



The Game changer of South Coast development

TREASURY DEPARTMENT

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT as at 31 December 2024

Prepared By: Budget and Treasury Office (Budget and Reporting Section)

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1. EXECUTIVE SUMMARY

1.1. BACKGROUND

In terms Section 72 of the municipal finance management act No. 56 of 2003 (MFMA) requires that the accounting officer of a municipality must by 25 January each year assess the performance of the municipality during the first half of the financial year.

The Draft Budget 2024/25 was noted by Council of Ray Nkonyeni Municipality before the 31 March 2024 for public and stakeholder consultation. Few meetings were held in the municipal area, radio station. The annual budget was then presented in the council meeting for council approval on 30 May 2024.

The 2024/25 budget was prepared in accordance with the National Treasury guidelines as outlined in MFMA Circular No.126, MFMA Circular No. 128 and Provincial Treasury Circular PT/MF 06 OF 2023_24 as well as municipal budgeting and reporting regulations and considering the following: -

- The medium-term strategic planning of the municipality.
- MSCOA regulations.
- The role of Local Government in achieving the National outcomes.
- The State of the Nation Address by the President.
- The five Government Priorities.
- National Development Plan.
- National Budget Speech 2024.
- The Division of Revenue Allocations as per the Division of Revenue Act (DORA)
- Provincial Gazette.

1.2. CHALLENGES IN THE IMPLEMENTATION OF 2024/25 BUDGET

The following challenges have been experienced since the adoption of the budget for implementation: -

- Under recovery of revenue billed
- Collection of long outstanding debtors
- Implementing Funding Segment of the mSCOA segments

1.3. INTERVENTIONS

- Strengthened the implementation of debt collection policy.
- Advertise projects before the start of financial year after the budget approval.
- Adopt procurement plan before the start of the financial year.
- Finalizes appointment of contractors.
- Incentives given to customers for settling of accounts like interest written off.

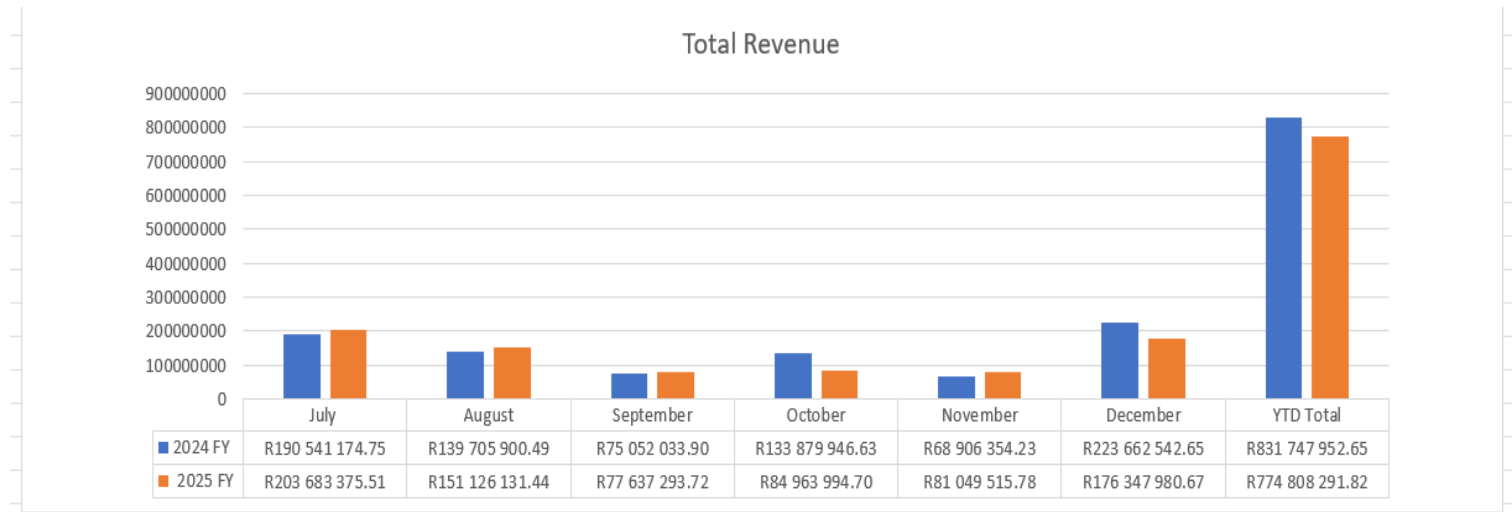
1.4. FINANCIAL PERFORMANCE OVERVIEW

Financial overview on the mid-year assessment for the 2024/25 financial year will be based on the performance outcome from the 1st of July 2024- 31st of December 2024 on the bases of actual versus budgeted outcomes. In addition, a comparison of the actual outcomes for the previous years mid-year

performance versus the current year mid-year performance to determine an increase or decrease in performance.

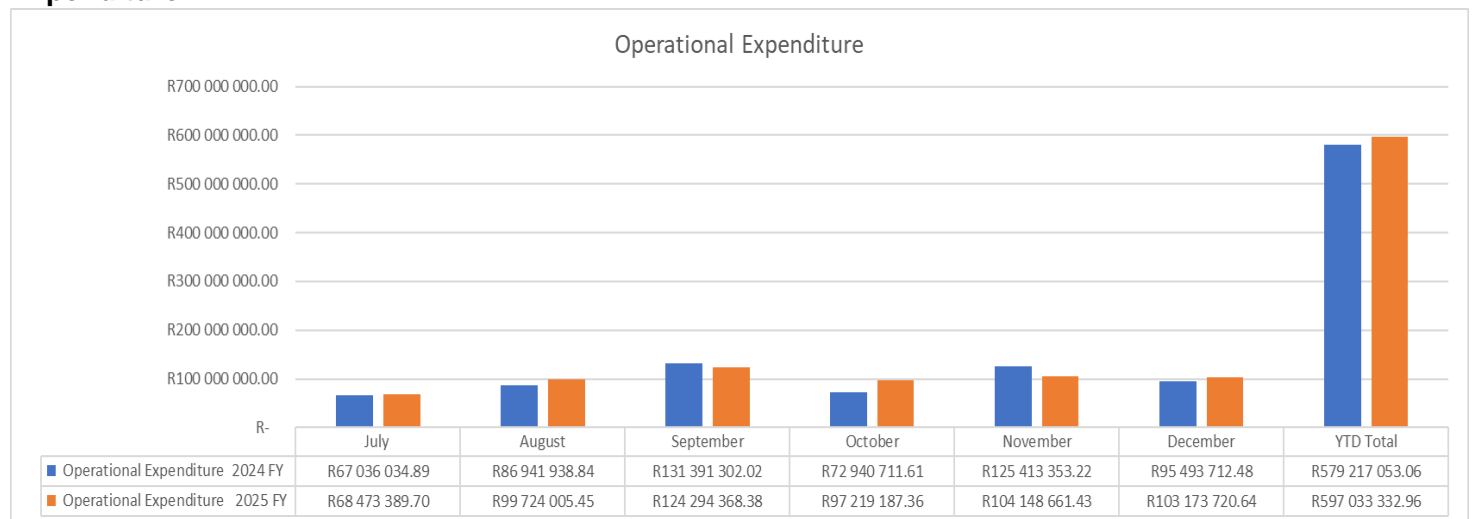
The following chart analysis in comparing a July- December actual Performance for the previous financial year 2024 mid-year performance and the current financial year mid-year performance.

Revenue



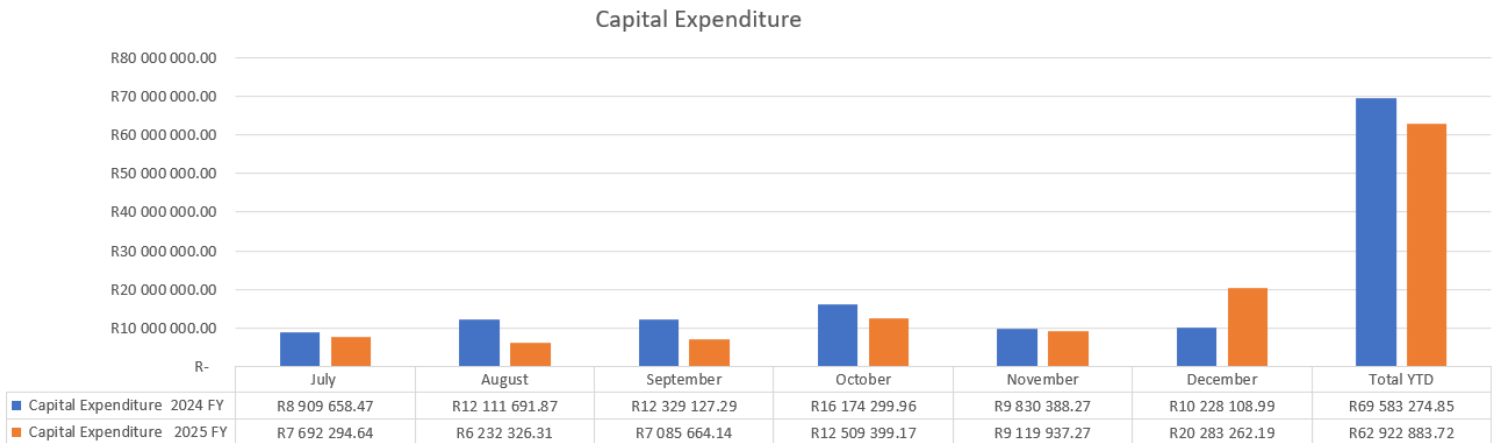
There is an overall decrease of 7% in revenue for the 2025 FY mid-year performance in comparison to the 2024 FY. The revenue performance is affected by the ongoing protest by the municipal workers. The licensing department has been closed for about 2/3 months and the municipality is not making less revenue from Agency Services and Licences & permits.

Expenditure



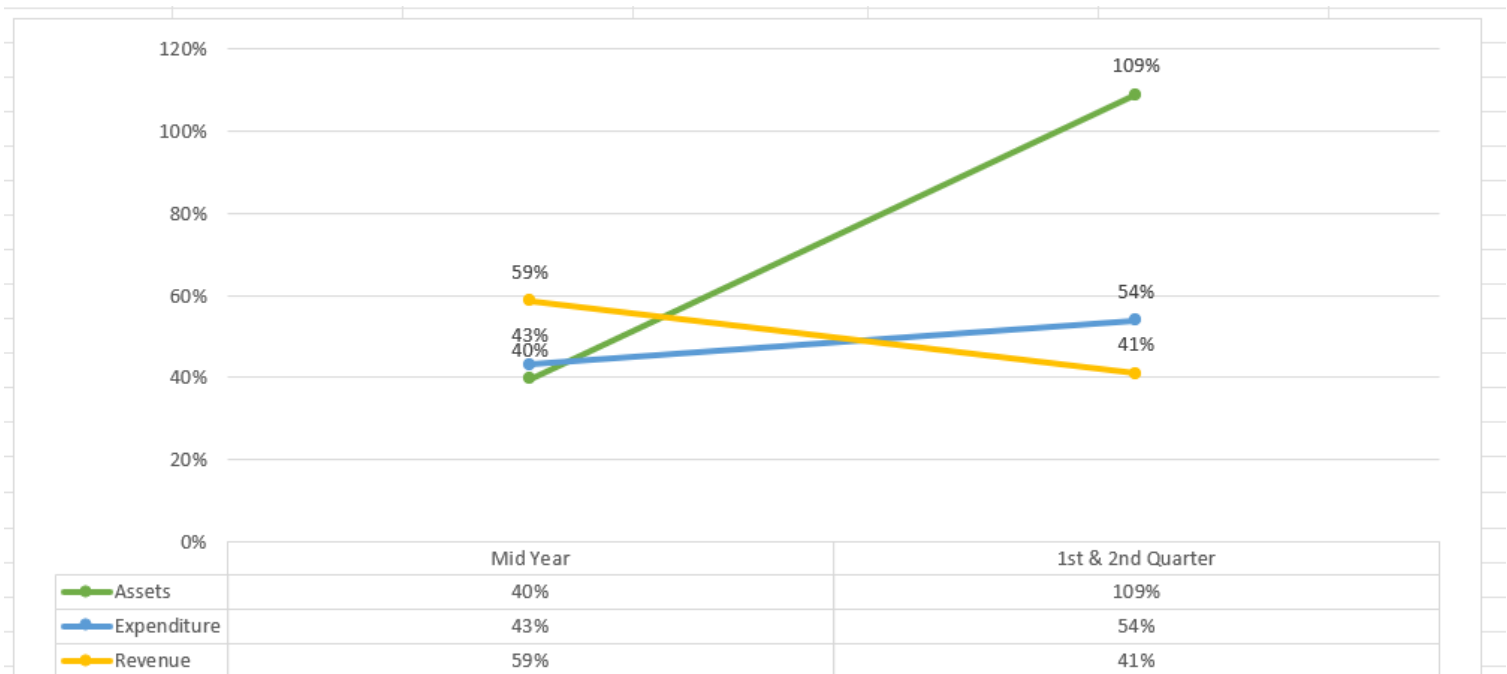
There is an overall 3 % increase in expenditure for the 2025 financial year mid-year performance in comparison to the 2024 financial year.

