

MOPANI DISTRICT MUNICIPALITY



2024-2025
MID-YEAR PERFORMANCE AND BUDGET
ASSESSMENTS REPORT
(SEC 72 REPORT)

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PART A

“To be the Food Basket of Southern Africa and the Tourism Destination of Choice”

LEGISLATION

The development, implementation and monitoring of the Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.”

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that “the SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager, Senior Managers and community”.

The purpose of the SDBIP is to monitor the execution of the IDP and budget, performance of senior management and achievement of the strategic objectives with the Key Performance Indicators set by Council in the IDP. It enables the Municipal Manager to monitor the performance of Senior Managers, the Mayor to monitor the performance of the Municipal Manager, and for the community to monitor the performance of the municipality.

According to the Municipal Finance Act (MFMA) the definition of a SDBIP is: ‘a detailed plan approved by the mayor of a municipality in terms of section 53

(1) (c) (ii) for implementing the municipality’s delivery of municipal services and its annual budget, and which must

(2) indicate-

(a) projections for each month of-

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

(ii) operational and capital expenditure, by vote;

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

Section 53 of the MFMA stipulates that the Mayor should approve the SDBIP within 28 days after the approval of the budget. The Executive Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after their approval.

The following National Treasury prescriptions, in terms of MFMA Circular 13, as minimum requirements that

must form part of the SDBIP are applicable to the Mopani District Municipality:

1. Monthly projections of revenue to be collected by source
2. Monthly projections of expenditure (operating and capital) and revenue for each vote¹
3. Quarterly projections of service delivery targets and performance indicators for each vote
4. Detailed capital works plan over three years

1. METHODOLOGY AND CONTENT

The methodology followed by the municipality in the development of the SDBIP is in line with the Logic Model methodology proposed by National Treasury as contained in the Framework for Managing Programme Performance Information [1] (FMPPI) that was published in May 2007. The accompanying figure as an extract from the FMPPI is hereby indicated.

The Logic Model was followed whereby desired impacts were identified for each strategic objective with measurements and targets contributing to the achievement of those impacts. This was followed by the identification of programmes and associated outcomes and measurements and targets contributing to the achievement of those outcomes

2. SUMMARY OF KPAs, GOALS AND STRATEGIC OBJECTIVES

KPA	GOAL	STRATEGIC OBJECTIVE
Municipal Transformation and Organisational Development	Efficient, effective and capable workforce	To inculcate entrepreneurial and intellectual capabilities.
	A learning institution	To strengthen record keeping & knowledge management
Basic Service Delivery	Sustainable infrastructure development and maintenance	To accelerate sustainable infrastructure and maintenance in all sectors of development.
	Clean, safe and hygienic environment, water and sanitation services.	To have integrated infrastructure development.
	Safe, healthy living environment	To improve community safety, health and social well-being
Local Economic Development	Growing economy (through agriculture, mining, tourism and manufacturing).	To promote economic sectors of the district
Spatial Rationale	Sustainable, optimal, harmonious and integrated land development	To have efficient, effective, economic and integrated use of land space.
Financial Viability	Reduced financial dependency and provision of sound financial management	To increase revenue generation and implement financial control systems
Good Governance and Public Participation	Democratic society and sound governance	To promote democracy and sound governance

PART A

SERVICE DELIVERY PERFORMANCE SUMMARY 2024/25 MID YEAR PERFORMANCE REPORT

COMPARISON OF THE PREVIOUS YEAR & CURRENT YEAR

2023/24 MID YEAR FINANCIAL YEAR					2024/25 MID YEAR FINANCIAL YEAR				
KPA's Performance Indicators	No. of Applicable Indicators	No. of targets achieved	No. of targets not achieved	% Target achieved	No. of Applicable Indicators	No. of targets achieved	No. of targets not achieved	% Target achieved	KPA's Performance Indicators
Municipal Transformation and Organizational Development	21	18	4	86%	Municipal Transformation and Organizational Development	21	18	4	86%
Basic Service Delivery	15	13	2	87%	Basic Service Delivery	15	13	2	87%
Local Economic Development	6	6	0	100%	Local Economic Development	6	6	0	100%
Municipal Finance Management Viability	16	10	6	63%	Municipal Finance Management Viability	16	10	6	63%
Spatial Rationale	3	3	1	100%	Spatial Rationale	3	3	1	100%
Good Governance and Public Participation	25	19	6	76%	Good Governance and Public Participation	25	19	6	76%
TOTAL	86	69	19	80%	TOTAL	86	69	19	80%

3. SERVICE DELIVERY PERFORMANCE SUMMARY 2024/25 MID YEAR PERFORMANCE REPORT

The table and graph below illustrate service delivery performance of Mopani District Municipality against the National Key Performance Areas (NKPAs)

Section 72 of the Local Government: Municipal Systems Act, act 32 of 2000 requires the Accounting Officer of a municipality by 25 January each year to assess the performance of the municipality during the first half of the financial year, taking into account

- The monthly statements referred to in section 71 for the first half of the financial year.
- The municipalities s service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the Service Delivery Budget Implementation Plan.
- the past year's annual report and progress on resolving problems identified in the annual report.

KPA's Performance Indicators	No. of Applicable Indicators	No. of targets achieved	No. of targets not achieved	% Target achieved
Municipal Transformation and Organisational Development	12	10	2	83%
Basic service Delivery	3	2	1	67%
Local Economic Development	6	6	0	100%
Municipal Finance Management Viability	16	10	6	63%
Spatial Rationale	3	3	0	100%
Good Governance and Public Participation	25	19	6	76%
	65	50	16	77%
		Overall % = 77%		
KPA's Projects	No. of Applicable Indicators	No. of targets achieved	No. of targets not achieved	% Target achieved
Municipal Transformation and Organisational Development	9	8	2	83%
Basic service Delivery	12	11	1	67%

Local Economic Development	0	0	0	0%
Municipal Finance Management Viability	0	0	0	0%
Spatial Rationale	0	0	0	0%
Good Governance and Public Participation	0	0	0	0%
	21	18	3	86%
		Overall % = 86%		
KPA's Performance Indicators and Projects	No. of Applicable Indicators including projects	No. of targets achieved	No. of targets not achieved	% Target achieved
Municipal Transformation and Organisational Development	21	20	2	91%
Basic service Delivery	15	14	1	93%
Local Economic Development	6	6	0	100%
Municipal Finance Management Viability	16	10	6	63%
Spatial Rationale	3	3	1	100%
Good Governance and Public Participation	25	19	6	76%
	86	69	19	80%
		Overall % = 80%		

The 20% performance was due to poor revenue collection (municipalities not adhering to the signed Service Level Agreement), and Audit committee resolutions not being resolved. The constant breakdown of Graders also contributed under performance. In terms of Governance, the municipality have outstanding disciplinary cases that are not fully resolved and was caused by delays from the employee's site. The resolutions not fully implemented and financial statements not prepared on the second quarter.

Based on the above assessment, it is therefore recommended that the municipality adjust the budget and revise the projections for revenue and service delivery budget implementation plan accordingly. The revised projections and SDBIP should be approved by council and be publicized.

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence required
KPA 1: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT KEY PERFORMANCE INDICATORS OUTCOME NINE (OUTPUT 1: IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT, OUTPUT 4: ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOMES)																		
	TLMT0_D_01	M_140	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	To ensure that the reviewed organizational structure is approved by council by 30 May 2025	Council approval the Organizational structure	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Senior Manager Corporate	Council Resolution
	TLMT0_D_02	M_136	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	Reducing the vacancy rate within the financial year	# of vacant positions filled	Number	49	35	Operational	15	48	None	None	Target Achieved	Director Corporate	Appointment letters
	TLMT0_D_03	M_134	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	To monitor the reviewal of policies within a financial year	# Policies reviewed within the financial year	Number	27	8	Operational	N/A	N/A	N/A	N/A	N/A	Director Corporate	Policies/Council Resolution
	TLMT0_D_04	M_28	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Labour Relations	To promote fair labour practice	% of discipline cases resolved by end of each year	Percentage	57%	100%	Operational	100%	83%	Postponement by the employees (Reporting sick & submission of new evidence)	Enforcement of the Disciplinary Code Collective Agreement	Target not Achieved	Director Corporate	Disciplinary cases reports
	TLMT0_D_05	M_144	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	To inculcate personnel capabilities	# of Work Skills Plan submitted to SETA by June each year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Director Corporate	Dated Proof of submission
	TLMT0_D_06	M_26	To promote democracy and sound governance	Municipal Transformation & Institutional Development	IDP	Approval of the IDP/Budget/PMS process plan by 31 July 2024	Council approves IDP/Budget/ PMS Process Plan	Number	1	1	Operational	1	1	None	None	Target Achieved	Municipal Manager	Process Plan / Council resolution
	TLMT0_D_07	M_24	To promote democracy and sound governance	Municipal Transformation & Institutional Development	IDP	Approval of the Draft 2025/26 IDP by 31 March 2025	Council approve IDP within financial year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Draft IDP/ Council resolution
	TLMT0_D_08	M_25	To promote democracy and sound governance	Municipal Transformation & Institutional Development	IDP	Approval of the Final 2025.25 IDP by 31 May 2025	Council approves IDP within financial year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Process Plan / Council resolution
	TLMT0_D_09	M_40	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	Approval of the Final 2025/26 SDBIP by 30 June 2025	Mayor Approve SDBIP within 28 days after adoption of the Budget and IDP	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Signed SDBIP by the Executive Mayor
	TLMT0_D_10	M_38	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure quarterly reporting and compliance within the financial year	# of Quarterly performance reports compiled & approved by council	Number	4	4	Operational	1	2	None	None	Target Achieved	Municipal Manager	Report / Council resolution

