
NQUTHU MUNICIPALITY

2024/25



2024-25

SECTION 72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

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1. C-Schedule

1.1. MAYOR'S REPORT TO COUNCIL 2024/25 Mid-year Performance Assessment (Section 72(1) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (1 July 2024 to 31 December 2024))

In accordance with Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) and regulations made under the Act, it is a privilege to present to the council of Nquthu Local Municipality the Mid-year Performance Report for the first half of the financial year (1 July 2024 to 31 December 2024).

Nquthu Municipality continues with its mandate as envisaged in Section 195 of the Constitution of the Republic of South Africa, to govern municipality's administration in line with being responsive to the needs of the local community, furthermore, the council continually strives to give members of the local community full and accurate information about the level and standard of municipal services that the community of Nquthu is entitled to receive. It is against this backdrop that the Nquthu Municipality council consistently engages the local community in public participation sessions to enhance and augment its' development orientated administration. This plan of action seeks to ensure that priority projects which are addressing community needs are considered for implementation particularly the infrastructure projects that impact the betterment of livelihood of the local community specifically the construction and maintenance of roads, electrification of households and all other projects that have been prioritised by the municipality in its' IDP document.

The municipality has witnessed consistence approval of additional grant funding over the past three years, and the drive by management to keep momentum and perform even better is evident. The municipality is a grant dependent municipality, notwithstanding the municipality's' capacity to bill property rates, refuse collection and electricity sales revenue, there is nonetheless a challenge in collecting sufficient revenue to cover all the operational and capital needs of the municipality in the long run. The municipality continues to engage in financial support seeking initiatives both in public and private sector domains. In this assertion the municipality has kept an upward trajectory in budgeting appropriately, which results in investing of surplus funds that yield interest on investment for the municipality. This practice of investing surplus funds has been done for an extensive period and the municipality balances on investment are entailed in this report.

The Office of Auditor General concluded audit in November, the municipality has received yet again unqualified audit opinion, this audit report proffer the municipality

the opportunity to reflect on matters of emphasis as raised by the Auditor General. An actionable plan need to be formulated to assist the municipality towards achieving the target of clean administration. There are financial management areas, risks that emerged from the audit reports as well as performance management areas that need attention of the entire council both from officials and councillors in order to improve audit opinion in the future. The clean administration statement is attached to all council agenda documents to instil the culture of clean administration and conscientize officials and councillors on matters of good governance.

I wish to strongly emphasise that the ward-based need analysis will be conducted continuously to ensure that the budget for special community programmes, youth programmes and LED projects are aligned to the needs of the community, and in all areas where possible the budgeted services must be delivered to the needy communities within the budget year. Service Delivery and Budget Implementation Plan (SDBIP) will be reviewed and revised to further align key performance indicators, development priorities and targets with the adjusted budget as will be determined in the 2024/2025 adjustment budget. I further highlight that the budget should always be fully funded.

Challenges noted in the first half of the year 2024-25

During the first half of the year, the notable challenges are as highlighted below:

- There is notable surge in demolition and damage to property in community halls built by the municipality. Such devastating practice by community members requires strict security measures from the municipality to safeguard the assets, thus contributing to already steep cost-driver which is security services.
- The municipality's operational and capital expenditure requires constant monitoring as a result there are notable withdrawals from investment accounts which lead to depleting reserves. However, there is significant reduction in withdrawals when compared to previous year in the same period given that only R30.7 million has been withdrawn in comparison to R65.9 million withdrawn last year. Various engagements have been made by the management and council to curb the spending on less important items and to cut down on number of people attending to events, training, and other areas where savings can be possible. The municipality enforce measures to stabilise the municipality's reserves, to increase own generated revenues and to apply for other relevant grant funding from respective spheres of government.
- Electricity costs for bulk and auxiliary accounts for halls and other municipal premises has increased. The management has engaged intensively with

ESKOM in trying to revert all conventional meters to prepaid, however there is slow progress.

- There is an upward trajectory in casualties which are reported by the Office of Disaster Management within the municipality. The impact of climate change is evident in our municipality, and this regresses the efforts made by the municipality to improve service delivery specifically the road infrastructure. Unfavourable weather conditions has worsened over the years, the strong winds, heavy rains, thunderstorms stretches further the budget for lighting conductors, food security and shelter provision for victims. Due to urgency attached to disaster relief programmes, the municipality struggles to acquire sufficient budget however the municipality strives to aid affected families timely in this regard and assistance from partners such as Vodacom is of great value. Disaster relief programmes need much bigger budget and disaster relief grants are not released instantly owing to tedious processes that disaster grant entail such as assessments of disaster and other processes.
- Low revenue collection due to default by government departments. On a yearly basis the municipality expects revenue from the Department of Public Works this year however there is payment of R10 million only. There is no payment from Ingonyama Trust debt to date, this puts a strain on the municipal budget on basis that the original budget includes revenue collection estimates whereas the actual reality proves that the funds are not yet received by the municipality.

Annual report outlined the following issues

- Improving integrated development planning processes to ensure that the IDP is a living document that all stakeholders, both internal and external, understand and support.
- Implement AG action plan to reverse the audit outcome achieved in previous year.
- Maintenance of existing assets such as buildings and roads. Safeguarding of assets requires attention to prolong the lifespan of assets and reduce renovation costs.
- Developing and implementing Public Participation Plan to ensure that public participation activities are well coordinated to avoid duplication and ensure efficiency.
- Encourage and maintain long standing partnership with Bornem Municipality of Belgium, Assupol, and Gift of the Givers to enhance performance in waste management, local economic development, poverty alleviation, disaster relief and early childhood development.

Progress in resolving issues raised in the prior year annual report & audit report

- The main issue raised by AG related to an unclear method to calculate the actual performance which render affected indicators unverifiable. Affected indicators were revisited during mid-year review and business process to redesign and to align with the actual operational processes in ensuring that supporting information is available and credible. There was also an extensive exercise conducted with affected departments to ensure that all reported information is supported by credible supporting evidence
- Improving contract management and project management to prevent project implementation delays caused by incompetent or poor performing service providers.
- Enforce discipline and implement consequence management to ensure adherence to set policies and procedures and also improve performance.
- Taking full advantage of the data and information generated by risk management registers, audit reports and, Audit Committee guidance to identify gaps and weaknesses that have to be addressed to ensure effective and efficient municipal processes in order to improve performance. Audit action plan has been formulated, executable actions with timelines are indicated for ease of monitoring and evaluation, the action plan address shortfalls noted by Auditor General, the municipality will implement remedial actions where applicable and implement plan of action to ensure that repetition of similar queries do not occur.

Recommendation whether adjustment budget is necessary or not:

- The background and facts stated above supports the need for the adjustment budget. I therefore fully recommend that the adjustment budget be tabled for council approval, the adjustment of the budget will allow the municipality to move excess funds from projects where there is available budget yet the need to expense is no longer material to projects that have no budget yet the need to expense from these projects is high, and to release committed funds that will not be used on certain projects. The municipality is mindful of all operational and capital expenses incurred thus far with specific attention to projects that have exhausted funds.
- The savings from events that will no longer take place, should be re-directed to projects of priority as well as unforeseen projects (disaster relief, plant hire and re-gravelling of access roads) should be given attention and be considered for budget. Software licences, security management, insurance cover, fleet repairs, Eskom services and other projects that are crucial for daily running of the council

should be budgeted fully to cover the expenses for the remaining period of the financial year.

- I wish to put emphasis on maintaining the funded budget position when adjusting the budget. Provincial Treasury always discourages unfunded budget, whether it is original, adjustment or draft budget, therefore the adjustment budget of the council of Nquthu Municipality must be funded.

IL Shabalala

Honourable Mayor: Nquthu Municipality

1.2. PART1 IN-YEAR REPORT

- **Resolutions**

Section 72 Mid-year budget and performance assessment resolutions

Budget and assessment report is tabled before council for consideration by Council. Hereunder are the resolutions in terms of the Municipal Budget and Reporting Regulations to be considered by Council:

- THAT the Council note Mid-Term budget assessment as required in terms of S (72) MFMA.
- THAT the Council note the finding and recommendations as detailed in Mayors 'report be considered when preparing adjustment budget.
- THAT the Council note that the Accounting Officer acting in accordance with S72(3) MFMA recommends that adjustment budget in terms of S (28) MFMA is necessary
- THAT the Council note that all budget-related documents must be placed on the website by the Accounting Officer not later than five days after tabling in the council or on the date on which it must be made public, whichever occurs first.

1.3. EXECUTIVE SUMMARY

Purpose

The objective of this report is to report assessment by the accounting officer on performance of the municipality during the first half of the financial year that is 01 July 2024 to 31 December 2024, and to make recommendations as to whether an adjustment budget is necessary and recommend revised projections for revenue and expenditure to the extent that this may be necessary.

The purpose of this report is to comply with Sections 52(d) and 72 of the Municipal Finance Management Act (MFMA), and Sections 33 and 34 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32141 of 17 April 2009, which requires that specific financial particulars be reported on and in the formats prescribed. The report also provides a high-level overview of the organisations' financial viability and sustainability.

Municipality consolidated performance

This report provides details of budget implementation and budget monitoring thereof. Charts and tables extracted from the C-schedule are well detailed under monthly budget statement in year reporting thereby providing narration to crucial line items relating to revenue and expenditure. This report compares the actual results of operating income and expenditure as well as capital expenditure for the first six months against budgeted income and expenditure. Thorough administrative exercise by senior and middle management will be performed with an intention to review all revenue and expenditure items for consideration in the adjustment budget. The budget steering committee oversee that all departments, divisions and sections are engaged in the process of reviewing budget allocation.

Remedial steps to align projected expenditure and revenue

Adjustment budget will serve as remedial or corrective step to align projections of revenue to actuals of expenditure and ensuring that revenue and expenditure remains within the municipality's budget.

Potential impact of the national adjustment budget

National adjustment budget by National Treasury entails the opportunity to make permissible revisions to the national budget thus additional allocations that are made to fund disaster related projects, furthermore projects pertaining to reconstructing and rehabilitating infrastructure damaged by floods in within our province of KwaZulu Natal and other provinces. The municipality has been impacted harshly by severe weather conditions and has since funded the re-gravelling of access roads through own funding consequently consideration by the national government would provide a well sought relief in this regard.

2. Legal Requirement

In terms of section 52(d) of the MFMA, 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 the monthly statements referred to in section 71 for the first half of the financial year, the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan and the past year's annual report, and progress on resolving problems identified in the annual report; and
- (b) submit a report on such assessment to the mayor of the municipality, the National Treasury, and the relevant provincial treasury.

1.4. IN-YEAR BUDGET STATEMENT TABLES – Budget Statement Table C1

KZN242 Nquthu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	51 452	52 750	-	(4)	31 683	26 375	5 308	20%	52 750
Service charges	28 965	34 070	-	698	15 579	17 035	(1 455)	-9%	34 070
Investment revenue	9 506	5 995	-	147	3 803	2 998	805	27%	5 995
Transfers and subsidies - Operational	186 803	212 836	-	62 959	149 554	106 418	43 136	0	212 836
Other own revenue	7 494	5 380	-	204	5 036	2 690	2 346	87%	-
Total Revenue (excluding capital transfers and contributions)	284 220	311 031	-	64 003	205 654	155 515	50 139	32%	311 031
Employee costs	100 570	118 969	-	368	46 222	59 484	(13 262)	-22%	118 969
Remuneration of Councillors	14 046	17 155	-	-	6 968	8 578	(1 610)	-19%	17 155
Depreciation and amortisation	35 938	36 000	-	-	8 154	18 000	(9 846)	-55%	36 000
Interest	-	0	-	-	-	0	(0)	-100%	0
Inventory consumed and bulk purchases	33 341	42 588	-	164	22 282	21 294	988	5%	42 588
Transfers and subsidies	3 985	2 854	-	350	640	1 427	(787)	-55%	2 854
Other expenditure	137 243	104 505	-	13 715	47 235	52 253	(5 019)	-10%	104 505
Total Expenditure	325 124	322 072	-	14 596	131 501	161 037	(29 536)	-18%	322 072
Surplus/(Deficit)	(40 904)	(11 042)	-	49 407	74 153	(5 522)	79 675	-1443%	(11 042)
Transfers and subsidies - capital (monetary allocations)	80 502	46 155	-	-	15 059	23 078	(8 019)	-35%	46 155
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	39 598	35 113	-	49 407	89 212	17 556	71 656	408%	35 113
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 598	35 113	-	49 407	89 212	17 556	71 656	408%	35 113
Capital expenditure & funds sources									
Capital expenditure	(14 116)	76 322	-	8 064	41 083	38 161	2 922	8%	76 322
Capital transfers recognised	36 312	41 272	-	4 469	19 650	20 636	(986)	-5%	41 272
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(67 031)	38 963	-	3 595	21 433	19 481	1 952	10%	38 963
Total sources of capital funds	(30 719)	80 235	-	8 064	41 083	40 118	965	2%	80 235
Financial position									
Total current assets	169 788	132 617	-	-	216 368	-	-	-	132 617
Total non current assets	734 296	754 284	-	-	767 142	-	-	-	754 284
Total current liabilities	141 086	103 485	-	-	132 164	-	-	-	103 485
Total non current liabilities	875	3 364	-	-	875	-	-	-	3 364
Community wealth/Equity	762 123	807 388	-	-	850 471	-	-	-	807 388
Cash flows									
Net cash from (used) operating	(113 820)	40 886	-	68 546	138 607	44 000	(94 606)	-215%	40 886
Net cash from (used) investing	(95 168)	(90 933)	-	(8 991)	(46 527)	(45 467)	1 061	-2%	(90 933)
Net cash from (used) financing	-	-	-	(368)	(46 222)	-	46 222	#DIV/0!	-
Cash/cash equivalents at the month/year end	(100 164)	22 421	-	59 188	138 390	71 002	(67 388)	-95%	42 486
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 432	1 055	935	1 010	457	299	374	13 976	19 537
Creditors Age Analysis									
Total Creditors	182	2 818	1 110	17	0	-	278	-	4 405

Total Revenue

The total revenue excludes capital transfers and contributions thus includes operational transfers and subsidies. YTD actual revenue is R205 million compared to R190 million on the same reporting date in the previous year. The variance of 32% is recorded as a variance between the actual revenue and the budgeted revenue, this is a regress from 35% recorded in the previous year. Transfers and subsidies present a significant revenue contribution of R212 million in terms of the budget and R149 million is the year-to-date actual figure.

Total expenditure

Total expenditure actual to date figure is R 131 million thus results in the 18% variance when compared to the budgeted figure of R322 million, the expenditure variance percentage is way below the 46% reported in the previous year. Employee costs and other expenditure line items are the highest cost drivers thereby reflecting R59 million and R52 million year to date expenditure respectively. The other item expenditure line items entails operating expenditure items such as contracted services, fuel and oil, and other operational costs items.

