



# **TOKOLOGO LOCAL MUNICIPALITY**

## **MFMA SECTION 72 REPORT MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2024/2025**

**JULY 2024 – 31 DECEMBER 2024**

## Contents

<b>1. INTRODUCTION.....</b>	<b>4</b>
<b>2. PURPOSE OF THE REPORT.....</b>	<b>4</b>
<b>3. LEGISLATIVE FRAMEWORK.....</b>	<b>4</b>
3.1. The Municipal Finance Management Act .....	4
3.2. Section 54 (1) of the MFMA.....	5
3.3. Reports on failure to adopt or implement budget-related and other policies.....	5
3.4. Format of a mid-year budget and performance assessment .....	7
3.5. Publication of midyear budget and performance assessment .....	7
3.6. Submission of the midyear budget and performance assessments .....	7
<b>4. MAYOR'S REPORT .....</b>	<b>8</b>
4.1. Summary of the previous year's annual report .....	8
4.2. Overall Financial Summary .....	10
4.3. Financial problems or risks facing the municipality .....	13
4.4. Audit Status Report .....	13
4.5. Mid-Year performance assessment .....	14
4.6. Resolutions .....	14
4.7. Midyear Budget and Performance Report.....	15
4.8. Recommendation .....	15
<b>5. EXECUTIVE SUMMARY .....</b>	<b>15</b>
5.1. Introduction.....	15
5.2. Revenue and Expenditure Analysis.....	16
5.3. Short Term Investments: .....	18
5.4. Creditors.....	19
5.5. Debtors:.....	19
<b>6. MONTHLY BUDGET STATEMENTS .....</b>	<b>20</b>
6.1. Table C1 Monthly budget statement Summary .....	21
6.2. Table C2 Monthly Budget statement – Financial Performance (functional Classification).....	22
6.3. Table C3 Monthly budget Statement – Financial Performance (Revenue and Expenditure by municipal vote) ..	23
6.4. Table C4 Monthly budget Statements – Financial Performance (Revenue & Expenditure).....	24
6.5. Table C5 Monthly budget Statement - Capital Expenditure (Municipal Vote, functional classification and funding) .....	25
6.6. Tables C6 Monthly budget Statements - Financial Position .....	27
6.7. Tables C7 Monthly budget statement – Cash flow.....	28

<b>7. EXPLANATORY NOTE ON MONTHLY BUDGET STATEMENTS .....</b>	<b>29</b>
7.1. Explanatory Notes to Table C1 .....	29
7.2. Explanatory note on table C4 .....	29
7.3. Explanatory note on Table C5.....	29
7.4. Explanatory Notes to Table C6 .....	30
7.5. Explanatory Note to Table C7 .....	30
<b>8. SUPPORTING DOCUMENTATION.....</b>	<b>31</b>
8.1. Supporting Table SC3 Monthly budget statement aged debtors .....	31
8.2. Supporting table SC4 Monthly budget statement Aged Creditors .....	32
8.3. Supporting table SC5 Monthly budget statement – Investment portfolio .....	32
<b>9. MUNICIPAL MANGER’S QUALITY CERTIFICATE .....</b>	<b>33</b>
<b>10. NON FINANCIAL MID-YEAR PERFORMANCE REPORT .....</b>	<b>34</b>

## **1. INTRODUCTION**

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

## **2. PURPOSE OF THE REPORT**

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2024 to 31 December 2024.

## **3. LEGISLATIVE FRAMEWORK**

This report has been prepared in terms of the following enabling legislation.

### **3.1. The Municipal Finance Management Act**

The Municipal Finance Management Act-Number 56 of 2003 Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year;
  - (i) Assess the performance of the municipality during the first half of the financial year, taking into account;
  - (ii) the monthly statements referred to in section 71 for the first half of the financial year;
  - (iii) 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;
  - (iv) the past year's annual report, and progress on resolving problems identified in the annual report, and
  - (v) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) Submit a report on such assessment to;

- i. the mayor of the municipality;
- ii. the National Treasury; and
- iii. the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The accounting officer must, as part of the review; (a) make recommendations as to whether an adjustments budget is necessary; and (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

### **3.2. Section 54 (1) of the MFMA –**

In term of Section 54(1) of the act, the mayor must-

- (a) Consider the report
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure- (i) (ii) That the budget is implemented in accordance with the service delivery and budget implementation plan; and That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year

### **3.3. Reports on failure to adopt or implement budget-related and other policies**

Section 54: Budgetary control and early identification of financial problems

(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must:

- a) consider the statement or report;

- b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
  - c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
  - d) issue any appropriate instructions to the accounting officer to ensure;
    - (i). that the budget is implemented in accordance with the service delivery and budget implementation plan; and
    - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
  - e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
  - f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
- a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
  - b) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
  - c) the tabling of an adjustments budget; or
  - d) steps in terms of Chapter 13; and (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

]

### **3.4. Format of a mid-year budget and performance assessment**

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

### **3.5. Publication of midyear budget and performance assessment**

33. (1) within 5 working days of 25 January each year the municipality must make the midyear budget and performance assessment public by placing it on the website

(2) The municipal manager must make public any other information that the municipality council considers appropriate to facilitate public awareness of the midyear budget and performance assessment including -

- (a) Summaries in alternative languages predominant in the community and,
- (b) Information relevant to each ward in the municipality

### **3.6. Submission of the midyear budget and performance assessments**

The municipality must submit to National Treasury and the relevant Provincial Treasury in both printed and electronic form-

- (a) The midyear budget and performance assessment by 25 January of each year; and
- (b) Any other information relating to the midyear budget and performance assessments as may be required by the National Treasury

#### 4. MAYOR'S REPORT

For the Mid-year budget and performance assessment, the mayor's report must also provide\_

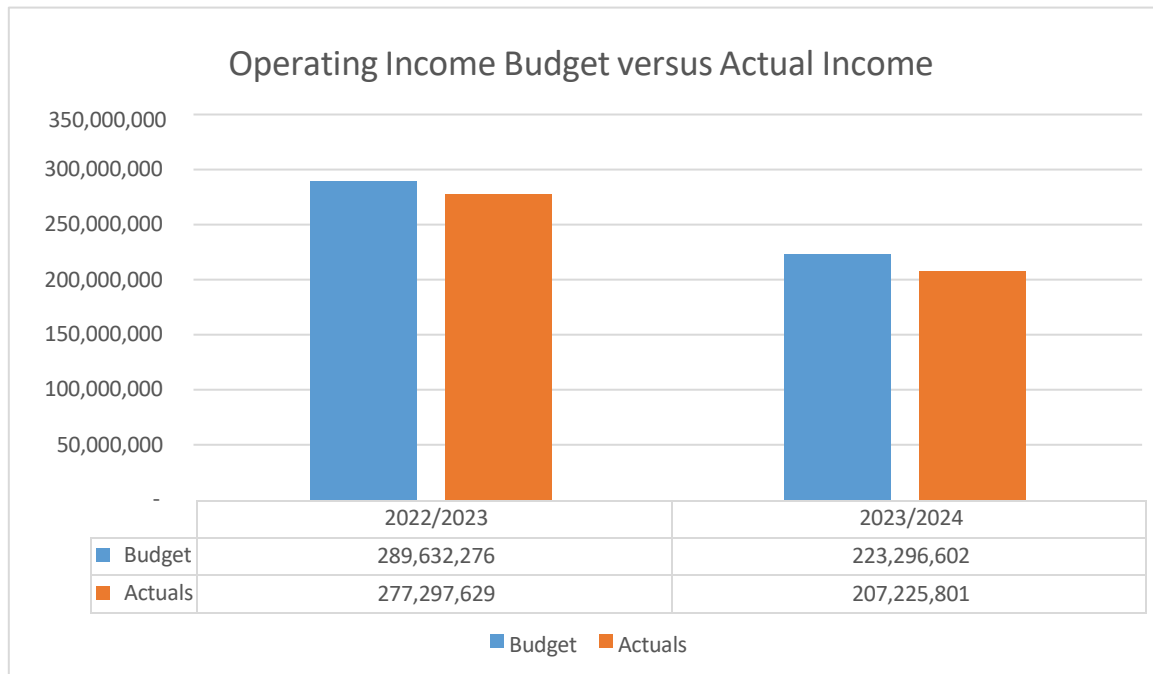
- A summary of the past year's annual report, and progress on resolving problems identified in the annual report and then audit report;
- A summary of any potential impact of the national adjustment budget and the relevant provincial

A recommendation as to whether an adjustment budget for the municipality is necessary

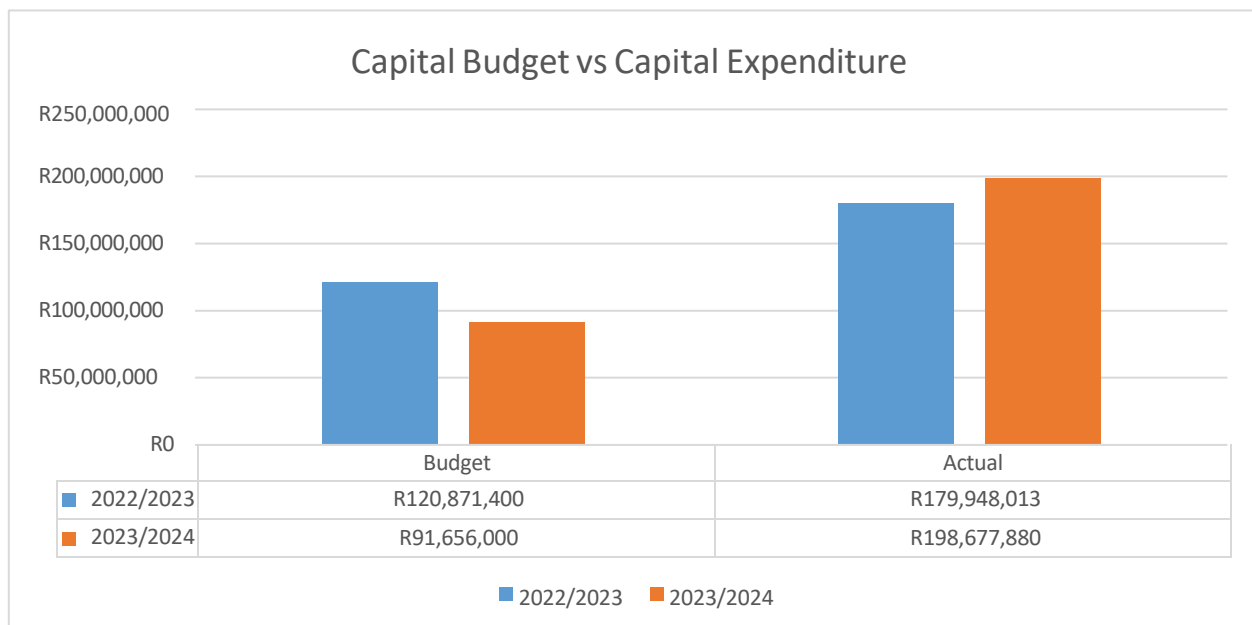
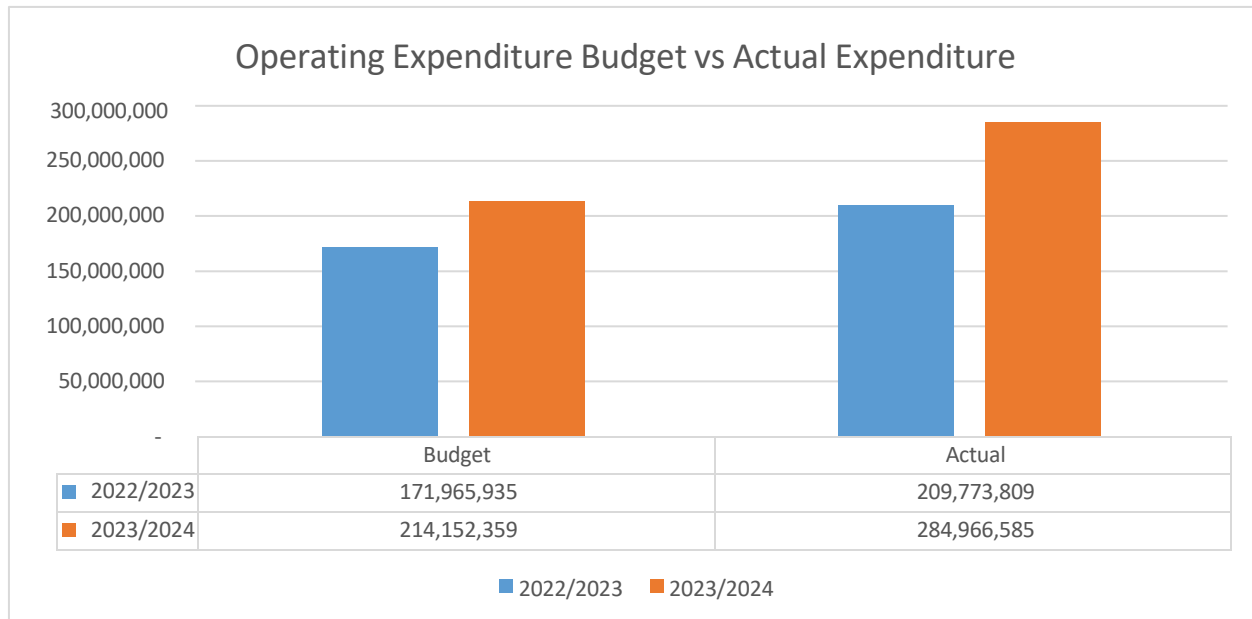
##### 4.1. Summary of the previous year's annual report

