

COLLINS CHABANE LOCAL MUNICIPALITY



MID-YEAR FINANCIAL AND SDBIP REPORT 2025/2026

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TABLE OF ABBREVIATIONS AND MEANINGS

ABBREVIATIONS	MEANINGS
CCLM	Collins Chabane Local Municipality
COGHSTA	Corporative Governance, Human Settlement and Traditional Affairs
EPW	Expanded Public Works Programme
FBW	Free Basic Water
FY	Financial Year
IDP	Integrated Development Plan
IGR	Intergovernmental Relation
INEP	Integrated National Electrification Programme
LED	Local Economic Development
MFMA	Municipal Finance Management Act, No, 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
N/A	Not applicable
OPEX	Operational Expenditure
KPA	Key Performance Area
PMU	Project Management Unit
Q	Quarter
SG	Surveyor General
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SPLUMA	Spatial Planning and Land Use Management Act

CHAPTER ONE

1. INTRODUCTION AND LEGISLATION

The municipality adopted the 2025/26 IDP and Budget on the 30 May 2025 at Malamulele Town Hall as a strategic document to address the challenges identified during the public participation sessions. The IDP/ and Budget was adopted with the total revenue budget for 2025/26 which amounts to R 766 869 532 and the three-year projected budget (MTREF) of R 736 942 000 for the 2026/27 financial year and R 774 921 000 for the 2027/28 financial year respectively. Budget related policies such as Rates, Credit Control, Petty Cash, Cash Management, Virement, Budget, Assets, Contract Management, Unauthorised, Irregular, Fruitless and Wasteful Expenditure, Indigent and other policies were also adopted as required by law.

The municipality developed Service Delivery and Budget Implementation Plan as a tool to implement the IDP. The targets were set out in the SDBIP for the performance of the Municipality to be measured and the Mayor signed accordingly as required by the legislations.

CHAPTER TWO

2. MID YEAR BUDGET AND PERFORMANCE ASSESMENT REPORT 2025/26 FINANCIAL YEAR

A. Section 72 of the Municipal Finance Management Act, Act 56 of 2003, states that: -

- 1) The accounting officer of the municipality must by 25th of January of each year-
 - a) Asses the performance of the municipality during the first half of the year, considering –
 - i) The monthly statements referred to in section 71 for the first half of the year,
 - ii) The municipality’s service Delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the Service Delivery and budget Implementation Plan (SDBIP),
 - iii) The past year’s annual report, and progress on resolving problems identified in the annual report and
 - b) A report on such assessment to –
 - i) Mayor of the municipality
 - ii) The relevant Provincial treasury and
 - iii) The National Treasury.
- 2) The statement referred to in section 71(1) for the six months may be incorporated into the report referred to in subsection 1) b) of this section.
- 3) The accounting officer must as part of the review-
 - a) Make recommendation as whether an adjustment budget is necessary, and
 - b) Recommend revised projections for the revenue and expenditure to the extent that may be necessary.

RECOMMENDATIONS:



MALULEKE N.V
CHIEF FINANCIAL OFFICER

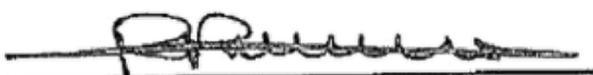
23/01/2026

DATE

On the basis of the below assessment, it is recommended that: -

1. The projections for the revenue and expenditure be revised in terms of section 28 of the Municipal Finance Management Act and that the original budget be adjusted.

RECOMMENDATIONS ON THE SDBIP



SHILENGE R.R
MUNICIPAL MANAGER

23/01/2026

DATE

The Original Service Delivery and Budget Implementation Plan (SDBIP) be revised in line with following:

- A. The budget.
- B. Framework for Managing Performance Information (FMPPI)
- C. Include the targets that were excluded during the beginning of the financial year due to lack of human resource capacity
- D. AGSA Audit Findings on Audit of predetermined objectives

CHAPTER THREE

3. DETAILED FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2024

MID-YEAR BUDGET AND PERFORMANCE ASSESMENT REPORT 2024/25.