Capital expenditure and fund sources

Total sources of capital funds are budgeted R80 million, and the actual YTD expenditure is R41 million resulting in just 2% variance. The expenditure represents a healthy spending trend which aligns with the conditions of the fund sources. Internally generated funding shows 10% variance such variance represent accelerated expenditure patterns for both in-house and external grant funding. Reporting timelines are observed with care to avoid withholding of funds by the National Treasury.

Cash flows

Net cash from (used) from operating activities YTD actual amounts to R138 million, while net cash from (used) investing activities amounts to R46 million. Net cash from (used) financing activities YTD actual amounts to R46 million. The municipality utilise the invested funds to fund investing and financing activities since there are no borrowings thus the status of depleting levels from investments. Investment register is enclosed to on Part two of this report to show investment activities as well as withdrawal transactions from various investments accounts.

Allocations received (National & Provincial grants)

DORA allocations for 2024/2025 financial year (operational & capital) have been received in trenches, the total amount received stands at R49.5 million excluding equitable share as per the grant register attached on Part 2 of this report. Equitable share allocation was received in quarter one and two in different trenches.

Disposal Management

During the first half of the financial year (2024/25), no assets has been identified to be disposed as contemplated in S14 MFMA, at the reporting date, however asset verification is underway to enable accurate calculation of depreciation as well as identifying assets that are no longer in a good working condition.

Deviations

A list of all deviations from SCM processes is affixed hereto as approved by Municipal Manager, the report is available under Part 2 of this report. The municipality has improved controls in scrutinising the origin of deviation reasons and ensuring all required documents are affixed properly with the authorised order, this is to ensure progress on audit finding raised in the past. Deviations report is attached on Part 2 of this report.

Budget Statement Table C2

Table C2 provides the statement of financial performance by standard classification.

KZN242 Nquthu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		285 145	297 997	-	63 110	193 484	148 998	44 485	30%	297 997
Executive and council		39 222	46 128	-	-	13 788	23 064	(9 276)	-40%	46 128
Finance and administration		245 923	251 869	-	63 110	179 696	125 934	53 762	43%	251 869
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 696	6 287	-	183	3 664	3 144	521	17%	6 287
Community and social services		4 558	4 454	-	5	2 464	2 227	237	11%	4 454
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 138	1 833	-	178	1 200	917	283	31%	1 833
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		305	185	-	12	1 622	93	1 530	1653%	185
Planning and development		305	185	-	12	1 622	93	1 530	1653%	185
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		72 576	52 717	-	698	21 942	26 358	(4 416)	-17%	52 717
Energy sources		70 594	50 682	-	698	20 900	25 341	(4 440)	-18%	50 682
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 981	2 035	-	-	1 042	1 017	25	2%	2 035
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	364 722	357 186	-	64 003	220 713	178 593	42 120	24%	357 186

Expenditure - Functional										
Governance and administration		167 031	172 773	-	4 117	63 613	86 387	(22 774)	-26%	172 773
Executive and council		33 068	36 913	-	368	12 736	18 457	(5 721)	-31%	36 913
Finance and administration		129 706	132 533	-	3 008	48 763	66 267	(17 504)	-26%	132 533
Internal audit		4 257	3 327	-	742	2 114	1 663	451	27%	3 327
Community and public safety		24 121	33 066	-	1 210	14 079	16 533	(2 454)	-15%	33 066
Community and social services		5 483	15 470	-	1 121	6 553	7 735	(1 182)	-15%	15 470
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		18 638	17 596	-	89	7 526	8 798	(1 272)	-14%	17 596
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65 385	27 566	-	3 234	12 661	13 783	(1 123)	-8%	27 566
Planning and development		17 019	16 443	-	909	6 316	8 222	(1 905)	-23%	16 443
Road transport		48 366	11 123	-	2 325	6 344	5 562	783	14%	11 123
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		68 588	88 667	-	6 034	41 149	44 334	(3 185)	-7%	88 667
Energy sources		53 809	70 871	-	6 031	34 743	35 436	(693)	-2%	70 871
Water management		-	-	-	-	-	-	-	-	-
Waste water management		2 281	1 959	-	3	940	979	(39)	-4%	1 959
Waste management		12 498	15 837	-	-	5 466	7 919	(2 453)	-31%	15 837
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	325 124	322 072	-	14 596	131 501	161 037	(29 536)	-18%	322 072
Surplus/ (Deficit) for the year		39 598	35 113	-	49 407	89 212	17 556	71 656	4,0815949	35 113

Budget Statement Table C3
Table C3

KZN242 Nquthu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
	1									
Vote 1 - Office of the Municipal Manager		39 222	46 128	-	-	13 788	23 064	(9 276)	-40,2%	46 128
Vote 2 - Planning and Economic Development		305	551	-	-	1 538	275	1 263	458,6%	551
Vote 3 - Budget and Treasury		245 886	251 524	-	63 108	179 558	125 762	53 796	42,8%	251 524
Vote 4 - Corporate and Community Service		6 700	6 156	-	39	3 440	3 078	362	11,7%	6 156
Vote 5 - Technical Services		72 609	52 827	-	856	22 389	26 413	(4 024)	-15,2%	52 827
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	364 722	357 186	-	64 003	220 713	178 593	42 120	23,6%	357 186
Expenditure by Vote										
	1									
Vote 1 - Office of the Municipal Manager		21 263	20 068	-	1 048	7 350	10 034	(2 684)	-26,8%	20 068
Vote 2 - Planning and Economic Development		17 019	16 546	-	909	6 316	8 273	(1 957)	-23,7%	16 546
Vote 3 - Budget and Treasury		81 170	75 532	-	1 373	21 956	37 766	(15 810)	-41,9%	75 532
Vote 4 - Corporate and Community Service		67 619	81 921	-	2 806	38 565	40 961	(2 396)	-5,8%	81 921
Vote 5 - Technical Services		121 338	92 105	-	8 359	43 726	46 053	(2 327)	-5,1%	92 105
Vote 6 - Council And General		16 524	18 412	-	92	7 573	9 206	(1 633)	-17,7%	18 412
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	324 932	304 584	-	14 586	125 486	152 293	(26 807)	-17,6%	304 584
Surplus/ (Deficit) for the year	2	39 790	52 602	-	49 417	95 227	26 300	68 927	262,1%	52 602

Monthly Budget Statement_ Financial Performance

Table C4 Municipality Financial Performance

Provides information on the planned revenue and operational expenditures against the actual results for the period ending 31 December 2024

This report analyses each major component under following headings;

- Revenue by Source
- Operational Expenditure by Type

KZN242 Nquthu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		27 499	32 108	-	698	14 735	16 054	(1 319)	-8%	32 108
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 467	1 962	-	-	845	981	(136)	-14%	1 962
Sale of Goods and Rendering of Services		178	259	-	7	73	129	(56)	-44%	259
Agency services		-	-	-	-	-	-	-	-	-
Interest		69	0	-	-	19	0	19	318850%	0
Interest earned from Receivables		665	681	-	-	299	340	(42)	-12%	681
Interest from Current and Non Current Assets		9 506	5 995	-	147	3 803	2 998	805	27%	5 995
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		972	871	-	7	339	435	(96)	-22%	871
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		396	216	-	-	1 588	108	1 480	1370%	216
Non-Exchange Revenue										
Property rates		51 452	52 750	-	(4)	31 683	26 375	5 308	20%	52 750
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 547	1 009	-	156	897	505	392	78%	1 009
Licence and permits		1 010	1 010	-	34	391	505	(114)	-23%	1 010
Transfers and subsidies - Operational		186 803	212 836	-	62 959	149 554	106 418	43 136	41%	212 836
Interest		2 657	1 335	-	-	1 430	667	762	114%	1 335
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		284 220	311 031	-	64 003	205 654	155 515	50 139	32%	311 031
Expenditure By Type										
Employee related costs		100 570	118 969	-	368	46 222	59 484	(13 262)	-22%	118 969
Remuneration of councillors		14 046	17 155	-	-	6 968	8 578	(1 610)	-19%	17 155
Bulk purchases - electricity		31 026	40 970	-	-	21 932	20 485	1 447	7%	40 970
Inventory consumed		2 315	1 618	-	164	350	809	(459)	-57%	1 618
Debt impairment		12 634	-	-	-	-	-	-	-	-
Depreciation and amortisation		35 938	36 000	-	-	8 154	18 000	(9 846)	-55%	36 000
Interest		-	0	-	-	-	0	(0)	-100%	0
Contracted services		73 222	49 983	-	8 107	23 734	24 992	(1 258)	-5%	49 983
Transfers and subsidies		3 985	2 854	-	350	640	1 427	(787)	-55%	2 854
Irrecoverable debts written off		3 163	12 999	-	-	552	6 500	(5 947)	-91%	12 999
Operational costs		45 718	41 523	-	5 607	22 948	20 762	2 186	11%	41 523
Losses on Disposal of Assets		2 507	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		325 124	322 072	-	14 596	131 501	161 037	(29 536)	-18%	322 072
Surplus/(Deficit)		(40 904)	(11 042)	-	49 407	74 153	(5 522)	79 675	(0)	(11 042)
Transfers and subsidies - capital (monetary allocations)		80 502	46 155	-	-	15 059	23 078	(8 019)	(0)	46 155
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		39 598	35 113	-	49 407	89 212	17 556	71 656	0	35 113
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		39 598	35 113	-	49 407	89 212	17 556	71 656	0	35 113
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		39 598	35 113	-	49 407	89 212	17 556	71 656	0	35 113
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		39 598	35 113	-	49 407	89 212	17 556	71 656	0	35 113

REVENUE BY SOURCE

Property rates

Property rates YTD Actual stands at R 31.6 million which is slightly similar to R 32.6 million on the same reporting date in the previous year, significant increase in property rates revenue is noted as the budget amount increase to R51.4 million.

Service charges-electricity

The actual revenue from Service Charges Electricity as 31 December 2024 is R14.7 million which indicate much increase from previous year's actual YTD figures whereby R13.4 million was recognised. .

Interest from Current and Non-Current Assets

YTD Actual of R3.8 million compared to R1.2 million the previous year shows a slight improvement on current and non-current assets investments. There is a noticeable decline in the interest earned over the past few years due to high levels of expenditure as required and budgeted for to cover service delivery needs.

Transfers and subsidies

Transfers and subsidies as allocated in the DoRA has been received in December, all conditions required for release of the equitable share has been met. The municipality will receive the last tranche payment of the equitable share in March. Other grants i.e. MIG, INEP, MFMG, EPWP, BORNEM, etc are detailed in the grant register affixed hereto, on Part2.

EXPENDITURE BY TYPE

Employment related costs

The YTD Actual for employee relates costs reflects budget underspending, however the municipality is aware of journal file issue with payroll ledger update. Accurate employee related costs expenditure is shown in Part 2 of this document due to incomplete data transfer between the two different systems used by the municipality for financial management and payroll management, so far only expenditure amounting

to R46.2 million rands has been captured to the financial system instead of R53.4 million rands pertaining to employee costs

Remuneration of Councillor's

An amount of R6.9 million reflects as per the information available on the financial system instead of the actual figure of R8.5 million in relation to councillor allowances. The manual schedule on councillor remuneration is attached on Part 2 of the report with accurate figures.

Debt impairment

The YTD actuals and budget reflects R0 amounts, the actuals will be finalised toward the end of quarter four, however budget figures will be reviewed during the budget adjustment window to ensure sufficient budget is kept for all non-cash items in the budget.

Depreciation & asset impairment

The municipality started monthly update and calculation of depreciation, which resulted in the YTD actual figure of R8.1 million compared to budget figure of R36 million which result in the variance of -55%. Asset verification process for mid-year is underway, the verifications teams will start in January to visit various sites and perform asset count and verification.

Bulk purchases

YTD Actual is R21.9 million compared to R18.1 in 2023 and R14.4 million in 2022 for the same reporting date. The YTD budget figure has increased to accommodate ESKOM price hikes as approved by NERSA. The electricity bill is increasing, and the municipality is currently trying to curb community halls bill through conversion to prepaid electricity for all community halls.

Monthly Budget Statement_ Capital Expenditure Table C5

Capital Expenditure:

KZN242 Nquthu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	0	-	-	-	0	(0)	-100%	0
Vote 2 - Planning and Economic Development		(10 678)	2 609	-	-	-	1 304	(1 304)	-100%	2 609
Vote 3 - Budget and Treasury		-	0	-	-	-	0	(0)	-100%	0
Vote 4 - Corporate and Community Service		287	957	-	6	526	478	48	10%	957
Vote 5 - Technical Services		24 343	56 202	-	8 058	37 307	28 101	9 206	33%	56 202
Vote 6 - Council And General		608	700	-	-	-	350	(350)	-100%	700
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	14 560	60 467	-	8 064	37 833	30 234	7 600	25%	60 467
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	0	-	-	-	0	(0)	-100%	0
Vote 2 - Planning and Economic Development		-	0	-	-	-	0	(0)	-100%	0
Vote 3 - Budget and Treasury		-	0	-	-	-	0	(0)	-100%	0
Vote 4 - Corporate and Community Service		(3 287)	0	-	-	2	0	2	1010%	0
Vote 5 - Technical Services		(25 388)	15 854	-	-	3 247	7 927	(4 680)	-59%	15 854
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(28 676)	15 854	-	-	3 250	7 927	(4 678)	-59%	15 854
Total Capital Expenditure		(14 116)	76 322	-	8 064	41 083	38 161	2 922	8%	76 322

Capital Expenditure - Functional Classification										
Governance and administration		895	2 266	-	6	526	1 133	(607)	-54%	2 266
Executive and council		608	700	-	-	-	350	(350)	-100%	700
Finance and administration		287	1 565	-	6	526	783	(257)	-33%	1 565
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(2 529)	53 516	-	5 300	24 900	26 758	(1 857)	-7%	53 516
Community and social services		758	43 602	-	5 300	21 758	21 801	(43)	0%	43 602
Sport and recreation		(3 413)	8 696	-	-	3 140	4 348	(1 208)	-28%	8 696
Public safety		126	1 218	-	-	2	609	(606)	-100%	1 218
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(55 360)	22 541	-	1 190	10 733	11 270	(538)	-5%	22 541
Planning and development		(7 408)	4 696	-	-	360	2 348	(1 987)	-85%	4 696
Road transport		(47 951)	17 845	-	1 190	10 372	8 922	1 450	16%	17 845
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		26 275	1 913	-	1 568	4 923	957	3 967	415%	1 913
Energy sources		18 880	1 478	-	-	1 105	739	366	50%	1 478
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 395	435	-	1 568	3 818	217	3 600	1656%	435
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(30 719)	80 235	-	8 064	41 083	40 118	965	2%	80 235
Funded by:										
National Government		19 301	41 245	-	4 469	18 544	20 623	(2 078)	-10%	41 245
Provincial Government		17 012	27	-	-	1 105	14	1 092	8037%	27
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		36 312	41 272	-	4 469	19 650	20 636	(986)	-5%	41 272
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(67 031)	38 963	-	3 595	21 433	19 481	1 952	10%	38 963
Total Capital Funding		(30 719)	80 235	-	8 064	41 083	40 118	965	2%	80 235

Table C5 reflects that the Technical department is the custodian of capital projects, furthermore the budget is allocated to road construction projects, funding for capital projects is received from national government as well as internally through fund investment and interest generation. Projects progress is monitored, where under-performance is noted the service providers are engaged continuously to get to the core course of missing targets as set.