###### Performance against budgets:

The following graph shows the operating Income Budget versus Actual for 2022/23 as well as 2023/24 financial years. The actual operating income has decreased from R277 million to R207 million.



The following graph shows the operating Expenditure Budget versus Actual for 2022/2023 as well as 2023/2024 financial years. The actual operating Expenditure has increased from R130 million to R209 million



## 4.2. Overall Financial Summary

The table below indicates the summary of the financial performance for the 2024/2025 financial year:

Description	2023/24	Budget Year 2024/25				
	Audited Outcome	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands						%
<b>FINANCIAL PERFORMANCE</b>						
<b>Revenue</b>						
<b>Exchange Revenue</b>						
Service charges - Electricity	6,156	27,169	3,316	13,584	(10,268)	-76%
Service charges - Water	2,914	5,660	3,248	2,830	418	15%
Service charges - Waste Water Management	20,234	24,056	10,464	12,028	(1,564)	-13%
Service charges - Waste management	13,078	32,437	6,759	16,219	(9,460)	-58%
Sale of Goods and Rendering of Services	546	543	157	272	(115)	-42%
Interest earned from Receivables	39,027	46,371	21,242	23,186	(1,944)	-8%
Interest from Current and Non Current Assets	580	-	56	-	56	#DIV/0!
Rental from Fixed Assets	217	121	60	61	(1)	-1%
Operational Revenue	(1)	89	351	45	306	686%
<b>Non-Exchange Revenue</b>						
Property rates	10,389	33,499	12,251	16,749	(4,499)	-27%
Fines, penalties and forfeits	-	54	-	27	(27)	-100%
Transfers and subsidies - Operational	90,293	84,596	55,857	42,298	13,559	32%
Interest	23,300	9,032	3,482	4,516	(1,034)	-23%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>206,732</b>	<b>263,628</b>	<b>117,242</b>	<b>131,814</b>	<b>(14,572)</b>	<b>-11%</b>
<b>Expenditure By Type</b>						
Employee related costs	55,925	79,972	28,703	39,986	(11,284)	-28%
Remuneration of councillors	5,714	5,385	3,110	2,692	417	15%
Bulk purchases - electricity	34,366	25,000	26,046	12,500	13,546	108%
Inventory consumed	7,348	8,387	1,967	4,194	(2,226)	-53%
Debt impairment	-	49,924	-	24,962	(24,962)	-100%
Depreciation and amortisation	42,092	26,603	-	13,302	(13,302)	-100%
Interest	32,793	5,000	17,223	2,500	14,723	589%
Contracted services	83,195	31,311	21,613	15,655	5,958	38%
Transfers and subsidies	-	-	-	-	-	
Irrecoverable debts written off	7,199	6,973	-	3,486	(3,486)	-100%
Operational costs	15,219	13,902	7,711	6,951	760	11%
Losses on Disposal of Assets	1,116	-	-	-	-	
<b>Total Expenditure</b>	<b>284,967</b>	<b>252,457</b>	<b>106,372</b>	<b>126,229</b>	<b>(19,856)</b>	<b>-16%</b>
<b>Surplus/(Deficit)</b>	<b>(78,234)</b>	<b>11,171</b>	<b>10,870</b>	<b>5,585</b>	<b>5,284</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	96,232	41,383	54,848	0
<b>Surplus/ (Deficit) for the year</b>	<b>161,093</b>	<b>93,938</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>0</b>

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

<b>CAPITAL EXPENDITURE</b>						
Road transport	7,448	18,587	6,230	9,294	(3,063)	-33%
Water management	142,514	43,000	78,451	21,500	56,951	265%
Waste water management	8,560	22,109	–	11,055	(11,055)	-100%
<b>Total Capital Expenditure</b>	<b>160,815</b>	<b>83,696</b>	<b>84,681</b>	<b>41,848</b>	<b>42,833</b>	<b>102%</b>
<b>Funded by:</b>						
National Government	160,815	83,696	84,681	41,848	42,833	102%
<b>Total Capital Funding</b>	<b>160,815</b>	<b>83,696</b>	<b>84,681</b>	<b>41,848</b>	<b>42,833</b>	<b>102%</b>
<b>CASH FLOW</b>						
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>385,035</b>	<b>243,899</b>	<b>141,174</b>	<b>118,290</b>	<b>22,884</b>	<b>0</b>
<b>Receipts</b>						
Property rates	10,093	15,074	6,063	7,070	(1,007)	-14%
Service charges	13,152	26,325	8,178	12,958	(4,780)	-37%
Other revenue	275	400	502	206	296	144%
Transfers and Subsidies - Operational	92,354	84,596	50,300	42,198	8,102	19%
Transfers and Subsidies - Capital	223,712	82,767	51,559	41,383	10,176	25%
Interest	45,450	34,737	24,571	14,474	10,097	70%
<b>Payments</b>						
Suppliers and employees	(66,051)	(158,109)	(59,994)	(66,555)	(6,561)	10%
Interest	–	(2,500)	–	(1,250)	(1,250)	100%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>318,984</b>	<b>83,290</b>	<b>81,180</b>	<b>50,485</b>	<b>(30,695)</b>	<b>-61%</b>
Capital assets	(205,778)	(82,767)	(97,343)	(41,383)	55,960	-135%
<b>CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(205,778)</b>	<b>(82,767)</b>	<b>(97,343)</b>	<b>(41,383)</b>	<b>55,960</b>	<b>-135%</b>

**Operating Revenue (Excluding pre-paid electricity):**

<b>Excluding Pre-paid electricity</b>	<b>Including Pre-paid electricity</b>
<b>YTD actual: R 117 242 242</b>	<b>YTD actual: R 131 643 116</b>
<b>YTD Budget: R 131 813 954</b>	<b>YTD Budget: R 131 813 954</b>
<b>Difference: R 14 571 712</b>	<b>Difference: R 170 838</b>
<b>Percentage (%): 11%</b>	<b>Percentage (%): 99.8%</b>

YTD budget amount remain the same because when doing revenue budget, pre-paid electricity is budget for, however, the amount for YTD actual will differ because the municipality uses a separate system for this item and we receive a separate report, this amount is therefore merged into our financial system at year end through journals. Based on the analysis above, it is recommended that the municipality revenue should be looked into and be adjusted

**Operating Expenditure:**

Operating year to date Expenditure incurred is 16% below the year to date Budget, some expenditure are underspent and some are overspent.

**YTD actual: R 106 372 481**  
**YTD Budget: R 126 228 565**  
**Difference: R 19 856 084**  
**Percentage (%): 16%**

Based on the above analysis, all the items that have an over expenditure should be looked into, therefore an adjustment is required.

### ***Capital Expenditure***

Year to date actual expenditure amounts to R 84 680 727 as at the end of December 2024, that is 101% of the approved budget of R 83 696 000.

Below is an illustration of expenditure and receipts for each conditional grant:

<b>Grant</b>	<b>Total Funds received</b>	<b>Total Allocation</b>	<b>Expenditure to date</b>	<b>Unspent Grants</b>	<b>Percentage to date</b>
DWS	R 76 801 110.09	R 43 000 000	R 91 066 633.39	No Unspent	119%
WSIG	R 7 109 000	R 22 109 000	R 0	R 7 109 000	0%
MIG	R 13 947 000	R 18 587 000	R 7 364 884	R 6 582 117	53%
EPWP	R 300 000	R 1 200 000	R 0	R 0	0%
<b>TOTAL</b>	<b>R 98 157 110.09</b>	<b>R 84 896 000</b>	<b>R 98 431 516 .89</b>	<b>R 3 266 785.59</b>	

- **Extended Public works program (EPWP):** The municipality has received R 300 000 to date, there has not been any expenditure on this grant for this financial year.
- **Water Service Infrastructure (WSIG):** The municipality received R 7 109 000 and there has also been no spending on this grant for this financial year.
- **Municipal Infrastructure Grant (MIG):** The municipality has received R 13 947 000 to date, and R 7 364 883.50 has been spend to date.
- **Regional bulk (DWS):** This is an indirect grant, money received amounts to R 76 801 110.09, and the municipality has overspent on this grant by R 14 265 523.

In conclusion, overall comparison between the budget and the actual is 11% for revenue, and when looking at the expenditure part, we can see that it is overspent, therefore an adjustment is necessary. Expenditure line items excluding the overspent items will not require adjustments, stricter spending controls needs to be put in place in order to eliminate further overspending.

#### **4.3. Financial problems or risks facing the municipality**

It is a known fact that due to the endemic poverty in the area under the jurisdiction of Tokologo, the collection rate for municipal services is currently sitting at 33%. This has a detrimental effect on the municipality's financial resources.

The municipality is Grant dependent with over 50% of its total revenue being grants received from the National Treasury.

Financial administration should be the second most important focus point of Tokologo municipality with basic service delivery as the most important. The drought situation in the area will have a huge impact on food prices and disposable income of consumers. The continuous ESKOM price increase will also have an effect on consumers and the municipality. All the latter factors mentioned will have a huge pressure on the revenue resources and the collection rate of the municipality

#### **4.4. Audit Status Report**

Tokologo Municipality received a qualified opinion for both 2022/2023 and 2023/2024 financial year. The municipality is currently putting extensive efforts into implementing the recommendations in respect to audit findings that were raised, the aim is to get a clean audit as a municipality. All recommendations are being actioned through an audit action plan where progress is regularly monitored. The detailed audit action plan will form part of the 2023 annual report. Regular updates on the implementation of agreed upon actions will be given to authoritative structures of the council.

