

MARULENG LOCAL MUNICIPALITY



2024-25 PERFORMANCE REPORT (JULY-DECEMBER 2024)

Wildlife Haven

MARULENG LOCAL MUNICIPALITY

ABBREVIATIONS

ACCRONYM	MEANING
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
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
m²	Square metre
OHS	Occupational health safety
PMS	Performance management system
SCM	Supply chain management
SDBIP	Service delivery and budget implementation plan
SDF	Spatial development framework
S71	Section 71 report of the MFMA
%	Percentage

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 taking into account the stipulations of the MFMA, Section 72 (1) as at 31 December 2024.

1. FINANCIAL PERFORMANCE

HALF-YEAR BUDGET STATEMENTS: 31 DECEMBER 2024

(JULY 2024- DECEMBER 2024 MID YEAR PERFORMANCE)

1.1 REVENUE

Mid Term Revenue Analysis – 31 December 2024						
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	444 812	222 406	229 164	6,758	3%	The total revenue collected is above the pro-rata budget, indicating a positive performance in revenue collection.

The total revenue earned to date of R229, 164 includes the following revenue items:

a) **Assessment Rates:**

The budget is R173, 650 million, with R91, 592 million (52.7%) billed, which is R4, 767 million more than the pro-rata revenue.

b) **Rental of Facilities:**

The budget is R491 thousands, but no revenue has been recorded, which is R246 thousands less than expected. This revenue was mistakenly included in other revenue, and the misclassification will be corrected in the adjustment budget.

c) **Interest on External Investments:**

The budget is R8, 917 million, with R6, 770 million (75.9%) earned, which is R2, 312 million more than expected. The increase in the repo rate has positively impacted investment earnings, and the budget will be adjusted.

d) **Interest on Outstanding Debtors:**

The budget is R19, 550 million for both exchange and non-exchange transactions, with R10, 146 million (51.9%) billed, which is R371 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 R5, 550 million with R2, 911 million (52.5%) earned. The increase is due to more skip bins being used by businesses.

f) **Licenses and Permits:**

The budget is R2, 832 million with R1, 505 million (53%) earned, which is R89 thousands more than expected. Many customers prefer to obtain licenses at Maruleng Municipality due to the good service provided by the licensing department.

g) **Agency Fees:**

The budget is R4, 196 million but no revenue has been earned, which is R2, 098 million less than expected. The calculations for agency fees between the Department of Roads & Transport and the Mopani loan account have not been performed yet, resulting in zero earnings.

h) **Traffic Fines:** The budget is R1, 373 million with R168 thousands (12%) earned, which is R518 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 R178, 826 million with R75, 821 million (42.3%) earned, which is R13, 592 million less than expected. The amount received aligns with the DORA, and no adjustment is necessary.

j) **Government Grants: Capital:**

The budget is R45, 215 million with R34, 583 million (76%) earned, which is R11, 975 million more than expected. The amount received is in accordance with DORA, and adjustments will be made based on rollover approvals.

k) **Other Revenue:**

The budget is R4, 213 million with R1, 612 million (38%) earned, which is R494 thousands less than expected.

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 2024						
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	323 505	160 974	168 371	7,397	4.60%	The actual expenditure exceeds the pro rata budget by 4.60%, indicating accelerated spending on operational budget.

The following breakdown provides an analysis of the expenditure by budget line items, explaining the overall 4.6% 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

The budget for salaries and wages is R108, 892 million, with R51.555 million (47%) spent, which is R2, 891 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, 332 million, with R7, 739 million (58%) spent, which is R1, 073 million more than the pro-rata spending. This variance is attributed to ward committee expenses being processed under the speaker's segment. The issue will be addressed in the adjustment budget.

c) Contracted Services

The budget for contracted services is R63, 920 million, with R40, 779 million (63.8%) spent, exceeding the pro-rata budget by R8, 819 million. This is due to a new contract for service providers. 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.

d) Inventory Consumed

The budget for inventory consumed is R6, 900 million, with R5, 759 million (85%) spent, which is R2, 309 million more than the pro-rata spending. This overspend is primarily due to water and road maintenance. A journal will be processed to allocate the water inventory segment appropriately.

e) Finance Charges/Costs

The budget for finance charges is R2.100 million, but no spending has been recorded. This is due to the interest on rentals (lease register) not being calculated because the contract expired. The municipality is in the process of appointing a new service provider to assist with finance lease management.

f) Depreciation and Asset Impairment

The budget for depreciation and asset impairment is R33, 000 million, with R18, 394 million (55.7%) spent, which is R1, 894 million more than the pro-rata budget. The calculations were based on the draft fixed asset register for the 2024/25 financial period.

g) Debt Impairment

The budget for debt impairment is R29, 500 million, with R8, 153 million (27.6%) spent, which is R6, 597 million less than the pro-rata spending. The municipality has outstanding debt of over R247, 242 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.

h) Free Basic Electricity

The budget for free basic electricity is R600 thousands with R258 thousands (43%) spent, which is R42, thousands less than the pro-rata spending.

i) General Expenses

The budget for general expenses is R65, 860 million, with R37.742 million (57%) spent, which is R4, 812 million more than the pro-rata budget. Journals for traffic-related expenses will be processed to adjust the debtors' segment and reduce the reported actual expenditure.

1.2 REVENUE

Below is the six months' income and expenditure report for July 2024 to Dec 2024:

LIM335 Maruleng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - December								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Water	(531)	—	420	1,921	—	1,921	0	—
Service charges - Waste Water Management	531	—	52	308	—	308	0	—
Service charges - Waste management	5,386	5,550	475	2,911	2,761	150	5%	5,550
Sale of Goods and Rendering of Services	4,257	3,785	(15)	1,480	1,883	(403)	-21%	3,785
Agency services	180	4,196	—	—	2,088	(2,088)	-100%	4,196
Interest	—	—	—	—	—	—	—	—
Interest earned from Receivables	18,582	4,500	65	(105)	2,239	(2,344)	-105%	4,500
Interest from Current and Non Current Assets	11,055	8,917	958	6,770	4,436	2,334	63%	8,917
Rental from Fixed Assets	—	491	—	—	244	(244)	-100%	491
Licence and permits	3,897	2,832	495	1,505	1,409	96	7%	2,832
Operational Revenue	428	428	(6)	132	213	(80)	-35%	428
Non-Exchange Revenue								
Property rates	172,692	173,650	15,787	91,592	86,391	5,201	6%	173,650
Surcharges and Taxes	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	870	1,373	—	159	583	(515)	-75%	1,373
Licence and permits	2,840	—	574	1,826	—	1,826	0	—
Transfers and subsidies - Operational	189,349	178,826	438	75,821	88,968	(13,145)	-15%	178,826
Interest	—	15,050	1,782	10,251	7,487	2,764	37%	15,050
Other Gains	702	—	—	0	—	0	0	—
Discontinued Operations	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	390,238	399,597	21,026	194,581	198,800	(4,219)	-2%	399,597
Expenditure By Type								
Employee related costs	92,738	108,892	9,253	51,555	54,175	(2,619)	-5%	108,892
Remuneration of councillors	11,977	13,332	1,236	7,739	6,633	1,106	17%	13,332
Bulk purchases - electricity	585	600	50	258	298	(40)	-14%	600
Inventory consumed	4,147	6,900	3,129	5,759	3,433	2,326	68%	6,900
Debt impairment	—	29,500	1,359	8,153	14,670	(6,523)	-44%	29,500
Depreciation and amortisation	33,470	33,000	2,774	16,643	16,418	226	1%	33,000
Interest	1,919	2,100	—	—	1,045	(1,045)	-100%	2,100
Contracted services	60,757	63,920	10,290	40,779	31,807	8,972	28%	63,920
Irrecoverable debts written off	38,441	—	—	—	—	—	—	—
Operational costs	47,900	63,750	10,900	37,484	31,744	5,740	18%	63,750
Losses on Disposal of Assets	277	1,500	—	—	746	(746)	-100%	1,500
Other Losses	179	—	—	0	—	0	0	—
Total Expenditure	292,370	323,505	38,991	168,371	160,974	7,397	5%	323,505
Surplus/(Deficit)	97,868	76,092	(17,965)	26,209	37,825	(11,616)	-31%	76,092
Transfers and subsidies - capital (monetary allocations)	78,519	45,215	10,262	34,583	22,495	12,088	64%	45,215
Surplus/ (Deficit) for the year	176,387	121,308	(7,703)	60,792	60,320			121,308