FINANCIAL POSITION Table 6 Table C6 displays the financial position of the municipality for the period ending 31 December 2024

KZN242 Nquthu - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		92 533	16 996	–	120 950	16 996
Trade and other receivables from exchange transactions		7 424	11 208	–	7 333	11 208
Receivables from non-exchange transactions		34 888	44 149	–	50 128	44 149
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 279	139	–	1 323	139
VAT		33 598	60 017	–	36 569	60 017
Other current assets		66	108	–	65	108
Total current assets		169 788	132 617	–	216 368	132 617
Non current assets						
Investments		–	–	–	–	–
Investment property		41 339	42 923	–	41 325	42 923
Property, plant and equipment		692 868	711 266	–	725 728	711 266
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		79	79	–	79	79
Intangible assets		11	16	–	10	16
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	0	–	–	0
Total non current assets		734 296	754 284	–	767 142	754 284
TOTAL ASSETS		904 084	886 902	–	983 510	886 902
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		20	20	–	20	20
Consumer deposits		2 312	2 170	–	2 360	2 170
Trade and other payables from exchange transactions		83 555	64 120	–	45 582	64 120
Trade and other payables from non-exchange transactions		10 512	0	–	37 148	0
Provision		13 034	10 074	–	13 034	10 074
VAT		31 653	27 101	–	34 020	27 101
Other current liabilities		–	–	–	–	–
Total current liabilities		141 086	103 485	–	132 164	103 485
Non current liabilities						
Financial liabilities		(20)	(20)	–	(20)	(20)
Provision		896	3 384	–	896	3 384
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	0	–	–	0
Total non current liabilities		875	3 364	–	875	3 364
TOTAL LIABILITIES		141 961	106 848	–	133 039	106 848
NET ASSETS	2	762 123	780 053	–	850 471	780 053
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		761 971	807 247	–	850 319	807 247
Reserves and funds		152	141	–	152	141
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	762 123	807 388	–	850 471	807 388

PERFORMANCE INDICATOR Table C7

C7 below display the Cash Flow Statement for the month ending 31 December 2024

KZN242 Nquthu - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		36 245	43 374	-	1 013	17 156	21 687	(4 531)	-21%	43 374
Service charges		31 067	23 338	-	2 284	16 970	11 669	5 301	45%	23 338
Other revenue		6 337	2 767	-	363	4 005	1 383	2 621	189%	2 767
Transfers and Subsidies - Operational		186 543	212 835	-	62 959	148 700	106 417	42 283	40%	212 835
Transfers and Subsidies - Capital		84 831	46 128	-	16 131	42 549	23 064	19 485	84%	46 128
Interest		3 589	6 054	-	-	1 748	3 027	(1 279)	-42%	6 054
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(462 432)	(293 609)	-	(14 204)	(92 520)	(123 247)	(30 727)	25%	(293 609)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(113 820)	40 886	-	68 546	138 607	44 000	(94 606)	-215%	40 886
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(95 168)	(90 933)	-	(8 991)	(46 527)	(45 467)	1 061	-2%	(90 933)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(95 168)	(90 933)	-	(8 991)	(46 527)	(45 467)	1 061	-2%	(90 933)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(368)	(46 222)	-	(46 222)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(368)	(46 222)	-	46 222	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(208 989)	(50 047)	-	59 188	45 857	(1 466)			(50 047)
Cash/cash equivalents at beginning:		108 825	72 468	-	-	92 533	72 468			92 533
Cash/cash equivalents at month/year end:		(100 164)	22 421	-	59 188	138 390	71 002			42 486

Cash flow activities as at 31 December 2024 depicts cash flow from operating activities with a positive balance which is a favourable position, the municipality further reflects only increase in consumer deposits on financing activities. Cash outflow on investing show amount of R46.5 million and financing activities increased to R46 million from R39 million in the previous year, which is a good indication that the municipality is investing in activities that are within budget. No receipts have been received on proceeds from disposal of PPE or increase in receivables or increase in investments.

PART 2 – SUPPORTING DOCUMENTATION

2.1 DEBTOR'S ANALYSIS

Table SC3 extract shows the debtors age analysis in line with the information on the financial system thereby showing ageing by income source.

KZN242 Nquthu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 032	723	670	709	184	86	61	1 006	4 472	2 046	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	127	111	101	96	76	74	69	5 672	6 328	5 988	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	61	60	57	56	55	52	51	1 624	2 017	1 838	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	211	161	106	148	141	87	193	5 674	6 721	6 243	-	-
Total By Income Source	2000	1 432	1 055	935	1 010	457	299	374	13 976	19 537	16 116	-	-
2023/24 - totals only		2616367	886327	718913	850660	750560	275749	228709	12767349	19 095	14 873	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	683	654	625	667	138	59	48	4 026	6 900	4 938	-	-
Commercial	2300	474	159	126	121	119	98	78	1 106	2 281	1 522	-	-
Households	2400	181	89	58	92	110	47	36	2 357	2 969	2 641	-	-
Other	2500	93	153	125	130	90	96	211	6 487	7 387	7 015	-	-
Total By Customer Group	2600	1 432	1 055	935	1 010	457	299	374	13 976	19 537	16 116	-	-

The ageing of debtors below is arranged as per service type amounting to R108 million. Collection strategies are sought by the municipality to encourage customers to settle the bills on time. Monthly billing is emailed to customers and electricity cut-off is implemented.

DEBTORS TABLE 2.1.1

December 2024 Age Analysis								
Totals per Service Type	Total Balance	Current Amount	30 Days Amount	60 Days Amount	90 Days Amount	120 Days Amount	150 Days Amount	180+ Days Amount
Advance Payment	R -12 257 351,02	R -12 257 351,02	R -	R -	R -	R -	R -	R -
Adv-Pay Reverse	R 695,92	R 695,92	R -	R -	R -	R -	R -	R -
Deposit: Waste Disposal	R 2 000,00	R -	R -	R -	R -	R -	R -	R 2 000,00
Electricity Basic	R 825 949,38	R 257 984,83	R 63 130,84	R 51 011,78	R 46 928,41	R 38 881,70	R 32 519,53	R 335 492,29
Electricity Metered	R 6 204 921,62	R 2 768 875,31	R 719 475,28	R 670 165,25	R 709 459,20	R 184 313,87	R 86 240,78	R 1 066 391,93
Market stalls	R 1 093 605,83	R 39 341,70	R 18 966,98	R 18 718,56	R 18 067,29	R 17 657,79	R 17 345,07	R 963 508,44
OFFICE RENTAL	R 230 232,38	R 32 606,03	R 16 197,69	R 16 276,46	R 16 176,52	R 16 101,74	R 16 027,17	R 116 846,77
Plaza Market Stalls	R 251 129,35	R 18 620,05	R 8 579,86	R 8 134,76	R 7 723,20	R 7 465,40	R 7 225,10	R 193 380,98
Property Rates	R 98 616 151,70	R 9 558 510,91	R 4 217 595,15	R 4 108 371,02	R 4 035 628,93	R 4 077 585,20	R 273 475,71	R 72 344 984,78
Rent (M001)	R 472 033,14	R 34 169,25	R 13 934,63	R 14 044,97	R 14 040,97	R 13 964,63	R 10 777,03	R 371 101,66
Repay: Waste Disposal	R 26 995,24	R -	R -	R -	R -	R -	R -	R 26 995,24
Signs (M001)	R 3 609,88	R 33,42	R 16,71	R 16,71	R 16,71	R 16,71	R 16,71	R 3 492,91
Stall rental	R 27 958,16	R 1 170,49	R 131,22	R 131,22	R 131,22	R 131,22	R 131,22	R 26 131,57
Sundries (VAT)	R 13 698,78	R 11 108,35	R 2 555,56	R 34,87	R -	R -	R -	R -
Tampering Fee	R 556 923,21	R 173 397,71	R 50 990,00	R -	R 36 901,17	R 69 427,45	R 9 567,00	R 216 639,88
Traffic Fines	R 4 228 400,00	R 168 700,00	R 110 100,00	R 105 600,00	R 111 100,00	R 71 900,00	R 77 600,00	R 3 583 400,00
Traffic Fines (M001)	R 2 066 721,78	R -	R -	R -	R -	R -	R -	R 2 066 721,78
Waste Disposal	R 6 463 892,70	R 336 494,22	R 110 488,43	R 101 046,76	R 82 708,67	R 75 590,46	R 73 775,36	R 5 683 788,80
Total	R 108 827 568,05	R 1 144 357,17	R 5 332 162,35	R 5 093 552,36	R 5 078 882,29	R 4 573 036,17	R 604 700,68	R 87 000 877,03

Debt collection rates

Collection Table 2.1.2.

Cash Collected for each Revenue Source via Billing (December 2024)				
	Cash collection	Ageing - December 2024	Collection rate per BT	Billed revenue - December 2024
Rates	R -1 163 545,15	R 98 616 151,70	-1%	R 5 670 909,93
Electricity	R -1 450 753,28	R 7 030 871,00	-21%	R 2 030 290,96
Refuse	R -172 444,04	R 6 492 887,94	-3%	R 215 859,00
Stalls Rental , Traffic fines	R -68 606,79	R 7 959 349,60	-1%	R 69 937,71
Other Rentals	R -	R 984 962,91	0%	R -
Advance payments	R -114 703,67	R -12 256 655,10	1%	R -
	R 2 620,00			R -
TOTAL CASH RECEIVED	R -2 967 432,93	R 108 827 568,05		R 7 986 997,60
Total Ageing	R 108 827 568,05		November 2024 billing	R 8 305 672,42
Total debtors' payments	R -2 967 432,93		December 2024 payment	R -2 967 432,93
	-3%			-36%

Cash collected on 31 December 2024 amounts to R2.9 million compared to R3.1 million in previous year during the same period resulting in collection rate of 3%. Comparison of previous month billing that is November R7.9 million to December payments R2.9 million results to 36% collection rate, which is relatively below the previous year collection figure of 46%, this proves that the existence of increasing challenges encountered when collecting revenue in this financial year.

Debtor's ratios

Ratios table 2.1.3

DECEMBER 2024 RATIOS		
(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100	34	Collection Rate
((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365	3646,74	Net Debtors Days
(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue x 100	-3,84	Revenue Growth (%)

Collection rates stands at 34% using the ratios as provided by National Treasury circular 71. Net debtors' days are 3 3646.74 days meaning that it take the municipality about 9 years to collect the debts billed which signals challenges especially because some expenditure items are funded by the revenue generating items.

2.2 CREDITOR'S ANALYSIS

The municipality continues to pay creditors invoices in line with MFMA prescripts as stated that it should be within 30 days, end user departments are encouraged to attend to invoices timely to avoid delays, and to ensure accurate invoices are submitted to ensure the 30 days threshold is met. Purchase orders, payments, and all expenditure transacting are captured in the financial system. The municipality formulate a delay reason documentation that seeks to put emphasis on adherence to 30 days and holding of responsible officials accountable, hence the improvement in adherence to section 65 of the MFMA by all officials.

Creditors payment summary: Table 2.2.1

CREDITORS REPORT FOR DECEMBER 2024

TOP 10 CREDITOR'S PAYMENTS SUMMARY FOR THE MONTH OF DECEMBER 2024

No.	VENDOR NAME	DESCRIPTION	AMOUNT
1	ESKOM HOLDINGS 5140422473	JABAVU COMMUNITY HALL	R 3 904,40
	ESKOM HOLDINGS 5649601339	NONDWENI OFFICE	R 55 922,54
	ESKOM HOLDINGS 5687352660	NQUTHU COMMUNITY MULTI-PUPOSE HALL	R 6 775,28
	ESKOM HOLDINGS 5742571184	LUVISI COMMUNITY HALL	R 3 848,91
	ESKOM HOLDINGS 6033862343	FREE BASIC ELECTRICITY (FBE)	R 307 195,76
	ESKOM HOLDINGS 6126932137	POTSOANA LIBRARY	R 2 670,67
	ESKOM HOLDINGS 6642941367	LEKSAND RURAL COMMUNITY HALL	R 4 263,54
	ESKOM HOLDINGS 6916174790	TOWN BOARD LIBRARY NONDWENI	R 12 673,23
	ESKOM HOLDINGS 8505522436	MASOTSHENI HALL	R 769,82
	ESKOM HOLDINGS 8713502790	NKANDE SPORTSFIELD	R 1 510,42
	ESKOM HOLDINGS 8817457976	NONDWENI URBAN STREETLIGHT	R 15 211,28
	ESKOM HOLDINGS 9063390800	NGEDLA COMMUNITY HALL	R 1 258,37
	ESKOM HOLDINGS 9253164668	NGOLOKODO LIBRARY	R 5 399,20
	ESKOM HOLDINGS 9279445291	SGUBUDU COMMUNITY HALL	R 3 501,93
	ESKOM HOLDINGS 9426259616	BLOOD RIVER SPORTSFIELD	R 3 686,57
	ESKOM HOLDINGS BULK 8848733513	BULK ELECTRICITY PURCHASES	R 5 099 333,66
			R 5 527 925,58
2	ASIZIOALELE CONTRACTORS	PLANT HIRE	R 2 153 603,62
			R 2 153 603,62
3	AUDITOR GENERAL - SA	AUDIT FEES 30/11/2024	R 1 410 963,30
	AUDITOR GENERAL - SA	AUDIT FEES 30/11/2024	R 7 438,20
			R 1 418 401,50
4	NTSHIDI AND ASSOCIATES CC	INTERNAL AUDIT FEES	R 815 759,25
			R 815 759,25
5	SPEPIMELELO (PTY) LTD	SUPPLY AND DELIVER FENCING MATERIAL AND AGRICULTURAL INPUTS INCLUDING WHITE MAIZE SEEDS	R 600 029,35
			R 600 029,35
6	KWANONGOMA TRADING	350 FOOD VOUCHERS FOR SENIOR CITEZENS AT R1000,00 EACH, ON CHRISTMAS PARTY	R 350 000,00
	KWANONGOMA TRADING	130 FOOD VOUCHERS FOR YOUTH HEADED HOUSEHOLD AT R1000,00 EACH	R 129 000,00
			R 479 000,00
7	SEBATA MUNICIPAL SOLUTIONS	SOFTWARE AND LICENCES	R 396 944,27
	SEBATA MUNICIPAL SOLUTIONS	SEBATA EMS SUPPORT	R 4 312,50
	SEBATA MUNICIPAL SOLUTIONS	SEBATA EMS SUPPORT	R 41 490,28
	SEBATA MUNICIPAL SOLUTIONS	MSCOA SYSTEM SUPPORT	R 2 875,00
			R 445 622,05

