maruleng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - Quarter 2													
Description	NT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	867	549	99	71	89	46	189	2 894	4 804	3 289	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 031	11 874	8 701	7 164	6 856	6 769	6 199	187 748	252 343	214 737	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	79	36	29	25	23	22	19	640	873	730	-	-
Receivables from Exchange Transactions - Waste Management	1600	587	370	324	264	102	94	86	3 175	5 002	3 721	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	2 122	2 051	2 041	2 040	1 908	1 863	1 808	58 598	72 430	66 216	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	13	6	4	2	1	1	1	1 645	1 672	1 649	-	-
Total By Income Source	2000	20 699	14 884	11 199	9 565	8 980	8 795	8 302	254 700	337 124	290 342	-	-
2024/25 - totals only		14 602	12 674	8 879	8 232	7 600	9 050	8 171	195 632	264 840	228 685	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 196	2 161	2 019	1 872	1 702	1 691	1 651	30 428	43 721	37 345	-	-
Commercial	2300	9 213	5 996	5 391	4 577	4 372	4 295	3 995	146 811	184 649	164 049	-	-
Households	2400	9 290	6 727	3 789	3 117	2 907	2 808	2 656	77 461	108 754	88 948	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	20 699	14 884	11 199	9 565	8 980	8 795	8 302	254 700	337 124	290 342	-	-

The total payments of rates, service charges and other revenue from July 2025 to December 2025 is R100 469 865 breakdown as follows:

TypeOfService	Actual vs Billing as of 31 December 2025		31 July 2025		31 August 2025		30 September 2025		31 October 2025		30 November 2025		31 December 2025	
	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlement	Billing	TotalSettlements	Billing	TotalSettlements	Billing
V.A.T.	1 133 144.59	1 222 489.01	171 594.20	148 856.01	196 152.77	206 177.67	219 198.31	240 653.96	219 110.13	215 562.00	136 029.07	224 059.26	191 060.11	187 180.11
INTEREST	4 363 573.84	10 928 547.80	734 297.30	1 887 405.60	826 503.47	1 768 869.22	752 890.36	1 557 973.67	824 921.57	1 727 328.57	513 939.43	2 025 897.78	711 021.71	1 961 072.96
WATER CONSUMP	2 546 710.32	2 673 721.59	540 777.43	303 688.17	348 638.38	351 345.18	439 949.17	486 036.96	392 394.60	330 780.60	387 321.82	893 364.48	437 628.92	308 506.20
ADD REFUSE	2 748 264.72	3 131 148.59	428 948.39	502 014.24	452 693.10	524 438.53	448 203.26	544 121.43	498 586.16	515 077.45	452 669.68	518 165.64	467 164.13	527 331.30
ADD SEWERAGE	297 334.96	340 457.53	46 681.76	57 040.60	51 769.60	57 040.60	48 641.66	57 040.60	50 938.96	55 626.48	55 688.36	56 854.80	43 614.62	56 854.45
RATES GENERAL	82 689 160.39	104 150 670.54	13 038 047.05	17 280 749.35	14 353 624.80	16 163 954.79	13 893 324.74	17 032 594.87	13 889 452.83	16 772 614.15	12 992 977.56	19 284 967.37	14 521 733.41	17 615 790.01
WATER BASIC	95 619.25	105 381.67	16 034.13	21 055.08	15 172.14	16 978.48	20 781.83	16 380.08	14 641.08	16 724.01	14 592.25	17 010.20	14 397.82	17 233.82
PENALTIES	130.00	-	65.00	-	-	-	-	-	65.00	-	-	-	-	-
DEPOSIT WATER	988.12	771.88	-	-	988.12	988.12	-	300.00	-	730.00	-	730.00	-	-
SUNDRY CHARGE	1 819 454.43	1 847 239.56	100 903.21	100 903.20	417 039.56	417 039.58	493 106.51	493 106.50	506 582.21	506 582.22	-	-	301 822.94	329 608.06
RECEIPT	737 508.04	-	35 771.34	-	522.81	-	338 671.23	-	35 573.94	-	21 463.64	-	377 047.76	-
RENTALS	0.05	51 796.92	-	7 643.75	0.05	7 643.75	-	7 643.75	-	12 259.41	-	8 303.13	8 303.13	-
REIMBURSMENTS	11 995.96	853 178.07	2 170.44	141 664.99	9 825.52	136 117.09	-	151 625.71	-	81 634.81	-	-	-	304 324.60
TRANSFERES	39 978.37	-	-	-	10 499.85	-	13 267.95	-	16 210.57	-	-	-	-	-
CLEARANCES	156 081.28	164 050.00	35 426.08	43 640.00	32 696.79	23 430.00	24 715.52	27 630.00	30 950.00	26 790.00	16 622.35	22 760.00	15 670.54	19 800.00
APPLICATION FEE	54 706.25	208 205.88	16 300.45	164 915.88	10 311.04	7 650.00	7 800.10	9 130.00	9 408.98	9 200.00	6 226.26	10 140.00	4 659.42	7 170.00
RATES SUPPLEMENTA	1 618 988.56	459 056.55	372 697.75	150 525.90	281 204.39	236 896.01	181 305.84	663 442.43	199 912.72	1 524 464.30	434 690.13	1 099 083.46	149 177.73	166 426.95
PAYMENT ADVANCED	3 631 242.31	-	304 247.23	-	287 200.72	-	710 864.76	-	643 192.26	-	686 337.57	-	999 399.77	-
Total	100 469 865.36	125 217 058.73	15 843 961.76	20 509 050.97	17 293 797.49	19 444 777.00	16 915 378.78	19 960 195.10	17 260 793.13	21 793 914.00	15 675 630.84	21 999 520.07	17 480 303.36	21 509 601.59
Percentage	80%		77%		89%		85%		79%		71%		81%	