1.3 CAPITAL EXPENDITURE

The capital budget (2024/25) budget amounts to **R189 560 million** and the six (6) months' expenditure is **108,939 million which is 57%** 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 in this report is 76%, while mid-year actual expenditure stands at 88%. This discrepancy arose because, although the expenditure for the Shikwane Access Road project was incurred in December, the journal entry was only processed in January. The corrected figures will be reflected in the January 2025 financial report.

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 - December								
Vote Description R thousands	2023/24	Budget Year 2024/25						
	Audited	Original	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation								
Vote 2 - BUDGET AND TREASURY	37,791	—	—	—	—	—	—	—
Vote 9 - ROADS AND TRANSPORT	1,408	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	39,199	—	—	—	—	—		—
Single Year expenditure appropriation								
Vote 2 - BUDGET AND TREASURY	7,731	13,400	52	964	6,700	(5,736)	-86%	13,400
Vote 5 - COMMUNITY AND SOCIAL SERVICES	4,410	37,122	3,235	8,240	18,539	(10,299)	-56%	37,122
Vote 9 - ROADS AND TRANSPORT	149,471	133,953	21,604	95,866	66,612	29,254	44%	133,953
Vote 12 - ELECTRICITY DISTRIBUTION	—	5,085	2,458	3,869	2,530	1,339	53%	5,085
Total Capital single-year expenditure	161,613	189,560	27,348	108,939	94,381	14,558	15%	189,560
Total Capital Expenditure	200,812	189,560	27,348	108,939	94,381	14,558	15%	189,560
Capital Expenditure - Functional Classification								
<i>Governance and administration</i>	45,522	13,400	52	964	6,700	(5,736)	-86%	13,400
Finance and administration	45,522	13,400	52	964	6,700	(5,736)	-86%	13,400
<i>Community and public safety</i>	4,410	37,122	3,235	8,240	18,539	(10,299)	-56%	37,122
Community and social services	4,410	37,122	3,235	8,240	18,539	(10,299)	-56%	37,122
<i>Economic and environmental services</i>	150,879	133,953	21,604	95,866	66,612	29,254	44%	133,953
Planning and development	2,064	3,700	138	162	1,850	(1,688)	-91%	3,700
Road transport	148,816	130,253	21,466	95,704	64,762	30,942	48%	130,253
<i>Trading services</i>	—	5,085	2,458	3,869	2,530	1,339	53%	5,085
Energy sources	—	5,085	2,458	3,869	2,530	1,339	53%	5,085
Total Capital Expenditure - Functional Classification	200,812	189,560	27,348	108,939	94,381	14,558	15%	189,560
Funded by:								
National Government	68,459	39,318	14,032	42,252	19,624	22,627	115%	39,318
Transfers recognised - capital	68,459	39,318	14,032	42,252	19,624	22,627	115%	39,318
Internally generated funds	113,548	150,243	13,316	66,687	74,757	(8,070)	-11%	150,243
Total Capital Funding	182,005	189,560	27,348	108,939	94,381	14,558	15%	189,560

Capital Expenditure per segment as at 31 December 2024

SegmentDesc	TotalBudget	TotalActual	RemainingBudg
COMMUNITY HALL WARD 10	139,130.00	-	139,130.00
SEDAWA INTERNAL STREET (BLOCK 7)	12,077,311.00	8,574,231.68	3,503,079.32
Internal streets for makgaung 202223	8,695,652.00	7,464,611.20	1,231,040.80
MASHOSHING INTERNAL STREET	12,500,000.00	664,053.92	11,835,946.08
Balloon Streets MIG	3,508,200.00	7,639,067.69	-4,130,867.69
1385 Lorraine Belville Nkopetji road	7,690,445.00	6,326,528.01	1,363,916.99
SKIP BINS	1,500,000.00	-	1,500,000.00
1386 Madeira Access Road - Equitable Shares	13,822,873.00	9,858,913.56	3,963,959.44
1388 Molalane Access Road	8,695,652.00	10,462,072.03	-1,766,420.03
Rehabilitation Of Lorraine Access Road OWN	12,295,652.00	12,238,485.00	57,167.00
MARULENG INDOOR SPORT CENTRE	10,695,752.00	-	10,695,752.00
FENCES FOR CEMETRIES AND LONDON LANDFILLSITE own	2,200,000.00	-	2,200,000.00
MARULENG LOW LEVEL BRIDGES own	11,504,348.00	12,375,649.90	-871,301.90
HALLS LORRAINE COMMUNITY HALL sc6.3 own	869,565.00	-	869,565.00
Roads:REHABILITATION OF OAKS AND FINALE 20244	8,695,652.00	-	8,695,652.00
Roads:REHABILITATION OF HLOHLOKWE TO SOFAYA 20245	4,350,000.00	3,736,956.52	613,043.48
Municipal Offices:RENOVATION OF BUILDING 20247	1,039,130.00	1,428,392.00	-389,262.00
Indoor Facilities:Maruleng Indoor sport centre 20248	8,695,652.00	6,656,852.07	2,038,799.93
Capital Spares:FENCING THUSONG CENTRE 20249	2,000,000.00	-	2,000,000.00
LV Networks:Electrification of OAKS GRANT 202412	869,565.00	1,546,047.68	-676,482.68
LV Networks:Electrification of HLOHLOKWE GRANT 202411	2,476,522.00	947,240.96	1,529,281.04
LV Networks:Electrification of FINALE GRANT 202413	1,739,130.00	1,375,809.99	363,320.01
Market Stalls	500,000.00	-	500,000.00
Halls:RENOVATION OF MUNICIPAL HALLS 202414 own	3,500,000.00	-	3,500,000.00
Outdoor Facilities:UPGRADING MUNICIPAL SPORTS FIELD 202415 own	5,000,000.00	-	5,000,000.00
Metz Internal Street OWN	100,000.00	-	100,000.00
REHABILITATION OF HLOHLOKWE ACCESS ROAD/ GA MOHLALA	700,000.00	-	700,000.00
HOEDSPUIT SIDE WALK	2,100,000.00	-	2,100,000.00
REFURBLISHMENT OF TAPOSA TAXI RANK	200,000.00	-	200,000.00
Essex Road OWN	13,043,478.00	-	13,043,478.00
1379 Software Own	2,000,000.00	-	2,000,000.00
1391 Fences For Dltc	2,000,000.00	-	2,000,000.00
Access Control OWN	750,000.00	-	750,000.00
IT EQUIPMENT own	2,000,000.00	911,542.50	1,088,457.50
Office Equipment additions	1,000,000.00	-	1,000,000.00
AIR CONDITIONERS own	1,500,000.00	162,340.00	1,337,660.00
PLANT AND EQUIPMENTS own	400,000.00	273,900.00	126,100.00
MOBILE TOILET	200,000.00	-	200,000.00
SHIKWANE ACCESS ROAD MIG	-	7,877,026.97	-7,877,026.97
SCORTIA INTERNAL STREET	8,695,652.00	7,057,646.12	1,638,005.88
Highmast Light MIG	2,260,870.00	1,309,075.77	951,794.23
SHIKWANE ACCESS ROAD OWN	100,000.00	-	100,000.00
VEHICLES own	5,450,000.00	52,220.01	5,397,779.99
Office furniture own	2,000,000.00	-	2,000,000.00
	189,560,231.00	108,938,663.58	80,621,567.42
			57%