#### **4.5. Mid-Year performance assessment**

Municipal adjustment budget:

(1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget-

- (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
  - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
  - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
  - (d) May authorise the utilisation of projected savings in one vote towards spending under another vote;
  - (e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
  - (f) May correct any errors in the annual budget; and
  - (g) May provide for any other expenditure within a prescribed framework
- The municipality will have to adjust the budget during February 2025 due to material changes in Revenue and Expenditure

#### **4.6. Resolutions**

If the mid-year review is tabled in the municipal council resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant-

- a) noting the monthly budget statement and any supporting documents;
- b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipal referred to in section 52(d) of the Act;
- c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;

d) any other resolutions that may be required

#### **4.7. Midyear Budget and Performance Report**

This is the resolution that will be presented to council when the midyear budget and performance Assessment is Tabled:

#### **4.8. Recommendation**

- That council takes cognizance of the 2024/25 midyear budget and performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act
- That council takes cognizance of the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the act:

### **5. EXECUTIVE SUMMARY**

#### **5.1. Introduction**

As instructed by Local Government: MFMA no. 56 of 2009, Chapter 8 on roles of municipal officials, section 72, the Accounting Officer must assess the half yearly performance of the municipality and this is required to be done by the 25<sup>th</sup> January every year to be submitted to the Mayor, National and Provincial Treasuries.

The following were considered as instruments to define the actual performance of Tokologo Local Municipality for the period of July to December 2024.

- Approved Budget for 2024/2025
- Services Delivery Budget and Implementation.
- Budget versus actual 2024/2025 budget.
- Investments, Cash and Cash equivalents.
- Analysis of billed revenue versus collected revenue.
- Analysis of budgeted expenditure versus actual expenditure for the six months ending December 2024.

- Mid-term performance report, considering targets versus actuals for both the first and the second quarter.
- Auditor Generals audit report for the previous year (2024) and the action plan for all matters of emphasis.

Council of the Municipality approved Budget in terms of Circular 66 and 67 of Municipal Finance Management Act, Act 56 of 2003 and Municipal Budget and Reporting Regulations as promulgated in 2009. The Budget document was submitted to GoMuni portal.

In terms of section 28 of the Municipal Budget and Reporting Regulations (MBRR), the municipality must prepare the in-year reports in terms of Schedule C of the regulations. The Schedule C states that the Municipality must report on its overall performance with specific reference to financial and Non-Financial information.

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

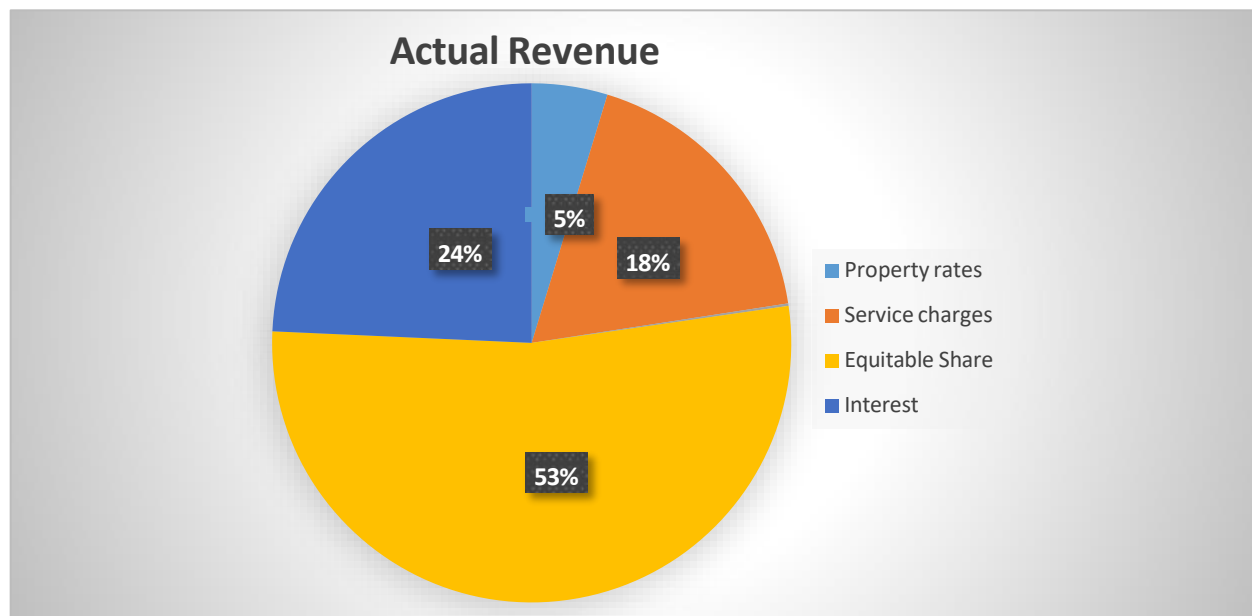
## **5.2. Revenue and Expenditure Analysis**

Mentioned below are some of the key issues that happened in the first Six months ended 31 December 2024, actual expenditure and revenue for the six months has been measured against the original budget of each item to analyse the percentage of each line item:

### ***Operating Revenue:***

Total revenue for the six months (*Including pre-paid electricity*) amounted to R 101 000 581. The following are the main revenue sources and their actuals as at 31<sup>st</sup> December 2024. These amounts does include capital grants:

<b>Revenue Source</b>	<b>Year-to-Date Actual</b>
Property rates	R 4 770 956
Electricity conventional	R 901 446
Water	R 259 325
Waste disposal (Refuse)	R 1 007 966
Sanitation	R 1 488 939
Prepaid - Electricity & post paid ideal	R 14 400 874
Equitable Share	R 53 600 000
Interest	R 24 571 075



From the above information, it can be seen that the Municipality relies on Grants, 53% of revenue is from grants (EQS), followed by interest at 24%. Total revenue collected from service charges makes 18% of the total actual revenue, the revenue that is collected by the municipality is not enough, the municipality does not collect half of the money they bill, hence the Municipality default in paying its creditors.

#### ***Operating Expenditure:***

Total Expenditure for six months amounted to **R 106 372 481** and the following are the main expenses.

Expenditure line items below are overspent (Against Year-to-Date budget):

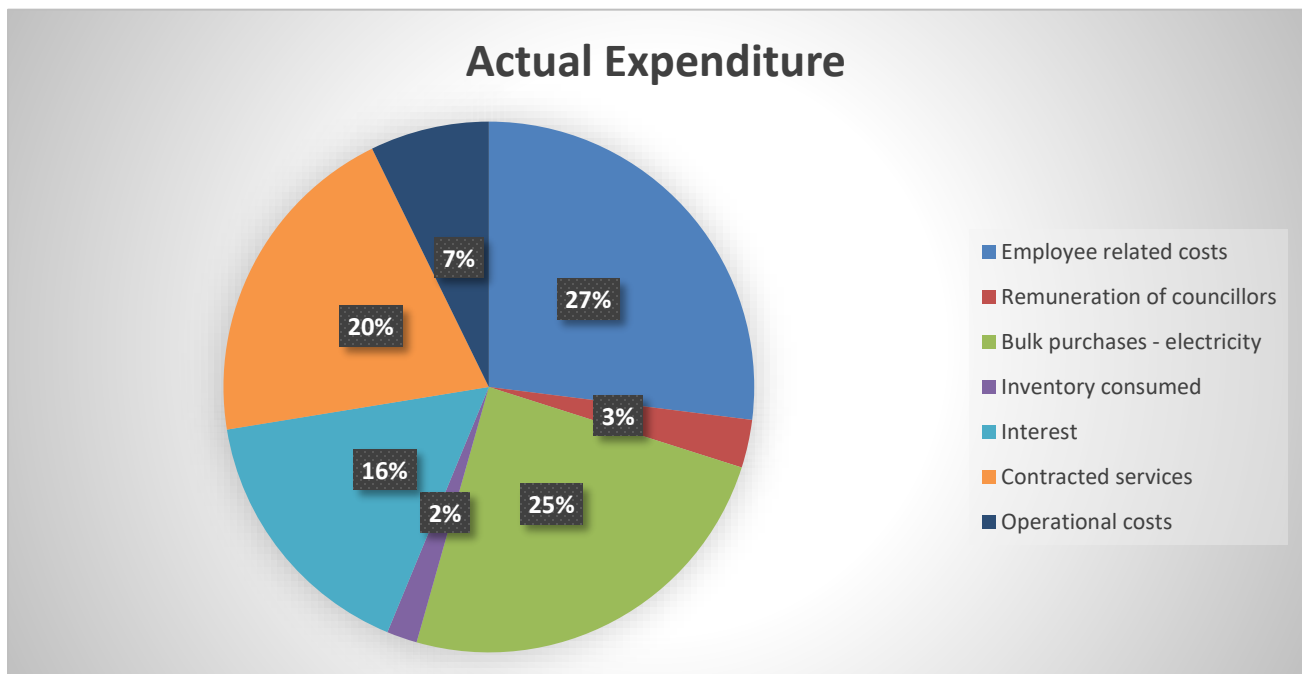
- Interest (electricity Bulk Purchases) overspent by 589%
- Bulk Purchases (electricity) is overspent by 108%

Expenditure items below are items that are not overspent, however their expenditure to date shows an indication that the available funds on these items will not be able to sustain the next coming 6 months:

- Remuneration of councilors sitting 15%
- Contracted Services is sitting on 38% expenditure
- Other Expenditure (Includes expenditure such as fuel and oil, transport, printing and stationery, office equipment, protective clothing, etc.) is sitting at 11%

Expenditure line items below are underspent or have no expenditure record:

- **Depreciation:** There is no record of expenditure because the municipality only recognizes depreciation at year end, the reason is that the assets module on the financial system is not yet activated.
- **Irrecoverable debt written off:** There has not been any record on this item because council has not written any debt off.
- **Inventory consumed (Water)** has been underspent by 53% because the municipality has not been receiving invoices from the department of water affairs since August 2024

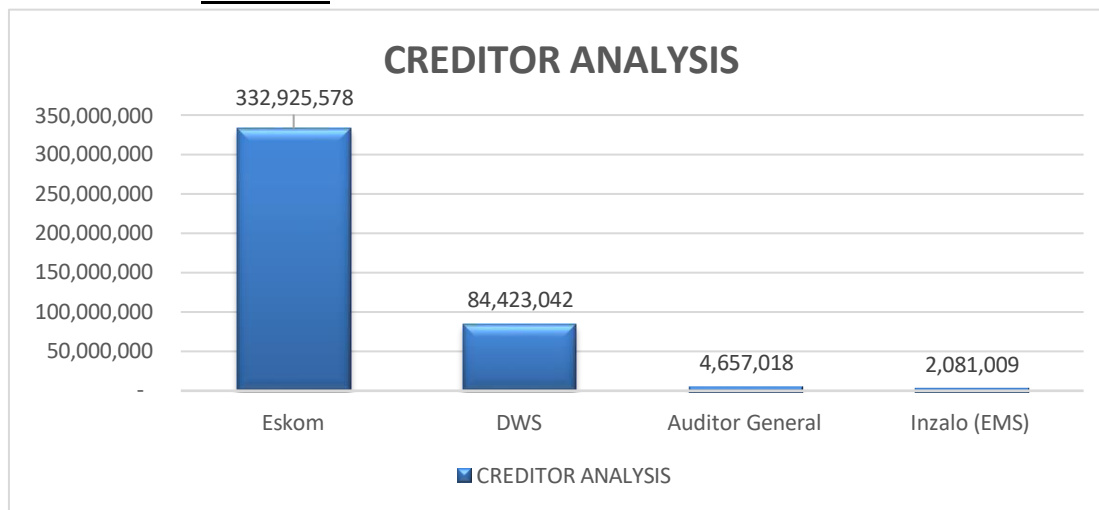


From the information provided above it can be clearly seen that most of the municipal expenditure goes to employee related costs (27%), electricity bulk purchases (25%), contracted services (20%) and interest (16%). The rest of the remaining expenditure items are operational costs (7%), remuneration of councilors (3%) and inventory consumed (2%)