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence required
	TLMTO D_11	M_20	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure quarterly reporting and compliance within the financial year	# of Quarterly B2B performance reports compiled & approved by council	Number	4	4	Operational	1	2	None	None	Target Achieved	Municipal Manager	Report/ Council resolution
	TLMTO D_12	M_43	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure that S54 & 56 Managers sign the performance agreements within 30 days after adoption of the final SDBIP	Signed Performance Agreements by all S54A & 56 Managers	Number	7	7	Operational	7	7	None	None	Target Achieved	Municipal Manager	Signed Performance Agreements for Sec 54 & 56 Managers
	TLMTO D_13	M_42	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure quarterly assessments for S54 & 56 Managers is conducted within 30 days after the end of the quarter.	# of performance assessments conducted for Sec 54A & 56 Managers	Number	2	2	Operational	0	N/A	N/A	N/A	N/A	Municipal Manager	Performance Assessments report
	TLMTO D_14	M_39	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	Submit Annual Institutional Performance Report to CoGHSTA, AG Provincial Treasury and National Treasury by 31 August each year	Number	1	1	Operational	1	1	None	None	Target Achieved	Municipal Manager	Dated proof of submission to CoGHSTA, AG, Provincial
	TLMTO D_15	M_35	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	Submit Mid-Year Report to CoGHSTA, Provincial and National Treasury by 25 January each year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Dated proof of submission to CoGHSTA & Treasury
	TLMTO D_16	M_36	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance	# of Annual Reports tabled in Council by 31 January each year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Report / Council resolution
	TLMTO D_17	M_97	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	Table Oversight report on the Annual Report in Council by 31 March each year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Report / Council resolution
	TLMTO D_18	M_96	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	# of Oversight report published in the website after 7 days of adoption	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Website screenshots of the report
	TLMTO D_19		To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	The mayor approves adjusted SDBIP within 30 days after budget adjustment each year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	SDBIP / Council resolution

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence required
	TLMTOD_20	M_32	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Legal Services	To improve efficiency and effectiveness of municipal administration within the financial year	% Signed Service Level Agreements within 30 days after the appointment of Service Providers	Percentage, (# of SLA s developed/ # of Appointment ts made)	100%	100%	Operational	100%	100%	None	None	Target Achieved	Municipal Manager	Dated signed Service Level Agreements
	TLMTOD_21	M_11	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Internal Audit	Functionality of Audit within the financial year	Develop Auditor General action plan for current financial year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	AG Action Plan
	TLMTOD_22	M_48	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Risk management	To ensure effective implementation of risk mitigations actions 30 June 2025	# of Risk reports submitted to Audit Committee	Number	4	4	Operational	1	2	None	None	Target Achieved	Municipal Manager	Quarterly risk reports
	TLMTOD_23	M_134	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Internal Audit	To attain Clean Audit by ensuring compliance to all governance; financial management and reporting requirements by 30 June 2025	% of internal audit findings implemented	Percentage, (# of Internal Audit issues resolved / # of issues raised)	64%	100%	Operational	25%	53%	None	None	Target Achieved	Municipal Manager	Resolved IA findings register
	TLMTOD_24	M_12	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Internal Audit	To attain Clean Audit by ensuring compliance to all governance; financial management and reporting requirements by 30 June 2025	% of AG issues resolved	Percentage, (# of Auditor General issues resolved / # of issues raised)	46%	100%	Operational	50% (2022/23)	88%	Slow Implementation by Directorates	Prioritize Internal issues in management & be a standing item	Target not Achieved	Municipal Manager	Resolved AG Action Plan (Updated & POE submitted)
	TLMTOD_25	M_49 or M_477	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Risk management	To ensure effective implementation of risk mitigations actions 30 June 2025	% of Risk issues resolved	Percentage, (# Risk issues implemented / # of risks identified)	80%	100%	Operational	25%	61%	None	None	Target Achieved	Municipal Manager	Resolved Risk issues and POE submitted

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence requires
KPA 2 : BASIC SERVICE DELIVERY INDICATORS																	
OUTPUT 2: IMPROVING ACCESS TO BASIC SERVICES																	
	TLBSD 01		Sustainable Infrastructure development and maintenance	MIG	To monitor the development and MIG implementation plan within a financial year	Development of MIG implementation Plan by July each year	Number	1	1	Operational	1	1	None	None	Target Achieved	Senior Manager Technical	Approved MIG Implementation on Plan
	TLBSD 02	M_164	Sustainable Infrastructure development and maintenance	MIG	To have integrated infrastructure development	# of monthly MIG reports captured on the MIS website (CoGHSTA)	Number	11	12	Operational	3	3	None	None	Target Achieved	Senior Manager Technical	MIS screenshots (website screenshots)
	TLBSD 03		Sustainable Infrastructure development and maintenance	MIG	To have integrated infrastructure development	# of by-laws gazetted by 30 June 2025	Number	2	3	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Government Gazette
	TLBSD 04		Clean, safe and hygienic environment, water and sanitation services	Water	To ensure provision of basic services	# of HH with access to water	Number (HH)	9632 HH	3000 HH	Operational	N/A	N/A	N/A	N/A	N/A	Senior Manager Water	Technical Reports
	TLBSD 05		Clean, safe and hygienic environment, water and sanitation services	Roads and Transport	To ensure provision of basic services	# in KMs of gravel roads graded	Number (km)	505km	400km	Operational	100km	49.37 km	GTM, GLM, BPM, GGM graders were not working due to breakdowns	To allocate sufficient budget during budget adjustment	Target not Achieved	Senior Manager Technical	Signed Monthly Grading reports

KPA 3 : LOCAL ECONOMIC DEVELOPMENT																	
KEY PERFORMANCE INDICATORS																	
OUTCOME 9: IMPLEMENTATION OF THE COMMUNITY WORK PROGRAMME																	
Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	Responsibl e Person	Evidence requires
	TLLED_01		To improve community safety, health and social well-being	LED	To ensure sustainable livelihoods within the district	# of jobs opportunities created through EPWP	Number	1 446	2 500	Operational	1250	1604	None	None	Target Achieved	Senior Manager Planning	Proof of jobs opportunities created
	TLLED_02		To promote economic sectors of the district	LED	To promote economic sector of the district	# of SEDA training conducted	Number	7	4	Operational	2	4	None	None	Target Achieved	Senior Manager Planning	Training reports
	TLLED_03	PRC_18	To promote economic sectors of the district	LED	To ensure Promotion of local economy within the financial year	# of SMME supported through LED	Number	178	100	Operational	40	75	None	None	Target Achieved	Senior Manager Planning	Proof for SMME s supported
	TLLED_04		To promote economic sectors of the district	EPWP	To ensure Promotion of local economy within the financial year	# of EPWP reports compiled and submitted to Council	Number	4	4	Operational	2	2	None	None	Target Achieved	Senior Manager Planning	EPWP reports/ Council resolution
	TLLED_05	PRC_20	To promote economic sectors of the district	LED	To ensure Coordination of LED forums within the financial year	# of LED District Forums coordinated	Number	4	4	Operational	2	2	None	None	Target Achieved	Senior Manager Planning	Agenda, Minutes & Attendance register
	TLLED_06		To promote economic sectors of the district	LED	To Coordinate the Exhibition pavilion for emerging local SMMEs in Exhibition shows	# of Marketing Initiated coordinated	Number	9	4	Operational	2	2	None	None	Target Achieved	Senior Manager Planning	proof of Marketing initiation coordinated

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence required
KPA 4 MUNICIPAL FINANCIAL VIABILITY KEY PERFORMANCE INDICATORS OUTPUT 6: ADMINISTRATIVE AND FINANCIAL CAPABILITY																	
	TLF V_01		To Increase revenue generation and implementing financial control systems	Revenue	To ensure improvement in revenue collection within the financial year	% of revenue collected within the financial year	Percentage (Revenue billed for the year)	1%	95%	Operational	95%	0%	None-payment by consumers	To enforce credit control policy	Target not Achieved	CFO	Reconciliation report (Billing reports)
	TLF V_02	M_1 22	To Increase revenue generation and implementing financial control systems	Revenue	To monitor debt collections within a financial year	% in debts collected within the financial year	Percentage (Debtors)	1%	80%	Operational	40%	Vhembe District Mun R 3 866 666 Greater letaba Mun R 2 440 812 1%	Locals not transferring to revenue collected	taking over of the water functions from the locals	Target not Achieved	CFO	Debtors Reconciliation report (Age analysis reports)
	TLF V_03	M_1 16	To Increase revenue generation and implementing financial control systems	Budget and Reporting	To ensure that quarterly financial statements are prepared within 14 days after the end of each quarter.	# of quarterly financial statements submitted to the Accounting Officer	Number	0	4	Operational	2	1	Human capacity was a challenge in the 1st quarter	Incumbent has been appointed and already produced AFS for 2nd quarter	Target not Achieved	CFO	Quarterly Financial Statement s
	TLF V_04	M_1 13	To Increase revenue generation and implementing financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Draft Budget within the financial year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	CFO	Draft Budget / Council Resolution

	TLF V_05		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Final Budget within the financial year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	CFO	Final Budget / Council Resolution
	TLF V_06	M_1 19	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Draft Budget policies	Number	11	11	Operational	N/A	N/A	N/A	N/A	N/A	CFO	Draft Budget related policies / Council Resolution
	TLF V_07		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Final Budget policies	Number	11	11	Operational	N/A	N/A	N/A	N/A	N/A	CFO	Final Budget related policies / Council Resolution
	TLF V_08	M_1 18	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Adjustment budget by 28 February each year	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	CFO	Adjusted Budget / Council Resolution
	TLF V_09	M_1 15	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Submit Unaudited annual financial statements by 31 August each year	Number	1	1	Operational	1	N/A	N/A	N/A	N/A	CFO	Dated proof of submission
	TLF V_10		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	# of Deviation 32 Registers developed and updated	Number	12	12	Operational	6	6	none	None	Target Achieved	CFO	Updated Deviation register

	TLF V_11		To Increase revenue generation and implemet financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	# of Finance compliance report submitted to Treasuries & CoGHSTA	Number	12	12	Operational	6	6	None	None	Target Achieved	CFO	Financial reports
	TLF V_12	M_12	To Increase revenue generation and implemet financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Submit monthly Sec 71 reports to Provincial treasury within 10 working days	Number	12	12	Operational	6	6	None	None	Target Achieved	CFO	Dated proof of submission
	TLF V_13		To Increase revenue generation and implemet financial control systems	Supply Chain Management	To Improve financial viability within the financial year	Appointment of Supply Chain Committees by 30 June each year (Specification, Evaluation & Adjudication)	Number	3	3	Operational	6	N/A	N/A	N/A	N/A	Municipal Manager	Appointment Letters (Committees)
	TLF V_14		To Increase revenue generation and implemet financial control systems	Supply Chain Management	To Improve financial viability within the financial year	% of Construction Tenders placed on the CIDB website	Percentage	100%	100%	Operational	100%	100%	None	None	Target Achieved	CFO	Website screenshot
	TLF V_15		To Increase revenue generation and implemet financial control systems	Expenditure Management	To ensure payment of service providers within 30 days of the submission of invoices.	Pay invoices within 30 days of receipt from the service providers	Percentage	89%	100%	Operational	100%	78% 870/1111	invoices arriving late in BTO	To stamp the invoices on the date received by the BTO	Target not Achieved	CFO	Debtors Reconciliation report (Age analysis reports)
	TLF V_16		To Increase revenue generation and implemet financial control systems	Assets Management	To ensure compliance with legislation within the financial year	# of GRAP Compliance Assets register Compiled	Number	1	1	Operational	1	N/A	N/A	N/A	N/A	CFO	GRAP compliance Assets register compiled