Capital Expenditure



There is an overall 10% decrease in capital expenditure for the 2025 FY mid-year performance in comparison to the 2024 FY. The decreased of capital funding and implementation of new capital projects is due to the decrease on the budget allocation of the Capital Budget.

Previous year performance trends



The table above shows the previous financial year’s mid-year performance as well as the performance in the 1st and 2nd quarter. This therefore provides an indication based on prior year trends on the anticipated performance, in assets acquisition and expenditure it increased in the last 2 quarters, but the revenue decreased. These trends will be the bases for the adjustment budget in February to ensure a funded and realistic budget for the municipality.

The table below shows the actual performance as the mid-year assessment versus the projected year to date performance.

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		187 231	207 222	207 222	97 198	97 198	103 611	(6 412)	-6%	207 222
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		63 206	71 335	71 335	45 119	45 119	44 884	235	1%	71 335
Sale of Goods and Rendering of Services		49 555	22 615	22 615	8 132	8 132	11 307	(3 175)	-28%	22 615
Agency services		5 931	6 892	6 892	2 720	2 720	3 446	(726)	-21%	6 892
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 155	8 202	8 202	4 891	4 891	4 101	791	19%	8 202
Interest from Current and Non Current Assets		11 614	11 916	11 916	6 584	6 584	5 958	626	11%	11 916
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 146	5 203	5 826	2 494	2 494	3 225	(731)	-23%	5 826
Licence and permits		598	737	737	275	275	368	(93)	-25%	737
Operational Revenue		3 243	1 091	2 279	474	474	1 733	(1 260)	-73%	2 279
Non-Exchange Revenue										
Property rates		507 017	532 893	532 893	344 320	344 320	339 113	5 207	2%	532 893
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 598	32 812	32 812	8 552	8 552	16 406	(7 854)	-48%	32 812
Licence and permits		9 060	11 956	11 956	3 997	3 997	5 978	(1 981)	-33%	11 956
Transfers and subsidies - Operational		390 199	324 656	324 701	227 309	227 309	246 926	(19 617)	-8%	324 701
Interest		31 858	32 615	32 615	17 044	17 044	16 307	737	5%	32 615
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		36 066	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 328 475	1 270 142	1 271 998	769 111	769 111	803 364	(34 253)	-4%	1 271 998

Total operational revenue

Total operating revenue amounts to R 769.1million for the period starting from July 2024 to December 2024 with the YTD budgeted of R803.4 million. The negative variance of R34.3 million is due to the ongoing protest by municipal workers. The ongoing protest affected the revenue generation as the licensing department has closed for about 2/3 months now. The municipality made less revenue on the revenue items related to licensing department. Total operating revenue is broken down below for each line item.

Service Charges-Electricity

The actual billing for the electricity is R97.2million for the period ended 31 December 2024 against the year to date budget of R103.6 million. There is a negative variance of 6% between the year to date actual and year to date budget, which amounts to negative R6.4 million. Electricity billing will be monitored and adjusted accordingly during the adjustment budget process in February.

Service Charges- Refuse

The year to date actual billing for refuse removals is R45.1 million for the first half of the financial year with the year to date budget of R44.9 million. The variance is R235 thousand which is 1%, comparing the actual against the year to date budget. The variance is caused by the annual billing of the cutomers that changed from being billed monthly to annual billing that was not catered for in the budget process.

Property rates

The actual billing of the property rates for the period ending 31 December amounts to R 344.3 million against the budget of R339.1 million. The 2% variance is caused by the change made by the customers for being billed monthly to the annual billing, and will be corrected in the budget process of the next financial year.

Investment revenue

Total investments revenue (Interest from Current and Non-Current Assets) as at end of December 2024 amounts to R6.6 million which is 11% more than the anticipated revenue at this period. The performance mainly depend on the cash coverage ratio of the municipality, that shows that ratio has improved from the previous financial year. That means the municipality can invest funds for to accumulate the interest. The required cash coverage is 3 months and the current cash coverage for the municipality the month of December is sitting at 0.76 months, that shows the decline when comparing it to mid performance of the last financial year which was 1.18 months.

Transfers and Subsidies

The year to date transfers and subsidies revenue amounts to R227.3 million and R5.967 million for both operational and capital respectively. The variance of the operational transfers and subsidies is at negative 91%, meaning the municipality has recognised less revenue than it was anticipated, whereas the capital transfers and subsidies is at negative 91%. The less recognition is due to that the municipality trying to avoid doing manual journals but start using the module. The municipality is having the working session with System Vendor by the end of January, and the grant module setup will be done.

Fines, penalties and forfeits

Fines, Penalties, and forfeits are derived from Building fines, illegal connections, overdue books, and the bulk budget being on traffic fines and the total budget being R32.8 million. The year to date actual is R8.6 million compared to a year to date budget of R16.4 million. The variance is mainly caused by low fines issued and the budget amount will be revised in adjustment budget.

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		480 606	497 297	497 297	252 970	252 970	243 347	9 623	4%	497 297
Remuneration of councillors		40 275	34 185	34 185	17 569	17 569	17 093	476	3%	34 185
Bulk purchases - electricity		142 880	153 550	153 550	77 226	77 226	76 775	452	1%	153 550
Inventory consumed		12 771	12 982	12 982	6 649	6 649	7 656	(1 007)	-13%	12 982
Debt impairment		-	11 290	11 290	-	-	-	-	-	11 290
Depreciation and amortisation		127 542	107 839	107 839	37 217	37 217	43 009	(5 792)	-13%	107 839
Interest		23 734	11 818	11 818	2	2	5 947	(5 945)	-100%	11 818
Contracted services		218 213	227 033	228 201	112 553	112 553	127 035	(14 482)	-11%	228 201
Transfers and subsidies		18 394	17 133	17 189	11 021	11 021	7 764	3 257	42%	17 189
Irrecoverable debts written off		76 646	5 000	5 000	2 750	2 750	2 500	250	10%	5 000
Operational costs		194 561	171 571	171 580	79 076	79 076	88 080	(9 004)	-10%	171 580
Losses on Disposal of Assets		2 766	-	-	-	-	-	-	-	-
Other Losses		116	-	-	-	-	-	-	-	-
Total Expenditure		1 338 504	1 249 698	1 250 931	597 033	597 033	619 205	(22 172)	-4%	1 250 931

Total expenditure

Total operational expenditure is R579 million which is 4% less than the year to date budget of R619.2 million. The negative R22.2 million variance is attributed the expenditure line items below.

Employee cost and Councillor's remuneration

Employee cost amounts to R253 million and that is 4% more than the year to date budget of R243.3 million. The difference is caused by the bonus line item as the employees are not getting the bonus on the same month, but that will be covered throughout the financial year. The councillors' remuneration year to date actual amounts to R17.6 million with the variance of 3% more than the year to date budget. The variance in council remuneration was due to COGTA upgrading council remuneration to a new task grade.

Depreciation and asset Impairment

The year to date actual for depreciation has been calculated for the period ending 31 December 2024 is R37.2 million compared to the year to date budget of R43 million. The variance between the budgeted figure and the actual figure is due to depreciation of the anticipated additions on the Property Plant and Equipment that are not yet acquired or transferred from Work in progress.

Finance charges

Finance charges cost is 2 thousand, which is 100% less than the year to date budget of R5.9 million. The budget was prepared including the interest that will be incurred on the last withdrawal of R21.5 million from DBSA loan. The withdrawal is not yet done and the adjustment will be done on this line item during the adjustment process in February.

Inventory Consumed and bulk purchases

Inventory consumed amounts to R6.6 million as of 31 December 2024 with the year to date budget being R7.7 million. This reflects a variance of R1 million less. Inventory budget was straight lined across the 12 months of the financial year and will be a variance as consumption differs.

Transfers and Subsidies

Transfers and subsidies relate to donations made by the municipality to fund local economic development such as SMME development, Cooperative's development, and poverty alleviation projects with the jurisdiction of Ray Nkonyeni Municipality. The YTD actual for December 2024 stands at R11 million with a YTD budget of R7.8 million. The annual budget for transfers and subsidies is R17.1 million.



The Game changer of South Coast development

BUDGET AND TREASURY OFFICE

**BUDGET IMPLEMENTATION REPORT AND
WITHDRAWALS
FROM MUNICIPAL BANK ACCOUNTS IN TERMS OF
S71, S72, S52 AND S11
OF THE MFMA PERIOD – ENDED:
31 December 2024**

RAY NKONYENI MUNICIPALTY BUDGET AND TREASURY DEPARTMENT Month-ended: - 31 December 2024

2. Budget Implementation Report

2.1. Executive Summary

This report is based upon financial information available at the time of preparation. The provisional financial result for the month ended 31 December 2024 is summarized below.

KZN216 Ray Nkonyeni - Table C1 Monthly Budget Statement Summary - M06 - Half Year

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	507 017	532 893	532 893	344 320	344 320	339 113	5 207	2%	532 893
Service charges	250 437	278 556	278 556	142 318	142 318	148 495	(6 177)	-4%	278 556
Investment revenue	11 614	11 916	11 916	6 584	6 584	5 958	626	11%	11 916
Transfers and subsidies - Operational	390 199	324 656	324 701	227 309	227 309	246 926	(19 617)	-8%	324 701
Other own revenue	169 209	122 121	123 933	48 580	48 580	62 872	(14 292)	-23%	-
Total Revenue (excluding capital transfers and contributions)	1 328 475	1 270 142	1 271 998	769 111	769 111	803 364	(34 253)	-4%	1 271 998
Employee costs	480 606	497 297	497 297	252 970	252 970	243 347	9 623	4%	497 297
Remuneration of Councillors	40 275	34 185	34 185	17 569	17 569	17 093	476	3%	34 185
Depreciation and amortisation	127 542	107 839	107 839	37 217	37 217	43 009	(5 792)	-13%	107 839
Interest	23 734	11 818	11 818	2	2	5 947	(5 945)	-100%	11 818
Inventory consumed and bulk purchases	155 651	166 532	166 532	83 876	83 876	84 431	(555)	-1%	166 532
Transfers and subsidies	18 394	17 133	17 189	11 021	11 021	7 764	3 257	42%	17 189
Other expenditure	492 302	414 894	416 070	194 379	194 379	217 615	(23 236)	-11%	416 070
Total Expenditure	1 338 504	1 249 698	1 250 931	597 033	597 033	619 205	(22 172)	-4%	1 250 931
Surplus/(Deficit)	(10 029)	20 444	21 067	172 078	172 078	184 158	(12 081)	-7%	21 067
Transfers and subsidies - capital (monetary allocations)	121 022	132 163	132 685	5 697	5 697	66 331	(60 634)	-91%	132 685
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	110 993	152 607	153 752	177 775	177 775	250 490	(72 715)	-29%	153 752
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	110 993	152 607	153 752	177 775	177 775	250 490	(72 715)	-29%	153 752
Capital expenditure & funds sources									
Capital expenditure	263 405	187 558	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Capital transfers recognised	159 231	114 924	115 378	43 807	43 807	57 492	(13 685)	-24%	115 378
Borrowing	-	9 000	9 000	252	252	4 500	(4 248)	-94%	9 000
Internally generated funds	44 397	63 634	63 634	18 864	18 864	32 330	(13 466)	-42%	63 634
Total sources of capital funds	203 628	187 558	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Financial position									
Total current assets	716 900	833 735	834 244		952 960				834 244
Total non current assets	2 325 895	2 242 159	2 242 613		2 351 600				2 242 613
Total current liabilities	483 617	439 175	438 993		567 594				438 993
Total non current liabilities	243 390	170 711	170 711		243 390				170 711
Community wealth/Equity	2 315 788	2 466 007	2 467 152		2 493 576				2 467 152
Cash flows									
Net cash from (used) operating	255 638	189 835	246 513	285 476	285 476	185 298	(100 178)	-54%	246 513
Net cash from (used) investing	168 468	(161 114)	(161 568)	(76 636)	(76 636)	(168 525)	(91 889)	55%	(161 568)
Net cash from (used) financing	(42 200)	9 000	9 000	-	-	8 520	8 520	100%	9 000
Cash/cash equivalents at the month/year end	497 527	151 973	208 197	-	275 246	139 544	(135 701)	-97%	160 351
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	69 066	37 146	26 235	20 310	46 655	15 579	4 845	493 245	713 082
Creditors Age Analysis									
Total Creditors	309	-	23	-	-	-	-	5	337

2.2. Statement of financial performance

The statement of financial performance is shown in table C4, is prepared on the prescribed budget format, detailing revenue by source and expenditure by type.