**5.3. Short Term Investments:**

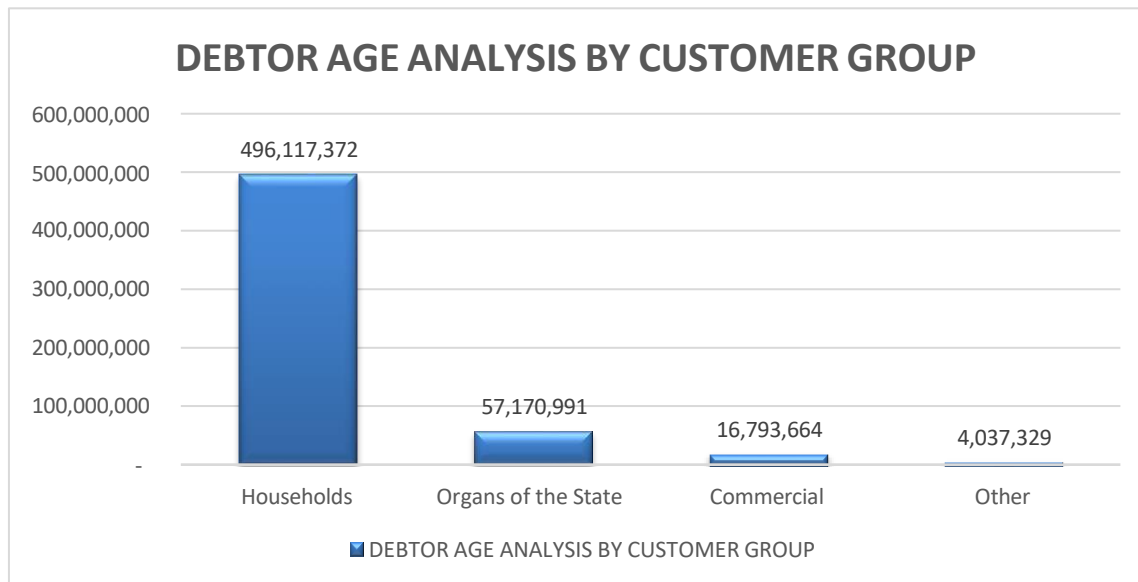
Opening Balance	R 497 242
Deposits for 6 months	R 33 851 293
Withdrawals for 6 months	R -33 661 879
Interest for 6 months	R 122 730
<b>Balance for the six months</b>	<b>R 809 385</b>

**5.4. Creditors:**



Total debt owed to creditors for the municipality is R 424 257 837, this debt is growing daily due to the cash flow problems that the municipality is facing and the inability to collect its billed revenue. As seen in the graph above, as at 31 December 2024, the municipality owe 78% of the total debt to Eskom, and 19% to Department of water and sanitation.

### 5.5. Debtors:



The total debt of the municipality amounts to R 574 119 356, with households sitting at 86% of the total debt, Organ of State sitting at 10%, commercial sitting at 3% and lastly, other debtors is sitting at 1%.

## 6. MONTHLY BUDGET STATEMENTS

In terms of Municipal Budget and Reporting Regulations as per government gazette No. 32141 of 2009, the municipality is required to report on the following Tables:

- Table C1 Monthly budget statement summary
- Table C2 Monthly budget statement – Financial performance ( Functional Classification )
- Table C3 Monthly budget statement – Financial performance ( Municipal Vote)
- Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)
- Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)
- Table C6 Monthly budget Statement – Financial Position
- Table C7 Monthly budget statement – Cash Flow

In the following pages the above tables are disclosed with summaries of what these tables mean

## 6.1. Table C1 Monthly budget statement Summary

Choose name from list - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	10,389	33,499	–	2,073	12,251	16,749	(4,499)	-27%	33,499
Service charges	42,382	89,322	–	3,504	23,787	44,661	(20,874)	-47%	89,322
Investment revenue	580	–	–	–	56	–	56	#DIV/0!	–
Transfers and subsidies - Operational	90,293	84,596	–	16,889	55,857	42,298	13,559	0	84,596
Other own revenue	63,583	56,211	–	4,389	25,291	28,105	(2,814)	-10%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>207,226</b>	<b>263,628</b>	<b>–</b>	<b>26,855</b>	<b>117,242</b>	<b>131,814</b>	<b>(14,572)</b>	<b>-11%</b>	<b>263,628</b>
Employee costs	55,925	79,972	–	5,525	28,703	39,986	(11,284)	-28%	79,972
Remuneration of Councillors	5,714	5,385	–	505	3,110	2,692	417	15%	5,385
Depreciation and amortisation	42,092	26,603	–	–	–	13,302	(13,302)	-100%	26,603
Interest	32,793	5,000	–	30	17,223	2,500	14,723	589%	5,000
Inventory consumed and bulk purchases	41,714	33,387	–	694	28,013	16,694	11,320	68%	33,387
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	106,729	102,109	–	6,909	29,324	51,055	(21,731)	-43%	102,109
<b>Total Expenditure</b>	<b>284,967</b>	<b>252,457</b>	<b>–</b>	<b>13,662</b>	<b>106,372</b>	<b>126,229</b>	<b>(19,856)</b>	<b>-16%</b>	<b>252,457</b>
<b>Surplus/(Deficit)</b>	<b>(77,741)</b>	<b>11,171</b>	<b>–</b>	<b>13,193</b>	<b>10,870</b>	<b>5,585</b>	<b>5,284</b>	<b>95%</b>	<b>11,171</b>
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	–	12,964	96,232	41,383	54,848	133%	82,767
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>128%</b>	<b>93,938</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>128%</b>	<b>93,938</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>160,815</b>	<b>83,696</b>	<b>–</b>	<b>13,607</b>	<b>84,681</b>	<b>41,848</b>	<b>42,833</b>	<b>102%</b>	<b>83,696</b>
Capital transfers recognised	160,815	83,696	–	13,607	84,681	41,848	42,833	102%	83,696
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	<b>160,815</b>	<b>83,696</b>	<b>–</b>	<b>13,607</b>	<b>84,681</b>	<b>41,848</b>	<b>42,833</b>	<b>102%</b>	<b>83,696</b>
<b>Financial position</b>									
Total current assets	190,841	157,895	–		9,712				157,895
Total non current assets	1,437,540	1,110,745	–		84,681				1,110,745
Total current liabilities	509,517	433,963	–		(11,947)				433,963
Total non current liabilities	49,530	–	–		–				–
Community wealth/Equity	848,666	93,938	–		106,340				93,938
<b>Cash flows</b>									
Net cash from (used) operating	318,984	83,290	–	11,061	81,180	50,485	(30,695)	-61%	83,290
Net cash from (used) investing	(205,778)	(82,619)	–	(15,648)	(97,343)	(41,383)	55,960	-135%	(82,767)
Net cash from (used) financing	–	–	–	(5,525)	(28,703)	–	28,703	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>116,196</b>	<b>3,879</b>	<b>–</b>	<b>(10,112)</b>	<b>(44,866)</b>	<b>12,309</b>	<b>57,176</b>	<b>464%</b>	<b>523</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	19,677	9,373	9,255	9,277	9,367	9,410	9,225	498,535	574,119
<b>Creditors Age Analysis</b>									
Total Creditors	4,256	8,474	8,470	8,989	9,863	10,310	50,230	56,920	157,512

## 6.2. Table C2 Monthly Budget statement – Financial Performance (functional Classification)

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

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									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>104,353</b>	<b>102,722</b>	<b>–</b>	<b>19,794</b>	<b>72,315</b>	<b>51,361</b>	20,954	41%	<b>102,722</b>
Executive and council		–	33,451	–	16,889	50,000	16,725	33,275	199%	33,451
Finance and administration		104,353	67,589	–	2,905	22,315	33,794	(11,479)	-34%	67,589
Internal audit		–	1,682	–	–	–	841	(841)	-100%	1,682
<b>Community and public safety</b>		<b>20,459</b>	<b>4,161</b>	<b>–</b>	<b>(132)</b>	<b>(39)</b>	<b>2,080</b>	(2,119)	-102%	<b>4,161</b>
Community and social services		20,459	1,136	–	34	127	568	(441)	-78%	1,136
Sport and recreation		–	1,133	–	(166)	(166)	567	(733)	-129%	1,133
Public safety		–	1,892	–	–	–	946	(946)	-100%	1,892
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>16,344</b>	<b>26,741</b>	<b>–</b>	<b>–</b>	<b>17</b>	<b>13,371</b>	(13,353)	-100%	<b>26,741</b>
Planning and development		107	13,739	–	–	17	6,869	(6,852)	-100%	13,739
Road transport		16,237	13,002	–	–	–	6,501	(6,501)	-100%	13,002
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		<b>304,903</b>	<b>212,771</b>	<b>–</b>	<b>20,157</b>	<b>141,180</b>	<b>106,385</b>	<b>34,795</b>	33%	<b>212,771</b>
Energy sources		8,251	32,617	–	164	4,152	16,309	(12,157)	-75%	32,617
Water management		229,550	83,989	–	13,977	101,391	41,995	59,396	141%	83,989
Waste water management		40,679	47,891	–	3,650	21,615	23,946	(2,331)	-10%	47,891
Waste management		26,423	48,273	–	2,366	14,022	24,136	(10,114)	-42%	48,273
<b>Other</b>	4	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	2	<b>446,059</b>	<b>346,395</b>	<b>–</b>	<b>39,819</b>	<b>213,474</b>	<b>173,197</b>	<b>40,276</b>	<b>23%</b>	<b>346,395</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>168,263</b>	<b>104,404</b>	<b>–</b>	<b>7,778</b>	<b>53,138</b>	<b>52,202</b>	935	2%	<b>104,404</b>
Executive and council		44,468	24,555	–	1,007	7,833	12,278	(4,445)	-36%	24,555
Finance and administration		116,484	77,706	–	6,613	44,329	38,853	5,476	14%	77,706
Internal audit		7,311	2,143	–	158	975	1,072	(96)	-9%	2,143
<b>Community and public safety</b>		<b>2,470</b>	<b>4,433</b>	<b>–</b>	<b>439</b>	<b>2,155</b>	<b>2,217</b>	(61)	-3%	<b>4,433</b>
Community and social services		1,241	1,492	–	198	896	746	151	20%	1,492
Sport and recreation		(195)	305	–	–	–	153	(153)	-100%	305
Public safety		1,423	2,636	–	241	1,259	1,318	(59)	-5%	2,636
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>49,159</b>	<b>22,686</b>	<b>–</b>	<b>1,682</b>	<b>9,131</b>	<b>11,343</b>	(2,212)	-19%	<b>22,686</b>
Planning and development		10,928	12,075	–	1,515	7,747	6,038	1,709	28%	12,075
Road transport		38,230	10,611	–	167	1,385	5,305	(3,921)	-74%	10,611
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		<b>65,075</b>	<b>120,934</b>	<b>–</b>	<b>3,763</b>	<b>41,949</b>	<b>60,467</b>	<b>(18,518)</b>	-31%	<b>120,934</b>
Energy sources		39,067	45,884	–	797	29,056	22,942	6,115	27%	45,884
Water management		10,233	24,632	–	1,253	4,499	12,316	(7,817)	-63%	24,632
Waste water management		10,577	27,005	–	949	4,552	13,502	(8,950)	-66%	27,005
Waste management		5,198	23,414	–	765	3,841	11,707	(7,866)	-67%	23,414
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Expenditure - Functional</b>	3	<b>284,967</b>	<b>252,457</b>	<b>–</b>	<b>13,662</b>	<b>106,372</b>	<b>126,229</b>	<b>(19,856)</b>	<b>-16%</b>	<b>252,457</b>
<b>Surplus/ (Deficit) for the year</b>		<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>1.2802685</b>	<b>93,938</b>