Grants spending

VOTE NUMBER	EQUITABLE SHARE	FMG	MIG	INEP	EPWP	TOTAL
BUDGET	173,864,000.00	1,800,000.00	40,913,000.00	5,848,000.00	1,616,000.00	224,041,000.00
% RECEIVED	75%	100%	78%	31%	70%	75%
OPENING BALANCE						-
WITHDRAWN/ REDUCED BY NT						-
ADDITIONAL FUNDING						-
GRANT INCOME/ RECEIPTS	130,398,000.00	1,800,000.00	31,913,000.00	1,800,000.00	1,132,000.00	167,043,000.00
Jul-24	72,443,000.00		7,913,000.00	1,800,000.00		82,156,000.00
Aug-24		1,800,000.00			404,000.00	2,204,000.00
Sep-24						-
Oct-24			19,000,000.00			19,000,000.00
Nov-24					728,000.00	728,000.00
Dec-24	57,955,000.00		5,000,000.00			62,955,000.00
Jan-25						-
Feb-25						-
Mar-25						-
Apr-25						-
May-25						-
Jun-25						-
SUB TOTAL	173,864,000.00	1,800,000.00	40,913,000.00	5,848,000.00	1,616,000.00	224,041,000.00
REVENUE (GRANT SPENT)	EQUITABLE SHARE	FMG	MIG	INEP	EPWP	TOTAL
GRANT EXPENDITURE	130,398,000.00	1,474,999.89	31,191,706.97	4,436,383.13	857,732.40	168,358,822.39
Jul-24	72,443,000.00	24,999.99	160,443.25	-	-	72,628,443.24
Aug-24		49,999.98	2,397,773.25	-	-	2,447,773.23
Sep-24		1,042,331.43	4,828,018.77	-	214,433.10	6,084,783.30
Oct-24		199,337.12	6,872,092.53	682,440.00	214,433.10	7,968,302.75
Nov-24		108,331.39	9,310,600.29	940,783.16	214,433.10	10,574,147.94
Dec-24	57,955,000.00	49,999.98	7,622,778.88	2,813,159.97	214,433.10	68,655,371.93
Jan-25		-	-	-	-	-
Feb-25		-	-	-	-	-
Mar-25		-	-	-	-	-
Apr-25		-	-	-	-	-
May-25		-	-	-	-	-
Jun-25		-	-	-	-	-
BALANCE UNSPENT	43,466,000.00	325,000.11	9,721,293.03	1,411,616.87	758,267.60	55,682,177.61
	75%	82%	76%	76%	53%	75%

1.4 DEBTORS AGE ANALYSIS AS AT 31 DECEMBER 2024

The current outstanding Debtors for Maruleng Municipality stood at **R288 798 million including water and sewer of R3 539 million** which makes debtors book of Maruleng municipality to **be R285 259 million** excluding water and waste water management. This is broken down as follows:

Based on service classification, the major contributor to the debt is property rates which constitutes R219 231 million (76%) of the total debtors book, while, in terms of Customer group Commercial are the major contributor with a balance of R111 301 million (39%) of the total debtors book. The municipality has appointed the debt collector to assists in revenue collection.

Description	NT Code	Budget Year 2024/25											
		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
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	453	143	261	83	43	68	674	2,027	3,753	2,895	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	14,761	11,725	7,490	7,110	6,545	7,982	6,572	157,046	219,231	185,255	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	72	35	27	24	22	20	17	561	778	644	-	-
Receivables from Exchange Transactions - Waste Management	1600	537	365	279	101	92	93	83	2,725	4,274	3,094	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	1,847	1,794	1,739	1,685	1,632	1,578	1,528	46,932	58,734	53,354	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	21	6	1	4	3	5	6	1,982	2,028	1,999	-	-
Total By Income Source	2000	17,691	14,068	9,797	9,008	8,337	9,746	8,878	211,272	288,798	247,242	-	-
2023/24 - totals only		16,659	11,100	9,755	8,510	8,990	6,188	6,685	181,986	249,874	212,359	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,619	3,648	2,740	2,641	2,438	2,407	2,222	59,580	79,295	69,288	-	-
Commercial	2300	6,593	6,302	3,783	3,522	3,346	4,468	3,464	79,824	111,301	94,623	-	-
Households	2400	4,390	2,724	2,356	2,070	1,817	2,175	2,486	56,227	74,244	64,774	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	14,602	12,674	8,879	8,232	7,600	9,050	8,171	195,632	264,840	228,685	-	-

The total payments of rates, service charges and other revenue from July 2024 to December 2024 is R79 543 712 million breakdown as follows:

ACTUAL VS BILLING AS AT 31 DECEMBER 2024			Jul-24		Aug-24			Sep-24			Oct-24			Nov-24			Dec-24		
TypeOfService	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements	Billing	TotalSettlements
V.A.T.	-832,752.07	1,044,420.78	-190,232.01	130,212.76	-81,917.74	139,092.07	-186,945.80	125,743.14	-147,891.59	378,742.53	-117,035.45	125,991.35	-108,729.48	144,638.93					
INTEREST	-3,350,560.68	10,637,605.30	-689,895.14	1,688,494.79	-546,924.65	1,742,578.04	-380,243.75	1,763,599.47	-613,290.73	1,786,679.17	-527,422.22	1,808,952.85	-592,784.19	1,847,260.98					
WATER CONSUMP	-2,259,288.53	3,526,986.56	-575,590.97	280,736.51	-189,560.69	352,323.76	-760,600.06	266,967.90	-256,536.81	1,962,057.10	-249,839.86	260,732.20	-227,160.14	404,169.09					
ADD REFUSE	-2,509,955.96	2,898,330.78	-496,785.40	494,799.79	-171,972.99	479,029.36	-302,237.58	475,136.01	-635,241.44	478,599.59	-450,756.45	494,848.17	-452,962.10	475,917.86					
ADD SEWERAGE	-231,953.11	308,093.13	-43,188.12	48,721.29	-25,856.06	51,927.81	-38,253.66	52,195.02	-44,328.49	51,749.67	-37,956.12	51,838.74	-42,370.66	51,660.60					
RATES GENERAL	-65,548,166.31	93,460,769.11	-12,157,400.39	14,925,016.65	-8,708,725.74	15,144,786.56	-10,311,995.33	15,666,562.13	-11,926,976.93	15,736,679.52	-11,578,497.38	15,993,780.65	-10,864,570.54	15,993,943.60					
WATER BASIC	-66,186.03	96,217.24	-5,647.76	16,004.28	-2,907.62	16,175.48	-14,662.80	16,164.78	-9,233.44	15,975.40	-19,106.12	15,954.00	-14,628.29	15,943.30					
DEPOSIT WATER	-4,292.11	-	-988.12	-	-988.12	-	-	-	-988.12	-	-1,327.75	-	-	-					
RECEIPT	5,534,777.86	-	15,626.20	-	3,908,912.85	-	79,375.19	-	108,707.52	-	1,375,145.08	-	47,011.02	-					
RENTALS	-108,374.62	133,023.63	-16,437.42	27,797.79	-24,536.50	27,797.79	-34,307.45	27,797.79	-6,247.47	16,543.42	-15,476.87	16,543.42	-11,368.91	16,543.42					
REIMBURSEMENTS	-15,028.92	-	-15,028.92	-	-	-	-	-	-	-	-	-	-	-					
TRANSFERES	-158,521.60	-	-2,583.33	-	-76,794.24	-	-20,341.18	-	-8,702.85	-	-22,382.55	-	-27,817.45	-					
CLEARANCES	-114,228.07	-	-20,078.80	-	-13,900.00	-	-38,736.17	-	-29,123.10	-	-18,320.00	-	-14,070.00	-					
APPLICATION FEE	-26,334.38	-	-3,203.58	-	-4,350.00	-	-3,223.28	-	-7,756.85	-	-4,650.00	-	-3,150.67	-					
RATES SUPPLEMENTA	-3,390,323.88	-	-873,964.28	-	-509,938.04	-	-491,716.75	-	-709,067.27	-	-495,237.86	-	-310,415.68	-					
PAYMENT ADVANCED	-6,462,523.50	-	-2,299,764.23	-	-621,520.34	-	-628,063.62	-	-1,214,785.79	-	-785,621.17	-	-912,768.35	-					
TOTAL	-79,543,711.91	112,105,446.53	-17,375,162.27	17,611,783.86	-7,070,959.88	17,953,710.87	-13,111,852.24	18,394,166.24	-15,501,463.36	20,427,026.40	-12,948,484.72	18,768,681.38	-13,535,789.44	18,950,077.78					
PERCENTAGE	71%		99%		39%		71%		76%		69%		71%						

1.5 CREDITORS AGE ANALYSIS AS AT 31 DECEMBER 2024

The municipality closed with a creditors age analysis of R477 000 as at 31 December 2024

LIM335 Maruleng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 - December

Description	NT Code	Budget Year 2024/25									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	0	—
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—	—
Loan repayments	0600	—	—	—	—	—	—	—	—	—	—
Trade Creditors	0700	—	—	477	0	—	—	—	—	477	(160)
Auditor General	0800	—	—	—	—	—	—	—	—	—	—
Other	0900	—	—	—	—	—	—	—	—	—	—
Total By Customer Type		1000	—	477	0	—	—	—	0	477	(160)

1.6 CASH AND CASH EQUIVALENT AS AT 31 DECEMBER 2024

Cash flow projections as at 31 December 2024

Description	Cashflow projections for 2024/25 financial period											
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Projections	Feb Projections	March Projections	April Projections	May Projections	June Projections
R thousands												
Cash Receipts By Source												
Property rates	14,153	10,564	8,755	16,814	12,826	11,937	38,653	40,645	41,044	38,653	39,450	40,247
Service charges - Waste Mangement	0	0	0	1,048	1,008	967	987	1,038	1,048	987	1,008	1,028
Rental of facilities and equipment	21	32	13	125	127	130	132	134	123	127	130	128
Interest earned - external investments	287	(287)	0	2,262	2,309	2,356	2,402	2,426	2,239	2,309	2,356	2,332
Fines, penalties and forfeits	3	4	2	2	2	2	3	3	2	2	2	2
Licences and permits	72	104	0	719	733	748	763	771	711	733	748	741
Agency services	1,665	1,465	2,625	1,065	1,087	1,109	1,131	1,142	1,054	1,087	1,109	1,098
Transfers and Subsidies - Operational	72,443	2,204	0	0	728	57,955	44,259	44,694	41,268	42,545	43,404	42,979
Other revenue	15,286	5,421	4,222	1,069	1,091	1,113	1,135	1,146	1,058	1,091	1,113	1,102
Cash Receipts by Source	103,930	19,507	15,617	23,104	19,911	76,317	89,465	91,999	88,547	87,534	89,320	89,657
Other Cash Flows by Source												
Transfers and subsidies - capital (monetary allocations) (National /	9,713	0	0	19,000	0	5,000	0	0	14,592	0	0	0
Proceeds on Disposal of Fixed and Intangible Assets	0	0	0	0	0	0	(404)	(408)	(377)	(388)	(396)	(392)
Total Cash Receipts by Source	113,643	19,507	15,617	42,104	19,911	81,317	89,061	91,591	102,762	87,146	88,924	89,265
Cash Payments by Type												
Employee related costs	12,193	12,799	14,021	13,333	13,856	14,030	27,672	29,098	29,383	27,672	28,242	28,813
Remuneration of councillors	0	0	0	0	0	0	3,388	3,563	3,598	3,388	3,438	3,528
Bulk purchases - Electricity	78	140	58	60	—	57	191	200	202	191	195	198
Acquisitions - water & other inventory	350	1,351	1,986	788	968	4,202	0	0	0	0	0	0
Contracted services	3,723	3,084	3,176	1817	3,533	5,096	0	0	0	0	0	0
Other expenditure	8,392	6,213	5,636	5,390	5,545	5,004	35,192	36,911	37,247	35,188	35,877	36,564
Cash Payments by Type	24,736	23,587	24,877	21,388	23,902	28,389	66,443	69,772	70,430	66,439	67,772	69,103
Other Cash Flows/Payments by Type												
Capital assets	28,271	20,323	4,301	24,196	21,528	28,205	40,986	41,010	40,819	40,891	40,938	40,814
Total Cash Payments by Type	53,007	43,910	29,178	45,584	45,430	56,594	107,429	110,782	111,249	107,330	108,710	109,917
NET INCREASE/(DECREASE) IN CASH	60,636	-24,403	-13,561	-3,480	-25,519	24,723	-18,368	-19,191	-8,487	-20,184	-19,786	-20,652
Cash/cash equivalents at the month/year	171,323	231,957	207,555	193,994	190,514	164,995	189,718	171,350	152,159	143,672	123,488	103,702
Cash/cash equivalents at the month/year end:	231,959	207,554	193,994	190,514	164,995	189,718	171,350	152,159	143,672	123,488	103,702	83,050

As at 31 December 2024 Council had a positive Bank Balance of **R189 718 438**, consisting of:

Current account R30 193 714

Call deposit accounts R159 524 724

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 2024 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 2024). 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 113 indicators, and 89 indicators which constitute 79% met their targets, while 24 indicators which constitute 21% did not meet their targets. The period under review performed better than 2023/24 mid-year which performed at 73.6%.