1.5 CREDITORS AGE ANALYSIS AS AT 31 DECEMBER 2025

The table below reflects the performance to date in relation to age creditors of the Municipality. Creditor age analysis closed with an amount of R0 thousand as of 31 December 2025 and R477 thousand for previous year. The municipality is busy with the investigation for previous year's creditors of R477 thousand.

LIM335 Maruleng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 - Quarter 2											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	0
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	0	0	477
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	0	0	477

1.6 CASH AND CASH EQUIVALENT AS AT 31 DECEMBER 2025

Cash flow projections as of 31 December 2025

Description	Budget Year 2025/26											
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Projection	Feb Projection	March Projection	April Projection	May Projection	June Projection
R thousands												
Cash Receipts By Source												
Property rates	13 779.00	15 161.00	14 887.00	15 073.00	15 581.00	15 110.00	17 166.00	16 233.00	14 533.00	15 292.00	16 711.00	15 921.00
Service charges - Waste Mangement	506.00	527.00	532.00	583.00	534.00	553.00	532.00	544.00	523.00	577.00	522.00	539.00
Rental of facilities and equipment	6.00	-	2.00	7.00	16.00	9.00	115.00	115.00	112.00	113.00	114.00	114.00
Interest earned - external investments	897.00	899.00	879.00	-	724.00	646.00	677.00	678.00	679.00	650.00	655.00	677.00
Interest earned - outstanding debtors	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Fines, penalties and forfeits	4.00	3.00	5.00	3.00	2.00	3.00	-	-	-	-	-	-
Licences and permits	5.00	-	-	-	-	11.00	1 177.00	1 181.00	1 151.00	1 162.00	1 169.00	1 166.00
Agency services	2 002.00	2 084.00	1 878.00	1 624.00	2 451.00	2 012.00	821.00	824.00	803.00	811.00	816.00	813.00
Transfers and Subsidies - Operational	72 333.00	2 278.00	-	-	680.00	57 867.00	-	-	43 854.00	-	-	-
Other revenue	3 953.00	14 613.00	15 526.00	1 616.00	10 690.00	4 797.00	1 667.00	1 672.00	1 630.00	1 646.00	1 656.00	1 651.00
Cash Receipts by Source	93 486.00	35 566.00	33 710.00	18 907.00	30 679.00	81 009.00	22 155.00	21 247.00	63 285.00	20 251.00	21 643.00	20 881.00
Other Cash Flows by Source												
Transfers and subsidies - capital (monetary)	12 252.00	-	9 742.00	-	10 000.00	9 808.00	-	-	6 008.00	-	-	-
Proceeds on Disposal of Fixed and Intangible	-	-	-	-	-	43.00	131.00	132.00	128.00	129.00	130.00	130.00
Total Cash Receipts by Source	105 738.00	35 566.00	43 452.00	18 907.00	40 679.00	90 774.00	22 024.00	21 115.00	69 165.00	20 122.00	21 513.00	20 751.00
Cash Payments by Type												
Employee related costs	15 040.00	15 726.00	14 020.00	13 482.00	13 527.00	14 268.00	14 122.00	14 233.00	14 067.00	14 332.00	14 553.00	14 667.00
Remuneration of councillors	608.00	591.00	628.00	633.00	588.00	633.00	644.00	788.00	799.00	776.00	799.00	798.00
Acquisitions - water & other inventory	1 993.00	4 495.00	542.00	821.00	904.00	1 884.00	-	-	-	-	-	-
Contracted services	3 070.00	3 350.00	3 546.00	4 440.00	2 914.00	4 961.00	4 875.00	4 875.00	5 875.00	4 875.00	5 875.00	6 875.00
Other expenditure	12 858.00	6 940.00	6 249.00	6 343.00	8 866.00	5 973.00	5 988.00	7 989.00	8 990.00	12 544.00	8 660.00	8 673.00
Cash Payments by Type	33 569.00	31 102.00	24 985.00	25 719.00	26 799.00	27 719.00	25 629.00	27 885.00	29 731.00	32 527.00	29 887.00	31 013.00
Other Cash Flows/Payments by Type												
Capital assets	36 850.00	21 429.00	38 771.00	30 177.00	21 926.00	36 152.00	21 233.00	10 150.00	9 877.00	9 877.00	8 794.00	6 954.00
Total Cash Payments by Type	70 419.00	52 531.00	63 756.00	55 896.00	48 725.00	63 871.00	46 862.00	38 035.00	39 608.00	42 404.00	38 681.00	37 967.00
NET INCREASE/(DECREASE) IN CASH HELD	35 319.00	- 16 965.00	- 20 304.00	- 36 989.00	- 8 046.00	26 903.00	- 24 838.00	- 16 920.00	29 557.00	- 22 282.00	- 17 168.00	- 17 216.00
Cash/cash equivalents at the month/year	169 003.00	204 322.00	187 357.00	167 053.00	130 064.00	122 018.00	148 921.00	124 083.00	107 163.00	136 720.00	114 438.00	97 270.00
Cash/cash equivalents at the month/year end:	204 322.00	187 357.00	167 053.00	130 064.00	122 018.00	148 921.00	124 083.00	107 163.00	136 720.00	114 438.00	97 270.00	80 054.00