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		187 231	207 222	207 222	97 198	97 198	103 611	(6 412)	-6%	207 222
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		63 206	71 335	71 335	45 119	45 119	44 884	235	1%	71 335
Sale of Goods and Rendering of Services		49 555	22 615	22 615	8 132	8 132	11 307	(3 175)	-28%	22 615
Agency services		5 931	6 892	6 892	2 720	2 720	3 446	(726)	-21%	6 892
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 155	8 202	8 202	4 891	4 891	4 101	791	19%	8 202
Interest from Current and Non Current Assets		11 614	11 916	11 916	6 584	6 584	5 958	626	11%	11 916
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 146	5 203	5 203	2 494	2 494	3 225	(731)	-23%	5 203
Licence and permits		598	737	737	275	275	368	(93)	-25%	737
Operational Revenue		3 243	1 091	2 279	474	474	1 733	(1 260)	-73%	2 279
Non-Exchange Revenue										
Property rates		507 017	532 893	532 893	344 320	344 320	339 113	5 207	2%	532 893
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 598	32 812	32 812	8 552	8 552	16 406	(7 854)	-48%	32 812
Licence and permits		9 060	11 958	11 958	3 997	3 997	5 978	(1 981)	-33%	11 958
Transfers and subsidies - Operational		390 199	324 656	324 701	227 309	227 309	248 926	(19 617)	-8%	324 701
Interest		31 858	32 615	32 615	17 044	17 044	16 307	737	5%	32 615
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		36 066	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 328 476	1 270 142	1 271 998	789 111	789 111	803 364	(34 263)	-4%	1 271 998
Expenditure By Type										
Employee related costs		480 606	497 297	497 297	252 970	252 970	243 347	9 623	4%	497 297
Remuneration of councillors		40 275	34 185	34 185	17 569	17 569	17 093	476	3%	34 185
Bulk purchases - electricity		142 880	153 550	153 550	77 226	77 226	76 775	452	1%	153 550
Inventory consumed		12 771	12 982	12 982	6 649	6 649	7 656	(1 007)	-13%	12 982
Debt Impairment		-	11 290	11 290	-	-	-	-	-	11 290
Depreciation and amortisation		127 542	107 839	107 839	37 217	37 217	43 009	(5 792)	-13%	107 839
Interest		23 734	11 818	11 818	2	2	5 947	(5 945)	-100%	11 818
Contracted services		218 213	227 033	228 201	112 553	112 553	127 035	(14 482)	-11%	228 201
Transfers and subsidies		18 394	17 133	17 189	11 021	11 021	7 764	3 257	42%	17 189
Irrecoverable debts written off		76 646	5 000	5 000	2 750	2 750	2 500	250	10%	5 000
Operational costs		194 561	171 571	171 580	79 076	79 076	88 080	(9 004)	-10%	171 580
Losses on Disposal of Assets		2 766	-	-	-	-	-	-	-	-
Other Losses		116	-	-	-	-	-	-	-	-
Total Expenditure		1 338 604	1 248 898	1 260 931	697 033	697 033	819 206	(22 172)	-4%	1 260 931
Surplus/(Deficit)		(10 028)	20 444	21 067	172 078	172 078	184 168	(12 081)	-7%	21 067
Transfers and subsidies - capital (monetary allocations)		121 022	132 163	132 685	5 697	5 697	66 331	(60 634)	-91%	132 685
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		110 994	162 607	163 762	177 775	177 775	260 480			163 762
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		110 994	162 607	163 762	177 775	177 775	260 480			163 762
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		110 994	162 607	163 762	177 775	177 775	260 480			163 762
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		110 994	162 607	163 762	177 775	177 775	260 480			163 762

BUDGET IMPLEMENTATION							
RATIO	DATA SOURCE	FORMULA	NORM/RANGE	INPUT DESCRIPTION	2024/2025 Q2	2023/2024 Q2	
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	n	95% - 100%		67%	116%
					Actual Capital Expenditure	62 923	69 583
					Budget Capital Expenditure	94 322	60 164
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		96%	93%
					Actual Operating Expenditure	597 033	579 720
					Budget Operating Expenditure	619 205	626 314
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100		95% - 100%		96%	110%
					Actual Operating Revenue	769 111	771 162
					YTD Budget Operating Revenue	803 364	703 570
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		102%	101%
					Actual Service Charges and Property Rates Revenue	344 320	328 583
					Budget Service Charges and Property Rates Revenue	339 113	324 167

The above table provides an indication of based on treasury norms on the implementation of the budget as at midyear, based on the information above, shows that the overall operational revenue shows that it billed or recognised revenue is in line with the norm which is 95%-100% at 96%. Service charges and property rates are just 2% more than the required norm. Operational expenditure is also as the budgeted projections and capital expenditure is at 67% which is less than the required norm of 95%-100%. The variances that have contributed to the budget implementation being have been listed below and explained in Table SC1.

The major operating revenue variances against budget are:

- Service Charges
- Rental of facilities and equipment
- Interest on investment and outstanding debtors
- Fines, penalties, and forfeits
- Licenses and permits
- Transfers and grants
- Other revenue

The major operating expenditure variances against budget are:

- Depreciation and impairment
- Finance Charges
- Inventory consumed
- Transfers and grants
- Contracted services
- Other Expenditure

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
REVENUE										
Exchange Revenue										
Service charges - Electricity		187 231	207 222	207 222	97 198	97 198	103 611	(8 412)	-6%	207 222
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		63 206	71 335	71 335	45 119	45 119	44 884	235	1%	71 335
Sale of Goods and Rendering of Services		49 555	22 615	22 615	8 132	8 132	11 307	(3 175)	-28%	22 615
Agency services		5 931	6 892	6 892	2 720	2 720	3 448	(728)	-21%	6 892
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 155	8 202	8 202	4 891	4 891	4 101	791	19%	8 202
Interest from Current and Non Current Assets		11 614	11 916	11 916	6 584	6 584	5 958	626	11%	11 916
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 146	5 203	5 826	2 494	2 494	3 225	(731)	-23%	5 826
Licence and permits		998	737	737	275	275	368	(93)	-25%	737
Operational Revenue		3 243	1 091	2 279	474	474	1 733	(1 260)	-73%	2 279
Non-Exchange Revenue										
Property rates		507 017	532 893	532 893	344 320	344 320	339 113	5 207	2%	532 893
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 998	32 812	32 812	8 552	8 552	16 406	(7 854)	-48%	32 812
Licence and permits		9 050	11 958	11 958	3 997	3 997	5 978	(1 981)	-33%	11 958
Transfers and subsidies - Operational		390 199	324 656	324 701	227 309	227 309	246 926	(19 617)	-8%	324 701
Interest		31 858	32 615	32 615	17 044	17 044	16 307	737	5%	32 615
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		36 066	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 928 476	1 270 142	1 271 898	789 111	789 111	803 384	(34 263)	-4%	1 271 898
Expenditure By Type										
Employee related costs		480 606	497 297	497 297	252 970	252 970	243 347	9 623	4%	497 297
Remuneration of councillors		40 275	34 185	34 185	17 569	17 569	17 093	476	3%	34 185
Bulk purchases - electricity		142 880	153 550	153 550	77 226	77 226	76 775	452	1%	153 550
Inventory consumed		12 771	12 982	12 982	6 649	6 649	7 656	(1 007)	-13%	12 982
Debt Impairment		-	11 290	11 290	-	-	-	-	-	11 290
Depreciation and amortisation		127 542	107 839	107 839	37 217	37 217	43 009	(5 792)	-13%	107 839
Interest		23 734	11 818	11 818	2	2	5 947	(5 945)	-100%	11 818
Contracted services		218 213	227 033	228 201	112 553	112 553	127 035	(14 482)	-11%	228 201
Transfers and subsidies		18 394	17 133	17 189	11 021	11 021	7 764	3 257	42%	17 189
Irrecoverable debts written off		76 646	5 000	5 000	2 750	2 750	2 500	250	10%	5 000
Operational costs		194 561	171 571	171 580	79 076	79 076	88 080	(9 004)	-10%	171 580
Losses on Disposal of Assets		2 766	-	-	-	-	-	-	-	-
Other Losses		116	-	-	-	-	-	-	-	-
Total Expenditure		1 338 604	1 248 898	1 250 891	687 083	687 083	619 206	(22 172)	-4%	1 250 891
Surplus/(Deficit)		(10 028)	20 444	21 087	172 078	172 078	184 168	(12 081)	-7%	21 087
Transfers and subsidies - capital (monetary allocations)		121 022	132 163	132 685	5 697	5 697	66 331	(60 634)	-91%	132 685
Transfers and subsidies - capital (In-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		110 998	162 807	163 762	177 776	177 776	260 490			163 762
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		110 998	162 807	163 762	177 776	177 776	260 490			163 762
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		110 998	162 807	163 762	177 776	177 776	260 490			163 762
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		110 998	162 807	163 762	177 776	177 776	260 490			163 762

2.3. Capital expenditure

The capital expenditure report shown in Table C5 has been prepared based on the format required to be lodged electronically with National Treasury and it's categorized by municipal function segment.

Total capital expenditure amounts to R63 million and year to date budget of R94.3 million. Municipality has spent 33% less than the year to date budget.

KZN216 Ray Nkonyeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - Half Year										
Vote Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Mayor and Council		23	387	387	-	-	208	(208)	-100%	387
Vote 2 - Finance and Administration		63 660	7 300	7 300	2 238	2 238	3 625	(1 567)	-41%	7 300
Vote 3 - Internal Audit		223	210	210	-	-	150	(150)	-100%	210
Vote 4 - Community and Social Services		22 343	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	4 600	4 600	414	414	2 300	(1 886)	-62%	4 600
Vote 7 - Housing		122	55	55	-	-	55	(55)	-100%	55
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		146 068	140 425	140 679	52 373	52 373	70 442	(18 070)	-26%	140 679
Vote 10 - Road Transport		30 270	15 900	15 900	6 552	6 552	7 950	(1 398)	-18%	15 900
Vote 11 - Environment Protection		-	800	800	452	452	400	52	13%	800
Vote 12 - Energy Sources		-	15 967	15 967	137	137	7 968	(7 831)	-86%	15 967
Vote 13 - Other		-	485	485	-	-	242	(242)	-100%	485
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		496	1 400	1 400	757	757	750	7	1%	1 400
Total Capital single-year expenditure	4	263 405	187 598	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Total Capital Expenditure		263 405	187 598	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Capital Expenditure - Functional Classification										
Governance and administration		64 106	7 897	7 897	2 238	2 238	4 184	(1 945)	-47%	7 897
Executive and council		23	387	387	-	-	208	(208)	-100%	387
Finance and administration		63 660	7 300	7 300	2 238	2 238	3 625	(1 567)	-41%	7 300
Internal audit		223	210	210	-	-	150	(150)	-100%	210
Community and public safety		22 485	4 655	4 655	414	414	2 355	(1 941)	-62%	4 655
Community and social services		22 343	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	4 600	4 600	414	414	2 300	(1 886)	-62%	4 600
Housing		122	55	55	-	-	55	(55)	-100%	55
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		176 338	157 125	157 579	59 377	59 377	76 792	(19 415)	-25%	157 579
Planning and development		146 068	140 425	140 679	52 373	52 373	70 442	(18 070)	-26%	140 679
Road transport		30 270	15 900	15 900	6 552	6 552	7 950	(1 398)	-18%	15 900
Environmental protection		-	800	800	452	452	400	52	13%	800
Trading services		496	17 397	17 397	894	894	8 748	(7 854)	-90%	17 397
Energy sources		-	15 967	15 967	137	137	7 968	(7 831)	-86%	15 967
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		496	1 400	1 400	757	757	750	7	1%	1 400
Other		-	485	485	-	-	242	(242)	-100%	485
Total Capital Expenditure - Functional Classification	3	263 405	187 598	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Funded by:										
National Government		159 231	114 490	114 943	43 807	43 807	57 275	(13 468)	-24%	114 943
Provincial Government		-	435	435	-	-	217	(217)	-100%	435
District Municipality		-	-	-	-	-	-	-	-	-
Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		159 231	114 924	115 378	43 807	43 807	57 492	(13 685)	-24%	115 378
Borrowing	6	-	9 000	9 000	252	252	4 500	(4 248)	-94%	9 000
Internally generated funds		44 357	63 634	63 634	18 864	18 864	32 330	(13 466)	-42%	63 634
Total Capital Funding		203 628	187 598	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012

2.4. Cash Flow statement

Cash flow statement show positive balance on the Municipal bank accounts of R275.2 million as at the 31 December 2024, that shows a slightly declined compared to balance as at 31 December 2023 of R237.2 million. The municipality has a collection rate of 82% as of 31 December 2024 to billed revenue and that is 8% decrease compared to 31 December 2023, however the municipality has maintained an average of 78% for the first half of the 2024/25 financial year. The Municipality currently has a 0.76 months cash coverage for its operations, with revenue enhancement strategies and expenditure management strategies in place to ensure a continued increase to reach a target of 3 months cash coverage for operations.