	TLF V_17		To Increase revenue generation and implemenet financial control systems	Assets Managem ent	To ensure compliance with legislation within the financial year	# Assets verifications conducted in line with GRAP standards	Number	2	2	Operational	1	1	None	None	Target Achieved	CFO	Quarterly Assets verification n n reports
	TLF V_18	M_02	To Increase revenue generation and implemenet financial control systems	Expenditure Managem ent	To effectively manage the financial affairs of the municipality within the financial year	% capital budget spent as approved by Council within the financial year	Percentage (Accumul ative)	100%	100% Capital Budget spent	Capital	40%	45%	None.	None	Target Achieved	CFO/Wate r / Tech	Financial reports/
	TLF V_19	M_05	To Increase revenue generation and implemenet financial control systems	Expenditure Managem ent	To effectively manage the financial affairs of the municipality within the financial year	% Operational and maintenance budget spent as approved by Council within the financial year	Percentage (Accumul ative)	100%	100% Operational Budget spent	Operational	40%	46%	None	None	Target Achieved	CFO/Wate r r	Financial reports/
	TLF V_20	M_174	To Increase revenue generation and implemenet financial control systems	Expenditure Managem ent	To effectively manage the financial affairs of the municipality within the financial year	% MIG budget spent as approved by Council within the financial year	Percentage (Accumul ative)	100%	100% MIG expenditure	Capital	45%	45%	None	None	Target Achieved	CFO / Technical	Financial reports/
	TLF V_21		To Increase revenue generation and implemenet financial control systems	Expenditure Managem ent	To effectively manage the financial affairs of the municipality within the financial year	% WSIG budget spent as approved by Council within the financial year	Percentage (Accumul ative)	100%	100% WSIG expenditure	Capital	40%	0%	WSIG 5B was withdrawn through gazzete	To be removed during budget adjustment	Target not Achieved	CFO / Technical	Financial reports/
	TLF V_22		To Increase revenue generation and implemenet financial control systems	Expenditure Managem ent	To effectively manage the financial affairs of the municipality within the financial year	% RRAMS budget spent as approved by Council within the financial year	Percentage (Accumul ative)	100%	100% RRAMS expenditure	Capital	40%	0%	Delayed in appointing the service provider	Develop an acceleration plan for implementing the project	Target not Achieved	CFO / Technical	Financial reports/

	TLF V_23		To Increase revenue generation and implemenet financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% FMG budget spent as approved by Council within the financial year	Percentage	100%	100% FMG expenditure	Operational	40%	56%	None	None	Target Achieved	CFO	Financial reports/
	TLF V_24		To Increase revenue generation and implemenet financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% EPWP budget spent as approved by Council within the financial year	Percentage (Accumulative)	100%	100% EPWP expenditure	Operational	40%	40%	None	None	Target Achieved	CFO/Water	Financial reports/

KPA 6 : SPATIAL RATIONALE																	
OUTPUT 2: IMPROVING ACCESS TO BASIC SERVICES																	
Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence requires
	SPR 01		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	Percentage, (of applications received/ of land use applications processed) within 90 days of receipt)	%	100%	100%	Operational	100%	100%	None	None	Target Achieved	Senior Manager Planning	dated Land use register
	SPR 02		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# of Municipal Planning Tribunal meetings coordinated	Number	16	4	Operational	2	9	None	None	Target Achieved	Senior Manager Planning	Attendance Register, Minutes
	SPR 03		To have efficient, effective economic and integrated use of space	GIS	To have sustainable, optimal, harmonious and integrated land development	Percentage in Capturing Projects in the GIS system within the financial year.	Percentage	100%	100%	Operational	100%	100%	None	None	Target Achieved	Senior Manager Planning	List of projects coordinates in the GIS
	SPR 04		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# To establish township in Gravelotte 400 sites (Planning BPM) by 30 June 2025	Number	New	1	R800,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Layout plan & General Plan
	SPR 05		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# To establish township in Mavele sites (Planning GTM) by 30 June 2025	Number	New	1	R200,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Layout plan & General Plan
	SPR 06		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# of Township established at Phooko & Mokwakwaila(G LM) 1000 sites by 30 June 2025	Number	New	1	R1,000,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Layout plan & General Plan

	SPR 07	To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# To establish township in Selwane 200 sites(Planning BPM) by 30 June 2025	Number	New	1	R200,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Layout plan & General Plan
	SPR 08	To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# To establish township in Burgersdorp, Relela & Mariveni (GTM) by 30 June 2025	Number	New	1	R1,000,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Layout plan & General Plan
	SPR 09	To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# To establish township in Xihoko 200 sites(Planning GTM) by 30 June 2025	Number	New	1	R200,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Layout plan & General Plan
	SPR 10	To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and integrated land development	# of SDF reviewed by 30 June 2025	Number	New	1	R1,000,000	N/A	N/A	N/A	N/A	N/A	Senior Manager Planning	Council resolution

Vote Nr	Top Layer KPI Ref	Strategic Objective	Program mes	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2024)	Annual Target (30/06/2025)	Budget 2024/25	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	KPI Owner	Evidence Required
KPA 5 : GOOD GOVERNANCE AND PUBLIC PARTICIPATION KEY PERFORMANCE INDICATORS OUTCOME 9 (OUTPUT 5: DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE MODEL, OUTPUT 6: ADMINISTRATIVE AND FINANCIAL CAPABILITY)																
	TLG GPP _01	To promote democracy and sound governance	Council	To ensure functionality of Council committee within the financial year.	# of Council Meetings held within the financial year	Number	14	7	Operational	2	7	None	None	Target Achieved	Municipal Manager	Agenda, Minutes & attendance register
	TL_GPP_02	To promote democracy and sound governance	Council	To ensure functionality of Council committee within the financial year.	% in Implementation of Council Resolutions	Percentage	100%	100%	Operational	100%	100%	None	None	Target Achieved	Municipal Manager	Updated Resolutions Register
	TLG GPP _03	To promote democracy and sound governance	Mayoral Committee	To ensure functionality of MAYCO within the financial year.	# of MAYCO meetings held within the financial year	Number	14	7	Operational	2	8	None	None	Target Achieved	Municipal Manager	Agenda, Minutes & attendance register
	TLG GPP _04	To promote democracy and sound governance	Portfolio	To ensure functionality of Portfolio committees within the financial year.	# of Portfolio committee meetings held within the financial year	Number	65	39	Operational	18	43	None	none	Target Achieved	Manager Executive Mayor's Office	Agenda, Minutes & attendance register
	TL_GPP _05	To promote democracy and sound governance	Portfolio	To ensure functionality of Portfolio committees within the financial year.	% in Implementation of Portfolio Resolutions	Percentage	80%	100%	Operational	100%	57%	Slow implementation by directorates	Prioritize the resolutions in management and be a standing item	Target not Achieved	Manager Executive Mayor's Office	Updated Resolutions Register
	TL_GPP _06	To promote democracy and sound governance	IGR	To ensure functionality of IGR structures within the financial year.	# of IGR meetings held within the financial year	Number	4	4	Operational	2	2	None	none	Target Achieved	Municipal Manager	Agenda, Minutes, Attendance Register
	TL_GPP _07	To promote democracy and sound governance	IGR	To ensure functionality of IGR structures within the financial year.	% in Implementation of IGR Resolutions	Percentage	69%	100%	Operational	100%	100%	None	none	Target Achieved	Municipal Manager	Updated Resolutions Register

	TL_G GPP _08	To promote democracy and sound governance	Ethics Committee	To ensure functionality of Council committees within the financial year	# of Ethics Committee Meeting held within the financial year	Number	7	4	Operational	2	2	None	None	Target Achieved	Manager Executive Mayor s Office	Agenda, Minutes & attendance register
	TL_G GPP _09	To promote democracy and sound governance	Public Participation	To ensure public involvement in the affairs of the Municipalities	# of Public Participation Meetings held within the financial year	Number	10	5	Operational	N/A	N/A	N/A	N/A	N/A	Manager Executive Mayor s Office	Attendance Register, PP Report
	TLG GPP _10	To promote democracy and sound governance	MPAC	To ensure functionality of Council committees within the financial year	# of MPAC meetings held within the financial year	Number	15	5	Operational	2	7	None	None	Target Achieved	Manager Executive Mayor s Office	Agenda, Minutes & attendance register
	TLG GPP _11	To promote democracy and sound governance	MPAC	To ensure functionality of Council committee within the financial year	# of MPAC reports submitted to council held within the financial year	Number	5	5	Operational	1	2	None	None	Target Achieved	Manager Executive Mayor s Office	Council resolutions
	TLG GPP _12	To promote democracy and sound governance	Ward Committee	To ensure functionality of Council committee within the financial year	# of Ward District Committee Meetings held within the financial year	Number	0	4	Operational	1	1	Ward committee was postponed due to unavailability of members	Ensure that the meetings is held in the 2nd quarter	Target not Achieved	Director Executive Mayor s Office	Agenda, Minutes & attendance register
	TLG GPP _13	To promote democracy and sound governance	Management committee	To ensure functionality of administration	# of Management meetings held within the financial year	Number	12	12	Operational	6	6	None	None	Target Achieved	Municipal Manager	Agenda, Minutes & attendance register
	TL_G GPP _14	To promote democracy and sound governance	Management committee	To ensure functionality of administration	% in implementation of MANCO Resolutions within the financial year	Percentage	100%	100%	Operational	100%	67%	Slow implementation by directorates	Ensure that all directorates report on the resolutions in the meeting	Target not Achieved	Municipal Manager	Updated Resolutions register
	TLG GPP _15	To promote democracy and sound governance	Labour Relations	To ensure functionality of Council within the financial year	# of LLF meetings held within the financial year	Number	13	12	Operational	6	6	None	None	Target Achieved	Senior Manager Corporate	Agenda, Minutes & attendance register
	TLG GPP _16	To promote democracy and sound governance	Labour Relations	To ensure functionality of Municipality within the financial year	% in implementation of LLF resolutions within the financial year	Percentage (# of resolutions taken/ of resolutions implemented)	77%	100%	Operational	100%	87%	Job evaluation was halted by SALGA	Finalise the job evaluation in the 3rd quarter	Target not Achieved	Senior Manager Corporate	Updated Resolutions register