As of 31 December 2025, Council had a positive Bank Balance of **R148, 921, 442**, consisting of:

Current account R28 114 263

Call deposit accounts R120 807 179

Float R710

2. SERVICE DELIVERY PERFORMANCE AS AT 31 DECEMBER 2024

The annual service delivery performance of the Municipality is planned and detailed, with clear quarterly performance targets, in the Service Delivery Budget Implementation Plan (SDBIP) which was approved by the Mayor in June 2025 in accordance with section 53 (1) (c) (ii) of the MFMA, and forms part of the performance agreements of the Municipal Manager and all senior managers concluded in terms of section 57 (2) of the Local Government: Municipal Systems Act, No. 32 of 2000. The SDBIP forms the basis of all the organisational and individual performance reports, be it monthly, quarterly, mid-year or annually.

Below is the Municipality's service delivery performance report as at mid-year (31 December 2025). Where targets have not been achieved, the challenges, and corrective measures are specified. The corrective measures are designed to ensure that all the targets are achieved by the end of the financial year, notwithstanding the challenges that delayed the targets in the first half of the year.

For the period under review the municipality had 103 indicators, and 84 indicators which constitute 81.55% met their targets, while 19 indicators which constitute 18.45% did not meet their targets. The period under review performed poorly compared to 2024/25 mid-year which performed at 87%.

KPAs	Number of Targets	Targets Achieved	% Achieved	Targets not Achieved	% not achieved
Spatial Rationale	6	6	100%	0	0%
Basic Services and Infrastructure Development	42	31	73.80%	11	26.20%
Local Economic Development	3	3	100%	0	0%
Financial Viability	17	16	94.11%	1	5.89%
Good Governance and Public Participation	23	19	82.60%	4	17.40%
Municipal Transformation and Organizational Development	12	9	75%	3	25%
Overall Organizational Performance	103	84	81.55%	19	18.45%

2.2 2025/26. Mid – Year Institutional Performance

Total Number of Targets	Percentage Achieved	Percentage Not Achieved	Recommendation
103	81.55%	18.45%	Monitoring of the implementation of the recommended corrective measures

2.3 PERFORMANCE COMPARISONS

Below is the comparative analysis of the period under review (mid-year 2025/26) and the mid- year of the previous financial year (204/25)

	Mid- Year 2025/26			Mid- Year 2024/25		
KPAs	Number of Targets	Targets Achieved	Targets not Achieved	Number of Targets	Targets Achieved	Targets not Achieved
Spatial Rationale	6	6	0	6	6	0
Basic Services	42	31	11	46	40	6
LED	3	3	0	4	4	0
Financial Viability	17	16	1	17	15	2
Good Governance	23	19	4	22	19	3
Municipal Transformation	12	9	3	13	10	3
Total	103	84 (81.55%)	19 (18.45%)	108	94 (87%)	14 (13%)

The Municipality performed poorly in the year under review (81.55%) compared to the previous financial year (87%)

Basic Services and Infrastructure Development performed poorly (73.80%) in the period under review compared to the previous year which performed at 86.95% and it is the main contributor in the decline performance.