KZN216 Ray Nkonyeni - Table C7 Monthly Budget Statement - Cash Flow - M06 - Half Year

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		467 081	506 248	506 248	267 745	267 745	529 535	(261 791)	-49%	506 248
Service charges		269 087	274 989	274 989	146 897	146 897	287 639	(140 742)	-49%	274 989
Other revenue		101 579	54 408	56 491	71 877	71 877	56 911	14 966	26%	56 491
Transfers and Subsidies - Operational		363 972	336 888	336 933	250 948	250 948	339 116	(88 167)	-26%	336 933
Transfers and Subsidies - Capital		153 568	132 163	132 163	105 391	105 391	138 242	(32 851)	-24%	132 163
Interest		10 629	11 916	11 916	8 802	8 802	12 464	(3 662)	-29%	11 916
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 108 348)	(1 098 797)	(1 100 208)	(566 183)	(566 183)	(1 149 342)	583 158	-51%	(1 100 208)
Interest		(1 931)	(10 818)	10 818	-	-	(11 316)	11 316	-100%	10 818
Transfers and Subsidies		-	(17 163)	17 163	-	-	(17 952)	17 952	-100%	17 163
NET CASH FROM/(USED) OPERATING ACTIVITIES		255 638	189 835	246 513	285 476	285 476	185 298	(100 178)	-54%	246 513
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		168 468	(161 114)	(161 568)	(76 636)	(76 636)	(168 525)	91 889	-55%	(161 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		168 468	(161 114)	(161 568)	(76 636)	(76 636)	(168 525)	(91 889)	55%	(161 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	9 000	9 000	-	-	8 520	(8 520)	-100%	9 000
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(42 200)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(42 200)	9 000	9 000	-	-	8 520	8 520	100%	9 000
NET INCREASE/ (DECREASE) IN CASH HELD		381 906	37 721	93 945	208 841	208 841	25 293			93 945
Cash/cash equivalents at beginning:		115 621	114 251	114 251		66 405	114 251			66 405
Cash/cash equivalents at month/year end:		497 527	151 973	208 197		275 246	139 544			160 351

RAY NKONYENI MUNICIPALITY-COLLECTION RATE FOR 2024/25							
	July	August	September	October	November	December	Totals
Billing	77 553 600.98	143 341 170.11	77 488 228.48	79 789 988.88	77 271 572.77	75 976 568.80	531 421 130.02
Receipts	-47 374 020.82	-60 798 116.60	-81 691 210.86	-80 409 046.46	-83 681 520.69	-62 447 567.08	-416 401 482.51
Balance O/S	30 179 580.16	82 543 053.51	-4 202 982.38	-619 057.58	-6 409 947.92	13 529 001.72	115 019 647.51
% O/S	39%	58%	-5%	-1%	-8%	18%	21.64%
% Collected	61.09%	42.41%	105.42%	100.78%	108.30%	82.19%	78.36%
collected for July =		61%					
average collected for July to Aug =		49%					
average collected for July to Sept =		64%					
average collected for July to Oct =		71%					
average collected for July to Nov=		78%					
average collected for July to Dec=		78%					

2.6. Outstanding Debtors

The debtors report in Table SC3 has been prepared based on the format required to be lodged electronically with National Treasury and categorized by municipal votes. The summary report indicates the following below. The total debtors amount to R713 million.

KZN216 Ray Nkonyeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - Half Year

Description	NT Code	Budget Year 2024/25									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6	7	6	6	3	6	5	1 070	1 110	1 090	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 751	8 573	3 963	1 537	1 098	941	902	16 582	50 346	21 059	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	41 543	20 363	15 537	13 077	36 570	9 348	347	278 052	414 837	337 394	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	0	0	0	-	-	
Receivables from Exchange Transactions - Waste Management	1600	6 374	3 586	2 488	2 144	5 333	1 776	9	55 742	77 453	65 005	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	3 856	3 725	3 680	3 403	3 302	3 306	3 370	129 799	154 441	143 180	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	537	892	561	143	349	202	213	12 000	14 895	12 906	-	-	
Total By Income Source	2000	69 066	37 146	26 235	20 310	46 655	15 579	4 845	493 245	713 082	580 636	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 660	1 954	2 708	748	20 219	867	403	40 698	70 056	62 734	-	-	
Commercial	2300	25 588	11 556	6 878	6 084	5 540	3 512	1 235	89 136	149 529	105 507	-	-	
Households	2400	40 818	23 635	16 650	13 478	20 896	11 401	3 207	363 412	493 497	412 394	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	69 066	37 146	26 235	20 310	46 655	15 579	4 845	493 245	713 082	580 636	-	-	

2.7. Outstanding Creditors

The report has been prepared based on the format required to be lodged electronically with National Treasury. It provides for an aged analysis. The amount owed is for trade creditors amounts to R337 thousand.

KZN216 Ray Nkonyeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 - Half Year

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	309	-	23	-	-	-	-	-	5	337	1 290
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	309	-	23	-	-	-	-	-	5	337	1 290

2.8. Investment portfolio

KZN216 Ray Nkonyeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 - Half Year

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ¹	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Vrs/Months												
R thousands														
Municipality														
KZN216\378692984003\Standard Bank		6	03	Y	01	04	0	NA	20241231	10 908	448	-	1	11 357
KZN216\378692984004\Standard Bank		2	03	Y	01	04	0	NA	20240830	703	8	(711)	0	-
KZN216\378692984005\Standard Bank		6	03	Y	01	04	0	NA	20241231	1 166	48	-	0	1 214
KZN216\378692984006\Standard Bank		6	03	Y	01	04	0	NA	20241231	370	15	-	0	385
KZN216\378692984007\Standard Bank		2	03	Y	01	04	0	NA	20240830	13	0	(13)	0	-
KZN216\378692984008\Standard Bank		2	03	Y	01	04	0	NA	20240830	85	1	(86)	0	-
KZN216\378692984009\Standard Bank		2	03	Y	01	04	0	NA	20240830	85	1	(86)	0	-
KZN216\378692984010\Standard Bank		2	03	Y	01	04	0	NA	20240830	1 651	20	(1 671)	0	-
KZN216\378692984012\Standard Bank		2	03	Y	01	04	0	NA	20240830	164	2	(166)	0	-
KZN216\378692984013\Standard Bank		2	03	Y	01	04	0	NA	20240830	6 465	78	(6 543)	0	-
KZN216\378692984014\Standard Bank		2	03	Y	01	04	0	NA	20240830	278	3	(281)	0	-
KZN216\378692984015\Standard Bank		2	03	Y	01	04	0	NA	20240830	13 195	159	(13 354)	1	-
KZN216\378692984016\Other		2	03	Y	01	04	0	NA	20240830	598	7	(605)	0	-
KZN216\378692984018\Standard Bank		6	03	Y	01	04	0	NA	20240830	-	-	-	-	-
KZN216\378692984017\Standard Bank		2	03	Y	01	04	0	NA	20240830	-	305	-	14 706	15 011
KZN216\6272661415\FNB		2	03	Y	01	04	0	NA	20240830	12	0	(12)	-	-
KZN216\74873852518\FNB		6	03	Y	01	04	0	NA	20241231	523	3 424	(475 234)	522 198	50 910
KZN216\037881000791\NEDBANK		6	03	Y	01	04	0	NA	20241231	3 911	158	-	-	4 069
		6	03	Y	01	04	0	NA	20241231	20 903	2 782	(50 000)	107 949	81 634
														-
														-
														-
														-
														-
														-
														-
Municipality sub-total										61 030		(548 763)	644 855	164 580

The Investment register as of 31 December 2024 has the closing balance of R164.6 million, with R7.5 million total interest earned for the period, which R3.4 million was made on primary investment and various investment accounts as shown in the above register including the housing development fund which in not a part of the interest earned shown on the statement of financial performance as this in not revenue generated for the municipality but rather interest earned on unspent housing development funds.

2.9. WITHDRAWALS FROM THE MUNICIPAL BANK ACCOUNT IN TERM OF SECTION 11 OF THE MFMA

2.9.1. Sub-Section 11 (1) (b) – To defray expenditure authorized in terms of section 11

INFORMATION

Section 26 – Consequences of failure to approve budget before start of budget year.
 Sub – Section (4) – Until a budget for the municipality is approved in terms of subsection (1) funds for the requirement of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality’s bank account in accordance with subsection (5).

If applicable, the following information must be attached and included in the report.

Copy of approval by MEC for finance
Total of Current and Capital expenditure for that quarter.

MANAGEMENT RESPONSE

Budget 2024/25 was approved prior to start of budget year and therefore no further evidence is required.

2.9.2. Sub-Section 11 (1) (c) – To defray unforeseeable and unavoidable expenditure authorized in terms of section 29 (1).

INFORMATION

Section 29 – Unforeseen and unavoidable expenditure.

Sub – Section (1) – The mayor of a municipality may in emergency or other exceptional circumstances authorize unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

If applicable, the following information must be attached and included in the report.

Copy of authorization by the mayor.
Total of Current and/or Capital expenditure for that quarter.
Detail and reason for the unforeseeable and unavoidable expenditure.

MANAGEMENT RESPONSE

There was no unforeseen and unavoidable expenditure authorized by Mayor.

2.9.3. Sub-Section 11 (1) (d) – In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

INFORMATION

Section 12 – Relief, charitable, trust or other funds.

Sub-Section (4) – Money in a separate account opened in terms of sub-section (2) may be withdrawn from the account without appropriation of an approved budget, but only-

- a) By or on the written authorized of the accounting officer acting in accordance with decisions of the municipal council; and
- b) For the purposes for which, and subject to any conditions on which the fund was established or the money in the fund was donated.

If applicable, the following information must be attached and included in the report.

Name of account, type, purpose and amount paid
Detail of payment.
Copy of written authority.

MANAGEMENT RESPONSE

There were no funds that were withdrawn from municipal bank account other than the approved budget appropriation of funds.

2.9.4. Sub-Section 11 (1) (e) – To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

INFORMATION

If applicable, the following information must be included in the report:

Total amount of pay over for that quarter and reason.

- a) Money collected by the municipality on behalf of that person or organ of state by agreement.
- b) Any insurance or other payment received by the municipality for that person or organ of state.

MANAGEMENT RESPONSE

Nil Return

2.9.5. Sub-Section 11 (1) (f) – To refund money incorrectly paid into a bank account.

MANAGEMENT RESPONSE

There no funds that were incorrectly received by the municipality in it bank account.

2.9.6. Sub-Section 11 (1) (g) – To refund guarantees, sureties and security deposit.

INFORMATION

If applicable, the following information must be included in the report:

Total amount of refunds for that quarter. (Example)

Guarantees	-	Nil
Sureties	-	Nil
Security Deposit	-	Nil

MANAGEMENT RESPONSE

Performance Guarantees	-	Nil
Guarantees	-	Nil
Sureties	-	Nil
Security Deposit	-	Nil

2.9.7. Sub-Section 11 (1) (h) for cash management and investment purposes in accordance with section 13.

MANAGEMENT RESPONSE

Please see schedule SC5 in respect of investment.

2.9.8. Sub-section 11 (1)(i) to defray increased expenditure in terms of section 31.

Information

Section 31- shifting of funds between multi appropriations

When funds for a capital programme are appropriated in terms of section 16(3) for more than one financial year, expenditure for that programme during a financial year may exceed the amount of that year's appropriation for that programme.

MANAGEMENT RESPONSE

Nil return

2.9.9. Sub-section 11 (1) (j) – for such other purposes as may be prescribed.

MANAGEMENT RESPONSE

Nil Return

3. IN-YEAR BUDGET STATEMENT TABLES

These report shows financial performance, financial positions, cash flow, capital expenditure, age debtors and creditors as at the 31 December 2024.