	TLG GPP _17	To promote democracy and sound governance	Public	To ensure public involvement in the IDP review	# of IDP/Budget/ PMS REP Forum meetings held within the financial year	Number	5	5	Operational	2	2	None	None	Target Achieved	Municipal Manager	Agenda, Register & Presentation/ Report
	TLG GPP _18	To promote democracy and sound governance	Participation	To ensure public involvement in the IDP/Budget review within a financial year	# of IDP/Budget/ PMS Steering Committee meetings within the financial year	Number	5	5	Operational	2	2	None	None	Target Achieved	Municipal Manager	Agenda & Attendance register
	TLG GPP _19	To promote democracy and sound governance	Public	To promote accountability within the municipality	% of complaints resolved	Percentage (# of resolutions taken/ # of resolutions implemented).	100%	100%	Operational	100%	100%	None	None	Target Achieved	Manager Mayor's Office	Updated Complaints Management Register
	TLG GPP _20	To promote democracy and sound governance	Public Participation	To ensure public involvement in Mayoral Imbizo's within a financial year	# of quarterly Community feedback meetings held within a financial	Number	3	4	Operational	2	2	None	None	Target Achieved	Manager Mayor's Office	Agenda, Register & Presentation/ Report
	TLG GPP _21	To promote democracy and sound governance	Public Participation	To ensure public involvement in Municipal activities	# of Internal quarterly Newsletters developed (Electronic)	Number	4	4	Operational	2	2	None	None	Target Achieved	Manager Mayor's Office	Electronic News letters
	TLG GPP _22	To promote democracy and sound governance	Committees	To ensure functionality of Audit committee within a financial year	# of Audit Committee meetings held within the financial year	Number	7	7	Operational	3	6	None	None	Target Achieved	Municipal Manager	Agenda, Minutes & Attendance register
	TLG GPP _23	To promote democracy and sound governance	Committees	To ensure functionality of Audit committee within a financial year	% of Audit and Performance Audit Committee resolutions implemented within the financial year	Percentage	82%	100%	Operational	100%	94%	Slow Implementation on by Directorates	Directorates to prioritize AC resolutions in their departmental meetings	Target not Achieved	Municipal Manager	Audit Committee resolutions register

	TLG GPP _24	To promote democracy and sound governance	Risk	To ensure functionality of mitigation of risks committee within the financial year.	# of Council approved Risk Policy	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Council Resolution
	TLG GPP _25	To promote democracy and sound governance	Risk	To ensure functionality of mitigation of risks committee within the financial year.	# of Council approved Risk strategy	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Council Resolution
	TLG GPP _26	To promote democracy and sound governance	Risk	To ensure functionality of Risk committee within the financial year.	Council approved Fraud and Anti-Corruption strategy	Number	1	1	Operational	N/A	N/A	N/A	N/A	N/A	Municipal Manager	Council Resolution
	TLG GPP _27	To promote democracy and sound governance	Legal	To monitor response in terms of the fraud and corruption cases registered	% of Fraud and Corruption cases investigated	Percentage	N/A	100%	Operational	100%	N/A	N/A	N/A	N/A	Municipal Manager	Updated Fraud and Corruption case register
	TLG GPP _28	To promote democracy and sound governance	Audit	To ensure functionality of Council committee within the financial year	# of Unqualified Audit Opinion obtained by 31 December each year	Number	Disclaimer	1	Operational	1	0	Water related transaction and Assets	Develop an AG action plan and capacitate the BTO personnel	Target not Achieved	Municipal Manager	Auditor General Audit Report
	TL_ GGP P_2 9	To promote democracy and sound governance	IT	To promote democracy and sound governance	Number of Super user accounts activities reviewed per quarter	Number	4	4	Operational	2	1	None	None	Target Achieved	Senior Manager Corporate	Audit trail report
	TL_ GGP P_3 0	To promote democracy and sound governance	IT	To promote democracy and sound governance	Percentage of quarterly IT servers backups verified	Percentage	100%	100%	Operational	100%	100%	None	None	Target Achieved	Senior Manager Corporate	Audit trail report
	TL_ GGP P_3 1	To promote democracy and sound governance	Internal Audit	Functionality of Audit within the financial year	Audit Committee approve Internal Audit Plan by 30	Number	1	1	1	N/A	N/A	N/A	N/A	N/A	Municipal Manager	AC approved Internal Audit Plan
	TL_ GGP P_3 2	To promote democracy and sound governance	Internal Audit	Functionality of Audit within the financial year	Audit Committee approve revised Internal Audit Charter by 30 June	Number	1	1	1	N/A	N/A	N/A	N/A	N/A	Municipal Manager	AC approved revised Internal Audit Charter

MUNICIPAL TRANSFORMATION & DEVELOPMENT PROJECTS (2024/25)															
MUNICIPAL TRANSFORMATION & DEVELOPMENT CAPITAL PROJECTS FOR 2024/25															
Pro No	Strategic Objective	Program me	Projects	Project Name	Start Date	Completion date	Project Owner	Source of funding	Original Budget	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	Evidence required
MTOD1	Democratic society and sound governance	Admin	To purchase & deliver Data projectors by 30 June 2025	Data projectors	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R434,984	50%	50%	None	None	Target Achieved	Delivery note
MTOD2	Democratic society and sound governance	IT	To purchase & deliver Computers by 30 June 2025	Computers	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R1,304,352	50%	100%	None	None	Target Achieved	Delivery note
MTOD3	democratic society and sound governance	IT	Acquisition of Server by 30 June 2025	Server	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R2,608,692	50%	90%	None	None	Target Achieved	Delivery note
MTOD4	democratic society and sound governance	Admin	Acquisition & fitting of Office Furniture by 30 June 2025	Office Furniture	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R500,000	50%	25%	Delay in appointing the Service provider	Finalise appointment in the 3rd quarter	Target not Achieved	Delivery note
MTOD5	democratic society and sound governance	IT	Acquisition of Computer Software by 30 June 2025	Computer Software	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R1,304,352	50%	100%	None	None	Target Achieved	Software License
MTOD6	democratic society and sound governance	Admin	Acquisition of Electricity Backup by 30 June 2025	Electricity Backup	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R2,173,908	50%	50%	None	None	Target Achieved	Delivery note
MTOD7	democratic society and sound governance	Admin	Construction of Guard rooms by 30 June 2025	Guard rooms	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R869,556	50%	25%	Delay in appointing the Service provider	Finalise appointment in the 3rd quarter	Target not Achieved	Payment Certificate & Progress report
MTOD8	democratic society and sound governance	IT	Replacement of UPS by 30 June 2025	Uninterrupted Power supply	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R260,868	50%	50%	None	None	Target Achieved	Delivery note & Installation certificate
MTOD9	Democratic society and sound governance	Admin	To purchase & Install Telephone PABX system	Telephone PABX system	7/1/2024	6/30/2025	Senior Manager Corps	MDM	R6,956,520	50%	100%	None	None	Target Achieved	Delivery note

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2024/25 CAPITAL WORKS PLAN SUMMARY OF CAPITAL PROJECTS PER FOR THE YEAR															
BASIC SERVICE DELIVERY PROJECTS 2024/ 2025															
Project #	Strategic Objective	Programme	Projects description	Project Name	Start Date	Completion date	Project Owner	Source of funding	Original Budget	Mid-year Target	Mid-Actual Performance	Challenges/ Reason for variation	Corrective Measures	Results	Evidence required
BSD1	To have integrated infrastructure development	Water	Construction of Booster Pump in Scotia	Booster Pump Scotia	7/1/2024	6/30/2025	Senior Manager Technical Services	MIG	R2,869,560	50%	96%	None	None	Target Achieved	Completion certificate
BSD2	To have integrated infrastructure development	Water	Construction of Kampersrus Bulk water reticulation Bulk Water	Kampersrus Bulk water reticulation Bulk Water	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R1,913,040	50%	96%	None	None	Target Achieved	Completion certificate
BSD3	To have integrated infrastructure development	Water	Construction of Lephepane Bulk Water	Lephepane Bulk Water	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R41,224,080	50%	98.60%	None	None	Target Achieved	Completion certificate
BSD4	To have integrated infrastructure development	Water	Construction of Bulk Water Supply at Lulekani Water Scheme	Lulekani Water Scheme	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R12,994,368	50%	95.20%	None	None	Target Achieved	Completion certificate
BSD5	To have integrated infrastructure development	Water	Construction of Makhushane Water Scheme	Makhushane Water Scheme	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R48,181,596	50%	97%	None	None	Target Achieved	Completion certificate
BSD6	To have integrated infrastructure development	Water	Construction of Ritavi Water Scheme	Ritavi Water Scheme	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R77,642,124	50%	92%	None	None	Target Achieved	Completion certificate
BSD7	To have integrated infrastructure development	Water	Construction of Sekgosese Water Scheme supply and Borehole equipment	Sekgosese Water Scheme	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R128,183,880	50%	94%	None	None	Target Achieved	Completion certificate
BSD8	To have integrated infrastructure development	Water	Construction of Rotterdam (Manyunyu) Ground Water Scheme	Rotterdam (Manyunyu) Ground Water Scheme	7/1/2024	6/30/2025	Senior Manager Technical Services	MIG	R13,043,484	50%	95%	None	None	Target Achieved	Completion certificate
BSD9	To have integrated infrastructure development	Water	Construction of Sekgopo Bulk water & reticulation	Sekgopo Water Reticulation	7/1/2024	6/30/2025	Senior Technical Manager Services	MIG	R28,693,908	50%	100%	None	None	Target Achieved	Completion certificate
BSD10	To have integrated infrastructure development	Water	Construction of Tours Water reticulation	Tours Water reticulation	7/1/2024	6/30/2025	Senior Manager Tech	MIG	R125,194,524	50%	88.60%	None	None	Target Achieved	Completion certificate
BSD11	To have integrated infrastructure development	Water	Purchase 15 fleet for water services	Water services Fleet	7/1/2024	6/30/2025	Senior Manager Tech	MDM	R11,000,000	50%	80%	None	None	Target Achieved	Delivery note
BSD12	To have integrated infrastructure development	Fire	Purchase & Delivery of Fire & Rescue Equipment's by 30 June 2024	Fire & Rescue Equipment's	7/1/2024	6/30/2025	Senior Manager Comm	MDM	R4,347,828	50%	25%	Delay in appointing service provider	Finalise appointment in the 3rd quarter	Target not Achieved	Delivery note