KPAs	Number of Targets	Targets Achieved	% Achieved	Targets not Achieved	% not achieved
Spatial Rationale	6	6	100%	0	0%
Basic Services and Infrastructure Development	54	38	71.7%	15	28.3%
Local Economic Development	3	3	100%	0	0%
Financial Viability	17	14	82.4%	3	17.6%
Good Governance and Public Participation	21	18	85.7%	3	14.3%
Municipal Transformation and Organizational Development	13	10	77%	3	23%
Overall Organizational Performance	114	90	79%	24	21%

2.2 2024/25. Mid – Year Institutional Performance

Total Number of Targets	Percentage Achieved	Percentage Not Achieved	Recommendation
114	79%	21%	Monitoring of the implementation of the recommended corrective measures

1. PERFORMANCE COMPARISONS

Below is the comparative analysis of the period under review (mid-year 2024/25) and the mid- year of the previous financial year

	Mid- Year 2024/25			Mid- Year 2023/24		
KPAs	Number of Targets	Targets Achieved	Targets not Achieved	Number of Targets	Targets Achieved	Targets not Achieved
Spatial Rationale	6	6	0	7	7	0
Basic Services	54	39	15	42	27	25
LED	3	3	0	4	3	1
Financial Viability	17	14	3	18	12	6
Good Governance	21	18	3	30	26	4
Municipal Transformation	13	10	3	13	9	4
Total	114	90 (79%)	24 (21%)	114	84 (73.6%)	30 (26.4%)

The Municipality performed better in the year under review (79%) compared to the previous financial year (73.6%)

2. DETAILED REPORT AS PER KPAs

KPA 1: SPATIAL RATIONALE

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
1.1	SDF	% of Spatial Development Framework implemented	100%	100%	100%	100%	100%	100%	None	None	None	SDF implementation reports
1.2	Update of LUMS	% of land use applications processed within 90 days from the date received with completed documents	100%	100%	100%	100%	100%	100% (2 applications received and 2 applications approved)	None	None	None	LUS updated reports
1.3		% of building plans processed within 30 days from the date submitted with completed documents	100%	100%	100%	100%	100%	100% (25 received and 25 approved)	None	None	None	Building plans register
1.4	GIS updated	Number of GIS updates conducted	40	40	10	10	20	32	12	Additional GIS updates conducted	None	GIS updates quarterly report

KPA 1: SPATIAL RATIONALE

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
1.5	Township establishment	% township development completed	New	100%	Conducting environmental impact assessment (25%)	Township application (50)	50% (township application)	50% (township application done)	None	None	None	Progress report
1.6	Catalytic Projects	Number of Catalytic Projects monitored	8	9	9	9	9	9	None	None	None	Progress report

KPA 2: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.1	Free basic electricity	Number of indigents households with access to free basic electricity	869	900	869	870	870	692	-178	Less beneficiaries applied than anticipated	None	Indigents Register & FBE quarterly reports
2.2	Free basic waste removal	Number of Households with free access to refuse removal	17955	17955	17955	17955	17955	17955	None	None	None	FBWR quarterly reports
2.3	Maruleng low level bridges	Number of low level bridges constructed	3	7	4 Low level bridges completed	1 Low Level bridge completed	5 Low level bridges completed	4 Low level bridges completed	-1 Low Level Bridge	Delay in SCM processes	Low Level Bridge to be completed in the next quarter	Completion Certificates

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.5	Paving of roads	Number of kilometres of roads paved	6.2km	9km	9km road bed completed	9 km road base completed	9 km road base completed	9.23 km road base completed	1.23 km road base completed	Over performance by the contractor	None	Progress report
2.5.1	Scotia internal street	Number of kilometres of Scotia internal street paved	Contractor appointed	1 km	1 km road bed completed	1 km road sub base completed	1 km road sub base completed	2.270 km road sub base completed	1.270 km road sub base completed	Over performance by the contractor	None	Progress report
2.5.2	Makgaung internal street	Number of kilometres of Makgaung internal street paved	Contractor Appointed	1 km	1 km road bed completed	1 km road sub base complete	1 km road sub base completed	0.698 km sub base completed	0.302km road base completed	Poor performance by the contractor	Contractor developed a catch-up plan	Progress report
2.5.3	Sedawa internal street (Block 7)	Number of kilometres of Sedawa internal street paved	Contractor Appointed	1 km	1 km road bed completed	1 km road sub base complete	1 km road sub base complete	1 875 km road sub base completed	0.875 km road sub base completed	Over performance by the contractor	None	Progress report

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.5.4	Lorraine – Bellville – Nkopedjie access road	Number of kilometres of Lorraine-Bellville-Nkopedjie access road paved	Contractor Appointed	1.5km	1.5 km road bed completed	1.5 km road sub base complete	1.5 km road sub base completed	0.12 km road sub base completed	1.38km road sub base completed	Slow progress on the project	Contractor developed an acceleration plan	Progress report
2.5.5	Madeira access road	Number of kilometres of Madeira access road paved	Contractor Appointed	1.5 km	1.5 km road bed completed	1.5 km road sub base complete	1.5 km road sub base completed	2.2km road sub base completed	0.7 km road base completed	Over performance by the contractor	None	Progress report
2.5.6	Balloon internal street	Number of kilometres of Balloon internal road paved	Contractor Appointed	1 km	1 km road bed completed	1 km road base complete	1 km road base completed	2.067 km road sub base completed	1.067 km road sub base completed	Over performance by the contractor	None	Progress report
2.5.7	Mashoshing internal street	Number of kilometres of Mashoshing paved	0km	0.5km	0.5 km road bed completed	0.5 km road sub base complete	0.5 km road sub base completed	None	None	None	None	Progress report

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.6	Surfacing of roads	Number of kilometres of roads surfaced	3.32km	1km	2 km road bed completed	2km road base preparation	2km road base preparation	9.5km road base completed	7.5km road base completed	Over performance by the contractor	None	Progress report
2.6.1	Molalane access road	Number of kilometres of Molalane internal street surfaced	Contractor Appointed	1 km	1 km road bed completed	1 km road sub base completed	1 km road sub base completed	5.5km road surfaced	4.5 km road surfaced	Over performance by the contractor	None	Progress report
2.6.2	Essex road	Number of kilometres of Essex road surfaced	Contractor Appointed	1 km	1 km road bed completed	1 km road sub base completed	1 km road sub base completed	3.5km road sub base completed	2.5km road sub base completed	Over performance by the contractor	None	Progress report