8	ADVENTURE TRAVEL	ACCOMMODATION FOR DEPUTY MAYOR & HER BODYGUARDS IN DURBAN ATTENDING SALGA GAMES LAUNCH & DRAW(22-23 NOV	R	4 355,05
	ADVENTURE TRAVEL	ACCOMMODATION FOR MAYOR AND HIS BODYGUARDS IN DURBAN (13-15 NOV24)	R	16 967,10
	ADVENTURE TRAVEL	ACCOMMODATION FOR MAYOR, HIS 02 BODYGUARDS AND L NXUMALO IN DURBAN (01-03 NOV24)	R	17 549,00
	ADVENTURE TRAVEL	ACCOMMODATION FOR KC SHABALALA AND M DUBE IN DURBAN ATTENDING SALGA GAMES LAUNCH & DRAW(22-23 NOV 2024)	R	3 659,30
	ADVENTURE TRAVEL	ACCOMMODATION FOR MN NTSANGASE AND N MBATHA (18-19 NOV 2024)	R	3 659,30
	ADVENTURE TRAVEL	ACCOMMODATION FOR MM, SPEAKER ,MAYOR AND THEIR BODYGUARDS IN DRANKENSBERG(15-18 OCT 2024)	R	34 058,40
	ADVENTURE TRAVEL	ACCOMMODATION AND CONFERENCE FOR INGOMA MEETING IN JOBURG (22-24 NOV2024)	R	55 141,96
	ADVENTURE TRAVEL	SHUTTLE TO TRANSPORT 06 FINANCE INTERNS	R	2 280,00
	ADVENTURE TRAVEL	ACCOMMODATION FOR R36156,00	R	36 156,00
	ADVENTURE TRAVEL	ACCOMMODATION FOR M DUBE IN GLENCOE (29/11/2024 - 05/12/2024)	R	10 591,50
	ADVENTURE TRAVEL	ACCOMMODATION FOR SP NDLOVU AND Z MANYATHI IN DURBAN	R	11 122,80
	ADVENTURE TRAVEL	ACCOMMODATION FOR R36001.88	R	36 001,88
	ADVENTURE TRAVEL	ACCOMMODATION FOR NL MTHEMBU, T SANGWENI AND SE ZWANE (11-15 NOV2024)	R	22 659,60
	ADVENTURE TRAVEL	ACCOMMODATION FOR SC NGOBESE, TP NENE, N KHANYILE & B MAGWAZA ATTENDING WORKSHOP IN DRANKENSBERG(15-18 OCT 2024)	R	29 376,75
	ADVENTURE TRAVEL	ACCOMMODATION FOR CLLR SXULU AND CLLR HLATSHWAYO (17-22 NOV2024)	R	23 115,00
	ADVENTURE TRAVEL	ACCOMMODATION FOR N SIBIYA AND M BUTHELEZI IN DURBAN ATTENDING DISASTER MANAGEMENT WORKSHOP(19-20 NOV 2024)	R	3 659,30
	ADVENTURE TRAVEL	ACCOMMODATION FOR BP SIBIYA IN VRYHEID	R	2 179,25
	ADVENTURE TRAVEL	ACCOMMODATION FOR SC NGOBESE AND NF DLEPHU IN DURBAN (01-06 DEC2024)	R	16 916,50
	ADVENTURE TRAVEL	ACCOMMODATION FOR BP SIBIYA, ME SIBIYA AND B MKHIZE (12-13 NOV 2024	R	5 873,05
	ADVENTURE TRAVEL	ACCOMMODATION FOR R45492.84	R	45 492,84
	ADVENTURE TRAVEL	ACCOMMODATION FOR BH BHENGU IN PRETORIA	R	4 064,10
	ADVENTURE TRAVEL	ACCOMMODATION FOR BP SIBIYA IN VRYHEID	R	3 988,20
	ADVENTURE TRAVEL	ACCOMMODATION FOR TC NYANDENI ATTENDING RISK MANAGEMENT FORUM	R	4 064,10
	ADVENTURE TRAVEL	ACCOMMODATION FOR R7808.51	R	7 808,51
			R	400 739,49
9	SIYEJABULA SECURITY SOLUTION	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR NOV 24	R	386 254,94
			R	386 254,94
10	SIZOWAKHA SECURITY AND CLEANING SERVICES	PROVISION OF SECURITY GUARD TO MUNICIPAL PROPERTIES DAY AND NIGHT SHIFT FOR NOV 24	R	380 458,48
			R	380 458,48

The report shows in summary the highest paid creditors for the month of December 2024 in the descending order. Creditors recons are performed monthly to ensure that the creditors records are in line with the bank statement transactions and all transactions are accounted for.

Creditors ageing: Table 2.2.2

December 2024 - InvoiceAgeAnalysisReport									
Creditor /Vendor Name	InvoiceDate	Outstanding	Days 30	Days 30-60	Days 60-90	Days 90-1	Days 120	Days 1	Days 180Y>
SSR SECURITY	2024/10/09	R 1 090 358,32	R -	R -	R 1 090 358,32	R -	R -	R -	R -
INGQONDO CONSULTING	2024/12/02	R 749 366,37	R -	R 749366,37	R -	R -	R -	R -	R -
VANGISA TRADING AND CONSTRUCTION PROJECTS	2024/12/02	R 697 362,12	R -	R 697362,12	R -	R -	R -	R -	R -
THOKOMELA ENGINEERING (PTY) LTD	2024/12/05	R 475 000,00	R 475000,00	R -	R -	R -	R -	R -	R -
QUANTUM LEAP INVESTMENTS 88	2024/12/04	R 272 788,94	R 272 788,94	R -	R -	R -	R -	R -	R -
SELE AND MUSA TRADING AND TOURS	2024/12/05	R 220 356,45	R 220356,45	R -	R -	R -	R -	R -	R -
ESRI SOUTH AFRICA	2024/12/03	R 156 391,38	R 156391,38	R -	R -	R -	R -	R -	R -
IGATSHA CONSULTING	2024/06/30	R 121 300,00	R -	R -	R -	R -	R -	R -	R 121300,00
KHANS CONCRETE PRODUCTS	2024/12/04	R 98 286,61	R 98286,61	R -	R -	R -	R -	R -	R -
FEZILE SECURITY SERVICES	2024/06/25	R 64 239,00	R -	R -	R -	R -	R -	R -	R 64 239,00
MZOLO CONSULTING ENGINEERS	2024/06/28	R 59 335,25	R -	R -	R -	R -	R -	R -	R 59 335,25
ADVENTURE TRAVEL	2024/10/29	R 6 151,35	R -	R -	R 6 151,35	R -	R -	R -	R -
ADVENTURE TRAVEL	2024/11/28	R 21 559,05	R -	R 21 559,05	R -	R -	R -	R -	R -
ADVENTURE TRAVEL	2024/11/28	R 21 559,05	R -	R 21 559,05	R -	R -	R -	R -	R -
INZALO ENTERPRISE MANAGEMENT SYSTEMS	2024/07/01	R 33 078,68	R -	R -	R -	R -	R -	R -	R 33 078,68
NTOKOMALO	2024/12/20	R 27 000,00	R 27000,00	R -	R -	R -	R -	R -	R -
LILUNGILE TRADING ENTERPRISE	2024/12/17	R 16 600,00	R 16600,00	R -	R -	R -	R -	R -	R -
LILUNGILE TRADING ENTERPRISE	2024/12/20	R 7 500,00	R 7 500,00	R -	R -	R -	R -	R -	R -
LATHOH TRADING AND PROJECTS	2024/12/10	R 23 930,00	R 23930,00	R -	R -	R -	R -	R -	R -
WENZILEOVAYO TRADING ENTERPRISE	2024/12/20	R 7 500,00	R 7 500,00	R -	R -	R -	R -	R -	R -
WENZILEOVAYO TRADING ENTERPRISE	2024/11/18	R 12 000,00	R -	R 12 000,00	R -	R -	R -	R -	R -
CTRACK MZANSI	2024/10/22	R 7 175,07	R -	R -	R 7 175,07	R -	R -	R -	R -
CTRACK MZANSI	2024/09/22	R 7 175,07	R -	R -	R -	R 7 175,07	R -	R -	R -
CTRACK MZANSI	2024/08/29	R 146,00	R -	R -	R -	R -	R 146,00	R -	R -
CTRACK MZANSI	2024/11/22	R 7 175,07	R -	R 7 175,07	R -	R -	R -	R -	R -
MARKV FAKU	2024/12/02	R 8 520,00	R -	R 8 520,00	R -	R -	R -	R -	R -
MARKV FAKU	2024/12/02	R 8 520,00	R -	R 8 520,00	R -	R -	R -	R -	R -
MMG TOYOTA DUNDEE	2024/11/29	R 18 805,86	R -	R 18 805,86	R -	R -	R -	R -	R -
SINENKAZIMULO (PTY) LTD	2024/12/19	R 10 625,00	R 10625,00	R -	R -	R -	R -	R -	R -
MOBILE TELEPHONE NETWORKS	2024/11/25	R 11 888,80	R -	R 11 888,80	R -	R -	R -	R -	R -
THEMBALAMAMBISA CATERING AND PROJECTS	2024/09/19	R 10 000,00	R -	R -	R -	R 10 000,00	R -	R -	R -
DODOZA HOLDINGS (PTY) LTD	2024/12/20	R 9 900,00	R 9 900,00	R -	R -	R -	R -	R -	R -
KWAZI AND KHULI PLANT HIRE AND PROJECTS	2024/12/19	R 9 000,00	R 9 000,00	R -	R -	R -	R -	R -	R -
LOLUNTU TRADING (PTY) LTD	2024/12/20	R 9 000,00	R 9 000,00	R -	R -	R -	R -	R -	R -
LWANDES TRADING	2024/11/28	R 9 000,00	R -	R 9 000,00	R -	R -	R -	R -	R -
AYAMUKELWE 3320 TRADING ENTERPRISE	2024/12/18	R 8 500,00	R 8 500,00	R -	R -	R -	R -	R -	R -
MLINDOS TRADING	2024/12/12	R 8 300,00	R 8 300,00	R -	R -	R -	R -	R -	R -
YALOZIKAG (PTY) LTD	2024/12/13	R 7 800,00	R 7 800,00	R -	R -	R -	R -	R -	R -
GUBE PRINTING AND DESIGNS	2024/11/18	R 7 499,00	R -	R 7 499,00	R -	R -	R -	R -	R -
EZABAWELI TRADING	2024/12/17	R 7 300,00	R 7 300,00	R -	R -	R -	R -	R -	R -
SENZUNGANA TRADING (PTY)L	2024/12/11	R 7 300,00	R 7 300,00	R -	R -	R -	R -	R -	R -
JEFFREY MAMHA	2024/12/02	R 7 146,00	R -	R 7 146,00	R -	R -	R -	R -	R -
M. E. MBATHA	2024/12/02	R 7 146,00	R -	R 7 146,00	R -	R -	R -	R -	R -
CUWANATRADING	2024/12/20	R 7 000,00	R 7 000,00	R -	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 1 178,35	R -	R -	R 1 178,35	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 874,55	R -	R -	R 874,55	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 992,50	R -	R -	R 992,50	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 673,29	R -	R -	R 673,29	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 1 032,19	R -	R -	R 1 032,19	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 1 636,61	R -	R -	R 1 636,61	R -	R -	R -	R -
TIN CLIP TRADING (PTY) LTD	2024/11/15	R 5 560,00	R -	R 5 560,00	R -	R -	R -	R -	R -
VEZIQINISO INVESTMENTS	2024/12/20	R 5 200,00	R 5 200,00	R -	R -	R -	R -	R -	R -
NOYANDA EVENTS	2024/12/13	R 4 800,00	R 4 800,00	R -	R -	R -	R -	R -	R -
GIVING CONSULTING	2024/12/17	R 4 498,00	R 4 498,00	R -	R -	R -	R -	R -	R -
BPG MASS APPRAISALS	2024/12/06	R 2 185,00	R 2 185,00	R -	R -	R -	R -	R -	R -
TOTAL		R 4 405 214,93	R 1 406 761,38	R 1 593 107,32	R 1 110 072,23	R 17 175,07	R 146,00	R -	R 277 952,93

The table below provides details of the outstanding creditors on the reporting date. Outstanding creditors are paid in the subsequent month, provided that they meet all the requirements for creditors payment.