2.4.1 KPA 1: SPATIAL RATIONALE

DEVELOPMENT OBJECTIVE: INTEGRATED HUMAN SETTLEMENT AND AGRARIAN REFORM

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
1.1	SDF	% of Spatial Development Framework implemented	100%	100%	100%	100%	100%	100%	None	None	None	Reports on the implementation of SDF
1.2	Update of LUS	% of land use applications processed within 90 days from the date received with completed documents	100%	100%	100%	100%	100%	100%	None	None	None	LUS updated reports
1.3		% of building plans applications processed within 30 days from the date received with completed documents	100%	100%	100%	100%	100%	100%	None	None	None	Building plans register

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
1.4	Township establishment (Berlin portion 39)	% township developed	New	100% township developed	25% township developed	50% township developed	50% township developed	50% township developed	None	None	None	Progress report
1.5	Catalytic projects	Number of catalytic projects monitored	8	10	10	10	10	10	None	None	None	Progress reports
1.6	Update GIS	Number of GIS updates conducted	62	40	10	10	20	32	+12	Additional requests for updates	None	Quarterly GIS update reports

KPA 2: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.1	Free basic electricity (NKPI)	Number of indigents households with access to free basic electricity	842	687	687	687	687	687	None	None	None	Indigent Register and quarterly reports
2.2	Free basic waste removal (NKPI)	Number of indigent households with access to free refuse removal	17955	18 455	18 455	18 455	18 455	18 455	None	None	None	Indigent Register and quarterly reports
2.3	Maruleng low level bridges	Number of low-level bridges constructed.	3	9	Specifications submitted to Budget & Treasury Department	Appointment of 9 contractors	Appointment of 9 contractors	2 contractors appointed	-7 contractors not appointed	Cash flow problems	Remaining contractors to be appointed after budget adjustments	Appointment letters

KPA 2: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.4	Roads and bridges (rehabilitation of roads)	Number of kilometres of roads rehabilitated	6.744 km	10km	2.2 km road rehabilitated and 7.8 km roadbed completed	7.8 km road subbase completed	2.2 km road rehabilitated and 7.8 km road subbase completed	7.26km rehabilitated and 7.36km road subbase completed	+ 5.06km road rehabilitated and – 0.44 road subbase completed	Contractors worked on accelerated programs	None	Completion certificates & Progress reports
2.4.1	Rehabilitation of Hlohlokwe to Sofaya Access road	Number of kilometres of Hlohlokwe to Sofaya rehabilitated	New	1.2 km	1.2km	No target this quarter	1.2km	1.8km	+0.6km	Contractor worked on an accelerated program of works	None	Completion certificate
2.4.2	Rehabilitation of Hlohlokwe/Ga Mohlala access road	Number of kilometres of Hlohlokwe / Ga-Mohlala access road rehabilitated	New	1.8 km	1.8km roadbed completed	1.8km subbase completed	1.8km subbase completed	1.86 km road rehabilitated	1.86 km road rehabilitated	Contractors worked on accelerated programs	None	Progress reports

2.4.3	Rehabilitation of The Oaks to Finale access road	Number of kilometres of The Oaks to Finale access road rehabilitated	New	6 km	6km roadbed completed	6 km subbase completed	6k km subbase completed	5.4 km road rehabilitated	5.4 km road rehabilitated	Contractors worked on accelerated programs	None	Progress report
2.4.4	Rehabilitation of Lorraine access road	Number of kilometres of Lorraine access road rehabilitated	0 km roadbed	1 km	1 km rehabilitated	No target this quarter	1 km rehabilitated	2.72km rehabilitated	+1.72km rehabilitated	Contractor worked on an accelerated program of works	None	Completion certificate

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.5	Roads and bridges (roads paving)	Number of kilometres of roads paved	1.73 km	8.9km	8.9km roadbed completed	8.9km subbase completed	8.9km subbase completed	10.046km road subbase completed	+1.146 road subbase completed	Contractors worked on accelerated programs	None	Progress report
2.5.1	Scortia internal street	Number of kilometres of Scortia internal street paved	0km	1.4 km	1.4km roadbed completed	1.4km subbase completed	1.4km subbase completed	2.27km subbase completed	+0.87km subbase completed	Contractors worked on accelerated programs	None	Progress report
2.5.2	Makgaung internal street	Number of kilometres of Makgaung internal street paved	0km	4km	4km roadbed completed	4km subbase completed	4km subbase completed	3,026 km subbase completed	-0.974km subbase completed	The total length of the road is 3.026km and to be corrected in the adjusted SDBIP	To be corrected in the adjusted SDBIP	Progress report
2.5.3	Construction of Metz internal street phase01	Number of kilometres of Metz internal street phase01 paved	New	1km	Advertisement for the appointment of contractor	Appointment of a contractor	Appointment of a contractor	Contractor appointed and 35% progress on site	+35% progress on site	The project was brought forward to start early due to additional funding received	None	Appointment letter

2.5.4	Lorraine-Bellville – Nkopedji access road	Number of kilometres of Lorraine-Bellville access road paved	0.9km roadbed completed	2km	2km roadbed completed	2km subbase completed	2km subbase completed	2.320 km road subbase completed	+ 0.320km subbase completed	Contractors worked on accelerated programs	None	Progress report
2.5.5	Madeira access road	Number of kilometres of Madeira access road paved	0km roadbed	1.5km	1.5km roadbed completed	1.5km subbase completed	1.5km subbase completed	2.43km subbase completed	+ 0.93km subbase completed	Contractors worked on accelerated programs	None	Progress report