PART : B FINNACIAL PERFORMANCE

MID-YEAR BUDGET PERFORMANCE REPORT

MID-YEAR PERFORMANCE REPORT IN COMPLIANCE WITH SECTION 72 OF THE MUNICIPAL FINANCE MANAGEMENT ACT 56 OF 2003 (MFMA) AS WELL AS SECTION 23 OF LOCAL GOVERNMENT: MUNICIPAL BUDGET AND REPORTING REGULATIONS (MBRR)

1. PURPOSE

The purpose of this report is to inform Council of the municipality's midterm actual performance (2024/25 financial year) against the approved budget in compliance with Section 72 (1) (a) and 52 (d) of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009, by providing a statement on the implementation of the budget and financial state of affairs of the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

3. BACKGROUND

Section 72(1) of the MFMA and Section 28 of Government Gazette Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act of 2003 and Municipal Budget and Reporting Regulations" necessitates that specific financial particulars be reported on and in a prescribed format, hence this report to meet legislative compliance. In terms of Section 72 (1, 2 and 3) of the MFMA

- 1 The accounting officer of a municipality must by 25 January of each year —
 - (a) Assess the performance of the municipality during the first half of the financial year, taking into account:
 - (i) The monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance identified in the annual report; and performance indicators set in the service delivery and budget implementation plan;
 - (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) Submit a report on such assessment to
 - (i) The mayor of the municipality;
 - (ii) The National Treasury; and
 - (iii) The relevant provincial treasury.
- 2 The statement referred to in section 72 (1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section
- 3 The accounting officer must, as part of the review -

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

Furthermore, the Municipal Budget and Reporting Regulations section 28 stipulates that:

"The monthly budget statement of a municipality must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms Section 168(1) of the Act"

In addition, Section 31 (1) prescribes the following:

"The mayor's quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by Section 52(d) of the Act must be —

- (a) In the format specified in Schedule C and include all the required tables charts and explanatory information, taking into account any guidelines issued by the Minister in terms Section 168(1) if the Act; and
- (b) Consistent with the monthly budget statement for September, December, March and June as applicable: and
- (c) Submitted to the National Treasury and relevant Provincial Treasury within five (5) days of tabling of the report in the council.

4. **REPORT FOR THE SIX MONTHS ENDED 31 DECEMBER 2024.**

This report is based upon financial information, as at 31 December 2024 and available at the time of preparation. All variances are calculated against the original budget figures. The results for the quarter ended 31 December 2024 are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B — Table C4)

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year-to-date revenue for the period of **R1.07 billion** is higher than the year: to-date target of **R876 Million** and the expenditure for the period is **R764 Million**, which is lower than the year-to-date target of **R839 Million** respectively.

The actual performance for the six months ended 31 December 2024 (excluding capital transfers and contributions) on the operating budget can be summarised as follows:

	December 2024 Year to Date Actual	December 2024 Year to Date Budget	Variance
	R'000	R'000	R'000
Revenue by source	1 072 681	876 772	195 909
Expenditure by type	(764 375)	(839 491)	(75 115)
Surplus/ Deficit	308 306	37 281	120 794

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The detailed cumulative year to date performance for the mid-year ended 31 December 2024 is outlined below:

Limpopo: Mopani (DC33) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M06) 31 December 2024									
Description	Ref	2023/24	Budget year 2024/25						
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity									
Service charges - Water		174 501	306 370	306 370	52 332	153 185	(100 852)	(65.84)	306 370
Service charges - Waste Water Management		45 253	469	469	17 035	234	16 801	7 165.54	469
Service charges - Waste Management									
Sale of Goods and Rendering of Services		1 827	2 000	2 000	1 424	1 000	424	42.42	2 000
Agency services									
Interest									
Interest earned from Receivables		112 148	73 416	73 416	19 122	36 708	(17 586)	(47.91)	73 416
Interest earned from Current and Non Current Assets		28 439	18 000	18 000	15 675	9 000	6 675	74.16	18 000
Dividends									
Rent on Land									
Rental from Fixed Assets									
Licence and permits									
Operational Revenue		13 300			482		482		
Non-Exchange Revenue									
Property rates									
Surcharges and Taxes									
Fines, penalties and forfeits									
Licences or permits									
Transfer and subsidies - Operational		1 321 730	1 353 289	1 353 289	963 915	676 644	287 271	42.46	1 353 289
Interest									
Fuel Levy									
Operational Revenue									
Gains on disposal of Assets									
Other Gains		(65)							
Discontinued Operations					2 694		2 694		
Total Revenue (excluding capital transfers and contributions)		1 697 131	1 753 544	1 753 544	1 072 681	876 772	195 909	22.34	1 753 544
Expenditure									
Employee related costs		498 527	526 096	526 096	218 299	263 048	(44 749)	(17.01)	526 096
Remuneration of councillors		16 256	23 761	23 761	9 270	11 880	(2 610)	(21.97)	23 761
Bulk purchases - electricity									
Inventory consumed		346 409	413 496	413 496	179 467	206 748	(27 281)	(13.20)	413 496
Debt impairment		297 636	65 251	65 251		32 626	(32 626)	(100.00)	65 251
Depreciation and amortisation		321 688	300 018	300 018	103 907	150 009	(46 102)	(30.73)	300 018
Interest		73 831	30 734	30 734	43	15 367	(15 324)	(99.72)	30 734
Contracted services		268 452	194 359	194 359	202 812	97 180	105 632	108.70	194 359
Transfers and subsidies									
Irrecoverable debts written off		(225)							
Operational costs		179 696	124 406	124 406	50 577	62 203	(11 626)	(18.69)	124 406
Losses on disposal of Assets									
Other Losses		(438)	860	860		430	(430)	(100.00)	860
Total Expenditure		2 001 831	1 678 982	1 678 982	764 375	839 491	(75 115)	(8.95)	1 678 982
Surplus/(Deficit)		(304 700)	74 562	74 562	308 305	37 281	271 024	726.98	74 562
Transfers and subsidies - capital (monetary allocations)		1 026 347	575 141	575 141	210 378	287 570	(77 192)	(26.84)	575 141
Transfers and subsidies - capital (in-kind)									
Surplus/(Deficit) after capital transfers and contributions		721 647	649 703	649 703	518 683	324 851	193 832	59.67	649 703
Income Tax									
Surplus/(Deficit) after income tax		721 647	649 703	649 703	518 683	324 851	193 832	59.67	649 703
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality		721 647	649 703	649 703	518 683	324 851	193 832	59.67	649 703
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions									
Surplus/(Deficit) for the year		721 647	649 703	649 703	518 683	324 851	193 832	59.67	649 703

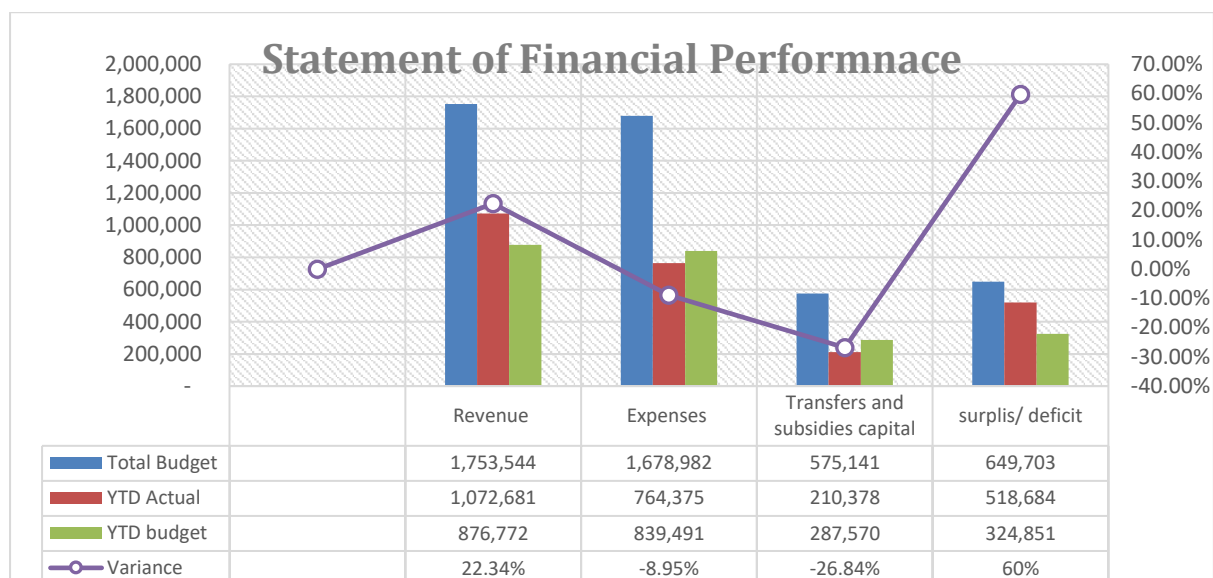
The major revenue variances against the budget are:

i. Service charges (GRAP 9)

The services charges for water charged to consumers is at **R131.1 million** of the YTD Actual when compared to the YTD Budget of **R153.1 million** and the variances **-23%**. The service charges for sanitation is at **R19.7 million** of the YTD Actual when compared to the YTD Budget of **R234 thousand** and the variance is **-84%** as at the period ending 31 December 2024.

The system vendor is in the process of uploading customer information on the system the process of consolidating billing from local municipalities is in progress and remains slow due to lack of agreements with local municipalities and shall be automated on the system.