Outstanding creditor's listing for the month ending 31 December 2024

December 2024 - Invoice Age Analysis Report										
Creditor / Vendor Name	Invoice Date	Outstanding	Days 30	Days 30-60	Days 60-90	Days 90-1	Days 120	Days 180	Days 180Y	>
SS R SECURITY	2024/10/09	R 1 090 358,32	R -	R -	R 1 090 358,32	R -	R -	R -	R -	R -
INGQONDO CONSULTING	2024/12/02	R 749 366,37	R -	R 749 366,37	R -	R -	R -	R -	R -	R -
VANGISA TRADING AND CONSTRUCTION PROJECTS	2024/12/02	R 697 362,12	R -	R 697 362,12	R -	R -	R -	R -	R -	R -
THOKOMELA ENGINEERING (PTY) LTD	2024/12/05	R 475 000,00	R 475 000,00	R -	R -	R -	R -	R -	R -	R -
QUANTUM LEAP INVESTMENTS 88	2024/12/04	R 272 788,94	R 272 788,94	R -	R -	R -	R -	R -	R -	R -
SELE AND MUSA TRADING AND TOURS	2024/12/05	R 220 356,45	R 220 356,45	R -	R -	R -	R -	R -	R -	R -
ESRI SOUTH AFRICA	2024/12/03	R 156 391,38	R 156 391,38	R -	R -	R -	R -	R -	R -	R -
IGATSHA CONSULTING	2024/06/30	R 121 300,00	R -	R -	R -	R -	R -	R -	R -	R 121 300,00
KHANS CONCRETE PRODUCTS	2024/12/04	R 98 286,61	R 98 286,61	R -	R -	R -	R -	R -	R -	R -
FEZILE SECURITY SERVICES	2024/06/25	R 64 239,00	R -	R -	R -	R -	R -	R -	R -	R 64 239,00
MZOLO CONSULTING ENGINEERS	2024/06/28	R 59 335,25	R -	R -	R -	R -	R -	R -	R -	R 59 335,25
ADVENTURE TRAVEL	2024/10/29	R 6 151,35	R -	R -	R 6 151,35	R -	R -	R -	R -	R -
ADVENTURE TRAVEL	2024/11/28	R 21 559,05	R -	R 21 559,05	R -	R -	R -	R -	R -	R -
ADVENTURE TRAVEL	2024/11/28	R 21 559,05	R -	R 21 559,05	R -	R -	R -	R -	R -	R -
INZALO ENTERPRISE MANAGEMENT SYSTEMS	2024/07/01	R 33 078,68	R -	R -	R -	R -	R -	R -	R -	R 33 078,68
NTOKOMALO	2024/12/20	R 27 000,00	R 27 000,00	R -	R -	R -	R -	R -	R -	R -
LILUNGILE TRADING ENTERPRISE	2024/12/17	R 16 600,00	R 16 600,00	R -	R -	R -	R -	R -	R -	R -
LILUNGILE TRADING ENTERPRISE	2024/12/20	R 7 500,00	R 7 500,00	R -	R -	R -	R -	R -	R -	R -
LATHOH TRADING AND PROJECTS	2024/12/10	R 23 930,00	R 23 930,00	R -	R -	R -	R -	R -	R -	R -
WENZILEOVAYO TRADING ENTERPRISE	2024/12/20	R 7 500,00	R 7 500,00	R -	R -	R -	R -	R -	R -	R -
WENZILEOVAYO TRADING ENTERPRISE	2024/11/18	R 12 000,00	R -	R 12 000,00	R -	R -	R -	R -	R -	R -
CTRACK MZANSI	2024/10/22	R 7 175,07	R -	R -	R 7 175,07	R -	R -	R -	R -	R -
CTRACK MZANSI	2024/09/22	R 7 175,07	R -	R -	R -	R 7 175,07	R -	R -	R -	R -
CTRACK MZANSI	2024/08/29	R 146,00	R -	R -	R -	R -	R 146,00	R -	R -	R -
CTRACK MZANSI	2024/11/22	R 7 175,07	R -	R 7 175,07	R -	R -	R -	R -	R -	R -
MARK V FAKU	2024/12/02	R 8 520,00	R -	R 8 520,00	R -	R -	R -	R -	R -	R -
MARK V FAKU	2024/12/02	R 8 520,00	R -	R 8 520,00	R -	R -	R -	R -	R -	R -
MMG TOYOTA DUNDEE	2024/11/29	R 18 805,86	R -	R 18 805,86	R -	R -	R -	R -	R -	R -
SINENKAZIMULO (PTY) LTD	2024/12/19	R 10 625,00	R 10 625,00	R -	R -	R -	R -	R -	R -	R -
MOBILE TELEPHONE NETWORKS	2024/11/25	R 11 888,80	R -	R 11 888,80	R -	R -	R -	R -	R -	R -
THEMBALAMAMBISA CATERING AND PROJECTS	2024/09/19	R 10 000,00	R -	R -	R -	R 10 000,00	R -	R -	R -	R -
DODOZA HOLDINGS (PTY) LTD	2024/12/20	R 9 900,00	R 9 900,00	R -	R -	R -	R -	R -	R -	R -
KWAZI AND KHULI PLANT HIRE AND PROJECTS	2024/12/19	R 9 000,00	R 9 000,00	R -	R -	R -	R -	R -	R -	R -
LOLUNTU TRADING (PTY) LTD	2024/12/20	R 9 000,00	R 9 000,00	R -	R -	R -	R -	R -	R -	R -
LWANDES TRADING	2024/11/28	R 9 000,00	R -	R 9 000,00	R -	R -	R -	R -	R -	R -
AYAMUKELWE 3320 TRADING ENTERPRISE	2024/12/18	R 8 500,00	R 8 500,00	R -	R -	R -	R -	R -	R -	R -
MLINDOS TRADING	2024/12/12	R 8 300,00	R 8 300,00	R -	R -	R -	R -	R -	R -	R -
YALOZIKAG (PTY) LTD	2024/12/13	R 7 800,00	R 7 800,00	R -	R -	R -	R -	R -	R -	R -
GUBE PRINTING AND DESIGNS	2024/11/18	R 7 499,00	R -	R 7 499,00	R -	R -	R -	R -	R -	R -
EZABAWELI TRADING	2024/12/17	R 7 300,00	R 7 300,00	R -	R -	R -	R -	R -	R -	R -
SENZUNGANA TRADING (PTY)L	2024/12/11	R 7 300,00	R 7 300,00	R -	R -	R -	R -	R -	R -	R -
JEFFREY MAIVHA	2024/12/02	R 7 146,00	R -	R 7 146,00	R -	R -	R -	R -	R -	R -
M. E. MBATHA	2024/12/02	R 7 146,00	R -	R 7 146,00	R -	R -	R -	R -	R -	R -
CUWANA TRADING	2024/12/20	R 7 000,00	R 7 000,00	R -	R -	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 1 178,35	R -	R -	R 1 178,35	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 874,55	R -	R -	R 874,55	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 992,50	R -	R -	R 992,50	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 673,29	R -	R -	R 673,29	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 1 032,19	R -	R -	R 1 032,19	R -	R -	R -	R -	R -
NQUTHU SERVICE STATION	2024/10/30	R 1 636,61	R -	R -	R 1 636,61	R -	R -	R -	R -	R -
TIN CLIP TRADING (PTY) LTD	2024/11/15	R 5 560,00	R -	R 5 560,00	R -	R -	R -	R -	R -	R -
VEZQINISO INVESTMENTS	2024/12/20	R 5 200,00	R 5 200,00	R -	R -	R -	R -	R -	R -	R -
NOYANDA EVENTS	2024/12/13	R 4 800,00	R 4 800,00	R -	R -	R -	R -	R -	R -	R -
GIVING CONSULTING	2024/12/17	R 4 498,00	R 4 498,00	R -	R -	R -	R -	R -	R -	R -
BPG MASS APPRAISALS	2024/12/06	R 2 185,00	R 2 185,00	R -	R -	R -	R -	R -	R -	R -
TOTAL		R 4 405 214,93	R 1 406 761,38	R 1 593 107,32	R 1 110 072,23	R 17 175,07	R 146,00	R -	R -	R 277 952,93

2.3 INVESTMENT PORTFOLIO, BANK BALANCE ANALYSIS

The investment register on 31 December 2024 reflects investment state of the municipality, it must be noted that the level of investment is affected by expenditure patterns that requires withdrawal from the reserves to cover the budgeted expenditure items as a result there are four merely investment activities concluded to date. Investment Table 2.3.1 below shows R84 million balance. Withdrawal history is shown under the subsequent table giving the total of R52 million withdrawal balance on 31 December 2024. .

Table 2.3.1 Investment register for the period ending 31 December 2024

INVESTMENT REGISTER- DECEMBER 2024							
INSTITUTION	BALANCE	INVESTED IN CURRENT YEAR	INTEREST RECEIVED	DEPOSIT	WITHDRAWAL	BANK CHARGES	BALANCE
ABSA (1394) HOUSING A/C	R 1 889 796,08	R -	R 66 256,72		R -	R -	R 1 956 052,80
ABSA (4328)	R 23 517,08	R -	R 885,97		R -	R 300,00	R 24 103,05
ABSA (5014)	R 535 810,78	R -	R 18 793,99		R -	R -	R 554 604,77
ABSA (6276)	R -	R 12 000 000,00	R 296 653,16		R 12 296 653,16	R -	R -
ABSA (9642)	R 21 261 123,17	R -	R 983 579,84		R 22 244 703,01	R -	R -
ABSA CALL (5892)	R 1 722 180,52	R 8 045 411,09	R 68 118,51		R -	R -	R 9 835 710,12
FNB (0889)	R 8 453 186,16	R -	R 563 961,45		R -	R -	R 9 017 147,61
FNB (2166)	R 5 970 709,50	R -	R 185 460,70		R 6 156 170,20	R -	R 0,00
FNB (2554)	R 9 996 448,72	R -	R 666 921,54		R -	R -	R 10 663 370,26
FNB CALL (1408)	R 10 084 199,41	R -	R 392 470,88		R -	R 322,60	R 10 476 347,69
NEDBANK (000146)	R -	R 12 000 000,00	R 96 016,44		R 12 096 016,44	R -	R -
NEDBANK (3)	R 1 225,39	R -	R 49,47		R -	R -	R 1 282,86
STANDARD BANK 014	R 7 280,65	R -	R 234,93		R -	R -	R 7 515,58
STANDARD BANK 063	R 25 362 238,16	R -	R 1 076 904,91		R -	R -	R 26 439 143,07
STANDARD BANK 064	R -	R 15 000 000,00	R 466 273,97		R -	R -	R 15 466 273,97
TOTAL	R 85 307 715,62	R 47 045 411,09	R 4 882 582,48		R 52 793 542,81	R 622,60	R 84 441 551,78

December 2024 - Withdrawal summary							
DATE	ACCOUNT FROM	AMOUNT	ACCOUNT TO		ACCOUNT TYPE	BALANCE BEFORE	WITHDRAWAL REASON
26-Aug-24	NEDBANK (000146)	R 12 096 016,44	ABSA 2762		PRIMARY	17 066 127,00	Insufficient funds to pay for normal operations
03-Oct-24	ABSA (9642)	R 22 244 703,01	ABSA 2762		PRIMARY	3 904 911,22	Insufficient funds to pay for normal operations
06-Nov-24	ABSA (6276)	R 12 296 653,16	ABSA 2762		PRIMARY	3 619 554,48	Insufficient funds to pay for normal operations
08-Nov-24	FNB (2166)	R 6 156 170,20	ABSA 2762		PRIMARY	6 156 170,20	Insufficient funds to pay for normal operations
		R 52 793 542,81					

Table 2.3.2 Bank Balance (Primary account)

BANK RECONCILIATION (PRIMARY ACCOUNT)		4053562762
Details	Amount	
Cash book balance as at 31 December 2024	R	36 730 275,80
Outstanding deposits	R	-
Unknown deposits	R	-
Bank charges	R	-
Outstanding cheques	R	-
Transfers	R	-
Sundries	R	-
Outstanding receipts	R	-
Bank statement balance as at 31 December 2024	R	36 730 275,80

Bank balance for primary account reflects the amount of R36.7 million at the end of December 2024 compared to R33 million in the previous on the same reporting period. Second tranches of equitable share and INEP allocations were received in December thus the recent R8 million additions to investment.

2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Grants register for the period ending 31 December 2024

Grant register Table 2.4.1

December 2024 - Summary of Grants received and expenditure to date								
Grant Type	General Ledger Vote no.	Audited Balance	Dora/Prov Allocation for year	Received allocation	Spent & transferred to income	Balance as at	Available funds/not committed	
Library support	IL0010070020020020080040	R -	-R 2 060 976,00	-R 2 060 972,00	R 1 135 671,69	-R 925 300,31	-R 925 300,31	
Massification Electrification	IL0010070020010020080040	-R 3 797 041,52	R -	R -	R 1 271 273,99	-R 2 525 767,53	-R 2 525 767,53	
Eletrification	IL0010070020010020050010	-R 2 670 000,82	-R 16 474 000,00	-R 10 089 000,00	R 8 921 562,31	-R 3 837 438,51	-R 3 837 438,51	
Small Town rehabilitation	IL0010070020010020080040	R -	R -	R -	R -	R -	R -	
Cybercadet	IL0010070020020020080040	R -	-R 533 083,00	-R 533 083,00	R 272 208,49	-R 260 874,51	-R 260 874,51	
MIG	IL0010070020010020050020	R -	-R 46 128 000,00	-R 32 460 000,00	R 20 003 298,00	-R 12 456 702,00	-R 12 456 702,00	
Sportfield Maintance	IL0010070020010020080040	-R 27 120,59	R -	R -	R -	-R 27 120,59	-R 27 120,59	
Bornem Grant	IL0010070020020020030340	R -	R -	R -	R -	R -	R -	
FMG	IL0010070020020020050040	R -	-R 1 800 000,00	-R 1 800 000,00	R 761 056,08	-R 1 038 943,92	-R 1 038 943,92	
Library Modular	IL0010070020020020080040	R -	-R 1 500 612,00	-R 1 500 612,00	R 970 500,21	-R 530 111,79	-R 530 111,79	
EPWP	IL0010070020020020050020	R -	-R 1 478 004,00	-R 1 035 000,00	R 1 326 640,00	R 291 640,00	R 291 640,00	
Library Volunteer	IL0010070020020020080040	R -	-R 113 333,00	-R 113 333,00	R 40 000,00	-R 73 333,00	-R 73 333,00	
TOTALS		-R 6 494 162,93	-R 70 088 008,00	-R 49 592 000,00	R 34 702 210,77	-R 21 383 952,16	-R 21 383 952,16	

The municipality strives to achieve hundred percent spending on grants expenditure thereby aligning quality project performance and prudent expenditure on capital projects. In essence the municipality strives to achieve additional funding annually.

2.5 COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Expenditure on employee benefits

Employee benefits as of 31 December 2024 amount to R53.4 million compared to reported 46.7 million in the same period previously, there is a notable increase on salaries expense due salary collective agreement increment and filling in of vacant position in the organogram. The municipality is reducing vacancy rate on its staff establishment through filling of posts. Table 2.5.1 below provide full details on both staff and councillor benefits.

Table 2.5.1 Staff benefits in terms of Section 66 of the MFMA

<i>Staff Benefits in terms of Section 66 of the MFMA</i>		
Staff benefits and Councillors allowances for the period ending 31 December 2024		
Staff Benefits		
Item	Budget	Year to date actuals
Salaries & Wages	R 90 900 174,00	R 37 991 315,02
Contributions to pension funds	R 14 138 419,00	R 4 823 015,85
Contributions to medical aids	R 2 285 865,00	R 1 689 970,10
Contributions to UIF	R 645 865,00	R 294 721,34
Contributions to SDL	R 926 451,00	R 448 996,49
Travel, motor car	R 4 115 290,00	R 2 257 625,82
Salga	R 42 565,00	R 21 103,70
Housing benefits and allowances	R 739 759,00	R 57 948,80
Cellphone Allowance	R -	R -
Overtime payments	R 2 424 094,00	R 973 463,95
Bonuses	R 6 201 475,00	R 3 111 132,48
Other leave & long service	R 2 223 140,00	R 231 662,58
Allowances (Standby and Drivers Allowance)	R 1 122 829,00	R 1 502 443,27
Totals	R 125 765 926,00	R 53 403 399,40
Councillors Allowances		
Item	Budget	Year to date actuals
Councillors Allowances	R 16 456 910,00	R 7 593 548,97
Cellphone/Data Allowance	R 1 711 057,00	R 918 289,72
Contributions to SDL	R 40 995,00	R 78 909,33
Totals	R 18 208 962,00	R 8 590 748,02

2.6 SCM REPORTS

INVENTORY

Inventory report an opening balance from the previous month to the value of R1 .4 million, which is similar to the previous year. The municipality inventory levels are controlled through issues at the stores and recons are performed monthly to ensure that all inventory items are accounted for.

Table 2.6.1 Inventory reconciliation

Inventory Reconciliation - November 2024	
INVENTORY MODULE	
OPENING BALANCE AS PER INVENTORY REPORT	R 1 412 938,76
ADD: TOTAL RECEIPTS	R 77 095,00
Inventory purchases for the month	R 77 095,00
LESS: TOTAL ISSUES	(R 169 897,06)
Inventory issued from stores during the month	(R 169 897,06)
ADJUSTMENTS	R 0,00
Add: stock surplus identified during the month	R 0,00
Less: Stock losses identified during the month	
CLOSING BALANCE AS PER INVENTORY REPORT	R 1 320 136,70
GENERAL LEDGER VOTE BALANCE:	R 1 321 127,18

IRREGULAR & FRUITLESS EXPENDITURE

Section 32(4) of the MFMA requires that the Accounting Officer “promptly” inform the Mayor, MEC for Local Government, and the Auditor-General of any unauthorized, irregular, and fruitless and wasteful expenditure that the municipality has incurred. Only Council can deal with these matters in the manner prescribed. The summary of Irregular expenditure is shown in the below.