3.1. Table C1 – Consolidated Monthly Budget Statement Summary

KZN216 Ray Nkonyeni - Table C1 Monthly Budget Statement Summary - M06 - Half Year

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	507 017	532 893	532 893	344 320	344 320	339 113	5 207	2%	532 893
Service charges	250 437	278 556	278 556	142 318	142 318	148 495	(6 177)	-4%	278 556
Investment revenue	11 614	11 916	11 916	6 584	6 584	5 958	626	11%	11 916
Transfers and subsidies - Operational	390 199	324 656	324 701	227 309	227 309	246 926	(19 617)	-8%	324 701
Other own revenue	169 209	122 121	123 933	48 580	48 580	62 872	(14 292)	-23%	-
Total Revenue (excluding capital transfers and contributions)	1 328 475	1 270 142	1 271 998	769 111	769 111	803 364	(34 253)	-4%	1 271 998
Employee costs	480 606	497 297	497 297	252 970	252 970	243 347	9 623	4%	497 297
Remuneration of Councillors	40 275	34 185	34 185	17 569	17 569	17 093	476	3%	34 185
Depreciation and amortisation	127 542	107 839	107 839	37 217	37 217	43 009	(5 792)	-13%	107 839
Interest	23 734	11 818	11 818	2	2	5 947	(5 945)	-100%	11 818
Inventory consumed and bulk purchases	155 651	166 532	166 532	83 876	83 876	84 431	(555)	-1%	166 532
Transfers and subsidies	18 394	17 133	17 189	11 021	11 021	7 764	3 257	42%	17 189
Other expenditure	492 302	414 894	416 070	194 379	194 379	217 615	(23 236)	-11%	416 070
Total Expenditure	1 338 504	1 249 698	1 250 931	597 033	597 033	619 205	(22 172)	-4%	1 250 931
Surplus/(Deficit)	(10 029)	20 444	21 067	172 078	172 078	184 158	(12 081)	-7%	21 067
Transfers and subsidies - capital (monetary allocations)	121 022	132 163	132 685	5 697	5 697	66 331	(60 634)	-91%	132 685
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	110 993	152 607	153 752	177 775	177 775	250 490	(72 715)	-29%	153 752
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	110 993	152 607	153 752	177 775	177 775	250 490	(72 715)	-29%	153 752
Capital expenditure & funds sources									
Capital expenditure	263 405	187 558	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Capital transfers recognised	159 231	114 924	115 378	43 807	43 807	57 492	(13 685)	-24%	115 378
Borrowing	-	9 000	9 000	252	252	4 500	(4 248)	-94%	9 000
Internally generated funds	44 397	63 634	63 634	18 864	18 864	32 330	(13 466)	-42%	63 634
Total sources of capital funds	203 628	187 558	188 012	62 923	62 923	94 322	(31 399)	-33%	188 012
Financial position									
Total current assets	716 900	833 735	834 244		952 960				834 244
Total non current assets	2 325 895	2 242 159	2 242 613		2 351 600				2 242 613
Total current liabilities	483 617	439 175	438 993		567 594				438 993
Total non current liabilities	243 390	170 711	170 711		243 390				170 711
Community wealth/Equity	2 315 788	2 466 007	2 467 152		2 493 576				2 467 152
Cash flows									
Net cash from (used) operating	255 638	189 835	246 513	285 476	285 476	185 298	(100 178)	-54%	246 513
Net cash from (used) investing	168 468	(161 114)	(161 568)	(76 636)	(76 636)	(168 525)	(91 889)	55%	(161 568)
Net cash from (used) financing	(42 200)	9 000	9 000	-	-	8 520	8 520	100%	9 000
Cash/cash equivalents at the month/year end	497 527	151 973	208 197	-	275 246	139 544	(135 704)	-97%	160 351
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	69 066	37 146	26 235	20 310	46 655	15 579	4 845	493 245	713 082
Creditors Age Analysis									
Total Creditors	309	-	23	-	-	-	-	5	337

3.2. Table C2 – Financial Performance (Standard Classification)

KZN216 Ray Nkonyeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Half Year

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		879 912	891 408	891 408	600 257	600 257	594 565	5 692	1%	891 408
Executive and council		285 237	302 729	302 729	227 035	227 035	226 609	426	0%	302 729
Finance and administration		594 675	588 679	588 679	373 222	373 222	367 957	5 265	1%	588 679
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		57 612	20 353	20 353	3 293	3 293	18 535	(15 242)	-82%	20 353
Community and social services		16 142	17 592	17 592	368	368	17 155	(16 787)	-98%	17 592
Sport and recreation		56	77	77	29	29	38	(9)	-24%	77
Public safety		2 167	175	175	89	89	88	2	2%	175
Housing		39 247	2 509	2 509	2 806	2 806	1 254	1 552	124%	2 509
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		245 546	183 592	184 159	23 580	23 580	92 091	(68 511)	-74%	184 159
Planning and development		128 514	131 761	132 328	7 609	7 609	66 175	(58 566)	-89%	132 328
Road transport		116 700	51 433	51 433	15 784	15 784	25 717	(9 933)	-39%	51 433
Environmental protection		333	398	398	187	187	199	(12)	-6%	398
Trading services		265 862	306 320	306 320	147 379	147 379	162 376	(14 998)	-9%	306 320
Energy sources		189 475	224 676	224 676	98 335	98 335	112 338	(14 002)	-12%	224 676
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		76 387	81 644	81 644	49 043	49 043	50 039	(995)	-2%	81 644
Other	4	566	632	2 443	300	300	2 127	(1 827)	-86%	2 443
Total Revenue - Functional	2	1 449 497	1 402 305	1 404 683	774 808	774 808	869 695	(94 887)	-11%	1 404 683
Expenditure - Functional										
Governance and administration		536 216	421 137	421 137	188 482	188 482	191 972	(3 490)	-2%	421 137
Executive and council		64 620	61 218	60 918	32 808	32 808	30 207	2 601	9%	60 918
Finance and administration		428 667	320 759	320 759	136 614	136 614	141 845	(5 231)	-4%	320 759
Internal audit		42 929	39 160	39 460	19 061	19 061	19 920	(859)	-4%	39 460
Community and public safety		176 995	146 225	146 225	75 095	75 095	74 630	465	1%	146 225
Community and social services		66 721	71 658	71 658	33 178	33 178	36 356	(3 177)	-9%	71 658
Sport and recreation		5 353	5 314	5 314	2 773	2 773	2 813	(39)	-1%	5 314
Public safety		57 738	55 858	55 858	32 315	32 315	28 695	3 620	13%	55 858
Housing		47 183	13 395	13 395	6 828	6 828	6 767	61	1%	13 395
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		270 029	310 086	310 131	145 260	145 260	157 424	(12 165)	-8%	310 131
Planning and development		46 717	74 268	74 313	33 885	33 885	35 771	(1 886)	-5%	74 313
Road transport		195 907	208 152	208 152	96 207	96 207	105 054	(8 846)	-8%	208 152
Environmental protection		27 405	27 666	27 666	15 168	15 168	16 600	(1 432)	-9%	27 666
Trading services		349 716	365 800	365 800	186 285	186 285	190 766	(4 481)	-2%	365 800
Energy sources		162 299	185 942	185 942	91 162	91 162	93 062	(1 899)	-2%	185 942
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		187 417	179 858	179 858	95 123	95 123	97 704	(2 582)	-3%	179 858
Other		5 549	6 451	7 639	1 912	1 912	4 413	(2 502)	-57%	7 639
Total Expenditure - Functional	3	1 338 504	1 249 698	1 250 931	597 033	597 033	619 205	(22 172)	-4%	1 250 931
Surplus/ (Deficit) for the year		110 993	152 607	153 752	177 775	177 775	250 490	(72 715)	-29%	153 752

3.3. Table C3 – Revenue and Expenditure by municipal vote

KZN216 Ray Nkonyeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - Half Year

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Mayor and Council	1	285 237	302 729	302 729	227 035	227 035	226 609	426	0.2%	302 729
Vote 2 - Finance and Administration		594 675	588 679	588 679	373 222	373 222	367 957	5 265	1.4%	588 679
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		16 142	17 592	17 592	368	368	17 155	(16 787)	-97.9%	17 592
Vote 5 - Sport and Recreation		56	77	77	29	29	38	(9)	-23.7%	77
Vote 6 - Public Safety		2 167	175	175	89	89	88	2	1.9%	175
Vote 7 - Housing		39 247	2 509	2 509	2 806	2 806	1 254	1 552	123.7%	2 509
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		128 514	131 761	132 328	7 609	7 609	66 175	(58 566)	-88.5%	132 328
Vote 10 - Road Transport		116 700	51 433	51 433	15 784	15 784	25 717	(9 933)	-38.6%	51 433
Vote 11 - Environment Protection		333	398	398	187	187	199	(12)	-6.2%	398
Vote 12 - Energy Sources		189 475	224 676	224 676	98 335	98 335	112 338	(14 002)	-12.5%	224 676
Vote 13 - Other		566	632	2 443	300	300	2 127	(1 827)	-85.9%	2 443
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		76 387	81 644	81 644	49 043	49 043	50 039	(996)	-2.0%	81 644
Total Revenue by Vote	2	1 449 497	1 402 305	1 404 683	774 808	774 808	869 695	(94 887)	-10.9%	1 404 683
Expenditure by Vote										
Vote 1 - Mayor and Council	1	64 620	61 218	60 918	32 808	32 808	30 207	2 601	8.6%	60 918
Vote 2 - Finance and Administration		376 422	278 476	278 476	107 679	107 679	116 366	(8 677)	-7.5%	278 476
Vote 3 - Internal Audit		95 174	81 443	81 743	47 995	47 995	45 409	2 586	5.7%	81 743
Vote 4 - Community and Social Services		67 273	72 226	72 226	33 703	33 703	36 697	(2 994)	-8.2%	72 226
Vote 5 - Sport and Recreation		5 353	5 314	5 314	2 773	2 773	2 813	(39)	-1.4%	5 314
Vote 6 - Public Safety		57 186	55 290	55 290	31 791	31 791	28 354	3 437	12.1%	55 290
Vote 7 - Housing		47 183	13 395	13 395	6 828	6 828	6 767	61	0.9%	13 395
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		46 717	74 268	74 313	33 885	33 885	35 771	(1 886)	-5.3%	74 313
Vote 10 - Road Transport		195 907	208 152	208 152	96 207	96 207	105 054	(8 846)	-8.4%	208 152
Vote 11 - Environment Protection		27 405	27 666	27 666	15 168	15 168	16 600	(1 432)	-8.6%	27 666
Vote 12 - Energy Sources		162 299	185 942	185 942	91 162	91 162	93 062	(1 899)	-2.0%	185 942
Vote 13 - Other		5 549	6 451	7 639	1 912	1 912	4 413	(2 502)	-66.7%	7 639
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		187 417	179 858	179 858	95 123	95 123	97 704	(2 582)	-2.6%	179 858
Total Expenditure by Vote	2	1 338 504	1 249 698	1 250 931	597 033	597 033	619 205	(22 172)	-3.6%	1 250 931
Surplus/ (Deficit) for the year	2	110 993	152 607	153 752	177 775	177 775	250 490	(72 715)	-29.0%	153 752