- ii. **Transfers and Subsidies Operational**– the municipalities is at **R963.9 million** of the YTD Actual when compared to the YTD Budget of **R676.6 million**, the variance is **-42.46%** on operating grants and subsidies as at the end of the period ended the 31 December 2024. The variance is due to straight line budgeting.
- iii. **Transfers and Subsidies Capital**– the municipalities is at **R210.3 million** of the YTD Actual when compared to the YTD Budget of **R287.5 million**, the variance is **-26.84%** on capital grants and subsidies as at the end of the period ended the 31 December 2024. The variance is due to straight line budgeting and WSIG is not included in the monthly movement. The YTD actual for WSIG 6B is at **R229.6 million** and delays in project implementation and procurement.
- iv. **Interest earned on Current and Non-Current Assets** –Interest earned on current and non-current asset is **R15.6 million** of the YTD Actual when compared to the YTD Budget of **R9 million**. The variance is **74.6%** the higher favourable variance is due to under budgeted interest income or not forecasted accurately.
- v. **Sale of Goods and rendering services (Tenders)**- Sale of goods and other services including sales from Tenders is **R1.4 million** of the YTD Actual when compared to the YTD Budget of **R1 million** the variance of **42.4 %**, we anticipated more revenue in selling of tender documents compared to the straight budget.
- vi. **Interest Earned from Receivables**- Interest earned on receivables is at **R19.1** of the YTD Actual when compared to the YTD budget of **R36.7 million**, the variance **-47.9%** the variance is due to the performance of the non-payment of historical debts. The debtor's information is not being calculated as result of the Municipality is not able to account for the interest on debtors.



The major operating expenditure variances against the original budget are:

- i. **Employee Related Costs** (Salaries and Wages & Social contribution) – Employee related costs expenditure it at **R218.2 million** of YTD Actual when compared to the YTD Budget of **R263 million** and the variance is **-17.01%** for the period ended 31 December 2024, which is lower than the expected budget.

This variance is due to vacant posts not yet filled. Overtime and leave encashment have been reduced significantly and as per Mscoa recommendation Subsistence and Travel is classified under operational cost.
- ii. **Councillors Remuneration** – The councillors' remuneration is at **R9.2 million** of the YTD Actual when compared to the YTD Budget of **R11.8 million** the variance is **-21.97%**. Lower travel claims most of meetings are attended virtually. The variation is also due to increase budget anticipation of payment of upper limits.
- iii. **Depreciation** – The depreciation is at **R103.9 million** of the YTD Actual when compared to the YTD Budget of **R150 million** and the variance is **-30.7%** for the period ended 31 December 2024. The Asset module has been recently converted and is now operational, although it has not yet reached its full potential and optimal level of functionality. More user training is recommended..
- iv. **Debt Impairment-** Currently the municipality is accounting for debt impairment at year end. The municipality is planning to put revenue collection strategies to optimize the collection of debt owned by consumers through its local such as the use debt collectors, improved meter reading and other initiatives. The Municipality has a council approved Debt write-off policy which does not intend to promote the culture of non-payment and compromise the municipality future cash position, the policy is expected to assist in reducing irrecoverable debt.

- v. **Contracted services** – includes the payments for water tankers, security services, Legal Services, PMU Support, consultants assisting in preparation of AFS and mSCOA. Expenditure is at **R202.8 million** of the YTD Actual compared to the YTD Budget of **R97.1 million**, the variance is **108.7%** for the period ending 31 December 2024. Reason for higher variance is due to under budgeting.

The table below indicates the actual spend on outsourced services within the contracted services per vote as overspend by **R 8.4 million** excluding pending:

The Contracted services will be adjusted upward in the budget, a major portion of VAT recovered will be allocated to contracted services.

CONTRACTED SERVICES PER VOTE	ORIGINAL BUDGET	YTD Actual	pending	Remaining Budget
Administrative and Corporate Support: ADMINISTRATION(100)	5 250 000.00	719 912.61	234 821.04	4 530 087.39
Administrative and Corporate Support: CORPORATE SERVICES(090)	50 004.00	-	-	50 004.00
Asset Management: ASSET MANAGEMENT(024)	4 725 000.00	2 557 390.00	-	2 167 610.00
Development Facilitation: GIS(032)	4 791 900.00	1 980 000.00	-	2 811 900.00
Finance: BUDGET AND REPORTING(021)	7 848 900.00	4 307 128.82	28 202.00	3 541 771.18
Finance: OFFICE OF THE CFO(020)	12 999 996.00	12 004 012.66	2 304	995 983.34
Fire Fighting and Protection: FIRE SERVICES (GIYANI)(076)	50 004.00	-	162.45	50 004.00
Governance Function: I NTERNAL AUDIT(006)	2 210 004.00	859 279.56	-	1 350 724.44
GREATER LETABA : SEWERAGE (165)	233 100.0	-	-	233 100.00
GREATER TZANEEN : SEWERAGE PURIFICATION (168)	3 000 000.00	3 340 756.18	-	(340 756.18)
GREATER TZANEEN : WATER PURIFICATION AND NETWORK (167)	15 000 000.00	1 823 794.16	-	13 176 205.84
Health Services: HEALTH SERVICES (060)	320 004.00	95 625.00	1 796	224 379.00
Human Resources: HUMAN RESOURCES MANAGEMENT (095)	500 004.00	-	118.60	500 004.00
Information Technology: INFORMATION TECHNOLOGY (106)	4 500 000.00	4 492 052.53	17.00	7 947.47
Legal Services :LEGAL SERVICES (105)	20 000 004.00	42 366 672.73	-	(22 366 668.73)
Mayor and Council: OFFICE OF THE EXECUTIVE MAYOR(001)	449 988.00	277 370.00	394 462.32	172 618.00
Mayor and Council: OFFICE OF THE SPEAKER(001)	4 099 992.00	1 364 091.38	63 260.00	2 735 900.62
Mayor and Council: YOUTH DESK(119)	1 900 008.00	27 750.00	2 317.00	1 872 258.00
Municipal Manager; Town Secretary and Chief Executive: MUNICIPAL MANAGER (005)	31 299 252.00	62 192 094.20	16 269.00	(30 892 842.20)
Regional Planning and Development: SPATIAL PLANNING (031)	999 996.00	301 946.44	51 382.00	698 049.56
Roads: ROADS (065)	46 004.00	19 150.00	-	26 854.00
Sewerage: BA-PHALABORWA-SEWERAGE(161)	1 130 004.00	-	-	1 130 004.00
Sewerage: LULEKANI SEWERAGE WORKS(125)	5 000 004.00	-	86.00	5 000 004.00
Town Planning; Building Regulations and Enforcement; and City Engineer: ENGINEERING SERVICES(050)	9 950 856.00	-	-	9 950 856.00
Water Distribution: WATER SERVICES(055)	45 000 000.00	62 518 487.77	-	(17 518 487.77)
Water Treatment: BA-PHALABORWA - WATER(160)	8 000 004.00	1 564 306.02	-	6 435 697.98
Water Treatment: GREATER LETABA - WATER(164)	5 000 004.00	-	2 154	5 000 004.00
			264.80	
			1.00	
TOTAL	194 355 032.00	202 820.06	7 363.21	(8 456 788.06)
			045	

- vi. **Inventory Consumed** - This figure includes repairs and maintenance of infrastructure and movable assets on an ad hoc basis and the purchase of bulk water purchases from Lepelle Northern Water and Department of Water and Sanitation is at **R179.4 million** of the YTD Actual compared to the YTD Budget of **R206.7 million**, the variance is **-13.2%** for the period ending 31 December 2024. The figure includes repairs and maintenance of infrastructure and movable asset on an ad hoc basis and the purchase of bulk water purchases from Lepelle Northern Water and Department of Water and Sanitation.

- vii. **Operational Costs** – Operational Costs is at **R50.5 million** of the YTD Actual compared to the YTD Budget of **R62.2 million** the variance is **-18.69%** as at the period ended 31 December 2024. Cost cutting initiatives successfully implemented of cost reduction strategies included in Cost containment policy.
- viii. **Interest Paid** – Interest paid is at **R43 thousands** of the YTD Actual compared to the YTD Budget of **R15.3 million** the variance is at **-99.72%** as the period ended 31 December 2024. The high variance is due to interest written off by the creditors.

The overall operating expenditure as on the 31 December 2024 is at **R764.3 million** of the YTD Actual compared to the YTD Budget of **R839.4 million** and the variance is **-8.95%**. The reason for low spending on operational expenditure is non-calculations of the debt impairment, and the receiving and issuing of the water inventory and other stores not using the financial system (stores module)

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The table below indicates the revenue and expenditure by Functional Classification.

Limpopo: Mopani (DC33) - Table C2 Monthly Budgeted Financial Performance by Functional Classification for period ending (M06) 31 December 2024

Description	Ref	2023/24	Budget year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue – Functional</u>										
<i>Municipal governance and administration</i>		1 321 728	1 948 530	1 948 530	424 701	960 522	974 265	(13 743)	(1.41)	1 948 530
Executive and council	28					0		0		
Finance and administration	1 321 700	1 948 530	1 948 530	424 701	960 522	974 265	(13 743)	(1.41)		1 948 530
Internal audit										
<i>Community and public safety</i>	14	-	-	1	4	-	4	-	-	-
Community and social services	0									
Sport and recreation	13				1	4		4		
Public safety	1									
Housing										
Health										
<i>Economic and environmental services</i>	26 239	-	-	4 266	16 383	-	16 383	-	-	-
Planning and development	26 239				4 266	16 383		16 383		
Road transport										
Environmental protection										
<i>Trading services</i>	1 375 498	380 155	380 155	228 771	306 149	190 077	116 072	61.07	380 155	380 155
Energy sources	664									
Water management	1 308 942	375 300	375 300	215 010	285 984	187 650	98 334	52.40		375 300
Waste water management	65 892	4 855	4 855	13 761	20 165	2 427	17 738	730.74		4 855
Waste management										
<i>Other</i>	4									
Total Revenue – Functional	2	2 723 478	2 328 685	2 328 685	657 739	1 283 059	1 164 342	118 716	10.20	2 328 685
<u>Expenditure – Functional</u>	-									
<i>Municipal governance and administration</i>		462 976	389 342	389 342	94 066	201 607	194 671	6 936	3.56	389 342
Executive and council	151 872	121 810	121 810	42 934	86 633	60 905	25 728	42.24		121 810
Finance and administration	299 817	257 041	257 041	48 928	109 869	128 520	(18 651)	(14.51)		257 041
Internal audit	11 286	10 491	10 491	2 205	5 105	5 246	(141)	(2.69)		10 491
<i>Community and public safety</i>	145 500	163 549	163 549	30 122	69 684	81 774	(12 091)	(14.79)	163 549	163 549
Community and social services	30 506	28 065	28 065	6 344	14 565	14 032	532	3.79		28 065
Sport and recreation	1 455	1 148	1 148	250	609	574	35	6.10		1 148
Public safety	74 354	105 271	105 271	14 221	34 393	52 636	(18 242)	(34.66)		105 271
Housing										
Health	39 185	29 065	29 065	9 307	20 117	14 532	5 584	38.43		29 065
<i>Economic and environmental services</i>										