Table 2.6.2 Irregular expenditure summary

IRREGULAR EXPENDITURE TOTAL - NOVEMBER			
QUARTER 2			
MONTH No.	MONTH NAME	EXPENDITURE	
OPENING BALANCE		OPERATIONAL	CAPITAL
		R2 761 114,28	R22 303 586,93
4	October	R3 006 501,32	R4 213 669,88
5	November	R908 556,79	R4 995 247,35
CLOSING BALANCE		R6 676 172,39	R31 512 504,16

Table 2.6.3. Fruitless Expenditure

Annexure C Demarcation Board Code: KZN242 Register for Fruitless and wasteful Expenditure Year Ended 30 June 2025		Financial Year 2024/ 2025 Nquthu Local Municipality Month December		
Description	Payment no./EFT no/ Cheque No. / Month			Amount
Telkom				R5,56
Interest on overdue account- #66587	Jul-24	R5,56		
	Aug-24	R -		
	Sep-24	R -		
	Oct-24	-		
	Nov-24	-		
	Dec-24	-		
Eskom				
Interest on overdue account	Jul-24	-		
	Aug-24	-		
	Sep-24	-		
	Oct-24	-		
	Nov-24	-		
	Dec-24	-		
Other- Penalty fees paid in Aug 2024				R184 514,10
Penalties/interest				
Employment & Labour Sec83(6) Penalty - 2015	#67839	R27 992,25		
Employment & Labour Sec83(6) Penalty - 2020	#67839	R50 430,34		
Employment & Labour Sec83(6) Penalty - 2021	#67839	R49 617,96		
Employment & Labour Sec83(6) Penalty - 2022	#67839	R56 473,55		
Other				
TOTAL 2024/2025				R 184 519,66

The municipality has incurred fruitless expenditure amounting to R184 thousand in respect of labour penalties and non-compliance compared to R386.97 in the previous year.

DEVIATIONS

Regulation 36 of the Municipal SCM Regulations of 2005 permits the Accounting Officer to “dispense with the official procurement processes established by the policy and to procure any required goods or service through any convenient process”. This would typically include urgent and emergency cases, single source goods, and any other cases where it is impractical to follow normal SCM processes. In the event of

such decision, the Accounting Officer is required to report deviation activities to the next Council meeting.

Table 2.6.4. Deviations listing for the period ending 31 December 2024

Date identified	Date reported to Mayor	Description	Supplier	Amount
19/07/2024	26/07/2024	MAINTENANCE VEHICLE EMERGENCY REPAIR OF BG42PW ZN WHICH ITD STARTER STOP WORKING	NTT TOYOTA VRYHEID	R 5 893,75
19/07/2024	26/07/2024	REPAIR AND SERVICE FIRE FIGHTING EQUIPMENT FOR RAPID INTERVENTION VEHICLE NTU 4806	VEXSCORE FIRE	R 127 650,00
19/07/2024	26/07/2024	REPAIR MAJOR PUMPER FOR NTU 3872 FIRE FIGHTER MACHINERY AND PERIPHERALS	VEXSCORE FIRE	R 136 580,00
31/07/2024	08/06/2024	MAINTENANCE VEHICLE CONDITION BASED (CHANGING TYRES) SUPPLY, FITTING, BALANCING AND WHEEL ALIGNMENT OF 02 TYRE	FIT AND GO DUNDEE	R 2 900,00
31/07/2024	08/07/2024	REPLACEMENT OF BATTERY FOR LAND CRUISER NTU 4677	FARMTRAC DUNDEE	R 2 046,20
2024/08/08	15/08/2024	SERVICE FOR BJ 59 RL -ZN WHICH IS ON 200 000KM	NTT TOYOTA VRYHEID	R 10 471,80
22/08/2024	22/08/2024	SUPPLY AND FIT 5 TYRES FOR NISSAN NAVARA WITH WHEEL ALGNMENT PLUS BALANCING	FIT AND GO DUNDEE	R 13 999,97
22/08/2024	23/08/2024	REQUEST TO PURCHASE AND FIT 04 TYRES USED AS SPARE WHEELS FOR FIRE ENGINE AND SUPPORT VEHICLE	FIT AND GO DUNDEE	R 12 300,00
22/08/2024	27/08/2024	REQUEST TO PURCHASE 05 TYRES FOR LANDCRUISER NTU 4677	FIT AND GO DUNDEE	R 14 000,00
28/09/2024	29/08/2024	SERVICE AND REPAIRS FOR NTU 7346	KOMATSU SOUTH AFRICA	R 62 334,12
28/08/2024	29/08/2024	REQUEST FOR SERVICE AND REPAIRS FOR TNT MINI MAJOR RESCUE SETS	VEXSCORE FIRE	R 99 000,05
22/08/2024	22/08/2024	REGISTRATION FOR S XABA AND S HADEBE	CIGFARO	R 19 006,00
2024/01/10	10/01/2024	REPAIRS ON THE WATER TANK BK 28 MR -ZN	AUTOHOUSE VRYHEID	R 148 217,75
2024/10/10	10/10/2024	PURCHASE OF 04 TYRES SIZE 265/R18	BESTDRIVE	R 11 887,00
2024/10/10	10/10/2024	PURCHASE OF 04 TYRES SIZE 245/70 R16	BESTDRIVE	R 9 487,50
2024/10/15	15/10/2024	06 X 315/80 R22.5B TYRES	BESTDRIVE	R 31 050,00
14/10/2024	17/10/2024	PROMO	SABC	R 96 048,00
14/10/2024	17/10/2024	HIRE OF 100 MINIBUSES FOR SALGA SELECTION	NQUTHU PIONEER	R 263 500,00
17/10/2024	17/10/2024	HIRE OF 19 MINIBUSES FOR SALGA SELECTION	NQUTHU PIONEER	R 70 000,00
24/10/2024	24/10/2024	REPAIR ON NTU 3696	NISSAN VRYHEID	R 123 967,00
24/10/2024	24/10/2024	REPAIR ON NTU 4356	NISSAN VRYHEID	R 48 701,53
24/10/2024	24/10/2024	REPAIR ON NTU	MMG TOYOTA	R 15 598,80
29/10/2024	29/10/2024	SERVICE FOR VEHICLE BL56KZ-ZN	NISSAN VRYHEID	R 6 120,83
29/10/2024	29/10/2024	HIRE 17 MINIBUSES FOR DISTRICT SALGA SELECTION	NQUTHU PIONEER	R 152 000,00
29/10/2024	29/10/2024	PURCHASE OF ROLLER TYRE	MOLLS RETREADING	R 115 441,02
29/10/2024	29/10/2024	PURCHASE OF 04 ROLLER TYRE	FIT AND GO DUNDEE	R 61 500,00
29/10/2024	29/10/2024	REPAIR ON VEHICLE	MMG TOYOTA	R 9 657,30
2024/12/02	2024/12/10	HIRE 19 MINIBUSES FOR SENIOR CITIZEN	NQUTHU PIONEER	R 52 500,00
2024/12/02	2024/12/10	REPAIRS ON VEHICLE BJ59RL-ZN	MMG TOYOTA	R 27 524,80
2024/12/08	2024/12/10	REPAIRS ON NTU 3882	AUTOHOUSE VRYHEID	R 16 046,96
2024/12/09	2024/12/10	PURCHASE TYRES FOR FIRE ENGINE	FIT AND GO DUNDEE	R 46 800,01
2024/12/12	2024/12/10	RADIO PROMO	SABC	R 78 727,50
TOTAL				R 1 890 957,89

2.7 SERVICE DELIVERY PERFORMANCE AT THE FIRST HALF OF THE FINANCIAL YEAR

Section 40 of the Local Government: Municipal Systems Act, 32 of 2000 provides for regular review of performance. The 2024/25 First and Second Quarter Performance Reports were prepared and compiled in terms of these and other related legislative provisions based on the 2024/25 Approved Service Delivery and Budget Implementation, as approved by the Mayor.

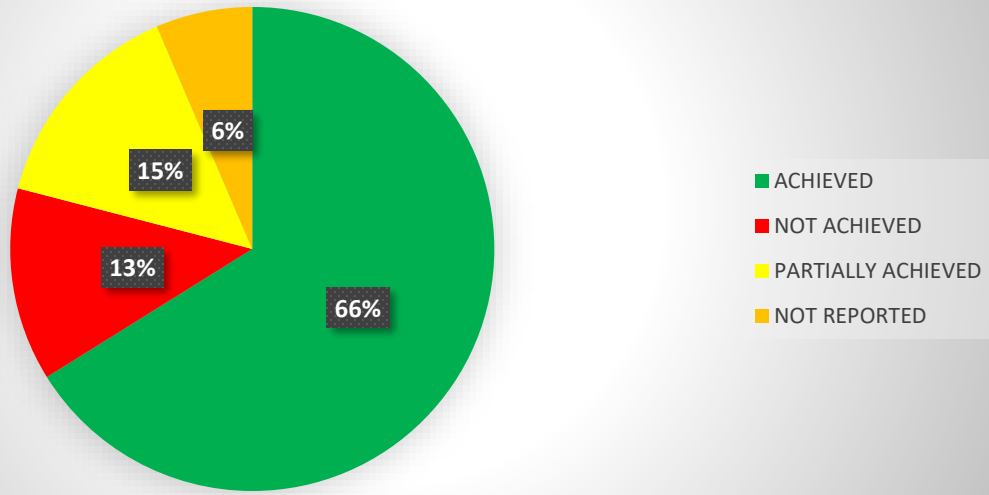
Furthermore, Section 72(1)(a)(ii) of the MFMA requires municipalities to assess service delivery performance at the first half of the financial year based on the performance targets in the Service Delivery and Budget Implementation Plan (SDBIP).

(a) Half-year performance assessment

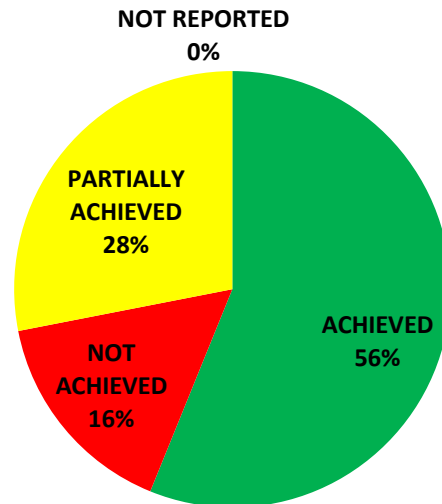
The municipality's conducted service delivery performance assessment through comparing quarter one and two performance. In terms of this comparison, overall performance has declined by 10% in quarter two, which is a cause for concern and the municipality will take all necessary steps to address this decline in performance.

National KPA	Quarter One					Quarter Two				
	No. KPIs FOR Q1	ACHIEVED	NOT ACHIEVED	PARTIALLY ACHIEVED	NOT REPORTED	No. KPIs FOR Q2	ACHIEVED	NOT ACHIEVED	PARTIALLY ACHIEVED	NOT REPORTED
KPA 01-MTID	6	4	1	1	0	6	3	2	1	0
KPA 02-BSD	24	16	1	4	3	13	6	1	6	0
KPA 03-LED	8	8	0	0	0	13	9	0	4	0
KPA 04-GG	6	3	0	3	0	7	3	1	3	0
KPA 05-FMV	13	6	6	1	0	12	8	4	0	0
KPA 06-CC	5	4	0	0	1	6	3	1	2	0
TOTAL	62	41	8	9	4	57	32	9	16	0

QUARTER ONE PERFORMANCE RATE



QUARTER TWO PERFORMANCE RATE



In Quarter One, a total of 62 KPIs were assessed, with 41 (66.13%) achieved, 8 (12.90%) not achieved, 9 (14.52%) partially achieved, and 4 (6.45%) not reported. In Quarter Two, out of 57 KPIs, 32 (56.14%) were achieved, 9 (15.79%) not achieved, 16 (28.07%) partially achieved, and none were left unreported. Comparing the two quarters, there was a noticeable decrease in the percentage of achieved KPIs from 66.13% to 56.14%. Conversely, the percentage of partially achieved KPIs saw a significant increase from 14.52% to 28.07%, while the not achieved KPIs slightly rose

from 12.90% to 15.79%. The improvement in reporting is evident as the not reported KPIs dropped from 6.45% in Quarter One to 0% in Quarter Two. This analysis highlights areas of progress and those needing attention for future performance improvements.

(b) Detailed performance scorecard

After the approval of the budget and the IDP on 17 May 2024, the SDBIP was developed and approved by the Mayor on 13 June 2024 and also table to Council for information and noting. The SDBIP was also reviewed at mid-year. The SDBIP in the following pages outlines performance per each indicator based on the target that was set for Quarter One and Two. A comment is captured for all reported indicators to briefly discuss the work that was done. In cases where the target was not partially achieved or not achieved at all, reasons for variance are provided, as well as the corrective measure that will be implemented to improve performance

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																									
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT		
										Quarter 1					Quarter 2									Quarter 3	Quarter 4
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun
										Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective					Target	Target
2024/2025 FINANCIAL YEAR																									
NATIONAL DEVELOPMENT PLAN: GOAL 7- BUILDING A CAPABLE STATE																									
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS): Priority 1: A capable, ethical and developmental state.																									
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - GOVERNANCE AND MANAGEMENT																									
NATIONAL KEY PERFORMANCE AREA 01: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION																									
Building capable local government institutions	(-1) Capacity Ensure human capital development and improve institutional	To improve municipal capability (1.1)	Implementation of WSP by ensuring the training of staff and councillors as per the WSP (1.1.1)	Corp-01	Number of staff members trained as per WSP	Number	61			101	25	22	22 officials trained, 4- PMDS, 1Risk Forum, 2 MFMP, 2 Traffic, 2 MSCOA, 2 -CIDB, 5- Municipal Asset	Targeted employees (LIASA) did attend not the training owing to other commitments	Increase number of trainings during Q2	25	6	6 Officials trained on MFMP	Budget for training will be adjusted during the Budget Adjustment	Increase number of trainings during Q3	25	26	Report Training	Corporate	
				Corp-02	Percentage of budget spent on WSP	Budget Expenditure	N/A	%100	%10	%0	No budget spent on WSP	Targeted employees (LIASA) did not attend the training owing to other commitments	Increase number of trainings during Q2	%50	0	No budget spent on WSP	0	Increase number of trainings during Q3	%70	%100	Internal	N/A	Report Expenditure Report and Trainings	Corporate	

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
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										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
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2024/2025 FINANCIAL YEAR																										
			Ensure that appointment for advertised posts are finalized on time. (1.1.2)	Corp-03	Percentage of vacant posts filled within 3 months	((1) Number of vacant posts filled within 3 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy / (2) Number of vacant posts that have been filled)		months 3	0	months 3	months 3	month 6 days 2	14 post were filled within 2 month 6 days	N/A	N/A	months 3	months 2	37 post were filled within 2 months	N/A	N/A	months 3	months 3	Internal	N/A	Advert, Appointment letters	Corporate
			Ensuring that critical posts and all budgeted for vacant and filled. (1.1.3)	Corp-04	Number of Section 54 & 56 managers filled and maintained.	((1)The number of employees on the approved organisational structure)- ((2) The number of permanent employees in the municipality))/((1)The number of employees on the approved organisational structure)*100		5	0	5	5	5	All Section 54&56 managers post are filled	N/A	N/A	5	5	All Section 54&56 managers post are filled	N/A	N/A	5	5	Internal	N/A	Organogram and List of Vacancies	Corporate