**6.3. Table C3 Monthly budget Statement – Financial Performance (Revenue and Expenditure by municipal vote)**

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Office of the Mayor		2,182	14,329	–	320	1,258	7,164	(5,907)	-82.4%	14,329
Vote 2 - Office of the Municipal Manager		152	37,906	–	16,894	50,135	18,953	31,182	164.5%	37,906
Vote 3 - Department Financial Services		102,150	49,448	–	2,582	20,949	24,724	(3,774)	-15.3%	49,448
Vote 4 - Department Corporate Sevices		–	15,799	–	–	–	7,900	(7,900)	-100.0%	15,799
Vote 5 - Department Community Services		20,459	4,161	–	(132)	(39)	2,080	(2,119)	-101.9%	4,161
Vote 6 - Department Infrastructure Services		321,116	224,752	–	20,155	141,170	112,376	28,794	25.6%	224,752
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>446,059</b>	<b>346,395</b>	<b>–</b>	<b>39,819</b>	<b>213,474</b>	<b>173,197</b>	<b>40,276</b>	<b>23.3%</b>	<b>346,395</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Office of the Mayor		23,856	18,622	–	900	6,713	9,311	(2,598)	-27.9%	18,622
Vote 2 - Office of the Municipal Manager		36,297	11,118	–	427	3,179	5,559	(2,380)	-42.8%	11,118
Vote 3 - Department Financial Services		90,117	48,238	–	4,864	35,662	24,119	11,543	47.9%	48,238
Vote 4 - Department Corporate Sevices		18,688	26,870	–	1,737	8,551	13,435	(4,884)	-36.4%	26,870
Vote 5 - Department Community Services		7,859	8,742	–	1,148	5,818	4,371	1,447	33.1%	8,742
Vote 6 - Department Infrastructure Services		108,151	138,867	–	4,585	46,449	69,434	(22,985)	-33.1%	138,867
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>284,967</b>	<b>252,457</b>	<b>–</b>	<b>13,662</b>	<b>106,372</b>	<b>126,229</b>	<b>(19,856)</b>	<b>-15.7%</b>	<b>252,457</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>128.0%</b>	<b>93,938</b>

### 6.4. Table C4 Monthly budget Statements – Financial Performance (Revenue & Expenditure)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		6,156	27,169	–	78	3,316	13,584	(10,268)	-76%	27,169
Service charges - Water		2,914	5,660	–	542	3,248	2,830	418	15%	5,660
Service charges - Waste Water Management		20,234	24,056	–	1,753	10,464	12,028	(1,564)	-13%	24,056
Service charges - Waste management		13,078	32,437	–	1,132	6,759	16,219	(9,460)	-58%	32,437
Sale of Goods and Rendering of Services		546	543	–	16	157	272	(115)	-42%	543
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		39,027	46,371	–	3,588	21,242	23,186	(1,944)	-8%	46,371
Interest from Current and Non Current Assets		580	–	–	–	56	–	56	#DIV/0!	–
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		217	121	–	21	60	61	(1)	-1%	121
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		(1)	89	–	158	351	45	306	686%	89
<b>Non-Exchange Revenue</b>										
Property rates		10,389	33,499	–	2,073	12,251	16,749	(4,499)	-27%	33,499
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	54	–	–	–	27	(27)	-100%	54
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		90,293	84,596	–	16,889	55,857	42,298	13,559	32%	84,596
Interest		23,300	9,032	–	605	3,482	4,516	(1,034)	-23%	9,032
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		139	–	–	–	–	–	–	–	–
Other Gains		355	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>207,226</b>	<b>263,628</b>	<b>–</b>	<b>26,855</b>	<b>117,242</b>	<b>131,814</b>	<b>(14,572)</b>	<b>-11%</b>	<b>263,628</b>
<b>Expenditure By Type</b>										
Employee related costs		55,925	79,972	–	5,525	28,703	39,986	(11,284)	-28%	79,972
Remuneration of councillors		5,714	5,385	–	505	3,110	2,692	417	15%	5,385
Bulk purchases - electricity		34,366	25,000	–	88	26,046	12,500	13,546	108%	25,000
Inventory consumed		7,348	8,387	–	606	1,967	4,194	(2,226)	-53%	8,387
Debt impairment		–	49,924	–	–	–	24,962	(24,962)	-100%	49,924
Depreciation and amortisation		42,092	26,603	–	–	–	13,302	(13,302)	-100%	26,603
Interest		32,793	5,000	–	30	17,223	2,500	14,723	589%	5,000
Contracted services		83,195	31,311	–	5,743	21,613	15,655	5,958	38%	31,311
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		7,199	6,973	–	–	–	3,486	(3,486)	-100%	6,973
Operational costs		15,219	13,902	–	1,166	7,711	6,951	760	11%	13,902
Losses on Disposal of Assets		1,116	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>284,967</b>	<b>252,457</b>	<b>–</b>	<b>13,662</b>	<b>106,372</b>	<b>126,229</b>	<b>(19,856)</b>	<b>-16%</b>	<b>252,457</b>
<b>Surplus/(Deficit)</b>		<b>(77,741)</b>	<b>11,171</b>	<b>–</b>	<b>13,193</b>	<b>10,870</b>	<b>5,585</b>	<b>5,284</b>	<b>0</b>	<b>11,171</b>
Transfers and subsidies - capital (monetary allocations)		238,834	82,767	–	12,964	96,232	41,383	54,848	0	82,767
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>0</b>	<b>93,938</b>
Income Tax		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after income tax</b>		<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>0</b>	<b>93,938</b>
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>0</b>	<b>93,938</b>
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>26,156</b>	<b>107,101</b>	<b>46,969</b>	<b>60,133</b>	<b>0</b>	<b>93,938</b>

**6.5. Table C5 Monthly budget Statement - Capital Expenditure (Municipal Vote, functional classification and funding)**

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Department Corporate Services		-	-	-	-	-	-	-		-
Vote 5 - Department Community Services		-	-	-	-	-	-	-		-
Vote 6 - Department Infrastructure Services		14,149	22,109	-	-	-	11,054	(11,054)	-100%	22,109
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>14,149</b>	<b>22,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,054</b>	<b>(11,054)</b>	<b>-100%</b>	<b>22,109</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Department Corporate Services		-	-	-	-	-	-	-		-
Vote 5 - Department Community Services		785	-	-	-	-	-	-		-
Vote 6 - Department Infrastructure Services		145,881	61,587	-	13,607	84,681	30,794	53,887	175%	61,587
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
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]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>146,666</b>	<b>61,587</b>	<b>-</b>	<b>13,607</b>	<b>84,681</b>	<b>30,794</b>	<b>53,887</b>	<b>175%</b>	<b>61,587</b>
<b>Total Capital Expenditure</b>		<b>160,815</b>	<b>83,696</b>	<b>-</b>	<b>13,607</b>	<b>84,681</b>	<b>41,848</b>	<b>42,833</b>	<b>102%</b>	<b>83,696</b>

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		785	-	-	-	-	-	-	-	-
Community and social services		785	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7,448	18,587	-	482	6,230	9,294	(3,063)	-33%	18,587
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7,448	18,587	-	482	6,230	9,294	(3,063)	-33%	18,587
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		152,582	65,109	-	13,125	78,451	32,554	45,896	141%	65,109
Energy sources		1,312	-	-	-	-	-	-	-	-
Water management		142,514	43,000	-	13,125	78,451	21,500	56,951	265%	43,000
Waste water management		8,560	22,109	-	-	-	11,055	(11,055)	-100%	22,109
Waste management		195	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	160,815	83,696	-	13,607	84,681	41,848	42,833	102%	83,696
<b>Funded by:</b>										
National Government		160,815	83,696	-	13,607	84,681	41,848	42,833	102%	83,696
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		160,815	83,696	-	13,607	84,681	41,848	42,833	102%	83,696
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		160,815	83,696	-	13,607	84,681	41,848	42,833	102%	83,696

## 6.6. Tables C6 Monthly budget Statements - Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		764	15,113	–	(57,301)	15,113
Trade and other receivables from exchange transactions		80,980	42,516	–	39,604	42,516
Receivables from non-exchange transactions		10,264	15,682	–	9,188	15,682
Current portion of non-current receivables		6	–	–	–	–
Inventory		41	–	–	–	–
VAT		100,263	84,583	–	18,221	84,583
Other current assets		(1,477)	–	–	–	–
<b>Total current assets</b>		<b>190,841</b>	<b>157,895</b>	<b>–</b>	<b>9,712</b>	<b>157,895</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		39,006	36,063	–	–	36,063
Property, plant and equipment		1,396,354	1,070,606	–	84,681	1,070,606
Biological assets		2,091	3,986	–	–	3,986
Living and non-living resources		–	–	–	–	–
Heritage assets		37	37	–	–	37
Intangible assets		53	53	–	–	53
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,437,540</b>	<b>1,110,745</b>	<b>–</b>	<b>84,681</b>	<b>1,110,745</b>
<b>TOTAL ASSETS</b>		<b>1,628,382</b>	<b>1,268,640</b>	<b>–</b>	<b>94,393</b>	<b>1,268,640</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		262	–	–	–	–
Consumer deposits		536	479	–	(6)	479
Trade and other payables from exchange transactions		489,269	417,312	–	29,184	417,312
Trade and other payables from non-exchange transactions		6,960	2,554	–	(44,765)	2,554
Provision		410	–	–	–	–
VAT		12,080	13,618	–	3,639	13,618
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>509,517</b>	<b>433,963</b>	<b>–</b>	<b>(11,947)</b>	<b>433,963</b>
<b>Non current liabilities</b>						
Financial liabilities		455	–	–	–	–
Provision		48,542	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		533	–	–	–	–
<b>Total non current liabilities</b>		<b>49,530</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>559,047</b>	<b>433,963</b>	<b>–</b>	<b>(11,947)</b>	<b>433,963</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1,069,334</b>	<b>834,676</b>	<b>–</b>	<b>106,340</b>	<b>834,676</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		848,666	93,938	–	106,340	93,938
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>848,666</b>	<b>93,938</b>	<b>–</b>	<b>106,340</b>	<b>93,938</b>

## 6.7. Tables C7 Monthly budget statement – Cash flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		10,093	15,074	–	1,829	6,063	7,070	(1,007)	-14%	15,074
Service charges		13,152	26,325	–	1,023	8,178	12,958	(4,780)	-37%	26,325
Other revenue		275	400	–	166	502	206	296	144%	400
Transfers and Subsidies - Operational		92,354	84,596	–	16,889	50,300	42,198	8,102	19%	84,596
Transfers and Subsidies - Capital		223,712	82,767	–	–	51,559	41,383	10,176	25%	82,767
Interest		45,450	34,737	–	4,193	24,571	14,474	10,097	70%	34,737
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(66,051)	(158,109)	–	(13,039)	(59,994)	(66,555)	(6,561)	10%	(158,109)
Interest		–	(2,500)	–	–	–	(1,250)	(1,250)	100%	(2,500)
Transfers and Subsidies		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>318,984</b>	<b>83,290</b>	<b>–</b>	<b>11,061</b>	<b>81,180</b>	<b>50,485</b>	<b>(30,695)</b>	<b>-61%</b>	<b>83,290</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	148	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(205,778)	(82,767)	–	(15,648)	(97,343)	(41,383)	55,960	-135%	(82,767)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(205,778)</b>	<b>(82,619)</b>	<b>–</b>	<b>(15,648)</b>	<b>(97,343)</b>	<b>(41,383)</b>	<b>55,960</b>	<b>-135%</b>	<b>(82,767)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	(5,525)	(28,703)	–	(28,703)	#DIV/0!	–
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>(5,525)</b>	<b>(28,703)</b>	<b>–</b>	<b>28,703</b>	<b>#DIV/0!</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>113,206</b>	<b>671</b>	<b>–</b>	<b>(10,112)</b>	<b>(44,866)</b>	<b>9,102</b>			<b>523</b>
Cash/cash equivalents at beginning:		2,990	3,208	–	–	–	3,208			–
Cash/cash equivalents at month/year end:		116,196	3,879	–	(10,112)	(44,866)	12,309			523

## 7. EXPLANATORY NOTE ON MONTHLY BUDGET STATEMENTS

### 7.1. Explanatory Notes to Table C1:

Table C1 gives a summary of the overall performance of Tokologo Local Municipality for the past six months July to December 2024 and the following key aspects are included:

- ❖ *Financial Performance*: This is a summary of income statement of the Municipality
- ❖ *Capital Expenditure and funding sources*: This gives a brief overview of the capital expenditure and its funding sources
- ❖ *Financial Position*: This is the balance sheet of Tokologo Local Municipality
- ❖ *Cash Flow*: This gives a brief overview of the Cash flow of the Municipality
- ❖ *Creditors and Debtors analysis*: This section gives the summary of creditors and debtors aging analysis.