Mid-Year: Budget Performance Section-72

		98 021	89 025	89 025	16 342	40 494	44 513	(4 018)	(9.03)	89 025
Planning and development		91 386	81 966	81 966	15 016	37 612	40 983	(3 371)	(8.23)	81 966
Road transport		6 634	7 059	7 059	1 327	2 883	3 530	(647)	(18.33)	7 059
Environmental protection										
Trading services		1 295 335	1 037 066	1 037 066	252 601	452 591	518 533	(65 942)	(12.72)	1 037 066
Energy sources		1 708	2 458	2 458	334	734	1 229	(495)	(40.28)	2 458
Water management	1	257 016	991 794	991 794	244 822	441 048	495 897	(54 849)	(11.06)	991 794
Waste water management		36 611	42 814	42 814	7 445	10 809	21 407	(10 598)	(49.51)	42 814
Waste management										
Other	4									
Total Expenditure – Functional	3	2 001 831	1 678 982	1 678 982	393 132	764 375	839 491	(75 115)	(8.95)	1 678 982
		721 647	649 703	649 703	264 608	518 683	324 851	193 832	59.67	649 703

Capital expenditure report (Annexure B — Table C5)

- The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'.
- The year-to-date spending for the month is **R304 million** (29.62%) compared to the year-to-date budgeted target of **R256 million**. On an annual basis we have thus spent only **R304 million** (14.81 %) of the year-to-date expenditure versus the approved budget of **R513 Million**.
- The summary report indicates the following:

Summary Statement of Capital Expenditure — Financing (Year to Date Budget Target vs Actual)

Description	Original Budget 2024/25 R'000	Budget Target December 2024 R'000	YTD Actual December 2024 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	513 833	256 916	306 484	49 568
Capital Financing				
National Government	478 354	239 177	182 945	(56 682)
District			106 057	106 057
Borrowing				
Internally Generated Funds	35 478	17 739	17 482	(257)
Financing Total	513 833	256 916	306 484	49 568

Summary Statement of Capital Expenditure Grant Performance to date

GRANT EXPENDENDITURE				
DESCRIPTION	Original Budget 2024/25	December 2024 Actual	Balance	Percentage Spent
Municipal Infrastructure Grant (MIG)	524 667 000	234 152 915	290 514 085	45%

Rural Road Management Grant (RRAMS)	2 476 000	0	2 476 000	0%
WSIG Schedule – 5B	47 998 000	0	47 998 000	0%

No transfer was received on WISIG-5B

The municipality is finalising the appointment of a service provider for Rams project.

Cash Flow Statement (CFS) (Annexure A — Table C7)

The CFS report for the period ending 31 December 2024 indicates a closing balance (cash and cash equivalents) of R552.9 million which comprises of the following:

- Bank balance and cash R51.1 million Main account
- Bank balance and cash R501.7 million Call account

Cash flows from operating activities category:

- Service charges reflect a year-to-date amount cash collection of R10.2 million, resulting in an -R62.7 million (-86%) unfavourable variance, as compared to a year target of R72.9 million.
- Other revenue reflects a year-to-date amount of R4.8 million, resulting in an -R67.9 million (-93.2%) unfavourable variance, as compared to a year target of R72.8 million.
- Operating grants and subsidies show a year to-date receipted amount of R948.8 million compared to a year-to-date target of R676.6 million resulting in R272.2 million (40%) favourable variance. (Variance due to grant receipt apportionment quarterly vs periodically budget);
- Capital grants and subsidies show a year-to-date amount of R372.4 million compared to a year-to-date target of R million resulting in R287.5 million (29.5%) favourable variance due to grant receipt apportionment quarterly vs period budget);
- Interest shows a year-to-date amount of R15.6 million compared to a year target of R9 million, indicating R6.6 million (74%) favourable variance.

With regard to payments:

- Suppliers and employee payments indicate a year-to-date amount of -R539.1 million (R103. 8 million favourable variance) compared to a year-to-date target of -R643 million



Finance charges shows a year-to-date amount of —R0 compared to a year target of -R15.3 million, resulting in a favourable variance of R15.3 million.

5. Revenue Management

The Municipality's revenue sources are as follows: -

- Water and sewer service charges
- Fire services charges.
- Environmental Health service charges
- Air Quality services charges
- Sale of tenders

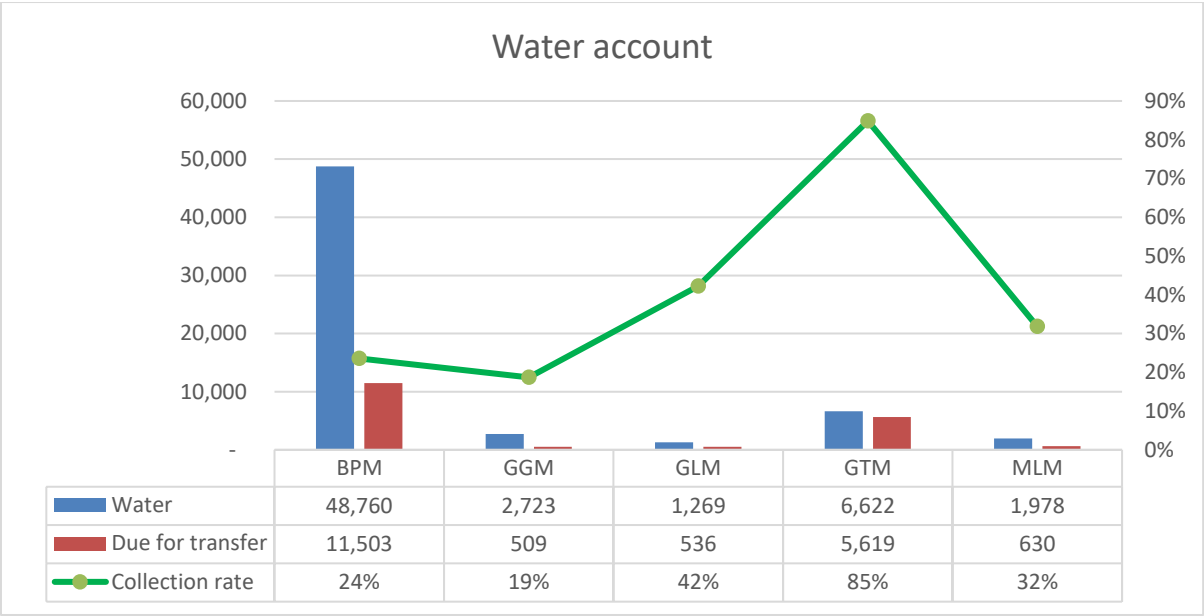
The main own revenue is water and sewer transaction that are done at the local municipalities on behalf of the District Municipality

4.1. Billing on Water and Sewer Services

YEAR TO DATE							
Municipality	Water Budget	Sewer Budget	YTD Water Billing	YTD Sewer Billing	YTD Water Collection	YTD Sewer Collection	& YTD Receipts vs Billing
BPM	264,939,648	-	81,308,195	11,591,951	20,103,300	4,841,118	27%
GGM	26,055,552	-	4,595,250	1,782,669	1,098,749	682,468	28%
GLM	18,508,884	-	3,445,285	2,466,703	1,219,066	298,876	26%
GTM	65,795,808	-	20,573,260	3,603,554	13,358,209	2,392,209	65%
MLM	4,385,832	468,936	3,443,520	256,433	2,354,026	221,497	70%
MDM	-	-	18,493,689	-	3,899,133	-	21%
TOTAL	379,685,724	468,936	131,859,199	19,701,310	42,032,484	8,436,167	33%
QUARTER 2							
Municipality	Water Budget	Sewer Budget	Water Billing	Sewer Billing	Water Collection	Sewer Collection	Receipts vs Billing
BPM	66,234,912	-	48,760,254	6,569,999	11,503,897	2,493,373	25%
GGM	6,513,888	-	2,723,563	1,053,382	509,703	82,856	16%
GLM	4,627,221	-	1,269,481	651,352	536,676	168,631	37%
GTM	16,448,952	-	6,622,462	1,368,789	5,619,836	1,014,692	83%
MLM	1,096,458	117,234	1,978,033	103,588	630,266	94,506	35%
MDM	-	-	8,921,285	-	3,866,667	-	43%
TOTAL	94,921,431	117,234	70,275,078	9,747,110	22,667,045	3,854,057	33%

a) Local Municipalities invoiced as of 31 December 2024

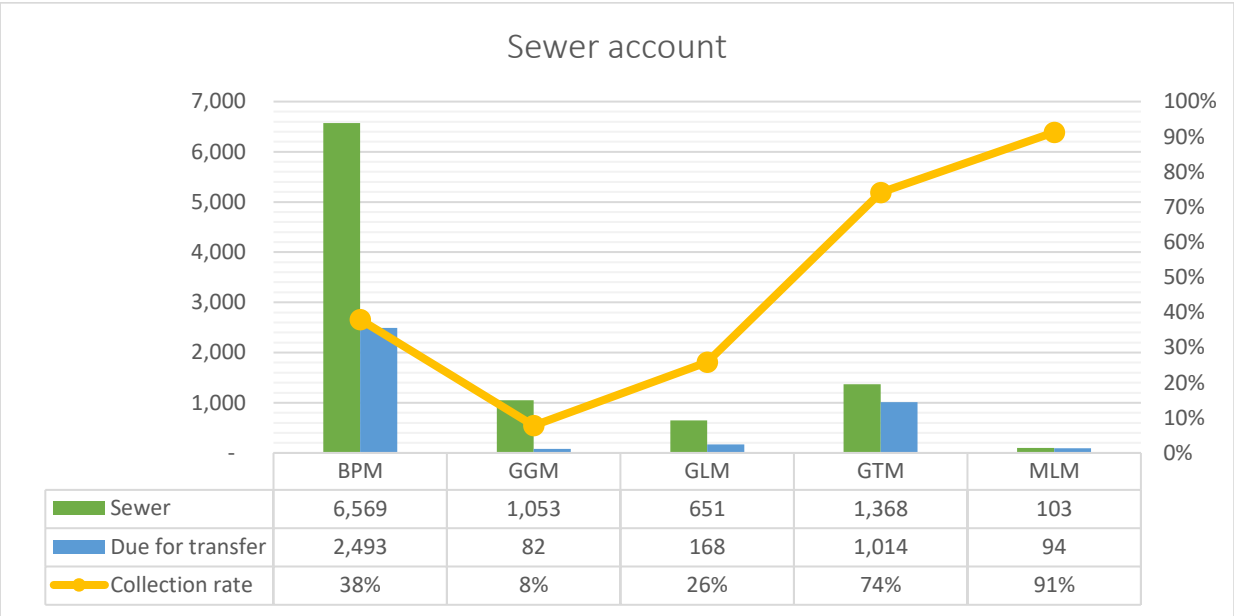
Figure 1: Water account



b) Sewer Billing

The following graph illustrate the performance of the sewer services

Figure 2: Sewer Account



c) Local Municipalities Costs Recovery Report (Expenditures)