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.6	Roads and bridges (roads surfacing)	Number of kilometres roads surfaced	3.32km	6.5km	5km road surfaced and 1.5km roadbed completed	1.5km subbase bed completed	5.5km road surfaced and 1.5km subbase completed	9 km road surfaced	+ 2.5km road surfaced	Contractors worked on an accelerated program of works	None	Completion certificate and Progress report
26.1	Essex road	Number of kilometres of Essex Road surfaced	0km	1.5km	1.5km roadbed completed	1.5km subbase completed	1.5km subbase completed	3.5km surfaced	+3.5km surfaced	Contractor worked on an accelerated program of works	None	Completion certificate
2.6.2	Molalane internal street	Number of kilometres of Molalane internal street surfaced	Contractor appointed	5km	5km road surfaced	No target this quarter	5km road surfaced	5.5km road surfaced	+0.5km road surfaced	Contractor worked on an accelerated program of works	None	Completion certificate

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.7	High mast lights	Number of high mast lights constructed	0	7	Specifications submitted to Budget and Treasury Department	Appointment of contractors	Appointment of contractors	Contractors appointed and projects at 90% completion	+90% completion	Timeously appointment of contractors	None	Appointment letters
2.8	Households electrification	Number of households electrified	New	209 households	Appointment of contractor	Installation of 209 electrification poles	Installation of 209 electrification poles	Poles not installed	Installation of 209 electrification poles	Delay in approving designs by Eskom	Eskom approved designs late in the second quarter and installation will be done in the third quarter	Progress report

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.9	Maruleng indoor sports centre	% of indoor sports centre completed	70%	100%	75% completion	80% completion	80% completion	77.16% completion	-2.84% completion	The contractor experienced cash flow problems	Cash flow problems resolved and the project was approved for extension of time as requested by the contractor and contractor made a commitment to complete the project by the end of financial year	Progress report
2.10	Fences of cemeteries and halls	Number of cemeteries and halls fenced	4	3 cemeteries and 1 hall	No target	Development of specifications	Development of specifications	Specifications developed	None	None	None	Specifications

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Report	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.11	Bismarck internal street	Number of designs developed	New	1	Consultant appointed	1	1	1	None	None	None	Appointment letter & designs
2.12	Balloon internal street	Number of designs developed	New	1	1	No target	1	1	None	None	None	Appointment letter & designs
2.13	Mahupje ring road	Number of designs developed	New	1	Consultant appointed	1	1	1	None	None	None	Appointment letter & designs

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio evidence
2.14	Refuse removal from households to the landfill site at Worcester	Number of households with access to basic refuse removal	20 020	20 520	20 520	20 520	20 520	20 520	None	None	None	Quarterly report
2.15		Number of commercial, institutional and industrial centres with access to refuse removal services	84 business establishments	84 business establishments	84 business establishments	84 business establishments	84 business establishments	87 business establishments	+3 business establishments	Additional clientele	None	Quarterly report

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.16	Maintenance of roads & bridges	Number of km of municipal roads maintained (bladded)	1 398.8km	468 km	117km	117km	234km	184.2km	-49.8km	Plant breakdown.	Plant repaired and catch-up plan developed	Maintenance report, maintenance and pictures
2.17		Number of m ² of municipal roads maintained	4 500m ²	4 500m ²	1 1251m ²	1 1251m ²	2 250m ²	3 946m ²	+1 696m ²	Additional maintenance work was required	None	Maintenance report, maintenance and pictures
2.18	Maintenance of buildings	Number of municipal buildings maintained	13	13	13	13	13	17	+4	4 additional buildings identified that needed urgent maintenance	None	Maintenance report, maintenance and pictures

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.19	Maintenance of parks and gardens	Number of municipal parks maintained	2	2	2	2	2	2	None	None	None	Maintenance report, maintenance register and pictures
2.20		Number of municipal gardens maintained	4	4	4	4	4	4	None	None	None	Maintenance report, maintenance register and pictures
2.22	Maintenance of heavy machines (TLB, graders & trucks)	Number of municipal heavy machines maintained	4	4	4	4	4	4	None	None	None	Maintenance report
2.23	Maintenance vehicles	Number of vehicles maintained	26	30	30	30	30	30	None	None	None	Maintenance report

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.24	Maintenance of streetlight	Number of streetlights maintained	0	148	Advertisement for the appointment of service provider	Appointment of service provider	Appointment of service provider	Service providers not appointed	Appointment of service provider	Cash flow problems	Appointment to be made in the third quarter	Maintenance report
2.25	Maintenance of speed machine	Number of speed machine maintained	2	2	No target this quarter	1	1	1	1	None	None	Maintenance report
2.26	Plant and equipment	Number of plant and equipment purchased	112	40	10	No target this quarter	10	110	+100	Itemised bulk purchased	None	Invoice and delivery note