3.4. Table C4 – Financial Performance (Revenue and Expenditure)

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Half Year

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		187 231	207 222	207 222	97 198	97 198	103 611	(6 412)	-6%	207 222
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		63 206	71 335	71 335	45 119	45 119	44 884	235	1%	71 335
Sale of Goods and Rendering of Services		49 555	22 615	22 615	8 132	8 132	11 307	(3 175)	-28%	22 615
Agency services		5 931	6 892	6 892	2 720	2 720	3 446	(726)	-21%	6 892
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 155	8 202	8 202	4 891	4 891	4 101	791	19%	8 202
Interest from Current and Non Current Assets		11 614	11 916	11 916	6 584	6 584	5 958	626	11%	11 916
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 146	5 203	5 203	2 494	2 494	3 225	(731)	-23%	5 203
Licence and permits		598	737	737	275	275	366	(93)	-25%	737
Operational Revenue		3 243	1 091	2 279	474	474	1 733	(1 260)	-73%	2 279
Non-Exchange Revenue										
Property rates		507 017	532 893	532 893	344 320	344 320	339 113	5 207	2%	532 893
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 598	32 612	32 612	8 552	8 552	16 406	(7 854)	-48%	32 612
Licence and permits		9 060	11 956	11 956	3 997	3 997	5 978	(1 981)	-33%	11 956
Transfers and subsidies - Operational		390 199	324 656	324 701	227 309	227 309	246 926	(19 617)	-8%	324 701
Interest		31 858	32 615	32 615	17 044	17 044	16 307	737	5%	32 615
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		36 066	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 328 476	1 270 142	1 271 898	788 111	788 111	803 384	(84 263)	-4%	1 271 898
Expenditure By Type										
Employee related costs		480 606	497 297	497 297	252 970	252 970	243 347	9 623	4%	497 297
Remuneration of councillors		40 275	34 185	34 185	17 569	17 569	17 093	476	3%	34 185
Bulk purchases - electricity		142 880	153 550	153 550	77 226	77 226	76 775	452	1%	153 550
Inventory consumed		12 771	12 982	12 982	6 649	6 649	7 656	(1 007)	-13%	12 982
Debt Impairment		-	11 290	11 290	-	-	-	-	-	11 290
Depreciation and amortisation		127 542	107 839	107 839	37 217	37 217	43 009	(5 792)	-13%	107 839
Interest		23 734	11 618	11 618	2	2	5 947	(5 945)	-100%	11 618
Contracted services		218 213	227 033	228 201	112 553	112 553	127 035	(14 482)	-11%	228 201
Transfers and subsidies		18 394	17 133	17 189	11 021	11 021	7 764	3 257	42%	17 189
Irrecoverable debts written off		76 646	5 000	5 000	2 750	2 750	2 500	250	10%	5 000
Operational costs		194 561	171 571	171 580	79 076	79 076	88 080	(9 004)	-10%	171 580
Losses on Disposal of Assets		2 766	-	-	-	-	-	-	-	-
Other Losses		116	-	-	-	-	-	-	-	-
Total Expenditure		1 358 604	1 248 898	1 260 831	697 033	697 033	819 206	(22 172)	-4%	1 260 831
Surplus/(Deficit)		(10 028)	20 444	21 067	172 078	172 078	184 168	(12 081)	-7%	21 067
Transfers and subsidies - capital (monetary allocations)		121 022	132 163	132 685	5 697	5 697	66 331	(60 634)	-91%	132 685
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		110 998	162 807	163 762	177 775	177 775	260 480			163 762
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		110 998	162 807	163 762	177 775	177 775	260 480			163 762
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		110 998	162 807	163 762	177 775	177 775	260 480			163 762
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		110 998	162 807	163 762	177 775	177 775	260 480			163 762

3.5. Table C5 – Capital Expenditure by Municipal vote and GFS

KZN216 Ray Nkonyeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - Half Year

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	1									
Vote 1 - Mayor and Council	2	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Mayor and Council		23	387	387	-	-	208	(208)	-100%	387
Vote 2 - Finance and Administration		63 886	7 300	7 300	2 238	2 238	3 825	(1 587)	-41%	7 300
Vote 3 - Internal Audit		223	210	210	-	-	150	(150)	-100%	210
Vote 4 - Community and Social Services		22 343	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	4 600	4 600	414	414	2 300	(1 886)	-52%	4 600
Vote 7 - Housing		122	55	55	-	-	55	(55)	-100%	55
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		146 088	140 425	140 879	52 373	52 373	70 442	(18 070)	-26%	140 879
Vote 10 - Road Transport		30 270	15 900	15 900	6 552	6 552	7 950	(1 398)	-18%	15 900
Vote 11 - Environment Protection		-	800	800	452	452	400	52	13%	800
Vote 12 - Energy Sources		-	15 967	15 967	137	137	7 068	(7 881)	-86%	15 967
Vote 13 - Other		-	485	485	-	-	242	(242)	-100%	485
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		496	1 400	1 400	757	757	750	7	1%	1 400
Total Capital single-year expenditure	4	263 405	187 598	188 012	62 923	62 923	94 322	(31 398)	-33%	188 012
Total Capital Expenditure		263 405	187 598	188 012	62 923	62 923	94 322	(31 398)	-33%	188 012
Capital Expenditure - Functional Classification										
Governance and administration		64 108	7 897	7 897	2 238	2 238	4 184	(1 945)	-47%	7 897
Executive and council		23	387	387	-	-	208	(208)	-100%	387
Finance and administration		63 886	7 300	7 300	2 238	2 238	3 825	(1 587)	-41%	7 300
Internal audit		223	210	210	-	-	150	(150)	-100%	210
Community and public safety		22 485	4 655	4 655	414	414	2 395	(1 941)	-52%	4 655
Community and social services		22 343	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	4 600	4 600	414	414	2 300	(1 886)	-52%	4 600
Housing		122	55	55	-	-	55	(55)	-100%	55
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		176 338	157 125	157 579	59 377	59 377	76 792	(19 416)	-25%	157 579
Planning and development		146 088	140 425	140 879	52 373	52 373	70 442	(18 070)	-26%	140 879
Road transport		30 270	15 900	15 900	6 552	6 552	7 950	(1 398)	-18%	15 900
Environmental protection		-	800	800	452	452	400	52	13%	800
Trading services		496	17 397	17 397	894	894	8 748	(7 854)	-80%	17 397
Energy sources		-	15 967	15 967	137	137	7 068	(7 881)	-86%	15 967
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		496	1 400	1 400	757	757	750	7	1%	1 400
Other		-	485	485	-	-	242	(242)	-100%	485
Total Capital Expenditure - Functional Classification	3	263 405	187 598	188 012	62 923	62 923	94 322	(31 398)	-33%	188 012
Funded by:										
National Government		159 231	114 490	114 943	43 807	43 807	57 275	(13 468)	-24%	114 943
Provincial Government		-	435	435	-	-	217	(217)	-100%	435
District Municipality		-	-	-	-	-	-	-	-	-
Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		159 231	114 924	115 378	43 807	43 807	57 492	(13 685)	-24%	115 378
Borrowing	6	-	9 000	9 000	252	252	4 500	(4 248)	-94%	9 000
Internally generated funds		44 367	63 634	63 634	18 864	18 864	32 330	(13 466)	-42%	63 634
Total Capital Funding		203 628	187 598	188 012	62 923	62 923	94 322	(31 398)	-33%	188 012

3.6. Table C6 – Financial Position

KZN216 Ray Nkonyeni - Table C6 Monthly Budget Statement - Financial Position - M06 - Half Year

Description	Ref	Budget Year 2024/25				
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		66 405	151 021	151 284	193 439	151 284
Trade and other receivables from exchange transactions		129 452	142 304	142 304	151 839	142 304
Receivables from non-exchange transactions		309 163	374 949	374 949	406 418	374 949
Current portion of non-current receivables		-	-	-	-	-
Inventory		10 621	11 770	11 770	7 174	11 770
VAT		196 457	149 223	149 469	190 912	149 469
Other current assets		4 802	4 469	4 469	3 178	4 469
Total current assets		716 900	833 735	834 244	952 960	834 244
Non current assets						
Investments		-	-	-	-	-
Investment property		395 906	354 869	354 869	395 906	354 869
Property, plant and equipment		1 927 298	1 884 927	1 885 381	1 953 052	1 885 381
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		2 348	2 210	2 210	2 348	2 210
Intangible assets		344	153	153	295	153
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		2 325 895	2 242 159	2 242 613	2 351 600	2 242 613
TOTAL ASSETS		3 042 795	3 075 894	3 076 857	3 304 560	3 076 857
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		31 793	11 764	11 764	(5 154)	11 764
Consumer deposits		38 330	35 315	35 315	39 167	35 315
Trade and other payables from exchange transactions		172 221	191 807	191 819	145 298	191 819
Trade and other payables from non-exchange transactions		41 848	37 915	37 450	155 050	37 450
Provision		40 709	50 183	50 183	57 455	50 183
VAT		152 921	112 191	112 463	175 779	112 463
Other current liabilities		5 795	-	-	-	-
Total current liabilities		483 617	439 175	438 993	567 594	438 993
Non current liabilities						
Financial liabilities		81 978	24 628	24 628	81 978	24 628
Provision		46 476	47 192	47 192	46 476	47 192
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		114 936	98 891	98 891	114 936	98 891
Total non current liabilities		243 390	170 711	170 711	243 390	170 711
TOTAL LIABILITIES		727 008	609 887	609 704	810 984	609 704
NET ASSETS	2	2 315 788	2 466 007	2 467 152	2 493 576	2 467 152
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 355 224	2 466 007	2 467 152	2 533 013	2 467 152
Reserves and funds		(39 437)	-	-	(39 437)	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 315 788	2 466 007	2 467 152	2 493 576	2 467 152

3.7. Table C7 – Cash Flow

KZN216 Ray Nkonyeni - Table C7 Monthly Budget Statement - Cash Flow - M06 - Half Year

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		467 081	506 248	506 248	267 745	267 745	529 535	(261 791)	-49%	506 248
Service charges		269 087	274 989	274 989	146 897	146 897	287 639	(140 742)	-49%	274 989
Other revenue		101 579	54 408	56 491	71 877	71 877	56 911	14 966	28%	56 491
Transfers and Subsidies - Operational		363 972	336 888	336 933	250 948	250 948	339 116	(88 167)	-26%	336 933
Transfers and Subsidies - Capital		153 568	132 163	132 163	105 391	105 391	138 042	(32 651)	-24%	132 163
Interest		10 629	11 916	11 916	8 802	8 802	12 464	(3 662)	-29%	11 916
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 108 348)	(1 096 797)	(1 100 208)	(566 163)	(566 163)	(1 149 342)	583 158	-51%	(1 100 208)
Interest		(1 931)	(10 818)	10 818	-	-	(11 316)	11 316	-100%	10 818
Transfers and Subsidies		-	(17 163)	17 163	-	-	(17 952)	17 952	-100%	17 163
NET CASH FROM/(USED) OPERATING ACTIVITIES		266 838	189 836	248 613	286 478	286 478	186 288	(100 178)	-64%	248 613
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		168 488	(161 114)	(161 568)	(78 638)	(78 638)	(168 525)	91 889	-55%	(161 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		168 488	(161 114)	(161 568)	(78 638)	(78 638)	(168 525)	(91 889)	66%	(161 568)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	9 000	9 000	-	-	8 520	(8 520)	-100%	9 000
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(42 200)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(42 200)	9 000	9 000	-	-	8 520	8 520	100%	9 000
NET INCREASE/ (DECREASE) IN CASH HELD		381 906	37 721	93 845	208 841	208 841	26 293			93 845
Cash/cash equivalents at beginning:		115 621	114 251	114 251		66 405	114 251			66 405
Cash/cash equivalents at month/year end:		497 527	151 973	208 197		275 246	139 544			160 351

4. Supporting Documents

4.1. Table SC1 – Explanation of material variances

KZN216 Ray Nkonyeni - Supporting Table SC1 Material variance explanations - M06 - Half Year

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Sale of goods and services	-28%	The variance is mainly caused by the INEP not recognized, the municipality will be having the working session with Microsoft to do budget module setup. The municipality is doing away of doing the manual journal.	Process all the Journal after Budget Module setup is done.
	Agency services	-21%	This line item is affected by the ongoing unrest in the municipality by the municipal workers. The amount received by the municipality in December has decreased by R350 000 from the normal receipts. The licensing department has stopped operating in October 2024.	This will only be sorted once the unrest come to an end.
	Interest earned from Receivables	10%	This line item is also been effected by the ongoing unrest as some of the customers stopped paying their accounts.	This will only be sorted once the unrest come to an end.
	Interest earned from Current and Non Current Assets	11%	This line item is also been effected by the ongoing unrest as some of the customers stopped paying their accounts.	This will only be sorted once the unrest come to an end.
	Rental from Fixed Assets	-23%	This line item is also effected by ongoing unrest in the municipality as most of community assets are not in use.	This will only be sorted once the unrest come to an end.
	Licence and permits	-25%	This line item is also been effected by the ongoing unrest as some of the customers stopped paying for their licences and permits.	This will only be sorted once the unrest come to an end.
	Operational Revenue	-73%	This line item is also been effected by the ongoing unrest as some of the services are not being in use in this period.	This will only be sorted once the unrest come to an end.
	Fines, penalties and forfeits	-48%	This line item is also been effected by the ongoing unrest as some of the services are not being in use in this period.	This will only be sorted once the unrest come to an end.
	Licences or permits	-33%	This line item is also been effected by the ongoing unrest as some of the customers stopped paying for their licences and permits.	This will only be sorted once the unrest come to an end.
2	Expenditure By Type			
	Inventory consumed	-13%	This line item is also been effected by the ongoing unrest as some procurement processes has been placed on hold due to the issue at hand.	This will only be sorted once the unrest come to an end.
	Depreciation and amortization	-13%	The year to date actual for depreciation has been calculated for the period ending 31 December 2024 to R37.2 million compared to the year-to-date budget of R43 million. The variance between the budgeted figure and the actual figure is due to depreciation of the anticipated additions on the Property Plant and Equipment that are not yet acquired or transferred from Work in progress.	This will align as the year goes on.
	Interest	-100%	Finance charges cost is 2 thousand, which is 100% less than the year-to-date budget of R5.9 million. The budget was prepared including the interest that will be incurred on the last withdrawal of R21.5 million from DBSA loan.	The withdrawal is not yet done and the adjustment will be done on this line item during the adjustment process in February.
	Contracted services	-11%	This line item is also been effected by the ongoing unrest as some procurement processes has been placed on hold due to the issue at hand.	This will only be sorted once the unrest come to an end.
	Transfers and subsidies	42%	This line item is also been effected by the ongoing unrest as some of the donations and grants to the community have been placed on hold to resolve the issue at hand.	This will only be sorted once the unrest come to an end.
3	Capital Expenditure			
	Executive and council	-100%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
	Finance and administration	-41%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
	Internal audit	-100%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
	Public safety	-82%	There is a pending order for this line item. It has the commitment amount of R39 thousand which equates to 71%.	This will only be sorted once the unrest come to an end.
	Housing	-100%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	None
	Planning and development	-25%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
	Road transport	-18%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
	Environmental protection	-13%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
	Energy sources	-98%	prepared taking into account the last withdrawal of the loan. The municipality is still utilizing the unspent balance from the last loan withdrawal. There is a pending order of R.4 million for the	This will be considered in the adjustment budget in February.
	Other	-100%	There also Internally funded projects that have been placed on hold due to current challenges that the municipality is facing.	This will only be sorted once the unrest come to an end.
4	Financial Position			
5	Cash Flow			