This is the most important table as it gives users of the financial information a “snapshot” of what happened in December 2024.

### 7.2. Explanatory note on table C4:

Table C4 helps to assess how well the municipality has performed in terms of its financial operations for the past six months July to December 2024 and the following key aspects are included:

- ❖ **Operating Revenue**: This includes the municipality’s primary sources of income, such as property rates, service charges (e.g., water, electricity, refuse removal and sanitation), government grants, and other transfers.
- ❖ **Operating Expenses**: These include the costs associated with delivering municipal services, such as employee related costs, remuneration of councilors, contracted services, operational costs, etc.

### 7.3. Explanatory note on Table C5:

Table C5 is a breakdown of the Capex by:

- ❖ *Municipal vote (multi-year appropriations);*
- ❖ *Standard classification;*
- ❖ *Funding sources necessary to fund the capital budget,*

Capital Expenditure (CapEx) is funded by the municipality National Government through the MIG, DWA and WSIG

Total Capital Expenditure (CapEx) budget Amounts to **R 83 696 000** and actual Expenditure amounts **R 84 680 727** for the past six months.

**7.4. Explanatory Notes to Table C6:**

Table C6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

**7.5. Explanatory Note to Table C7:**

The budgeted cash flow statement is the first measurement in determining if municipality has enough cash and cash equivalent to fund its operations.

## 8. SUPPORTING DOCUMENTATION

Over and above the information as disclosed above Municipal Budget and Reporting Regulations (MBRR) requires the Municipality to disclose the following information:

### 8.1. Supporting Table SC3 Monthly budget statement aged debtors

The debtor's analysis must contain

- (a) An age analysis reconciled with the financial position grouped by-
  - (i) Revenue source; and
  - (ii) Customer group
- (c) Any bad debts written off by customer group

FS182 Tokologo - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment									
Description	Budget Year 2024/25								
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis By Income Source</b>									
Trade and Other Receivables from Exchange Transactions - Water	1,818	872	861	859	858	535	483	35,753	42,039
Trade and Other Receivables from Exchange Transactions - Electricity	392	208	197	219	300	202	195	16,454	18,166
Receivables from Non-exchange Transactions - Property Rates	4,683	2,080	2,048	2,020	2,027	2,581	2,609	59,132	77,179
Receivables from Exchange Transactions - Waste Water Management	7,695	3,737	3,699	3,715	3,714	3,670	3,578	231,613	261,421
Receivables from Exchange Transactions - Waste Management	4,982	2,420	2,400	2,410	2,407	2,375	2,316	151,228	170,537
Receivables from Exchange Transactions - Property Rental Debtors	79	39	39	39	39	39	38	3,762	4,073
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-
Other	29	17	12	15	22	10	6	594	705
<b>Total By Income Source</b>	<b>19,677</b>	<b>9,373</b>	<b>9,255</b>	<b>9,277</b>	<b>9,367</b>	<b>9,410</b>	<b>9,225</b>	<b>498,535</b>	<b>574,119</b>
<b>2023/24 - totals only</b>	<b>19476028</b>	<b>9509255</b>	<b>9725380</b>	<b>7640703</b>	<b>7752098</b>	<b>8620117</b>	<b>8737501</b>	<b>419212789</b>	<b>490,674</b>
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	3,472	1,621	1,568	1,597	1,639	2,093	2,123	43,058	57,171
Commercial	1,080	421	408	399	421	395	380	13,289	16,794
Households	14,951	7,248	7,201	7,199	7,216	6,654	6,663	438,986	496,117
Other	174	82	79	82	91	268	59	3,202	4,037
<b>Total By Customer Group</b>	<b>19,677</b>	<b>9,373</b>	<b>9,255</b>	<b>9,277</b>	<b>9,367</b>	<b>9,410</b>	<b>9,225</b>	<b>498,535</b>	<b>574,119</b>

## 8.2. Supporting table SC4 Monthly budget statement Aged Creditors

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	Budget Year 2024/25								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity	6,318	6,267	6,304	–	–	–	–	314,036	332,926
Bulk Water	2,773	539	–	2,238	–	–	–	78,873	84,423
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–	–
Auditor General	–	–	–	–	–	–	–	4,657	4,657
Other	(1,519)	250	229	62	48	–	3,011	–	2,081
Medical Aid deductions									–
<b>Total By Customer Type</b>	<b>7,571</b>	<b>7,057</b>	<b>6,534</b>	<b>2,299</b>	<b>48</b>	<b>–</b>	<b>3,011</b>	<b>397,567</b>	<b>424,087</b>

## 8.3. Supporting table SC5 Monthly budget statement – Investment portfolio

The investment portfolio analysis must include information consistent with the requirements of the municipality Investment regulation, 2005 issued by the National Treasury.

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Type of Investment	Capital Guarantee (Yes/ No)	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>							
<b>Municipality</b>							
FNB 62368885376	Business Money market	YES	136	107	(33,521)	33,700	421
FNB 62290902678	Business Money market	YES	4	2	(141)	151	16
FNB 74368883317	7 DAY NOTICE	YES	49	2	–	–	51
FNB 74037601777	Fnb 32 Day Notice	YES	84	3	–	–	88
FNB 74037661683	Fnb 32 Day Notice	YES	214	9	–	0	223
FNB 71037990209	Fixed deposit	YES	10	–	(0)	0	10
<b>Municipality sub-total</b>			<b>497</b>	<b>123</b>	<b>(33,662)</b>	<b>33,851</b>	<b>809</b>

**9. MUNICIPAL MANGER'S QUALITY CERTIFICATE**

**M.A SEHLOHO**

**ACTING MUNICIPAL MANAGER**

**Municipal Managers Quality Certificate**

**MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

**I, MPHO AARON SEHLOHO, the Acting Municipal Manager of TOKOLOGO LOCAL MUNICIPALITY (FS 182), hereby certify that the Section 72 report for 31 December 2024 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.**

**Print name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## NON-FINANCIAL MID YEAR PERFORMANCE REPORT 2024/2025

REPORTING PERIOD: AS AT 01 JULY TO DECEMBER 2024

### **1. INTRODUCTION**

According to the Local Government Municipal Finance Management Act, Act 56 of 2003, Section 52 (c) thereof, the Mayor must take all reasonable steps to ensure that the municipality performs its Constitutional and statutory functions within the limits of the municipality's approved budget.

Performance management is prescribed by chapter 6 of the Municipal Systems Act of 2000 and the Municipal Planning and Performance Regulation of August 2001. Section 7 of the aforementioned regulation states that "A municipality's performance management systems entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players" This framework should reflect the linkage between the IDP, Budget and SDBIP.

The purpose of this performance report is as follows:

- To analyse the performance of the municipality for the third quarter
- To track midyear progress against the targets set in the SDBIP.
- Inform decision making and future goal setting
- To identify problems regarding performance of municipal programmes with a view to obtain solutions.
- To determine whether the objectives of various programmes have been met.

In the quarter under review, the Municipality (TLM) comprised of four departments, namely; Municipal Manager's Office, Finance, Corporate Services and Technical Services. This report covers the performance information from 01 July 2024 to 31 December 2024 and focuses on the implementation of the Service Delivery Budget and Implementation Plan (SDBIP), in relation to the Integrated Development and Plan (IDP). In addition, the report provides an overview of improvements made to the performance management system and shortcomings that still need to be addressed; progress made in the implementation and an overview of financial performance.

## **2. INSTITUTIONAL PERFORMANCE**

At the commencement of the financial year, every attempt was made to ensure that the municipality complies with legislation concerning the development, operation and maintenance of a performance management system that is commensurate to the institutional service delivery objectives captured in the IDP. Tokologo Local Municipality has continued to maintain the effective operation of the following mechanisms:

- The 2023/2024 IDP included objectives, strategies and key performance indicators (KPIs) as required by the Municipal Systems Act, 32 of 2000;
- The budget for implementation of the IDP was approved within the prescribed timelines as required by the Municipal Finance Management Act, 56 of 2003;
- After approval of the budget, the SDBIP was developed to integrate the IDP and the budget and to ensure effective implementation of the institutional strategies;
- Performance agreements with performance plans were developed, signed and approved by the Executive Mayor as required by the Municipal Performance Regulations, 2006;
- Quarterly assessments for performance of managers directly reporting to the MM must be embarked upon through a duly constituted performance evaluation panel as required by the performance regulations.

### **3. MANAGEMENT PROCESS OVERVIEW**

At the commencement of the financial year, every attempt was made to ensure that the municipality complies with legislation concerning the development, operation and maintenance of a performance management system that is commensurate to the institutional service delivery objectives captured in the IDP. Tokologo Local Municipality has continued to maintain the effective operation of the following mechanisms:

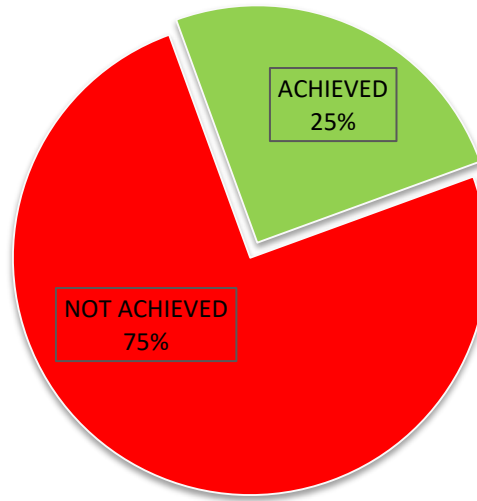
- The 2023/2024 IDP included objectives, strategies and key performance indicators (KPIs) as required by the Municipal Systems Act, 32 of 2000;
- The budget for implementation of the IDP was approved within the prescribed timelines as required by the Municipal Finance Management Act, 56 of 2003;
- After approval of the budget, the SDBIP was developed to integrate the IDP and the budget and to ensure effective implementation of the institutional strategies;
- Performance agreements with performance plans were developed, signed and approved by the Executive Mayor as required by the Municipal Performance Regulations, 2006;
- Quarterly assessments for performance of managers directly reporting to the MM must be embarked upon through a duly constituted performance evaluation panel as required by the performance regulations.