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.27	Fences for stadiums	Number of stadiums fenced	New	2	No target this quarter	Advertisement for the appointment of service provider	Advertisement for the appointment of service provider	Project not advertised and service provider not appointed	Advertisement for the appointment of service provider	Cash flow problems	Appointment to be made in the third quarter	Advert
2.28	Fences for DLTC	Number of DLTC fenced	New	1	No target this quarter	Advertisement for the appointment of service provider	Advertisement for the appointment of service provider	Project not advertised and service provider not appointed	Advertisement for the appointment of service provider	Cash flow problems	Appointment to be made in the third quarter	Advert
2.29	London landfill site	Number of designs developed for London landfill site	New	1	No target this quarter	Advertisement for the appointment of service provider	Advertisement for the appointment of service provider	Project not advertised and service provider not appointed	Advertisement for the appointment of service provider	Cash flow problems	Appointment to be made in the third quarter	Advert
2.30	Fencing of Thusong centre services	Number of Thusong centre services fenced	New	1	No target this quarter	Advertisement for the appointment of service provider	Advertisement for the appointment of service provider	Project not advertised and service provider not appointed	Advertisement for the appointment of service provider	Cash flow problems	Appointment to be made in the third quarter	Advert

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
2.31	IT equipment	Number of laptops purchased	55	50 laptops	No target this quarter	Development of Specifications submitted to Budget & Treasury Department	Development of Specifications submitted to Budget & Treasury Department	20 laptops purchased	+20 laptops purchased	Urgent need for laptops	None	Specifications
2.32	Purchasing of municipal vehicles	Number of municipal vehicles purchased	²	1	No target this quarter	Development of Specifications submitted to Budget & Treasury Department	Development of Specifications submitted to Budget & Treasury Department	Specifications not developed and not submitted to Budget & Treasury Department	Development of Specifications submitted to Budget & Treasury Department	Cash flow problems	Appointment to be made in the third quarter	Specifications
2.33	Office equipment	Number of office equipment purchased	²	5	No target this quarter	Development of Specifications submitted to Budget & Treasury Department	Development of Specifications submitted to Budget & Treasury Department	Specifications not developed and not submitted to Budget & Treasury Department	Development of Specifications submitted to Budget & Treasury Department	Cash flow problems	Appointment to be made in the third quarter	Specifications

KPA 3: LOCAL ECONOMIC DEVELOPMENT

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
3.1	LED programs	Number of LED programs supported	122	120	30	30	60	62	+2	Additional requests from SMMEs	None	Quarterly reports
3.2	EPWP and other municipal initiatives	Number of work opportunities created through EPWP and other municipal initiatives	348	300	100	50	150	287	+ 137	Increased implementation of capital projects	None	Quarterly reports
3.3	K2C Support	Number of K2C programmes supported	5	2	2	2	4	4	None	None	None	Quarterly reports

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
4.1.1	Revenue collection	% of revenue collected monthly	77%	87%	77%	80%	80%	80%	None	None	None	Financial Report
4.1.2	Debt coverage	% of debt coverage	0%	0%	0%	0%	0%	0%	None	None	None	Financial Report
4.1.3	Outstanding service debtors to revenue	% outstanding service debtors collected	23%	40%	25%	30%	30%	31%	+1%	Over collection by 1 percent	None	Financial Report
4.1.4	Cost coverage	Number of acceptable months for municipal sustainability	8 months	3 months	3 months	3 months	3 months	5 months	+ 2 months	The municipality has two investments hence overachievement	None	Financial Report

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
4.5	Asset and inventory management	% compliance to Asset standard (GRAP 17)	100% compliance to Asset standard (GRAP 17)	100%	100%	100%	100%	100%	None	None	None	GRAP compliance reports
4.6		Number of assets update schedule	12	12	3	3	6	6	None	None	None	GRAP compliance reports
4.7	MSCOA	% compliance to MSCOA (uniform reporting for municipalities)	90%	100%	92%	94%	94%	90%	-4%	The municipality is busy with conversion of fixed asset register	None	MSCOA quarterly report
4.8	Supply chain management	% compliance to SCM regulations	100%	100%	100%	100%	100%	100%	None	None	None	SCM compliance report
4.9		Number of complaints in-year SCM reports submitted on time to council and Treasury	12	12	3	3	6	6	None	None	None	Proof of submission & council resolution

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
4.10	MFMA reports	Number of S71 reports submitted to the Mayor and Treasury within 10 working days of the start of the month	12	12	3	3	6	6	None	None	None	Quarterly reports
4.11		Number of S52 reports submitted to Council within 30 days of the end of each quarter	4	4	1	1	2	2	None	None	None	Quarterly reports
4.12		Number of annual financial statement submitted to A-G within the prescribed timeframes	1	1	1	No target this quarter	1	1	None	None	None	AFS
4.13	Fleet management	Number of quarterly reports submitted on fleet management	12	12	3	3	6	6	None	None	None	Quarterly reports