4.2. Table SC2 – Performance Indicators

KZN216 Ray Nkonyeni - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 - Half Year

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-1.4%	9.6%	9.6%	0.0%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	4.8%	4.8%	0.4%	14.3%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		19.1%	14.8%	14.8%	19.7%	14.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	148.2%	189.8%	190.0%	167.9%	190.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		13.7%	34.4%	34.5%	34.1%	34.5%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		33.4%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		36.2%	39.2%	39.1%	32.9%	39.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	10.7%	10.7%	7.7%	10.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.4%	9.4%	9.4%	0.0%	3.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

4.3. Table SC2 – Performance Indicators calculations

Calculations					
Financial liabilities		81 978	24 628	24 628	81 978
Total Assets		3 042 795	3 075 894	3 076 857	3 304 560
Employee related costs		480 606	497 297	497 297	252 970
Repairs & Maintenance		108 212	135 600	135 788	59 405
Interest (finance charges)		23 734	11 818	11 818	2
Principal paid		42 200			
Depreciation		127 542	107 839	107 839	34 185
Operating expenditure		1 338 504	1 249 698	1 250 931	597 033
Total Capital Expenditure		263 405	187 558	188 012	62 923
Borrowed funding for capital			9 000	9 000	252
Debt		442 776	365 005	364 551	492 108
Equity		2 315 788	2 466 007	2 467 152	2 493 576
Reserves and funds					
Borrowing		81 978	24 628	24 628	81 978
Current assets		716 900	833 735	834 244	952 960
Current liabilities		483 617	439 175	438 993	567 594
Monetary assets		66 405	151 021	151 284	193 439
Total Revenue (excluding capital transfers and contributions)		1 328 475	1 270 142	1 271 998	769 111
Transfers and subsidies - Operational		390 199			
Transfers and subsidies - capital (monetary allocations)		121 022	132 163	132 685	5 697
Debt service payments		(31 572)	11 916	11 916	
Outstanding debtors (receivables)		443 417			
Annual services revenue		757 454	811 449	811 449	486 638
Cash + investments	Including LT investments	66 405	151 021	151 284	193 439
Fixed operational expend. (monthly)					
Longstanding debtors outstanding					
Longstanding debtors recovered					
Attorney collections					

4.4. Table SC3 & SC4 – Age Debtors & Age Creditors

KZN216 Ray Nkonyeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - Half Year

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6	7	6	6	3	6	5	1 070	1 110	1 090	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 751	8 573	3 963	1 537	1 098	941	902	16 582	50 346	21 059	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	41 543	20 363	15 537	13 077	36 570	9 348	347	278 052	414 837	337 394	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	0	0	0	-	-
Receivables from Exchange Transactions - Waste Management	1600	6 374	3 586	2 488	2 144	5 333	1 776	9	55 742	77 453	65 005	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	3 856	3 725	3 680	3 403	3 302	3 306	3 370	129 799	154 441	143 180	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	537	892	561	143	349	202	213	12 000	14 895	12 906	-	-
Total By Income Source	2000	69 066	37 146	26 235	20 310	46 655	15 579	4 845	493 245	713 082	580 636	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 660	1 954	2 708	748	20 219	667	403	40 698	70 056	62 734	-	-
Commercial	2300	25 588	11 556	6 878	6 084	5 540	3 512	1 235	89 136	149 529	105 507	-	-
Households	2400	40 818	23 635	16 650	13 478	20 896	11 401	3 207	363 412	493 497	412 394	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	69 066	37 146	26 235	20 310	46 655	15 579	4 845	493 245	713 082	580 636	-	-

KZN216 Ray Nkonyeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 - Half Year

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	309	-	23	-	-	-	-	5	337	1 290	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	309	-	23	-	-	-	-	5	337	1 290	-

4.5. Table SC5 – Investment Register

KZN216 Ray Nkonyeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 - Half Year

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
KZN216(378692984003)Standard Bank		6	03	Y	01	04	0	NA	20241231	10 908	448	-	1	11 357
KZN216(378692984004)Standard Bank		2	03	Y	01	04	0	NA	20240830	703	8	(711)	0	-
KZN216(378692984005)Standard Bank		6	03	Y	01	04	0	NA	20241231	1 166	48	-	0	1 214
KZN216(378692984006)Standard Bank		6	03	Y	01	04	0	NA	20241231	370	15	-	0	385
KZN216(378692984007)Standard Bank		2	03	Y	01	04	0	NA	20240830	13	0	(13)	0	-
KZN216(378692984008)Standard Bank		2	03	Y	01	04	0	NA	20240830	85	1	(86)	0	-
KZN216(378692984009)Standard Bank		2	03	Y	01	04	0	NA	20240830	85	1	(86)	0	-
KZN216(378692984010)Standard Bank		2	03	Y	01	04	0	NA	20240830	1 651	20	(1 671)	0	-
KZN216(378692984012)Standard Bank		2	03	Y	01	04	0	NA	20240830	164	2	(166)	0	-
KZN216(378692984013)Standard Bank		2	03	Y	01	04	0	NA	20240830	6 465	78	(6 543)	0	-
KZN216(378692984014)Standard Bank		2	03	Y	01	04	0	NA	20240830	278	3	(281)	0	-
KZN216(378692984015)Standard Bank		2	03	Y	01	04	0	NA	20240830	13 195	159	(13 354)	1	-
KZN216(378692984016)Other		2	03	Y	01	04	0	NA	20240830	598	7	(605)	0	-
KZN216(378692984018)Standard Bank		6	03	Y	01	04	0	NA	20240830	-	-	-	-	-
KZN216(378692984017)Standard Bank		2	03	Y	01	04	0	NA	20240830	-	305	-	14 706	15 011
KZN216(62726614151)FNB		2	03	Y	01	04	0	NA	20240830	12	0	(12)	-	-
KZN216(74873852518)FNB		6	03	Y	01	04	0	NA	20241231	523	3 424	(475 234)	522 198	50 910
KZN216(037881000791)NEDBANK		6	03	Y	01	04	0	NA	20241231	3 911	158	-	-	4 069
		6	03	Y	01	04	0	NA	20241231	20 903	2 782	(50 000)	107 949	81 634
Municipality sub-total										61 030		(548 763)	644 855	164 580

4.6. Table SC6 – Transfers and grants receipts

KZN216 Ray Nkonyeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 - Half Year

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		374 569	307 939	307 939	231 213	231 213	231 819	(606)	-0.3%	307 939
Expanded Public Works Programme Integrated Grant		5 084	3 255	3 255	2 278	2 278	3 255	(977)	-30.0%	3 255
Local Government Financial Management Grant	3	1 950	1 900	1 900	1 900	1 900	1 900	-		1 900
Energy Efficiency and Demand Side Management Grant		-	55	55	-	-	55	(55)	-100.0%	55
Municipal Disaster Recovery Grant		82 298	-	-	-	-	-	-		-
Equitable Share		285 237	302 729	302 729	227 035	227 035	226 609	426	0.2%	302 729
Provincial Government:		15 457	16 717	16 717	16 717	16 717	16 717	-		16 717
Specify (Add grant description)		12 418	12 964	12 964	12 964	12 964	12 964	-		12 964
Specify (Add grant description)		1 848	3 256	3 256	2 509	2 509	3 256	(747)	-22.9%	3 256
Specify (Add grant description)		715	-	-	747	747	-	747	#DIV/0!	-
Specify (Add grant description)		476	497	497	497	497	497	-		497
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		390 026	324 656	324 656	247 930	247 930	248 536	(606)	-0.2%	324 656
Capital Transfers and Grants										
National Government:		113 026	131 663	131 663	104 891	104 891	100 924	3 967	3.9%	131 663
Municipal Disaster Relief Grant		-	-	-	22 760	22 760	-	22 760	#DIV/0!	-
Energy Efficiency and Demand Side Management Grant		-	5 445	5 445	3 400	3 400	3 445	(45)	-1.3%	5 445
Neighbourhood Development Partnership Grant		24 178	40 000	40 000	25 000	25 000	40 000	(15 000)	-37.5%	40 000
Integrated Urban Development Grant		88 848	86 218	86 218	51 731	51 731	57 479	(5 748)	-10.0%	86 218
Integrated National Electrification Programme Grant		-	-	-	2 000	2 000	-	2 000	#DIV/0!	-
Provincial Government:		7 805	500	500	1 570	1 570	500	1 070	213.9%	500
Specify (Add grant description)		2 000	500	500	500	500	500	-		500
Specify (Add grant description)		5 805	-	-	1 070	1 070	-	1 070	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		120 831	132 163	132 163	106 461	106 461	101 424	5 037	5.0%	132 163
TOTAL RECEIPTS OF TRANSFERS & GRANTS		510 857	456 819	456 819	354 391	354 391	349 959	4 431	1.3%	456 819

4.7. Table SC7 – Transfers and grants expenditure

KZN216 Ray Nkonyeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 - Half Year

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		88 561	5 210	5 210	-	-	3 555	(3 555)	-100.0%	5 210
Expanded Public Works Programme Integrated Grant		5 084	3 255	3 255	-	-	1 628	(1 628)	-100.0%	3 255
Local Government Financial Management Grant	3	1 950	1 900	1 900	-	-	1 900	(1 900)	-100.0%	1 900
Energy Efficiency and Demand Side Management Grant		-	55	55	-	-	28	(28)	-100.0%	55
Municipal Disaster Recovery Grant		81 527	-	-	-	-	-	-	-	-
Provincial Government:		15 457	16 717	16 717	-	-	16 717	(16 717)	-100.0%	16 717
Specify (Add grant description)		12 418	12 964	12 964	-	-	12 964	(12 964)	-100.0%	12 964
Specify (Add grant description)		1 848	3 256	3 256	-	-	3 256	(3 256)	-100.0%	3 256
Specify (Add grant description)		715	-	-	-	-	-	-	-	-
Specify (Add grant description)		476	497	497	-	-	497	(497)	-100.0%	497
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		104 018	21 927	21 927	-	-	20 272	(20 272)	-100.0%	21 927
Capital Transfers and Grants										
National Government:		114 903	131 663	132 185	6 137	6 137	65 831	(59 694)	-90.7%	132 185
Municipal Disaster Relief Grant		102	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	5 445	5 445	440	440	2 722	(2 282)	-83.8%	5 445
Neighbourhood Development Partnership Grant		25 379	40 000	40 000	4 855	4 855	20 000	(15 145)	-75.7%	40 000
Integrated Urban Development Grant		89 159	86 218	86 740	842	842	43 109	(42 267)	-98.0%	86 740
Integrated National Electrification Programme Grant		263	-	-	-	-	-	-	-	-
Provincial Government:		48 676	500	500	8 017	8 017	500	7 517	1503.4%	500
Specify (Add grant description)		1 075	-	-	-	-	-	-	-	-
Specify (Add grant description)		5 720	500	500	-	-	500	(500)	-100.0%	500
Specify (Add grant description)		41 881	-	-	8 017	8 017	-	8 017	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		163 579	132 163	132 685	14 154	14 154	66 331	(52 177)	-78.7%	132 685
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		267 596	154 090	154 612	14 154	14 154	86 603	(72 449)	-83.7%	154 612

4.8. Table SC8 – Councillors and Staff Benefits

KZN216 Ray Nkonyeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - Half Year