#### **4. SYNOPSIS OF PERFORMANCE RESULTS**

##### **PERFORMANCE RESULTS PER KEY PERFORMANCE INDICATOR**

<b>DEPARTMENT</b>	<b>TOTAL NUMBER OF KEY PERFORMANCE INDICATORS PER KPA FOR THE FINANCIAL YEAR 2023/24</b>					
	<b>KPA 1</b> Municipal Transformation and Organizational Development	<b>KPA 2</b> Municipal Infrastructure and Basic Service Delivery	<b>KPA 3</b> Local Economic Development	<b>KPA 4</b> Municipal Financial Viability and Management	<b>KPA 5</b> Good Governance and Public Participation	<b>TOTAL KPI'S</b>
Municipal Manager			02		17	<b>19</b>
Finance				24		<b>24</b>
Corporate Services	11				02	<b>13</b>
Technical Services		08				<b>08</b>

## OVERALL MUNICIPAL MID-YEAR PERFORMANCE RESULTS)



### **MUNICIPAL MANAGERS OFFICE**

The Municipal Manager's Office had (19) quarterly targets set as per the key performance indicators, Achieved (02), and Not Achieved (17).

### **FINANCE**

The Finance Department had (24) quarterly targets set as per the key performance indicators, Achieved (10), and not achieved (14).

### **CORPORATE SERVICES**

The Corporate Services had (13) quarterly targets set as per the key performance indicators, Achieved (04), and not achieved (09).

### **TECHNICAL SERVICES**

The Technical Services had (08) quarterly targets set as per the key performance indicators, Achieved (0), and not achieved (08).

# TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024

## OFFICE OF MUNICIPAL MANAGER'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024/2025

Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieved status Q1	Achieved status Q2	Actual performance	Reason for variance
Public Participation and Good Governance	Good Governance	Improved Performance and Service Delivery	Number of Quarterly Performance Reports submitted to AC	4 Performance Reports submitted in 2023/2024	4 quarterly performance reports by 30 <sup>th</sup> June 2025	1 Report	1Report	Not Achieved	Not Achieved	No performance report submitted to Audit Committee.	The Performance Audit Committee has not sat for this quarter
		Internal audit plan charter approved by the audit committee	Approved Internal Audit Charters	1 Internal audit charter approved in 2023/2024	1 Internal audit charter approved by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.	No Target for this quarter.
		Internal Audit Reports tabled at audit committee meeting	Number of Internal Audit reports submitted to AC	4 Internal Audit Reports submitted in 2023/2024	4 Internal Audit reports tabled at AC meeting by 30 <sup>th</sup> June 2025	1 Report	1 Report	Not Achieved	Not Achieved	Reports not submitted to AC	Audits are scheduled to be performed in the second semester of the financial year and will be tabled to the committee as per the meeting schedule.
		Enhance oversight by Council on municipal processes	Number of Audit Committee reports submitted to council	4 Audit committee reports submitted in 2023/2024	4 audit committee reports submitted to council by 30 <sup>th</sup> June 2025	1 Report	1 Report	Not Achieved	Not Achieved	No Audit Committee report submitted to council.	Audits are scheduled to be performed in the second semester of the financial year and will be tabled to the committee as per the meeting schedule.
		Ensure functional audit committee	Number of audit committee meetings held	4 audit committee meetings were held in 2023/2024	4 Audit Committee meetings held by 30 <sup>th</sup> June 2025	1 meeting	1 meeting	Not Achieved	Not Achieved	Unsigned minutes of the Audit Committee meeting held on the 30 <sup>th</sup> of September and 12 <sup>th</sup> December 2024 was submitted	The minutes were not signed
		Mid-year report tabled in Council for approval	Approved Mid-year Budget and Performance Assessment Reports	1 Mid –term budget and performance assessment reports submitted in January 2024	1 mid-year budget and performance assessment report Approved by council by January 2025	0	0	N/A	N/A	No Target for this quarter.	No Target for this quarter.
		Ensure Improved Performance and Service Delivery	Number of Performance and Reviews conducted.	Performance assessment not conducted for 2023/2024	2 performance Assessments to be conducted by 30 June 2025	0	1 Formal Performance Assessment	N/A	Not Achieved	Formal Performance Assessment were not conducted	Performance assessments were not conducted due to commitments from external panel members
	Risk Management	Implementation of Risk Management	Approved Risk Register	1 Risk Register updated and approved in	1 approved risk register by the 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.	No Target for this quarter.

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

		within the municipality		2023/2024							
			Number of risk management reports prepared and submitted	4 quarterly Risk management Reports submitted in 2023/2024	4 quarterly risk management reports submitted to the Risk Management Committee by the 30 <sup>th</sup> June 2025	1Report	1Report	Not achieved	Not achieved	Unsigned risk management report is submitted	The target is not met. Risk management report was not submitted to the RMC
	Public Participation	Ensure enhanced public participation	Number of IDP consultative meetings held	6 consultative meetings held in 2023/2024	6 IDP consultative meetings held by the 30 <sup>th</sup> June 2024	6 IDP consultative meetings held by the 30 <sup>th</sup> June 2025	0	N/A	Not achieved	Consultative meetings were not conducted	The meetings were not conducted due to Mayor's back to back meetings from National, Provincial government and IGR district meetings.
		Budget timelines and IDP review process plan approved by council	Approved IDP Review Process Plans	1 Process Plan was approved in 2023/2024	1 IDP process plan approved by the 31 <sup>st</sup> August 2025	1 Approved IDP Process Plan	0	Achieved	N/A	Council resolution and approved process plan	None
	Integrated Gender and Equity Programmes	Improved municipal intervention on issues related to special group	Number of approved integrated Gender and Equity Programmes	Integrated Gender and Equity plan programmes not approved for 2023/2024	1 Approved Integrated Gender and Equity plan programmes by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.	No Target for this quarter.
			Number of HIV/AIDS and Poverty Alleviation Programs/Activities implemented	Integrated HIV/AIDS and poverty alleviation programs/activities not implemented for 2023/2024	4 HIV/AIDS and poverty alleviation activities implemented by 30 <sup>th</sup> June 2025	1 Approved Integrated HIV/AIDS and Poverty Alleviation programs/activities	1 Approved Integrated HIV/AIDS and Poverty Alleviation Programs/activities	Not achieved	Not achieved	Integrated HIV/AIDS and Poverty Alleviation Programs/activities were not approved	The target is not met. The evidence was not submitted to measure the target
	Good Governance	Functional Ward Committees	Number of functional ward committees	7 functional ward committees were established in 2023/2024	7 Functional ward committees by 30 <sup>th</sup> September 2025	7 Functional Ward Committees	0	Not achieved	N/A	7 Ward Committees has been established	None
			Number of approved schedule of meetings	1 Schedules of meetings was developed in 2023/2024	1 Number of approved schedule of ward meetings by 30 <sup>th</sup> June 2024	0	0	N/A	N/A	Target not set for this quarter	Target not set for this quarter
		Ward Operational Plan	Approved Ward Operational Plan	7 approved ward operational plan for 2023/2024	7 Approved Ward Operational Plan by 30 <sup>th</sup> September 2025	7 Approved Ward Operational Plan	0	Not achieved	N/A	7 ward operational plan not yet approved	Report on the approval of 7 ward committees was not submitted
	Local Economic Development	Create conducive environment for economic growth	Reviewed LED strategy	LED strategy was not reviewed for 2023/2024	Reviewed LED Strategy by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	Target not set for this quarter	Target not set for this quarter

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

ment		Create conducive environment for economic growth	Business expos conducted to assist cooperatives and SMMEs per town	4 business expos were conducted in 2023/2024	12 Business expos conducted to assist cooperatives and SMMEs per town by 30 <sup>th</sup> June 2025	Conduct 1 business expo per town by Sep 2024	Conduct 1 Business expo per town by Dec 2024	Not achieved	Achieved	1 business expos were conducted	One business expo was not conducted during first quarter
------	--	--	--	--	---	--	--	--------------	----------	---------------------------------	--

# TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024

BUDGET AND TREASURY OFFICE'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieved status Q1	Achieved status Q2	Actual performance	Reason for variances
Municipal Financial Viability and Management and Public Participation and Good Governance	Revenue Management	Enhanced Revenue Collection	Approved tariff By-law	Draft tariff and property by-laws in place	Approved tariff and property By-laws by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	Target not set for this quarter	Target not set for this quarter
			Application for Tariff increases (D7) at the end of 31 January 2023	2023/2024 approved tariff increase	Submit Application for Tariff increases (D7) to NERSA by 31 <sup>st</sup> January 2025	0	0	N/A	N/A	Target not set for this quarter	Target not set for this quarter
			Approved and updated indigent register	8.3% household registered during 2023/2024	2 updates on the indigent register by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	Target not set for this quarter	Target not set for this quarter
			Improvement in the Collection rate of the Municipality	43% revenue collected in 2023/2024	65% revenue collected by the 30 <sup>th</sup> June 2025	0	0	N/A	N/A	Target not set for this quarter	Target not set for this quarter
	Reporting	Budgeting and reporting	Financial Management Grant Activity Plans submitted timeously	1 Financial Management Grant Activity Plans submitted in 2023/2024	1 Financial Management Grant activity plan submitted to National Treasury by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			FMG spend in accordance with DoRA and Grant Frameworks	98% expenditure for 2023/2024	100% Expenditure on Grants as per DoRA conditions by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Updated Conditional Grants Register	12 Updates of the Conditional Grants Register 2023/2024	12 Updates of the Conditional Grants Register by 30 <sup>th</sup> June 2025	3 monthly updated grant register report	3 monthly updated grant register report	Achieved	Achieved	1 quarterly updated grant register submitted	None
			Annual budget adopted by Council	Annual Budget adopted by Council in 2023/2024	Compile and submit Annual Financial Statements by 31 <sup>st</sup> August 2024	Submission of 2021/2022 AFS to Auditor General by 31 <sup>st</sup> August 2024	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Compilation and Submission of the Annual Financial Statements	Annual Financial Statements submitted in 2023/2024	Approved adjustment budget by 28 <sup>th</sup> February 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

BUDGET AND TREASURY OFFICE'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieved status Q1	Achieved status Q2	Actual performance	Reason for variances
	Reporting	Budgeting and reporting	Compilation of the 2022/2023 Adjustments Budget in line with the MBRR	2023/2024 Adjustment budget submitted	5 Budget related policies approved by 31 <sup>st</sup> May 2025 (Tariffs policy, Property policy, Investment policy, Credit and debt control policy, Assets and Vehmement policy)	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Number of budget related policies approved	5 Budget related policies approved for 2023/2024	2 Budget public participation meetings held by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Number of budget public participation meetings	2 Meetings were held for 2023/2024	4 Sec 52(d) reports submitted to Council by June 30 <sup>th</sup> 2025	1 Sec 52 (d) report	1 Sec 52 (d) report	Not achieved	Not achieved	Section 52(d) report is submitted	The target has not been met. Section 52 reports were not submitted to Council
			Number of Sec 71 report submitted	2023/2024 sec 71 reports were submitted	12 Sec 71 monthly reports submitted to National Treasury by 30 <sup>th</sup> June 2025	3 sec 71 monthly reports	3 sec 71 monthly reports	Achieved	Achieved	Section 71 reports are submitted	None
Municipal Financial Viability and Management	Supply Chain and Expenditure Management	To improve overall financial management	Improved demand and acquisition planning	Procurement plan was not approved by council for 2023/2024	Approved procurement Plan by 30 <sup>th</sup> June 2025	0	Circulated the draft procurement Plan	N/A	Not Achieved	draft procurement Plan was not circulated	Procurement plan was not submitted to Council
			Advertisement of procurement above R 30 000 within legislated timeframe	No procurements above R 30 000 were in municipal website for 2023/2024	Advertise all procurements above R 30 000 for 7 days on the municipal website by 30 <sup>th</sup> June 2025	100%	100%	Achieved	Achieved	Advertisements was placed on the website	None
			Improved credit payment period	10% credit payment in 2023/2024	100% creditors paid within 30 days of receipt of invoice by 30 <sup>th</sup> June 2025	25% payment of creditors within 30 days	25% payment of creditors within 30 days	Not Achieved	Not Achieved	0% payment of creditors within 30 days	25% of creditors were not paid within 30 days