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
4.14	MIG expenditure	% compliance to MIG expenditure	83%	100%	25%	50%	50%	91%	+41%	Over performance by contractors	None	Financial report
4.15	Personnel expenditure	% personnel budget spent	92%	100%	25%	50%	50%	45%	-5%	Most employees receive their bonuses during third quarter	None	Financial report
4.16	Maintenance expenditure	% of maintenance budget spent	81%	100%	25%	50%	50%	70%	+20%	There were urgent additional needs for maintenance	None	Financial report
4.17	Capital expenditure	% of capital budget spent	89%	100%	25%	50%	50%	68%	+18%	Over performance by contractors	None	Financial report

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
5.1	External Auditing	Number of improved audit opinion	0 (unqualified audit opinion with findings)	1 (unqualified audit opinion without findings)	No target this quarter	1 (unqualified audit opinion without findings)	1 (unqualified audit opinion without findings)	0 (unqualified audit opinion with findings)	1 (unqualified audit opinion without findings)	Misstatements in the AFS	(Develop an action plan)Preparation and review of quarterly financial statements	Audit report
5.2		% A-G queries resolved	97%	100%	100%	No target this quarter	100%	98%	-2%	Investigations of historical take on balance still in progress and the balance of findings to be addressed during year end reporting of AFS	Investigation to be accelerated with the possibility of write off	Implementation report
5.4		% compliance on AG action plan	100%	100%	100%	100%	100%	100%	None	Nine	None	Quarterly reports
5.3	Internal Auditing	Number of quarterly internal audit reports with recommendations generated	4	4	1	1	2	2	None	Nine	None	Council resolution and quarterly reports

5.4		Number of Audit Committee meetings held	10	10	4	2	6	8	+2	2 special meetings held due to legislative matters requiring attention	None	Audit Committee minutes
5.6		% of Audit performance resolutions implemented	100%	100%	100%	100%	100%	94%	-6%	Investigation of historical UIFWE investigations not yet finalised	Program of action to be developed to finalise the balance of the investigation of historical UIFWE transactions	AC Resolution Register
5.7		Number of PMS audits conducted	4	4	1	1	2	2	None	None	None	Quarterly reports

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
5.7	Risk Management	% risks mitigation measures implemented	85%	100%	100%	100%	100%	80%	-20%	Actions to mitigate the risks were not fully implemented and some were in progress	Actions to mitigate risks will be carried over to the new quarter	Quarterly reports
5.8		Number of institutional Risk Management Committee meetings held	5	4	1	1	2	2	None	None	None	Minutes

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
5.9	MPAC	% of MPAC resolutions implemented	100%	100%	100%	100%	100%	100%	None	None	None	Resolution register
5.10		Number of MPAC meetings held	16	4	1	1	2	7	+5	5 special meetings held to address urgent issues	None	Quarterly reports

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
5.11	Public Participation	Number public participation meetings held	25	4	1	1	2	9	+7	7 additional meetings held to address urgent service delivery concerns	None	Quarterly reports
5.12		Number of community meetings held	76	56	14	14	28	45	+17	Other ward councillors held additional feedback meetings	None	Quarterly reports
5.13	Complaints Management	% of complaints resolved	100%	100%	100%	100%	100%	100%	None	None	None	Quarterly reports
5.14	Ward Committees	Number of functional ward committees	14	14	14	14	14	14	None	None	None	Quarterly reports
5.15		Number of monthly ward committees submitted	168	168	42	42	84	84	None	None	None	Quarterly reports

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
5.16	Council Support	Number of Council sitting supported	16	4	1	1	2	5	+3	3 special meetings to address urgent matters	None	Quarterly reports
5.17		Number of scheduled Executive meetings supported	18	4	1	1	2	5	+3	3 special meetings to address urgent matters	None	Quarterly reports
5.18		Number of scheduled Portfolio meetings supported	51	16	4	4	8	30	+22	22 special meetings to address urgent matters	None	Quarterly reports

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
5.19	Awareness campaigns on disaster risks and management	Number of disaster risks management awareness campaigns held	17	4	1	1	2	9	+7	7 additional campaigns because some communities are fire victims	Intensify fire prevention campaigns	Invitations, attendance register & reports
5.20	Disaster Relief	% of disaster affected households provided or supported with relief measures	100%	100%	100%	100%	100%	100%	None	None	None	Quarterly Disaster relief reports
5.21	Licensing and Administration	% monitoring of daily licensing	100%	100%	100%	100%	100%	100%	None	None	None	Quarterly reports
5.22	Traffic and law enforcement regulations	% compliance to Traffic and law enforcement regulations	100%	100%	100%	100%	100%	100%	None	None	None	Quarterly reports
5.23	Thusong Centre Services	% effectiveness of services provided at Thusong services centre	100%	100%	100%	100%	100%	100%	None	None	None	Quarterly reports