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.7	Rehabilitation of roads	Number of kilometres rehabilitated	2.65km	2 km	Designs Developed	Appointment of a contractor	Appointment of a contractor	Contractors appointed on 2 of the 3 projects	Contractors not appointed on 1 of the 3 projects	Delay in the development of specifications	Project to be advertised for the appointment of a contractor on the 15 January 2025	Progress reports
2.7.1	Rehabilitation of Lorraine access road	Number of kilometres of Lorraine access road rehabilitated	New	1km	Designs Developed	Appointment of a contractor	Appointment of a contractor	Contractor appointed	None	None	None	Progress report
2.7.2	Rehabilitation of The Oaks to Finale access road	Number of kilometres of The Oaks to Finale access road rehabilitated	New	1km	Designs Developed	Appointment of a contractor	Advertisement for the appointment of a contractor	Contractor not appointed	Appointment of a contractor	Delay in the development of specifications	Project to be advertised for the appointment of a contractor on the 15 January 2025	Appointment letter
2.7.3	Rehabilitation of Hlohlokwe to Sofaya access road	Number of kilometres of Hlohlokwe to Sofaya access road rehabilitated	New	1km	Not Target for this Quarter	Designs developed	Designs developed	Contractor appointed	None	None	None	Appointment letter

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.8.1	Rehabilitation of Hlohlokwe/Ga-Mohlala access road	Number of designs for Hlohlokwe/Ga-Mohlala access road developed	New	1	Consultant appointed	1	1	Consultant appointed	None	None	None	Designs
2.8.2	Metz internal street	Number of designs for Metz internal street developed	New	1	Consultant appointed	1	1	Consultant appointed	None	None	None	Designs

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.9.1	Refuse removal from households to the landfill site at Worcester	Number of households with access to basic refuse removal	20 020	20 020	20 020	20 020	20 020	20 020	None	None	None	Quarterly reports
2.9.2		Number of commercial, institutional and industrial centres with access to refuse removal services	81 business establishments	81 business establishments	81 business establishments	81 business establishments	81 business establishments	86 business establishments	5 business establishments	None	None	Quarterly reports

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.10.1	High mast light	Number of high mast light constructed	4	4	Specification s submitted to Budget & Treasury department	Appointment of contractors	Appointment of contractors	4 high mast light constructed and awaiting for energising	4 high mast light constructed and awaiting for energising	Over performance by contractors	None	Appointment letter
2.10.2	Households electrification	Number of households electrified	New	208 units	Appointment of contractors	Installation of electrification pools	Installation of electrification pools	172 of 208 Electrification pools installed	Installation of 36 electrification poles	Community dispute at The Oaks community	Dispute resolved and the remaining 36 poles will be installed at the beginning of the third quarter	Progress report
2.10.2.1	Households electrification	Number of households in The Oaks electrified	New	36 units	Appointment of contractor	Installation of electrification pools	Installation of electrification pools	Electrification pools not installed	Installation of 36 electrification poles	Community dispute at The Oaks community	Dispute resolved and the remaining 36 poles will be installed at the beginning of the third quarter	Progress report
2.10.2.2	Households electrification	Number of households in Finale electrified	New	71 units	Appointment of contractor	Installation of electrification pools	Installation of electrification pools	Electrification pools installed	None	None	None	Progress report

2.10.2.3	Households electrification	Number of households in Hlohlakwe electrified	New	101 units	Appointment of contractor	Installation of electrification pools	Installation of electrification pools	Electrification pools installed	None	None	None	Progress report
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No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.11.1	Roads and bridges	Number of msg municipal roads maintained (patching of potholes)	1279339.7 2m ²	3000m ²	750 m ²	750 m ²	1 500 m ²	9056.01 m ²	7556.01 m ²	More work done as per demand and also work done during weekends	None	Maintenance report, maintenance register and pictures
2.11.2		Number of km of municipal roads maintained (bladed)	308 km	308km	77 km	77 km	154 km	487.63 km	333.63 km	More work done as per demand and also work done during weekends	None	Maintenance report, maintenance register and pictures
2.11.3	Buildings	Number of municipal buildings maintained	13	13	13	13	13	15	9	More work done as per demand and also work done during weekends	None	Maintenance report, maintenance register and pictures

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2..11.4	Maintenance of heavy machines	Number of municipal machines maintained	3	3	3	3	3	3	None	None	None	Maintenance report
2.11.5	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
2.11.6		Number municipal gardens maintained	4	4	4	4	4	4	None	None	None	Maintenance report, maintenance register and pictures
2.11.7	Maintenance vehicles	Number of vehicles maintained	14	31	31	31	31	32	More vehicles needed maintenance	None	None	Maintenance report
2.11.8	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 provider appointed	None	None	None	Appointment letter
2.11.9	Air conditioners	Number of air conditioners purchased	30 Air conditioners	5	Development of specifications and submission to Budget and Treasury Office	Appointment of service provider	Appointment of service provider	3 aircons installed and Service provider appointed	3 air conditioners installed	Urgent need for 3 air conditioners	None	Invoice and specifications

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.11.10	IT equipment's	Number of IT equipment's purchased	50 laptops	50 laptops purchased	Development of specifications and submission to Budget & Treasury	Appointment of a service provider	Appointment of a service provider	17 laptops purchased and Service provider appointed	17 laptops	Urgent need of laptops for financial officials	None	Appointment letter
2.11.11	Plant and equipment	Number of plants and equipment purchased	10 Equipment	40	10	No target this quarter	10	195	185	Need for the installation of chairs in municipal parks and also urgent for other plant and equipment	None	Delivery note and invoice
2.11.12	Mafa community hall	Number of designs of Mafa community hall developed	New	1	Consultant appointed	Designs developed	Designs developed	Designs developed	None	None	None	designs
2.11.13	Renovation of Technical Services offices	Number of Technical Services offices renovated	New	1	No target for this quarter	Appointment of service provider	Appointment of service provider	Project at construction stages	Project at construction stages	Over performance by the contractor	None	Progress report

2.11.14	Renovation of municipal halls	Number of municipal halls renovated	New	5	Not targeted for this quarter	Advertisement for the appointment of service providers	Advertisement for the appointment of service providers	Advertisement and appointment of a contractor	None	None	None	Advert
2.11.15	Vehicles	Number of vehicles purchased	31	2 (grader & truck)	No target this quarter	Development of specifications and submission to Budget & Treasury	Development of specifications and submission to Budget & Treasury	Specifications developed	None	None	None	Delivery note and invoices
2.11.16	Fencing of Thusong centre services	Number of Thusong services centres fenced	New	1	No target this quarter	Appointment of a contractor	Appointment of a contractor	Contractor not appointed	Appointment of a contractor	Delay in the development of specifications	Project to be advertised on the 15 January 2025	Appointment letter