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

BUDGET AND TREASURY OFFICE'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieved status Q1	Achieved status Q2	Actual performance	Reason for variances
			Number of Creditors reconciliation performed	12 Creditors reconciliations performed in 2023/2024	12 Creditors reconciliations performed annually by 30 <sup>th</sup> June 2025	3 Creditors reconciliations performed	3 Creditors reconciliations performed	Achieved	Not Achieved	3 Creditors approved reconciliation were submitted	3 Creditors reconciliation for quarter 2 were not approved
			Number of reports on third party payments	4 quarterly reports on third party payments were made in 2023/2024	4 quarterly reports on third party payments by the 30 <sup>th</sup> June 2025	1 Report	1 Report	Not Achieved	Not Achieved	Proof that UIF, Medical Aid, PAYE and SDL were paid, was submitted	The target is not met. The documents were not signed by the MM and CFO
			Expenditure classification for all expenditure incurred by the municipality per month	updated UIF&W registers in 2023/2024	4 Updated Unauthorized, fruitless and wasteful expenditure Registers by 30 <sup>th</sup> June 2025	1 Updated Unauthorized, Irregular, fruitless and wasteful expenditure Registers	1 Updated Unauthorized, Irregular, fruitless and wasteful expenditure Registers	Achieved	Not Achieved	Quarterly updated UIF&W registers has been submitted	Updated UIF&W for quarter 2 were not signed by the Manager
			Number of Supply Chain Management reports	4 Reports were prepared in 2023/2024	4 Supply Chain Management Reports by 30 <sup>th</sup> June 2025	1Report	1Report	Achieved	Achieved	Quarterly SCM were reports submitted	None
	Assets Management	To improve overall financial management	Number of approved Assets Registers in compliance with GRAP 17	1 Asset Register approved in 2023/2024	1 approved asset register in compliance with GRAP 17 by the 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.	No Target for this quarter.
			Quarterly Movable and fixed asset verifications	Movable and fixed asset verifications were conducted on 2023/2024	Conduct 4 movable and fixed asset verifications by 30 <sup>th</sup> June 2025	1 quarterly report on verification of assets	1 quarterly report on verification of assets	Not achieved	Not achieved	quarterly report on verification of assets not submitted	The municipality only performs the fixed asset verification at year end, not quarterly.  There is no report on movable assets, there was no movements of assets
		To ensure a functional yellow and white fleet	Number of reports on fleet management on incidents, repairs, maintenance and licensing of fleet	Fleet management reports not submitted in 2023/2024	4 Quarterly fleet management reports by 30 <sup>th</sup> June 2025	1 Quarterly fleet management reports	1 Quarterly fleet management reports	Not achieved	Not achieved	Quarterly fleet management reports were not submitted	Quarterly fleet management reports were not submitted

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

CORPORATE SERVICES DIRECTORATE'S SERVICED DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieved status Q1	Achieved status Q2	Actual performance	Reason for variances
Organisational development and transformation	Human Resource Management	Effective Human Resources Management	Develop Municipal Communication Strategy	Communication strategy not submitted to council for 2023/2024	Approved Communications Strategy by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Submission of employment equity report to Department of employment and Labour	1 Report submitted was in 2023/2024	01 employment equity report submitted to Department of employment and Labour by the 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Develop Human Resource Development Strategy	Draft Human Resource Strategy not approved for 2023/2024	Developed Human Resource Strategy by June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Number of reviewed organizational structure	2023/2024 organisational structure	1 Organisational Structure reviewed by June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Number of HR Management Reports	4 HR reports Submitted in 2023/2024	4 quarterly HR Report submitted to the Municipal Manager by 30 <sup>th</sup> June 2025	1 HR Report submitted	1 HR Report submitted	Achieved	Not achieved	1st quarter report was submitted	Second quarter report was not submitted
	Human Resources Development	Ensure that the personnel is properly capacitated	Number of approved Workplace Skills Plan	1 Workplace Skills Plan approved in 2023/2024	1 approved workplace skills plan by 30 <sup>1st</sup> April 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
			Number of implemented work place skills plan	Implementation of work place skills plan in 2023/2024	2 reports on implemented work place skills plan by 30 June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter

# TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024

## CORPORATE SERVICES DIRECTORATE'S SERVICED DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024

Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieved status Q1	Achieved status Q2	Actual performance	Reason for variances
			Functional Training Committee	2 meetings held during 2022/2023	4 training committee meetings held by 30 <sup>th</sup> June 2025	1 meeting held	1 meeting held	Achieved	Not achieved	The reports were not submitted	The training committee was not conducted for second quarter
	Labour Relation	Functional Local Labour Forum	Number of Local labour forum meetings held as per the approved schedule	2 LLF meetings held in 2022/2023	4 local labour forum meetings held by 30 <sup>th</sup> June 2024	1 LLF Meetings	1 LLF Meetings	Not achieved	Not achieved	Attendance registers and minutes were submitted.	LLF meeting for the first quarter minutes were not signed and no LLF meeting was held during the second quarter.
Organisational development and transformation	Records management	To have a functional records management unit	Approval of the filling plan	No filling plan in place	Filling Plan approved by 31 <sup>st</sup> December 2024	0	Approved filling Plan	N/A	Achieved	Filling plan is approved	None
			Records management infrastructure put in place	No filling offices in the municipality	Filling room/s allocated and utilised by 31 <sup>st</sup> March 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
	Information Technology	Regulation of the use of Information Technology and municipal website	Number of ITC Report submitted to the Municipal Manager	4 ITC report submitted in 2023/2024	4 quarterly ITC Reports submitted to the Municipal Manager by 30 <sup>th</sup> June 2024	1 ITC Report submitted	1 ITC Report submitted	Achieved	Not achieved	ITC Report was submitted for first quarter	The target has not been met. The ITC report was not submitted for the second quarter
			Functioning municipal website	Municipal website not functional in 2023/2024	Functional municipal website by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter	No Target for this quarter
Public Participation and Good Governance	Good Governance	Improved Organisational Cohesion and Effectiveness	Percentage of Council resolutions implemented	100% council resolutions implemented for 2023/2024	100% council resolutions implemented by 30 <sup>th</sup> June 2025	100% council resolution implemented	100% council resolution implemented	Not achieved	Not achieved	Council Resolution Execution Register is submitted	The target has not been met. The Council resolution register is not signed.
	Good Governance	Improved Organisational Cohesion and Effectiveness	Percentage of Council resolutions implemented	100% council resolutions implemented for 2023/2024	4 Health and safety Committee meetings by 30 <sup>th</sup> June 2025	1 Health and safety Committee meetings	1 Health and safety Committee meetings	Not achieved	Not achieved	Appointment letters of Health and Safety members	The Health and Safety meetings were not conducted

## DIRECTORATE TECHNICAL SERVICES - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024

Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Q2 Original Target	Achieve status Q1	Achieve Status Q2	Actual Performance
----------------------	------------	-------------------------	---------------------------	--------------------	---------------	--------------------	--------------------	-------------------	-------------------	--------------------

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

Service Delivery and Infrastructure Development	Water	To improve access to water delivery	Percentage of households with access to water services	100% households had access to water in 2023/2024	100% households with access to water services within their sites by 30 <sup>th</sup> June 2025	100% households with access to water.	100% households with access to water.	Not achieved	Not achieved	2023/2024 list of account payers is submitted
			Number of leakages attended	No water leakages has been reported for 2023/2024	Attend water leakages in Hertzogville, Boshof and Dealsville by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Status of blue drop and water samples tested	Boshof 97.2%, Dealesville 97.2% and Hertzogville 100% in 2023/2024	Submission of water samples for testing by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Percentage of budget spend on water services	New indicator	100% budget expenditure on water services by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
		To ensure 95% access to basic sanitation	Number of household provided with minimum standard of sanitation	households had access to sanitation in 2023/2024	9831 household provided with minimum standard of sanitation by 30 <sup>th</sup> June 2025	9831 household provided with minimum standard of sanitation	9831 household provided with minimum standard of sanitation	Not Achieved	Not Achieved	2023/2024 list of account payers is submitted
			Status of oxidation ponds	3 oxidation ponds were not maintained in 2023/2024	Maintenance of 3 municipal oxidation ponds by June 30 <sup>th</sup> June 2025	maintenance of 3 oxidation ponds	Maintenance of 3 oxidation ponds	Not Achieved	Not Achieved	Progress report on Maintenance of 3 oxidation ponds
			Number of drain and sewer blockages	New indicator	Attend drain and sewer blockages in Hertzogville, Boshof and Dealsville by 30 <sup>th</sup> June 2025	Number of drain and sewer leakages reported and attended	Number of drain and sewer leakages reported and attended	Not Achieved	Not Achieved	Complaints register for Boshof town is submitted
			Percentage of budget spend on sanitation	New indicator	100% budget expenditure on sanitation by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
	Electricity	To improve access to energy and sanitation	Approved energy plan	New indicator	Develop and approved energy master plan 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			No of street light repaired and faulty meters	streetlights and meter boxes were repaired and maintained in 2023/2024	Develop operations and maintenance plan for Streetlights and faulty electrical meters by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Number of awareness campaign.	New indicator	4 awareness campaigns on service delivery issues by 30 <sup>th</sup> June 2024	0	0	N/A	N/A	No Target for this quarter.

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

	Roads and storm water		k/m of roads paved	k/m of roads paved	Develop road operations and maintenance plan by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Number of street gravelled and pedestrian walking built	Number of street gravelled and pedestrian walking built	Develop road operations and maintenance plan by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
Service Delivery and Development  Infrastructure	Refuse removal	Ensure proper maintenance of waste management and removal	Status of Integrated Waste Management Plan (IWMP)	New indicator	Reviewed Integrated Waste Management Plan by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Status of landfill sites	landfill sites in Boshof, Hertzogville and Dealesville not maintained in 2023/2024	Registration of Municipal landfill sites by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Notices of waste removal schedule	New indicator	Develop annual notices for waste removal schedule and publicise on municipal website and notice boards by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Schedule for cleaning gravesites	New indicator	Develop annual schedule for cleaning of gravesites and publicise on municipal website and notice boards by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
	Sports Amenities and Parks	Ensure access to quality sports and recreation	Number of sports facilities upgraded	New indicator	Upgrading of one Sports facility in Hertzogville by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
			Number of parks upgraded	New indicator	Upgrading of one park in Hertzogville by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
	Disaster Management	Enhance Disaster Management	Approved disaster strategies	New indicator	Develop disaster management strategies by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.
		Establish institutional capacity for disaster management	Establish municipal disaster management Advisory committee Establishment of volunteer structures	New indicator	Establish disaster management advisory committee by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.

**TOKOLOGO LOCAL MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE REPORT DECEMBER 2024**

	Develop and implement disaster prevention , mitigation and preparedness	Develop disaster mitigation strategy	New indicator	Develop disaster mitigation strategy by 30 <sup>th</sup> June 2025	0	0			
	Develop response and recovery strategy	Develop early warning systems for disaster. Develop contingency plans for imminent hazards	New indicator	Develop early warning systems for disaster and contingency plan for imminent hazards by 30 <sup>th</sup> June 2025	0	0	N/A	N/A	No Target for this quarter.

**TOTAL NUMBER OF KPI'S : 64**

**TARGETS MET : 16**

**TARGETS NOT MET : 48**