KPA 6: MUNICIPAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
6.1	IDP Review	IDP/Budget adopted by Council by 31 May	IDP/Budget adopted by Council on the 29 th of May 2025	Adopted by Council by 31 May 2026	Process plan adopted by Council	Analysis and Strategies phases	Analysis and Strategies phases	Analysis Phase	Strategies Phase	Strategies phase o be completed after strategic planning session	Strategies phase to be finalised after the strategic planning session to be held on the 21-23 January 2026	Quarterly reports
6.2	PMS	Number of in-year performance management reports submitted to council	4	4	1	1	2	2	None	None	None	Quarterly reports
6.3	PMS	Number of senior managers (S 54 and S56) with signed performance agreement within prescribed timeframe	⁵	5	5	No target	5	5	None	None	None	Signed Performance Agreements

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
6.4	PMS	% of officials other than S 57 managers with signed performance agreements as per municipal staff regulations	100%	100%	100%	100%	100%	62%	-38%	Engagements between employees and supervisors on the KPIs delayed the finalisation of the performance agreements	Performance agreements to be finalised in the third quarter	Signed Performance Agreements
6.5	APR	Number of Annual Performance Reports submitted to A-G within prescribed timeframes	1	1	1	No target this quarter	1	1	None	None	None	APR

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
6.6	Workplace Skills plan	Amount actual spent (1 % of the salary budget of municipality) in implementing workplace skills plan.	602, 704	2, 500 ,000	625, 000	625,000	1,250,000	891 843.21	-358 156.79	Delay in the appointment of service provider as the results of late submission by various directorates	Submissions received from all Directorates and outstanding service providers will be appointed	Financial report
6.7	Skills Development	Number of employees and councillors capacitated in terms of Workplace Skills Plan	82	45	No target this quarter	25	25	35	+10	Additional employees and councillors were identified for capacitation	None	Training Reports
6.8	Employment Equity Plan	Number of staff complement with disability	4	5	5	5	5	5	None	None	None	EE reports
6.9	Employment Equity Plan	Number of people from employment equity target group employed in the three highest levels of the municipality	2	2	No target this quarter	1	1	2	+1	1 additional person from employment equity employed	None	EE Plan

6.10	Legal services.	% of service providers with signed service level agreements	100%	100%	100%	100%	100%	100%	None	None	None	SLA register
6.11	LLF	Number of local labour forum meetings held	6	4	1	1	2	2	None	None	None	Invitations & quarterly reports
6.12	OHS	Number of OHS compliance reports generated	4	4	1	1	2	2	None	None	None	Quarterly reports

No.	Project Name	Performance Indicator	Baseline	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Measures taken to improve performance	Portfolio of evidence
6.11	Payroll management	% accuracy on payroll information	Payroll system in place	100%	100%	100%	100%	100%	None	None	None	Payroll management reports
6.12	Overtime management	% compliance to overtime management regulations	100%	100%	100%	100%	100%	100%	None	None	None	Overtime management reports

3. PROGRESS MADE ON RESOLVING PROBLEMS IDENTIFIED IN THE 2023/24 ANNUAL REPORT

In its 2023/24 oversight report on Annual Report, the Municipal Public Accounts Committee (MPAC) listed the following key findings

The following progress were made regarding MPAC's recommendations

No.	Recommendations	Progress
1	Strengthening internal controls	Management developed strategies to strengthen internal controls
2	Municipality should conduct cost benefit analysis on long overdue cases and if possible, some cases be settled outside court	2 cases already settled outside court
3	Prior error findings be resolved before the next auditing cycle	All prior findings were corrected in the 2024/25 audit cycle
4	Reasons steps to be taken to re-occurrence of UIFW	No UIFW in the 2024/25 AGSA audit report
5	Implementation of credit and debt control policy	Credit and debt control policy fully implemented
6	Engagement with ESKOM with regarding free basic electricity	Quarterly meetings held with ESKOM on free basic electricity
7	SDBIP SMART targets	All SDBIP targets declared SMART by AGSA on 2024/25 audit
8	Regularly monitoring of capital projects	Capital projects are monitored regularly by Technical Services Department and municipal oversight structures
9	Implementation of risk mitigation measures	80% risks mitigation measures implemented as of 31 December 2025
10	Prevention of repeat findings by AGSA	Repeat findings reduced from 18 in the 2023/24 financial year to 9 in 2024/25 financial year.
11	Reassessment of housing beneficiary list	Beneficiary list regularly updated

4. CONCLUSION

The municipality was able to achieve 81.55% (84 KPIs out of 103 measured) which is an indication of the organisation's commitments towards service delivery in the Maruleng community. The accounting officer recommends:

1. That council takes note of mid-year assessment on the financial health status of the municipality and service delivery performance, and That council takes note that an Adjustment Budget is necessary.



ACTING MUNICIPAL MANAGER

MR MUROA M.L