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.11.17	Refurbishment of Taposa taxi rank	Number of taxi ranks refurbished	New	1	No target this quarter	Advertisement for the appointment of service provider	Advertisement for the appointment of service provider	Service provider not appointed	Advertisement for the appointment of service provider	Delay in the appointment of service provider	Project to be advertised on the 15 January 2025	Appointment letter
2.11.18	Skip bins	Number of skip bins purchased	50	20	Advertisement for the appointment of service provider	20 skip bins purchased	20 skip bins purchased	20 Skip bins not purchased	20 Skip bins	Delay in appointment of service provider	Skip bins to be purchased in the 3rd quarter.	Delivery notes and invoice
2.11.19	Market stalls	Number of market stall constructed	New	10	No target this quarter	Advertisement for the appointment of service provider	Advertisement for the appointment of service provider	Service provider not appointed	Advertisement for the appointment of service provider	Delay in the appointment of service provider	Project to be advertised on the 15 January 2025	Appointment letter
2.11.20	Mobile toilets	Number of mobile toilets purchased	New	4	No target this quarter	Development of specifications and submission to Budget & Treasury	Development of specifications and submission to Budget & Treasury	Specifications not developed	Development of specifications and submission to Budget & Treasury	Delay in the development of specifications	Specifications to be developed and project to be advertised on the 15 January 2025	Invoice and delivery note
2.11.21	Hoedspruit side walk	Number of kilometres of Hoedspruit side walk paved	New	1	No target this quarter	Development of specifications and submission to Budget & Treasury	Development of specifications and submission to Budget & Treasury	Specifications not developed	Development of specifications and submission to Budget & Treasury	Delay in the development of specifications	Specifications to be developed and project to be advertised on the 15	

											January 2025	
2.11.22	Speed machine	Number of speed machine maintained	1	2	1	1	2	2	None	None	None	Invoice and delivery note
2.11.23	Office equipments	Number of office equipments purchased	0	5	No target this quarter	Development of specifications and submission to Budget & Treasury	Development of specifications and submission to Budget & Treasury	3 Freezers purchased	None	None	None	Invoice and delivery note
2.11.24	Office Furniture	Number of office furniture purchased	325 x various furniture purchased	200 x various furniture	No target this quarter	No Target this quarter	No Target	1 Camera purchased	1 Camera	Urgent need for a camera	None	Invoice

No.	Program	KPI	Baseline 2023/4	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
2.12.1	Maruleng Indoor sports centre	% of indoor sports centre	70%	100%	Appointment of a contractor	75% completion	75% completion	72% completion	3 % completion	Delay in the delivery of material	Contractor developed an acceleration plan	Progress report
2.12.2	Maruleng indoor sports centre (Ringfenced)	% of indoor sports centre (ringfenced) completed	New	100% ringfenced	Advertisement for the appointment of service provider	Appointment of a contractor	Appointment of a contractor	Contractor appointed	None	None	None	Progress report
2.12.3	Upgrading of sports field	Number of sports field upgraded	New	1	No target	Advertisement and appointment of service providers	Advertisement and appointment of service providers	Project at is on design stage	Project at is on design stage	Consultant appointed from the pool of municipal consultants	None	Appointment letter

KPA 3: LOCAL ECONOMIC DEVELOPMENT

No.	Program	KPI	Baseline 2023/24	Annual Target	1st Quarter Target	2nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
3.1	LED programs	Number of LED programs supported	80	120	30	30	60	68	8	There were more SMME's that needed assistance	None	Quarterly reports and support register (inclusive of invitations and attendance registers)
3.2	K2C support	Number K2C programs supported	2	2	1	1	2	2	None	None	None	Quarterly reports , invitations and attendance registers
3.3	EPWP	Number of jobs created through EPWP (NKPI)	131	150	100	50	150	254	104	More jobs were created through capital projects	None	List of beneficiaries (appointees), quarterly employment report

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
4.1.1	Revenue collection	% of revenue collected monthly	70%	80%	72%	74	74	73%	1%	Some of the farmers are not paying their rates	Appointment external debt collector to assist with debt collection	Quarterly Financial Report
4.1.2	Debt coverage	% of debt coverage ratio	0%	0%	0%	0%	0%	0%	None	None	None	Quarterly Financial Report
4.1.3	Outstanding service debtors to revenue	% of outstanding service debtors collected	44%	70%	45%	50%	50%	49%	1%	Some of the sector departments (debtors)do not pay their debts to the municipality	The municipality liaise with treasury and COGHSTA to asset with debt collection from government departments and monthly statements are issued to debtors	Quarterly Financial Report
4.1.4	Cost coverage	Number of acceptable months for municipal sustainability	9 months	3 months	3 months	3 months	3 months	7 months	4 months	Over performance due to sound expenditure control	None	Quarterly Financial Report

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
4.2.1	Asset and inventory management	% compliance to Asset standard (GRAP 17)	80% compliance to Asset standard (GRAP 17)	100% compliance to Asset standard (GRAP 17)	100% compliance to Asset standard (GRAP 17)	100% compliance to Asset standard (GRAP 17)	100% compliance to Asset standard (GRAP 17)	100% compliance to Asset standard (GRAP 17)	None	None	None	GRAP compliance reports
4.2.2		Number of assets update schedule	12	12	3	3	6	6	None	None	None	GRAP compliance reports
4.2.3	MSCOA	% compliance to MSCOA (uniform reporting for municipalities)	80%	100%	82%	85%	85%	90%	5%	Over achievement	None	MSCOA quarterly report

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
4.3.1	Supply chain management	% compliance to SCM regulations	100%	100%	100%	100%	100%	100%	None	None	None	SCM compliance report
4.3.2		number of complaint 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
4.3.3	MFMA reports	Number of S71 reports submitted to the Mayor and Provincial Treasury within 10 working days of the start of the month	12	12	3	3	6	6	None	None	None	Proof of submission & council resolution
4.4.4		Number of S52 reports submitted to Council within 30 days of the end of each quarter	4 MFMA statutory reports	4	1	1	2	2	None	None	None	Council resolution
4.5		Submission of Annual Financial Statements to the A-G within the prescribed timeframe	Submitted within prescribed timeframe	1	1	No target this quarter	1	1	None	None	None	Proof of submission & acknowledgement by AGSA

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND SUSTAINABILITY (MANAGEMENT)

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
4.5.1	MIG expenditure	% compliance to MIG expenditure	100%	100%	25%	50%	50%	88%	12%	Over performance	None	MIG expenditure report
4.5.2	Personnel expenditure	% personnel budget spent	99.5%	100%	25%	50%	50%	47%	3%	Most bonuses are paid out in the fourth quarter	None	Financial statement
4.5.3	Maintenance expenditure	% of maintenance budget spent	65%	100%	25%	50%	50%	89%	38%	Availability of maintenance stock	None	Financial statement
4.5.4	Capital expenditure	% of capital budget spent	87%	100%	25%	50%	50%	57%	7%	Over performance	None	Financial statement
4.5.5	Fleet management report	Number of quarterly reports submitted on fleet management	12	4	1	1	2	2	None	None	None	Fleet Management quarterly report