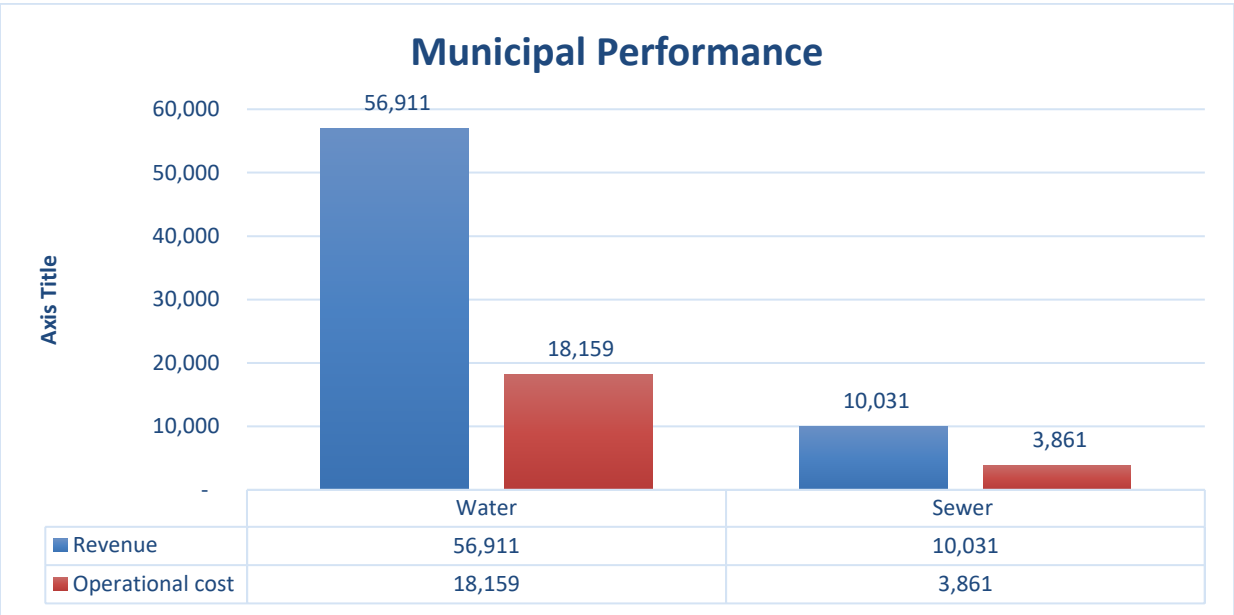


Figure 3: Cost recovery.

The revenue invoiced on water and sewer for functions performed by local municipalities as per the above two tables. Municipalities has not yet transferred the money to the district municipality. As such further engagements with the local municipalities is critical. The local municipalities need to invoice the district on the total expenditures incurred on the water and sewer transactions.

5.2. DEBTORS AGE ANALYSIS

The Municipality aims to effectively implement credit control and debt collection policy specifically on businesses, currently the municipality is in the process of uploading customer information on the system.

b) Debt age analysis.

Debtors Aging Analysis December 2024			
Age Analysis	Sewerage	Water	Total
	R'000	R'000	R'000
Current	2,379,318	17,229,594	19,608,912
30 days	4,939,014	25,497,483	30,436,497
60 days	3,786,819	26,103,559	29,890,378
90 days	4,260,317	24,182,620	28,442,937
120 days	3,486,495	20,766,835	24,253,330
150 days plus	288,469,658	1,455,985,596	1,744,455,253
TOTAL	307,321,621	1,569,765,687	1,877,087,308
AGEING PER LOCAL MUNICIPALITY			
WATER		SEWER	
MUNICIPALITY	AMOUNT	MUNICIPALITY	AMOUNT
	R'000		R'000
BPM	1,240,537,151	BPM	223,499,904
GGM	9,179,559	GGM	3,882,981
GLM	34,128,696	GLM	36,528,899
GTM	189,955,585	GTM	42,643,863
MLM	44,969,607	MLM	765,972
MDM	50,995,089	MDM	-
TOTAL	1,569,765,687	TOTAL	307,321,621

Sale Of Goods

Mid-Year: Budget Performance Section-72

Month	Tender	Fire Services	EHS	Water Connection	Total
Jul-24	44,183.49	14,482.05	20,152.20	-	78,817.74
Aug-24	63,565.22	96,716.63	12,843.48	28,231.78	201,357.11
Sep-24	17,947.82	29,094.54	19,399.55	-	66,441.91
Oct-24	64,347.87	25,059.96	24,239.34	-	113,647.17
Nov-24	-	31,864.60	301,000.47	-	332,865.07
Dec-24	41,739.15	18,524.45	590,356.51	-	650,620.11
Jan-25					-
Feb-25					-
Mar-25					-
Apr-25					-
May-25					-
Jun-25					-
Total	231,783.55	215,742.23	967,991.55	28,231.78	1,443,749.11

Outstanding Debtors Report

The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.



The debtors balance as of 31 December 2024 is R1.877 billion

Outstanding Creditors Report

The total creditors amounted to R757.2 million, for municipality's main operations (DWS, Lepelle Northern Water and trade creditors) compared to an amount of R1.019 billion in June 2023. The

decrease of R262 million is in the items as depicted below.

*The current portion of the amount due was R73.3 million.

	0days	30days	60days	90days	120days	Total	
Other Creditors	7,435,714.97	241,748.98	-	1,248.90	11,031,911.70	18,710,624.55	
DWS	3,642,607.21	-	-	-	15,000,000.00	18,642,607.21	
Lepelle	-	-	-	-	36,000,000.00	36,000,000.00	
	11,078,322.18	241,748.98	-	1,248.90	62,031,911.70	73,353,231.76	
NB! Creditors above 30 days							
	Creditors above 90 and 120 days consists of invoices relating to WSIG which were accrued in June 2024, still awaiting for payment from DWS					393,390,660.37	DWS
	Lepelle and DWS only the current invoice was not paid, Invoice for Dec was not yet received as yet for Lepelle.					290,514,885.52	Lepelle

Litigations and Claims

Creditor	Details of credit	Balance as at 31 December2024
Contingent liabilities	Various claims	R161 303 420.10
Contingent Assets	Various claims	R23 230 755.00

6. Grant Management

6.1. Grant Payment Allocation and Performance on Conditional Grants

The table below depicts the amount and the date that the payments were made into the municipality's bank account.

Mid-Year: Budget Performance Section-72

Date transferred	Equitable shares R'000	MIG R'000	RRAMS R'000	WSIG R'000	FMG R'000	EPWP R'000	Total R'000
BUDGET	1 343 490	524 667	2 476		3 000	6 799	1 880 432
GRANT INCOME	940 186	370 667	1 733		3 000	4 759	1 320 345
Jul-24	526 072	105 667					631 739
Aug-24			1 733		3 000	1 699	6 432
Sep-24							
Oct-24		125 000					125 000
Nov-24						3 060	3 060
Dec-24	414 114	140,000					554 114
PERFORMANCE ON CONDITIONAL GRANTS (R'000)							
Description	Original Budget	Adjustment Budget	December 2024	YTD receipts	YTD Spend	Under/ Over	% spend from receipts
Equitable Shares	1 343 490	0	165 771	940 186	764 357	175 829	81%
MIG	524 667	0	102 536	370 667	234 152 915	126 329	64%
RRAMS	2 476	0	0	1 733	0	1 733	0%
FMG	3 000	0	120	3 000	1 699	1 301	56%
EPWP	6 799	0	617	4 759	3 706	1 053	78%

7. CONCLUSION

This report is in compliance of Section 72(1) (a) of the MFMA, by providing a statement to the Executive Mayor containing certain financial details.

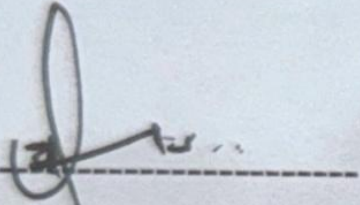
RECOMMENDATION

That, in compliance with Section 72(1) (a) of the MFMA

- 1 . The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial situation of the municipality for the six months ending 31 December 2024 and,
2. The Executive Mayor and Council should note and evaluate the reported assessed municipal mid —year financial performance against the budget for the 2024/25 financial year.
3. To comply with Section 72 (4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format
4. Based on the assessment of performance as indicated above it is recommended that an adjustment budget for the financial year 2024/25 be compiled and tabled before Council for consideration, after approval of the mid-term report.

2024/2025 MID-YEAR PERFORMANCE AND BUDGET ASSESSMENT REPORT

The report is hereby submitted in terms of Sec 72 of the Local Government: Municipal Finance Management Act 56 of 2003. i heystems Act 32 of 2000. I hereby certify that the report is a true reflection of Mopani District Municipality s performance against the 2024/25 Service Delivery Budget Implementation Plan as approved by the Executive Mayor and Council.



Mr T.J MOGANO
MUNICIPAL MANAGER
MOPANI DISTRICT MUNICIPALITY

25/01/25
DATE