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		25 912	18 276	18 276	9 431	9 431	9 138	293	3%	18 276
Pension and UIF Contributions		760	755	755	399	399	378	21	6%	755
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 000	3 129	3 129	1 536	1 536	1 564	(28)	-2%	3 129
Housing Allowances		7 582	8 977	8 977	4 413	4 413	4 489	(76)	-2%	8 977
Other benefits and allowances		3 020	3 049	3 049	1 790	1 790	1 524	266	17%	3 049
Sub Total - Councillors		40 276	34 185	34 185	17 588	17 588	17 093	478	3%	34 185
% increase	4		-15.1%	-15.1%						-15.1%
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages		2 720	6 584	6 584	1 600	1 600	3 292	(1 692)	-51%	6 584
Pension and UIF Contributions		84	90	90	65	65	45	20	45%	90
Medical Aid Contributions		54	51	51	34	34	25	9	33%	51
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		623	913	913	-	-	358	(358)	-100%	913
Motor Vehicle Allowance		685	732	732	403	403	366	37	10%	732
Cellphone Allowance		66	63	63	35	35	32	4	11%	63
Housing Allowances		1 474	1 332	1 332	705	705	666	39	6%	1 332
Other benefits and allowances		0	0	0	0	0	0	0	67%	0
Payments in lieu of leave		(120)	21	21	51	51	11	41	386%	21
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 787	9 787	9 787	2 886	2 886	4 795	(1 900)	-40%	9 787
% increase	4		68.8%	68.8%						68.8%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		288 890	309 362	309 362	151 574	151 574	154 681	(3 107)	-2%	309 362
Pension and UIF Contributions		52 631	53 681	53 681	27 826	27 826	26 840	986	4%	53 681
Medical Aid Contributions		20 835	21 895	21 895	11 079	11 079	10 947	132	1%	21 895
Overtime		23 754	22 014	22 014	10 703	10 703	11 004	(300)	-3%	22 014
Performance Bonus		23 167	23 706	23 706	14 397	14 397	11 853	2 544	21%	23 706
Motor Vehicle Allowance		20 192	20 003	20 003	10 685	10 685	10 001	684	7%	20 003
Cellphone Allowance		994	1 047	1 047	495	495	523	(28)	-5%	1 047
Housing Allowances		3 224	2 873	2 873	2 681	2 681	1 437	1 244	87%	2 873
Other benefits and allowances		5 894	5 507	5 507	2 844	2 844	2 753	90	3%	5 507
Payments in lieu of leave		5 537	5 907	5 907	12 172	12 172	2 954	9 218	312%	5 907
Long service awards		6 564	3 016	3 016	2 268	2 268	2 722	(434)	-16%	3 016
Post-retirement benefit obligations		21 916	17 239	17 239	2 570	2 570	2 206	364	17%	17 239
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 212	1 263	1 263	761	761	631	130	21%	1 263
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		474 898	487 610	487 610	260 076	260 076	238 662	11 523	5%	487 610
% increase	4		2.7%	2.7%						2.7%
Total Parent Municipality		520 880	531 483	531 483	270 539	270 539	260 440	10 099	4%	531 483

4.9. Table SC9 – Monthly Budget statement Actuals & Revised targets for cash receipts

KZN216 Ray Nkonyeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 - Half Year

Description	Ref	Budget Year 2024/25												2023/24 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2025/25	Budget Year 2026/26		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget					
R thousands	1																	
Cash Receipts By Source																		
Property rates		29 154	40 103	46 868	61 463	51 207	38 949	39 109	39 109	39 109	39 109	39 109	39 109	506 248	529 535	553 894		
Service charges - Electricity revenue		17 536	19 408	16 861	20 628	17 375	17 426	17 268	17 268	17 268	17 268	17 268	17 268	207 222	216 754	226 724		
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management		3 691	5 605	7 170	8 914	6 339	5 944	5 240	5 240	5 240	5 240	5 240	5 240	67 768	70 885	74 145		
Rental of facilities and equipment		334	454	298	1 098	418	261	434	434	434	434	434	434	5 920	5 442	5 692		
Interest earned - external investments		1 235	1 145	948	882	792	1 205	993	993	993	993	993	993	11 916	12 464	13 037		
Interest earned - outstanding debtors		39	22	22	236	1 702	574	-	-	-	-	-	-	-	-	-		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		71	76	149	90	51	25	137	137	137	137	137	137	1 641	1 716	1 795		
Licences and permits		710	1 003	1 065	1 154	907	72	1 058	1 058	1 058	1 058	1 058	1 058	12 693	13 277	13 888		
Agency services		513	485	330	447	423	58	574	574	574	574	574	574	6 892	7 209	7 540		
Transfers and Subsidies - Operational		126 204	4 439	4	16 927	1 475	101 900	835	835	77 509	835	835	1 388	336 933	339 116	342 325		
Other revenue		12 184	21 030	14 507	(10 718)	20 600	3 780	2 304	2 387	2 304	2 304	2 387	2 387	29 346	29 267	30 614		
Cash Receipts by Source		191 671	93 769	88 222	101 121	101 290	170 196	67 952	67 952	144 708	67 952	67 952	68 588	1 186 578	1 225 665	1 269 655		
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		41 487	2 000	-	20 500	22 760	18 644	0	0	30 739	0	0	(0)	132 163	138 242	144 602		
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	9 000	8 520	4 428		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source		233 158	95 769	88 222	121 621	124 050	188 840	67 952	67 952	175 448	67 952	67 952	68 588	1 327 741	1 372 427	1 418 685		
Cash Payments by Type																		
Employee related costs		40 059	39 960	44 593	42 167	42 475	41 414	40 475	40 769	40 475	40 475	53 431	40 412	501 606	524 680	548 815		
Remuneration of councillors		1 833	1 890	1 848	1 907	1 946	1 898	2 849	2 849	2 849	2 849	2 849	2 849	34 185	35 758	37 403		
Interest		-	-	-	-	-	-	1	1	427	1	1	9 462	10 818	11 316	11 836		
Bulk purchases - Electricity		162	22 466	21 717	13 827	15 178	16 550	12 796	12 796	12 796	12 796	12 796	12 796	153 550	160 613	168 001		
Acquisitions - water & other inventory		-	262	1 356	1 199	1 134	892	1 599	1 599	1 599	1 599	1 599	1 599	19 188	20 070	20 993		
Contracted services		11 486	18 550	19 970	18 753	13 317	24 166	20 319	20 319	20 319	20 319	8 795	9 495	222 399	231 201	241 836		
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - other		-	-	-	-	-	-	511	2 911	5 511	511	511	511	17 163	17 952	18 778		
Other expenditure		35 965	12 474	10 502	11 265	12 097	18 272	14 475	14 475	14 475	14 675	12 045	12 045	169 280	177 020	185 162		
Cash Payments by Type		89 506	95 602	99 985	89 118	86 147	103 191	93 024	95 718	98 451	93 224	92 026	89 168	1 128 189	1 178 609	1 232 826		
Other Cash Flows/Payments by Type																		
Capital assets		10 167	13 259	7 996	13 640	7 920	23 653	13 434	13 334	13 788	13 334	13 334	13 334	161 568	168 525	176 277		
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Cash Flows/Payments		440	1 655	-	-	539	-	-	-	-	-	-	-	-	-	-		
Total Cash Payments by Type		100 114	110 516	107 980	102 758	94 606	126 844	106 459	109 052	112 239	106 558	105 360	102 502	1 289 757	1 347 134	1 409 103		
NET INCREASE/(DECREASE) IN CASH HELD		133 043	(14 747)	(19 759)	18 863	29 444	61 996	(38 507)	(41 100)	63 209	(38 607)	(37 408)	(33 914)	37 984	25 293	9 582		
Cash/cash equivalents at the month/year beginning:		66 405	199 448	184 701	164 942	183 805	213 250	275 246	236 739	195 639	258 848	220 241	182 833	66 405	104 389	129 682		
Cash/cash equivalents at the month/year end:		199 448	184 701	164 942	183 805	213 250	275 246	236 739	195 639	258 848	220 241	182 833	148 919	104 389	129 682	139 264		

4.10. Table SC12 – Capital expenditure trends & Loan register

KZN216 Ray Nkonyeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - Half Year

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Mid Year	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	8 910	13 954	13 954	7 692	7 692	13 954	6 261	44.9%	4%
August	12 112	16 104	16 104	6 232	13 925	30 057	16 133	53.7%	7%
September	12 329	15 859	15 859	7 086	21 010	45 916	24 906	54.2%	11%
October	16 174	15 894	15 894	12 509	33 520	61 809	28 290	45.8%	18%
November	9 830	16 449	16 449	9 120	42 640	78 258	35 618	45.5%	23%
December	10 228	16 064	16 064	20 283	62 923	94 322	31 399	33.3%	34%
January	6 546	15 804	15 804	-	-	110 125	-	-	-
February	9 605	15 704	15 704	-	-	125 829	-	-	-
March	14 073	15 974	16 428	-	-	142 256	-	-	-
April	7 678	15 704	15 704	-	-	157 960	-	-	-
May	11 816	15 824	15 824	-	-	173 784	-	-	-
June	144 104	14 229	14 229	-	-	188 012	-	-	-
Total Capital expenditure	263 405	187 558	188 012	62 923					

RAY NKONYENI MUNICIPALITY
LONG TERM LOANS REGISTER : 31 December 2024



DETAILS	%	REDEEMABLE	PROJECT NUMBER	CAPITAL OPENING BALANCE	LOAN ADVANCE	LOAN INTEREST CHARGED	INTEREST PAID	LOAN REPAYMENT	CLOSING BALANCE
				01 December 2024					31 December 2024
				R				R	R
DBSA	R 0.09	R 47 938.00	'61007684	-R 9 549 224.10	R -	R 225 288.43	-R 225 288.43	R 289 992.80	-R 9 259 231.30
DBSA	R 0.13	R 47 809.00	'61007761	-R 7 002 469.76	R -	R 223 590.97	-R 223 590.97	R 190 677.07	-R 6 811 792.69
TOTAL DBSA LOANS				-R 17 010 024.33	R -	R 448 879.40	-R 448 879.40	R 480 669.87	-R 16 529 354.46
TOTAL LOANS				-R 17 010 024.33	R -	R 448 879.40	-R 448 879.40	R 480 669.87	-R 16 529 354.46

The municipality has two loan accounts from DBSA with an outstanding balance as of 31 December 2024 of R16.5 million.

5. SDBIP MID-YEAR PERFORMANCE REPORT

PERFORMANCE ANALYSIS: 2024/2025

The mid-year report suggests that the municipality is continuously striving to achieve the goals entrenched in the Service Delivery Budget Implementation Plan (SDBIP). This report demonstrates that the municipality implements effective monitoring and evaluation mechanisms that consistently keep track of the organization's performance and thus ensures that the service delivery is achieved.

The quarter 1 and 2 reports of the year 2024-2025 illustrates a slight regression from of quarter 1 and quarter 2 of the previous year (2023-24). The municipality has 168 Key Performance Indicator (KPIs) targeted for quarter 1 and quarter 2 and the municipality was able to achieve 157 targets which translates to 11 targets not being achieved. The minor decline can be attributed to the holding off on all procurement and the disruptions of daily operations due to the municipal workers strike action that began in October 2024.

The municipality has achieved a collection rate of 78% for the period under review. The Q2 target for the percentage of collection rate was set at 65% and the actual achievement rate for Q2 in 2023/2024 was 74%.

The following graph illustrates the Service Delivery and Budget Implementation Plan results for the first half of the financial period 1 July 2024 – 31 December 2024 which measures the municipality's overall performance by its individual Departments and by National Key Performance Areas (KPA's).

PERFORMANCE BASED ON MUNICIPAL DEPARTMENTS:

Department	Mid-Year results (Q1&Q2)				Previous Financial Year
	2024-25				2023-24
	No. of Targets	No. Achieved	No. not achieved	% Achieved	% Achieved
Corporate Services	16	16	0	100%	100%
Treasury	25	23	2	92%	95%
Strategic Planning & Governance	15	14	1	93%	100%
Public Safety	45	43	2	96%	100%
Community Services	24	23	1	96%	96%
Technical Services	22	18	4	82%	86%
Development & Planning Services	21	20	1	95%	100%
Total	168	157	11	93%	97%

PERFORMANCE BASED ON MUNICIPALITY NATIONAL KEY PERFORMANCE AREAS:

National Key Performance Areas	Mid-Year results (Q1&Q2)				Previous Financial Year
	2024-25				2023-24
	No. of Targets	No. Achieved	No. not Achieved	% Achieved	% Achieved
Municipal Transformation & Organisational Development	15	15	0	100%	100%
Service Delivery	20	15	5	75%	86%
Local Economic Development	12	11	1	92%	100%
Good Governance & Public Participation	78	75	3	96%	100%
Municipal Financial Viability & Financial Management	22	20	2	91%	91%
Cross Cutting Issues	21	21	0	100%	100%
Total	168	157	11	93%	97%