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
5.1.1	External auditing	% of AG queries resolved	93%	100%	100%	100%	100%	97%	3%	Historically UIFWE not yet finalised	Plan of action developed for finalization investigations	Action plan progress report
5.1.2	Internal auditing	Number quarterly internal audit reports with recommendations generated	4	4	1	1	2	12	None	None	None	IA reports
5.1.3		Number PMS audits conducted	4	4	1	1	2	2	None	None	None	Audit report
5.1.4		Number of Audit committee meetings held	14	4	1	1	2	5	3	3 special meetings	None	Invitations and attendance registers
5.1.5		% of Audit Performance resolutions implemented	71%	100%	100%	100%	100%	88%	12%	The remainder of the resolution due to their nature could not be finalised during quarter	The resolutions to be implemented in the 2 nd quarter and performance to be monitored by Management and the AC	AC resolution register

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
5.2..1	Risk Management	Number of institutional risk management committee meetings held	4	4	1	1	2	2	None	None	None	Invitations and attendance register
5.2.2		% implementation of identified risks (measures) mitigations	46%	100%	100%	100%	100%	85%	15%	Some identified risk mitigations could not be implemented such as not filling the position of Environmental Manager as no candidate met the requirements	To be re-advertised and filled in the next quarter	Risk management implementation register

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
5.3.1	MPAC	% of MPAC resolutions implemented	100%	100%	100%	100%	100%	100%	None	None	None	MPAC resolution register
5.3..2		Number of MPAC meetings held	9	4	1	1	2	7	5	5 special meetings held	None	Invitations and attendance registers

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
5.4.1	Public participation	Number of public participation meetings held (imbizos)	14	4	1	1	2	13	11	11 targeted community meetings held	None	Invitations and attendance registers
5.4.2		Number of community feedback meetings held	49	56 (4 per ward)	14	14	28	40	12	12 additional feedback meetings held	None	Ward committees monthly reports
5.4.3		Number of functional ward committees	14	14	14	14	14	14	None	None	None	Ward committees monthly reports
5.4.4		Number of monthly ward committees reports submitted	168	168	42	42	84	84	None	None	None	Ward committees monthly reports
5.4.5	Complaints management	% of complaints resolved	100%	100%	100%	100%	100%	100%	None	None	None	Complaints management register and progress report

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
5.5.1	Council	Number of council sittings supported	4	4	1	1	2	4	2	2 special meetings held	None	Invitations, attendance registers and minutes
5.5.2	EXCO	Number of schedule Executive committee meetings held	7	4	1	1	2	5	3	3 special meetings held	None	Invitations, attendance registers and minutes
5.5.3	Portfolio Committees	Number of Scheduled Portfolio committees meetings held	16	16	4	4	8	18	10	10 special meetings held	None	Invitations, attendance registers and minutes

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid- Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
5.6.1	Disaster management	Number of disaster risk management awareness campaigns held	8	4	1	1	2	10	8	Schools requested awareness on fire manageme nt	None	Invitations, attendance registers and reports
5.6.2	Licensing and administration	% monitoring of daily licensing	100%	100%	100%	100%	100%	100%	None	None	None	Reports
5.6.3	Traffic and law enforcement	% compliance to traffic and law enforcement regulations	100%	100%	100%	100%	100%	100%	None	None	None	Reports
5.6.4	Thusong centre services	% of effectiveness of services provided at Thusong centre services	100%	100%	100%	100%	100%	100%	None	None	None	Reports

KPA 6: MUNICIPAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
6.1.1	IDP	IDP/Budget adopted by Council by 31 May	IDP/Budget adopted by Council on the 29 May 2023	IDP/Budget adopted by Council by 31 May 2024	Process Plan adopted by council	Analysis phase and strategies phases	Analysis phase	Strategies phase	Strategies phase	Strategies phase conducted after issuing of AGSA report	To be conducted in January	Quarterly IDP reports
6.1.2	PMS	Number of in-year performance management reports submitted to council	4	4	1	1	2	2	None	None	None	Reports and council resolution
6.1.3		% of officials other than S57 with signed performance agreements as per municipal staff regulations	100%	100%	100% (191)	100%	100%	100%	None	None	None	Signed performance agreements
6.4		Number of senior managers (section 54 and S56) with signed performance agreements within prescribed timeframe	3	6	6	6	6	5	1	Municipal Manager is on suspension since March 2024	None	Signed performance agreements
6.5	MFMA Reports (APR)	Number of annual Performance Report submitted to the A-G within the prescribed timeframes	1	1	1	No target this quarter	1	1	None	None	None	Proof of submission & acknowledgment by AGSA

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
6.2.1	Skills Development	Amount actual spent (1% of the salary budget of the municipality) in implementing workplace skills plan	R602 704	R2 000 000	R500 00 0	R1 000 000	R1 000 000	R907 471	R96 529	No training held during December month	None	Financial report
6.2.2	Employment Equity (NKPI)	Number of staff complement with disability	4	5	5	5	5	5	None	None	None	EE report
6.2.3	Employment Equity (NKPI)	Number of people from employment equity target group employed in three highest levels of the municipality	2	2	No targeted for this quarter	1	1	1	None	None	None	EE report

No.	Program	KPI	Baseline 2023/24	Annual Target	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
6.3.1	Legal services.	% of service providers with signed service level agreements	100%	100%	100%	100%	100%	100%	None	None	None	SLA register
6.3.3	LLF	Number of labour forum meetings held	6	4	1	1	2	2	None	None	None	Invitations, attendance registers and minutes
6.3.4	OHS	Number of in-year compliance reports on OHS generated	4	4	1	1	2	2	None	None	None	OHS compliance reports

No.	Program	KPI	Baseline 2023/24	1 st Quarter Target	2 nd Quarter Target	Mid-Year Target	Actual Performance	Variance	Reasons for variance	Corrective measures	Means of Verification
6.4.1	Payroll management	% accuracy on payroll information	Payroll System in Place	100%	100%	100%	100%	None	None	None	Payroll management reports
6.4.2	Overtime management	% compliance to overtime regulations	100%	100%	100%	100%	100%	None	None	None	Overtime management reports

3. PROGRESS MADE ON RESOLVING PROBLEMS IDENTIFIED IN THE 2022/23 ANNUAL REPORT

In its 2022/23 oversight the Municipal Public Accounts Committee (MPAC) listed the following key general findings regarding the 2022/23 Annual Report:

1. Delay in addressing some of the A-G findings as per management action plan
2. None- adherence to time-frames as per SDBIP, and
3. Lack of proper monitoring by municipal directorates

The following progress were made regarding MPAC's resolutions:

No.	Resolution	Progress
1	Management addresses all AG's findings as per management action plan and progress made thereof be reported in all council meetings	97% of the findings implemented and remaining 3% will be resolved by the end of the fourth quarter. Progress reports tabled in all council sittings
2	Planned actives must be done as per SDBIP time-frames	79% of the planned targets for the mid-year achieved and the remaining 21% will be done as per the indicated corrective measures in quarterly reports
3	Proper monitoring should be implemented on a continuous basis	6/6 Senior Managers position filled which will strengthen municipal department monitoring. Strengthening investigation capacity of MPAC

4. CONCLUSION

The municipality was able to achieve 79% (90 KPIs out of 114 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