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER

PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET		Quarter 1					Quarter 2					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT																			
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target					Actual	Detailed Comment	Reason for Variance	Corrective	Target	Actual	Detailed Comment	Reason for Variance	Corrective										
																																			July - Sep					Oct-Dec				
																																			Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec		
2024/2025 FINANCIAL YEAR																																												
			Implementation of EAP Policy and plans (1,1,4)	Corp-05	Percentage of EAP Plan implemented	(1) Number of planned EAP activities achieved / (2) Number of planned EAP activities X 100			86957	%100							%80	4 out 5 EAP activities were conducted	Financial education not conducted due to unavailability of the stakeholder	Financial Education to be conducted next quarter				%100				EAP Plan and signed	Corporate															
			Create and maintain sound labour relations between employer and employees (1,1,5)	Corp-06	Percentage Implementation of LLF Resolution	(1) Number of LLF resolutions implemented / (2) Number of LLF resolutions taken X 100				%100	%100	%100	LLF Meetings took place on July, August and 27 September 2024	N/A			%100	N/A	LLF Meetings took place on July, August and 27 September 2024	N/A	N/A				%100	%100			supporting evidence LLF Resolutions, Status Report and	Corporate and Community Services														

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																											
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										Quarter 1					Quarter 2											Jan-Mar	Apr-Jun
										July - Sep					Oct-Dec												
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance								
2024/2025 FINANCIAL YEAR																											
Service delivery	(-2) Improved access to basic services	Ensure quality of municipal road network and expansion of access road network (2.1)	To ensure improved quality of municipal road network (2.1.1)	Tech-01	Kilometres of unsurfaced road graded by year end	(1) Kilometres of road graded / (2) Kilometres of unsurfaced road X100	km57	0	km50	km12.5	17.6K M	Gravel roads	N/A	N/A	km12.5	17.6K M	Gravel road	N/A	N/A	km12.5	km12.5	Internal - Plant Hire	All	Cards Unsurfaced Road Maintenance Plan, Report and Job	Technical		

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
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										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun	
25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Target														
2024/2025 FINANCIAL YEAR																										
				Tech-02	Percentage of potholes fixed as per Inspection Register	((1) Number of potholes fixed / (2) Number of planned to be fixed potholes) (PERCENTAGE OF POTHOLES FIXED)		%100	0	%100	%100	%83	tarred road	Later delivery of Materials (end of first Quarter)	the Material is now available to close all identified pothole	%100	100%	All identified potholes patched	N/A	N/A	%100	%100	Internal -3515	Ward 9	Maintenance Report and Job Card List of reported fixed potholes , Road	Technical

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER

PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	2024/2025 FINANCIAL YEAR										FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT							
										ANNUAL TARGET					Quarter 1									Quarter 2						
										25/2024					July - Sep									Oct-Dec					Quarter 3	Quarter 4
										Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective					Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Actual
Improvement of electricity services, affordability, access, connection, and energy sustainability (2.2)		Improved affordability of electricity (2.2.1)	BTO-01	Number of households with electricity connections receiving Free Basic Electricity	Number of households	87550	N/A	625 116 20	4500	4500	11601	11601	11601	11601	11601	11601	11601	11601	11601	11601	11601	Internal	and 11, 11, 2	MIG Progress Report and Completion Certificate	Treasury & Budget					
									4500	4500	11601	11601	11601	11601	11601	11601	11601	11601	11601	11601	11601					11601	11601	11601	11601	
To ensure the expansion of access road network (2.1.2)		Tech-03	Number of roads within the approved construction progress projection	(1) Number of roads that are within the projected construction progress timelines as per the Project Programme	Malanga Road Ward 2, Ntabende Road 18,	N/A	625 116 20	3	2	1	0	0	0	0	1	1	0	0	0	2	1	Internal	and 11, 11, 2	MIG Progress Report and Completion Certificate	Technical					
								3	2	1	0	0	0	1	1	0	0	0	2	1	1					1	1			

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun	
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance					Corrective	Target	Target
2024/2025 FINANCIAL YEAR																										
			To ensure improved access to electricity (2.2.2)	Tech-04	Number of new households connected to the grid (Buhlebusovama - 133, and Ward 9(86), 10(92), 13(145), 15(170) = 493	(1) Number of residential supply points commissioned and energised by the municipality		367	R10 000 000,00	626	102	Outages , stringing, completion stage and finalization of PCS file, Makhosini is in pre-engineering stage	N/A	N/A	208	320	Construction is current in progress	0	0	209	209	Internal	16 ,15 ,13 ,10 ,9	PCS Files, Report to Portfolio Committee	Technical	
			Improved energy sustainability (2.2.3)	BTO-02	Percentage total electricity losses	((1) Electricity Purchases in kWh - (2) Electricity sales in kWh) / (1) Electricity Purchases in kWh)		%18	R34 782 609,00	%10	%10	%25	The municipality have 25% of electricity losses	Losses are monitored through meter audit and it was discovered in Q1 that a lot of customers have tempered with meters. Electricity disconnections are underway .		%10	25%	Disconnection of electricity tempered meters is ongoing	to change meter to new system with advance technology	to change meter to new system with advance technology	%10	%10	9	9	Calculation Evidence & Circular 71 Template	Treasury & Budget

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										Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective					Target	Target		
2024/2025 FINANCIAL YEAR																											
				Tech-06	Number of Households with Access to waste removal	Census data state that 8.2% of households out of 33617 household with access to weekly refuse disposal		New KPI		2774	2774					2774	1358	Less customers received refuse collection than the targeted number.	There was an error of duplicating same customers on the billing report when the target was set. So the target is unrealistic.		2774	2774		9 & 6	.Refuse removal billing report	Technical	
				Tech-07	Construction of Buy Back Centre in Ward 09	(1)Overall construction progress made (PERCENTAGE)		Centre Buy Back	R2 400 000,00	%100	%80	%77	plumbing, plastering, paving	N/A	N/A	%100	83%	paving for parking, painting, electrification and plumbing	Rain delays	Contract or has been instructed to speed up the progress						Progress Report and completion Certificate	Technical

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																																							
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										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target					Actual	Detailed Comment	Reason for Variance	Corrective										
																														July - Sep					Oct-Dec				
																														Jan-Mar	Apr-Jun	Quarter 3	Quarter 4						
2024/2025 FINANCIAL YEAR																																							
			Expanding access to Early Childhood Development facilities (2.3.2)	Tech-10	Number of Creches within the approved construction progress projection	(1) Number of creches that are within the projected construction progress timelines as per the Project Programme	Bhekukhanya Creche Ward 6, Ntanyandlovu Ward 13	New KPI	R6 927 800,00	5	5	4	4 Creche Project are within construction progress projection	Ntanyandlovu Creche is behind construction progress projection	0	5	1	Three creche delayed due to rain	Rain	Extension of time has been granted	1				and 06 ,01 ,13 ,06	MIG Progress Reports and Completion Certificate	Technical												
			Expanding access to Sportfield facilities (2.3.3)	Tech-11	Percentage of construction of sportfield completed	(1)Overall construction progress made (PERCENTAGE)	Nondweni Sportfield	New KPI	R10 000 000,00	%100	%10	clearing and grubbing	Rain Delays	contract or requested to speed up the progress on site in order to cover lost time	%30	40%	importation of G5 gravel materials , plastering, roofing and earthworks	Rain	The Engineer has instructed the contractor to speed up the progress.	%70	%100			6	MIG Progress Reports and Completion Certificate	Technical													

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2024/2025 FINANCIAL YEAR																										
			Improvement of Nquthu Taxi Rank (2.3.4)	Tech-12	Renovation of Old Nquthu Taxi Rank in Ward 09	(1)Overall construction progress made (PERCENTAGE)	Nquthu Taxi Rank	%40	R14 823 007,00	%100	%50	%45	bricklaying ablation and foundation base and concreting	N/A	N/A	%70	%53	pouring foundation on slab-ablation block and column bases	N/A	N/A	%85	%100	MIG	9	Progress Report and Completion Certificate	Technical

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																																														
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																																			July - Sep					Oct-Dec					Quarter 3	Quarter 4
																																			Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec				
2024/2025 FINANCIAL YEAR																																														
			Promote the formalization of SMMEs (4.1.2)	Plan-03	Number of Informal Trading Shelters constructed	Number of shelters constructed		N/A	R608 696,00	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5	5			9	Invoice Progress Report , Cpmpletion Certificateand	Planning																			
				Plan-04	Container Park establishment (Fencing, water supply, electricity connections , ablution facilities and parking)	Percentage of completion			R260 780,00	%30	N/A				%30	%30	0	0	0	N/A	N/A			Ward 9	Appointment Letters and signed Progress Report	Planning																				

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										2024/2025 FINANCIAL YEAR																				
			Build the capacity of local SMMEs to make them competitive and sustainable (4,1,4)	Plan-06	Number of capacity building for SMMEs	Number of trainings conducted		15	R86 956,00	12	1	2		N/A	N/A	3	6	0	0	0	4	4			Attendance Registers	Planning				
			Implementation of the emerging contractor development programme (4,1,5)	Plan-07	Percentage of capital projects (exceeding R1 million) utilising sub-contractors.	Appointed subcontractors/Total number of capital projects exceeding R1m		%6	R0,00	%100	N/A	N/A	N/A	N/A	N/A	%100	0	0	0	0					and Reports beneficiary list Subcontractors	Planning				

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2024/2025 FINANCIAL YEAR																											
		Promotion of Social cohesion through Arts and Culture development programmes (4,3)	Implementation of Arts, Cultural Affairs and Heritage Programmes (4,3,1)	Plan-10	Number of Art, Culture and Heritage programmes implemented	Number		8			7	2	4	Siyaya emhlangeni, Umkhosi WoMhlanga, Umkhosi WeLembe, Umkhosi Wesivivane	N/A	N/A	3	3	0	0	0	1	1			Attendance Register and signed report	Planning
		To ensure more effective poverty alleviation (4,4)	Creation of jobs to alleviate poverty by implementing local, economic	Tech-15	Number of jobs created through municipality's local, economic	(1) Simple count of the number of work opportunities provided by the municipality for the period under review		231			225	225	251	IG-Project, Nyakaza Hall, Vukefile road, Nondweni Sportfield, Nquthu Taxi Rank, Tlokweni creche	N/A	N/A	225	230	Target met	0	0	225	225	Internal	All	List of beneficiaries	Technical

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2024/2025 FINANCIAL YEAR																									
Ensure accelerated social development of the people of Nquthu	Ensuring Early Childhood Development in Nquthu (5.3)	Providing support to ECD centres (5.3.1)	MM-03	Percentage of budget spent ECD programme as per planned target	Number of ECD programmes implemented / Total number of ECD programmes planned x 100		%100	%100	N/A	N/A	N/A	N/A	N/A	%50	0%	ECD Budget not yet spent.	The budget was freed due to financial constraints	The budget will be spent after the adjustment budget (reprioritization process)		%100			Expenditure Report and Youth Management Report	Manager/Municipal	
	Ensuring youth development in Nquthu (5.4)	Initiating and implementing youth development initiatives (5.4.1)	MM-04	Percentage of youth development programmes implemented	Actual achieved targets on Youth Plan / Total number of planned targets X100		%100	%100	%100	All youth programmes implemented as per the action plan	N/A	N/A	%100	0%	Two planned activities not yet implemented. However, the youth office implemented a number of value adding programmes through engaging different stakeholders for the benefit of Nquthu youth.	The budget was freed due to financial constraints	The budget will be spent after the adjustment budget (reprioritization process)	0	%100	Internal	All	Signed Report	manager/Municipal		

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										25/2024	July - Sep				Oct-Dec					Jan-Mar	Apr-Jun	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT					
											Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target					Target				
		Promotion of all sports codes in the municipality (5.1)	Ensure the implementation of all sports development and plans (5.1.1)	Corp-09	Percentage implementation of the municipality's annual sports plan	Actual achieved target on the annual sports plan / Number of planned targets in the plan x 100				%100	%100	%100	All planned sports activities were implemented.	N/A	N/A	%100	100%	Achieved	N/A	N/A	%100	%100							Approved Sport Annual Sports Plan and activity/events	Corporate
		To ensure the welfare of vulnerable groups within the municipality (11.2)	Establish and ensure the functionality of representative forums for the targeted social groups (11.2.1)	Corp-22	Number of Functional representative forums for social sectors Meetings conducted	Number meetings conducted for all forums				28	7	10	10 representative forums conducted	N/A	N/A	7	7	Achieved	0	0	7	7							Minutes and attendance registers	Corporate and Community Services

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET	Quarter 1					Quarter 2					Quarter 3	Quarter 4	FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT
											July - Sep					Oct-Dec					Jan-Mar	Apr-Jun				
											Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Target				
											2024/2025 FINANCIAL YEAR															
				MMI-06	Strategic planning session	(1) Approved Strategic Planning Report		Feb 2024 24-21		Council for Table Strategic Planning Session Report to	N/A	N/A	N/A	N/A	N/A	0	0	0	0	N/A	Council for Table Strategic Planning Session Report to	N/A	Internal	All	Approved Strategic Planning Report and Council	Municipal manager
				MMI-07	Public consultation on the Draft IDP and Draft Annual Budget	(1) Completing all consultation stages by invitation of public comments and consulting all major stakeholders (Amakhosi, Rate Payers, LTT, Roadshow)		Apr-23-21		comments Stage 1: Issuing an advert to invite public	N/A	N/A	N/A	N/A	N/A	0	0	0	0	N/A	comments. Stage 1: issuing an advert to invite public	Internal	All	Stage 1: Newspaper advert and municipal website	Municipal manager	

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun	
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance					Corrective	Target	Target
2024/2025 FINANCIAL YEAR																										
		Improved municipal responsiveness (6.2)	Ensure that all complaints received are attended to on time (6.2.1)	MM-08	Percentage of received complaints responded to within 14 day	(1) Percentage of complaints responded to within 14 days / (2) Total number of complaints received x 100		%100		%100	%100	%100	All 5 complaints were responded to within 5 days	N/A	N/A	%100	%100	All complaints resolved within 14 days.	0	0	%100	%100	Internal	All	Updated Complaints Register	Municipal Manager
		Improved municipal responsiveness (6.2)	Ensure that all ward committees are functional (6.2.2)	Corp-11	Percentage of Ward Committee Functionality	((1)The number of ward committees with 6 or more members)/((2)Total number of wards)*100		%100		%100	%100	%89	2 Wards were not functional	2 Wards have challenges	The report will be presented to Speakers Forum meetings with a view to come up with a solution	%100	89%	2 Wards were not functional	The report will be presented to Speakers Forum meetings with a view to come up with a solution	0	%100	%100	Internal	All	Assessment Report from Cogta	Corporate

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun	
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance					Corrective	Target	Target
2024/2025 FINANCIAL YEAR																										
		To ensure the municipality abide with circular No.88 of the MFMA (6,4)	Reporting to Provincial COGTA on indicator prescribed in Circular No.88 (6,4,1)	MM-09	Number of Circular No.88 Reports submitted to Provincial Cogta					4	1	1	C88 Report submitted to Cogta on the 26 August 2024	N/A	N/A	1	1	C88 submitted to KZN COGTA on 28 November 2024	0	0	1	1			Proof of submission to Cogta	Municipal Manager
		To ensure improved communication with communities (6.5)	Engaging communities about all development or infrastructure projects (6,5,1)	MM-10	Number of handovers conducted for infrastructure projects	Number of handovers for completed projects in the current financial year.	Handovers			11	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	11		All	Attendance Register and Pictures	Municipal manager

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																									
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT		
										Quarter 1					Quarter 2									Quarter 3	Quarter 4
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun
25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Target													
2024/2025 FINANCIAL YEAR																									
		Strive to attain a clean audit (6.7)	Ensure that the AG Action Plan is implemented and that Audit Committees reports to Council (6.7.1)	MM-13	Percentage of AG Action Plan implemented	Actual AG Findings resolved / Total number of findings x100	AG Action Plan	%20	%100	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	0	%50	%100	Internal	N/A	Updated Action Plan	Municipal manager
				MM-14	Audit Outcome for 2023/24	(1) Determined by the AG Audit Report opinion	Outcome Audit	Unqualified	N/A	N/A	N/A	N/A	N/A	Unqualified	Unqualified	The municipality received a unqualified audit outcome and Audit Report to be officially tabled to Council before the end of January 2025.	0	0							Audit Report issued by the Auditor General South (1)
National Development Plan: Goal 8 - Fighting corruption and enhancing accountability. Goal 7 - Building a capable state.																									
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS): Priority 1: A capable, ethical and developmental state.																									
UMZINYATHI DISTRICT ONE PLAN: PRIORITY- GOVERNANCE AND MANAGEMENT																									
KPA 05: FINANCIAL MANAGEMENT AND VIABILITY																									

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER

PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET		Quarter 1					Quarter 2					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Quarter 1					Quarter 2		
																					July - Sep					Oct-Dec	Jan-Mar	Apr-Jun
																					Target					Target	Target	Target
2024/2025 FINANCIAL YEAR																												
		To ensure effective expenditure management (7,1)	Ensuring that the municipality execute its procurement plan (7,1,1)	BTO-03	Percentage of Procurement Plan implemented					%100	%100	%27	The procurement plan is not adhered to.	(1) Late procurement processes (2) Deviation from the procurement plan.	(1) Incorporating procurement plan implementation indicator to all HODs and Middle Managers to promote adherence to the procurement plan.	%100	100%	Procurement occurred as per the procurement plan	0	0	%100	%100			Plan Procurement	Treasury & Budget		
Sound financial management	(7) viability improved and sound financial management and	Ensure municipal financial sustainability (7.2)	Maintain proper municipal financial sustainability(7,2,1)	BTO-04	Percentage of Level of Cash Backed Reserves	(Cash and Cash Equivalents - Bank Overdraft + Short Term Investment + Long Term Investment - Unspent Conditional Grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest - Share Premium - Share Capital - Fair Value Adjustment -				%100	%100	%155	Ratio above set norm.	N/A	N/A	%100	110%	invested funds exceed target	0	0	%100	%100		N/A	Calculation Evidence & Circular 71 Template	Treasury & Budget		

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																									
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT		
										Quarter 1					Quarter 2									Quarter 3	Quarter 4
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun
25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Target													
2024/2025 FINANCIAL YEAR																									
					Revaluation Reserve)																				
		To ensure improved municipal liquidity position (7,3)	Ensure that the municipality is in a good position to meet its short-term liabilities by maintaining a set current ratio (7,3,1)	BTO-05	Current Ratio	Current Assets / Current Liabilities																			
							2:1 - 1.5	2:1 - 1.5	1.67	The current ration is within set norm.	N/A	N/A	2:1 - 1.5	2:1.83	stable financial status	0	0	2:1 - 1.5	2:1 - 1.5	N/A	Calculation Evidence & Circular 71 Template	Treasury & Budget			

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun	
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance					Corrective	Target	Target
2024/2025 FINANCIAL YEAR																										
			Ensure municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.(7,3,2)	BITO-06	Cash/ Cost Coverage Ratio	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).				months 3	months 3	months 18	Ratio above set norm.	N/A	N/A	months 3	7 months	target exceeded	we paid invoice as they issued and the most creditors are paid within 30 days which help our cash status to be more sustable	0	months 3	months 3		N/A	Calculation Evidence & Circular 71 Template	Treasury & Budget
			Prudent management of municipal finances to ensure sustainability(7,3,3)	BTO-07	Liquidity Ratio					2:1-1.5	2:1-1.5	1.52	The current ration is within set norm.	N/A	N/A	2:1-1.5	2:1,83	investments will be increased to boost liquidity	the most of our current assets are liquidity assets with low inventory	0	2:1-1.5	2:1-1.5			Calculation Evidence & Circular 71 Template	

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																														
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					Quarter 1					Quarter 2					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT		
										25/2024					July - Sep					Oct-Dec									Quarter 3	Quarter 4
										Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Actual	Detailed Comment	Reason for Variance	Corrective					Target	Target
										2024/2025 FINANCIAL YEAR																				
	To ensure improved debt management (7.4)	Improve debt collection by billing of all municipal debtors (7.4.1)	BTO-08	Collection Rate	Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off / Billed Revenue x 100				%95	%95	%55	Collection rate is 35% below set norm.	(1) Electricity losses (2) Poor implementation and enforcement of the municipality's debt management policies.	(1) Implementation of electricity distribution losses committee action plan (2) Enforcement of debt management policies.	%95	34%	Credit control policy is enforced to collect more debts	as indicated in Q1 that the municipality should try to write off same of indigent costumers	update indigent register and write off indigent customers.	%95	%95			N/A	Calculation Evidence & Circular 71 Template	Treasury & Budget				
		Keep municipal assets in good state by efficient spending of maintenance budget (7.4.2)	BTO-09	Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure / Property, Plant and Equipment and Investment Property (Carrying Value) x 100				%8	%8	%1	Only R1 million of R&M budget was utilized in Q1.	(1) Some invoices for certain R&M work not yet processed (2) The municipality cannot afford the 8% threshold.	(1) Expenditure will improve in the following quarters as more invoices are paid and more R&M work is performed.	%8	1%	Scheduled repairs for movables occur at planned intervals. Immoveable repairs will be monitored.	the most infrastructure assets will repair in Q3 after rain season in Q2 which means the percentages will increase in Q3	Procure material to repair assets to be captured in stores and appoint service provider if its needed	%8	%8			N/A	Calculation Evidence & Circular 71 Template	All				

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																										
PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET					ANNUAL TARGET					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										Quarter 1					Quarter 2									Quarter 3	Quarter 4	
										July - Sep					Oct-Dec									Jan-Mar	Apr-Jun	
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance					Corrective	Target	Target
2024/2025 FINANCIAL YEAR																										
				BTO-12	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x 100				%	%	%23	IFWU incurred .	Failure to adhere to applicable provisions to prevent incurrance of IFWU.	Implementation of the provisions of MFMA Circular 68.	%	35%	MPAC investigate UIFW, disciplinary actions are taken under close scrutiny of consequence management.	its coming from previous years	MPAC investigation and to procure as per idp	%	%		N/A	Expenditure Report	All
				BTO-13	Tabling of the funded annual budget to Council for approval	(1) KZN Provincial Treasury assessment outcomes shall be used determine the funding status of the budget.		May-24-31	May-25-31	N/A	N/A	N/A	N/A	N/A	N/A									N/A	Council Resolution Budget document Treasury & Budget	

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER

PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	2024/2025 FINANCIAL YEAR																			
										ANNUAL TARGET					Quarter 1					Quarter 2					Quarter 3	Quarter 4			
										25/2024		July - Sep					Oct-Dec					Jan-Mar	Apr-Jun	FUNDING SOURCE		WARD	PORTFOLIO OF EVIDENCE		RESPONSIBLE DEPARTMENT
										Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Target			
			Ensure effective procurement management by adhering a set average turn-around time for awarding of bids (7,5,2)	BTO-14	Average length of time from advertisement of a tender to the letter of award	(1) Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award/ (2) Total number of 80/20 tenders awarded as per the procurement process				months 3	months 3	Days 8	Period above set average.	Service providers are appointed from the panel.		months 3	3 months	0	0	months 3	months 3			Calculation & Circular 71 Template	Tender Register	Treasury & Budget			
			Ensure that electricity distribution losses does not exceed 10% (7,5,3)	BTO-15	Percentage of electricity distribution losses				%10	%10	%25	Electricity distribution losses exceeds set norm by 15%.	(1) Non-cost reflective tariffs (2) Inaccurate billing by Eskom (3) Meter tempering /bypass and illegal connections (4) Technical losses (5) Unaccounted own consumption.	(1) Implementation of electricity distribution losses committee action plan.	%10	21%	Electricity distribution losses exceeds set norm by 15%.	(1) Non-cost reflective tariffs (2) Inaccurate billing by Eskom (3) Meter tempering /bypass and illegal connections (4) Technical losses (5) Unaccounted own consumption.	(1) Implementation of electricity distribution losses committee action plan.	%10	%10			Calculation Evidence & Circular 71 Template		Treasury & Budget			

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																									
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										Quarter 1					Quarter 2									Quarter 3	Quarter 4
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25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Target													
2024/2025 FINANCIAL YEAR																									
			Ensure effective and consistent reporting (7.5.4)	BTO-16	Submission of 2023/24 AFS to AG by 31 August 2024	Date	Aug-23-30	R1 304 348,00	Aug-24-30	Aug-24-30	Aug-24-31	2023/24 AFS was submitted to AG on the 31 August 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Acknowledgement letter	Treasury & Budget
National Development Plan: Goal 4 - Transforming urban and rural spaces.																									
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY: Priority 5: Spatial integration, human settlements and local government.																									
UMZINYATHI DISTRICT ONE PLAN: PRIORITY - SPATIAL RESTRUCTURING AND ENVIRONMENTAL SUSTAINABILITY																									
NATIONAL KEY PERFORMANCE AREA 6: CROSS CUTTING																									
Service delivery	Improve strategic planning and municipal spatial	To ensure effective land use management and development planning (8.1)	Reviewing of SDF to address spatial challenges in Nquthu Town (8.1.1)	Plan-12	Review of the Spatial Development Framework	(1) Completion of the SDF review phases as per the timeline set out in the SDF Inception Report		Rural Funded by the KZN Department of Agriculture and		Phase 5: Draft Implementation Framework				Phase 6: Consultation	In the public consultation process	N/A	N/A	N/A		Close out Phase 7 & Phase 7: Final Municipal SDF	N/A	All	(3) Inception Report (2) PSC meeting minutes (1)	Planning	

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER

PILLAR BACK TO BASIC	GOAL (IDP Ref.)	OBJECTIVE (IDP Ref.)	STRATEGY (IDP Ref.)	.KPI Ref No	KEY PERFORMANCE INDICATOR	MEASUREMENT CRITERIA / FORMULA	PROJECTS	BASELINE 2023/24	BUDGET 2024/25	ANNUAL TARGET		Quarter 1					Quarter 2					FUNDING SOURCE	WARD	PORTFOLIO OF EVIDENCE	RESPONSIBLE DEPARTMENT			
										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Quarter 3					Quarter 4		
																					Jan-Mar					Apr-Jun	Target	Target
2024/2025 FINANCIAL YEAR																												
		To ensure provision of gathering, managing, and analyzing spatially related data through GIS (8,2)	Implementation of GIS Strategy (8,1,2)	Plan-13	Percentage of implementation of GIS Action Plan	Actual/Total Number of Planned Targets				%100	%100	%100	GIS Plotter in place. GIS Request responded within timeframe as per the GIS Plan	N/A	N/A	%100	%100	Payment of ESRI	N/A	N/A	%100	%100			activities GIS Action Plan and POE supporting all	Planning		
		Ensure compliance with National Building Regulations Act and Building Standards and Bylaws (6.3)	Creating awareness to local community National Building Regulations Act and building standards (6.3.1)	Plan-14	Average number of days taken to process building plans.	(1) Sum of the total number of days taken per building plan application finalized / Number of complete building plans received		N/A	days 30	days 30				days 30	days 28	0	0	0	days 30	days 30		All	Building plan application register (2) Building plan (1)	Planning				

QUARTER ONE AND TWO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) TOP LAYER																																														
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										25/2024	Target	Actual	Overall Comment	Reason for Variance	Corrective Measure	Target	Actual	Detailed Comment	Reason for Variance	Corrective	Target	Actual	Detailed Comment					Reason for Variance	Corrective	Target	Actual	Detailed Comment	Reason for Variance	Corrective												
																																			July - Sep					Oct-Dec					Jan-Mar	Apr-Jun
2024/2025 FINANCIAL YEAR																																														
Improved response to disaster and crime - Achieve	Effective environmental management. (8.3)	Partner with relevant government departments and NGOs to implement environmental management programmes or projects. (8,3.1)	Plan-21	Number of reports to Council on the implementation of the Cleaning and Greening (Community-based) project.	Number	4	1	0	No report submitted to Council	1	0	0	0	0	0	1	1			Council Resolution	Technical																									
																						Corp-14	Review of Disaster Management Plan	(1) Finalization of Disaster Management Plan review phases	New KPI	Phase 2: Approval of the reviewed Disaster	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Plan to Phase 1: Submitting Draft Disaster Management	Phase 2: Approval of the reviewed Disaster	Proof of submission of the Draft Disaster (1)	Corporate							

2.8 PROGRESS IN RESOLVING WEAKNESSES IDENTIFIED IN THE 2023/24 ANNUAL REPORT

In the previous year's annual report the following issues were identified:

- Persistent nonalignment of the municipality's spatial vision and plans with the actual infrastructure
- development projects on the ground.
- Increased incurrence of irregular expenditure which points non-compliance with applicable laws and regulations and may hinder the municipality in dealing with poor audit opinion.
- Failing to complete certain projects in time due to poor monitoring and/or contract management.

Progress made that has been made:

- Consequence management measures are implemented to ensure accountability and to act as a deterrent in preventing the incurrence of irregular expenditure.
- Project planning and monitoring committee has been established to ensure a well-coordinated infrastructure project planning, monitoring and performance. This committee will also address the non-alignment between the municipality's spatial priorities and project prioritization.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **M.B. Jiyane**, municipal manager of Nquthu Municipality, hereby certify that the:



Mid-year budget and Performance assessment

for the month of **December** of 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act,

Print Name **Mr Mpumelelo B. Jiyane**

Municipal manager of Nquthu Municipality (KZN 242)

SIGNATURE:



Date

06 January 2025