Section 72 of the municipal Finance Management Act comprised of the Financial and the Non-Financial Assessment reports. This section also requires the accounting officer of the municipality to assess the performance of the municipality for the first half of the financial year by the 25th of January each year taking into consideration the following:

- 1) The monthly budget statement referred to in section 71.
- 2) The past year’s annual report and progress on resolving problems identified in the report.
- 3) The municipality’s service delivery targets and performance indicators as set in the SDBIP.
- 4) The performance of the entity in the sole control of the municipality.

The assessment will only be based on items 1 and 2 and it will be attached to report in item 3 above.

Item 4 will not be covered in the report as Collins Chabane Local municipality does not own an entity.

3.1 THE MONTHLY BUDGET STATEMENT (SECTION 71) INCOME: 2025/26

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M06 - December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	39 238	39 066	–	3 402	20 517	19 533	984	5%	39 066
Service charges	5 685	5 318	–	533	3 190	2 659	530	20%	5 318
Investment revenue	11 858	12 870	–	–	1 061	6 435	(5 374)	-84%	12 870
Transfers and subsidies - Operational	520 655	519 025	–	945	215 539	259 512	(43 974)	-17%	519 025
Other own revenue	62 060	79 069	–	27 090	49 257	39 535	9 722	25%	79 069
Total Revenue (excluding capital transfers and contributions)	639 495	655 349	–	31 971	289 564	327 674	(38 111)	-12%	655 349
Employee costs	153 441	173 224	–	14 488	82 216	86 612	(4 396)	-5%	173 224
Remuneration of Councillors	30 641	32 742	–	2 500	15 058	16 371	(1 313)	-8%	32 742
Depreciation and amortisation	87 224	80 093	–	6 703	4 325	40 046	(35 722)	-89%	80 093
Interest	96	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	12 820	12 196	–	762	5 116	6 098	(982)	-16%	12 196
Transfers and subsidies	13 787	13 292	–	1 810	8 189	6 646	1 543	23%	13 292
Other expenditure	328 771	234 055	–	20 922	152 154	117 027	35 126	30%	234 055
Total Expenditure	626 779	545 600	–	47 184	267 057	272 800	(5 744)	-2%	545 600
Surplus/(Deficit)	12 716	109 748	–	(15 214)	22 507	54 874	(32 367)	-59%	109 748
Transfers and subsidies - capital (monetary allocations)	116 519	111 521	–	38 720	53 736	55 760	(2 024)	-4%	111 521
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	129 235	221 269	–	23 507	76 243	110 635	(34 391)	-31%	221 269
Surplus/ (Deficit) for the year	129 235	221 269	–	23 507	76 243	110 635	(34 391)	-31%	221 269
Capital expenditure & funds sources									
Capital expenditure	878	1 500	–	–	2	750	(748)	-100%	1 500
Capital transfers recognised	126 902	108 519	–	16 115	50 704	54 260	(3 555)	-7%	108 519
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	134 777	115 100	–	19 506	92 321	57 550	34 771	60%	115 100
Total sources of capital funds	261 679	223 619	–	35 621	143 025	111 809	31 216	28%	223 619
Financial position									
Total current assets	226 852	230 410	–	–	110 528	–	–	–	230 410
Total non current assets	2 048 330	1 983 567	–	–	2 187 031	–	–	–	1 983 567
Total current liabilities	146 852	118 923	–	–	92 985	–	–	–	118 923
Total non current liabilities	2 372	25 313	–	–	2 372	–	–	–	25 313
Community wealth/Equity	2 159 329	2 069 741	–	–	2 202 201	–	–	–	2 069 741
Cash flows									
Net cash from (used) operating	400 963	309 782	–	(5 416)	123 091	154 891	31 800	21%	309 782
Net cash from (used) investing	307 924	(223 119)	–	(40 857)	(170 338)	(111 559)	58 778	-53%	(223 119)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	919 083	183 017	–	–	101 114	139 686	38 572	28%	235 023
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	5 706	5 151	5 021	4 949	4 829	4 841	4 776	211 387	246 660
Creditors Age Analysis									
Total Creditors	182	0	–	635	–	946	89	0	1 852

3.2 PRIOR YEAR'S ANNUAL REPORT AND PROGRESS IN RESOLVING PROBLEMS IDENTIFIED

The municipality audit has been finalised and have obtained unqualified audit opinion in the last year's audit (2024/25).

In resolving the problems raised in the audit report and the management letter, the municipality has come up with the action plan in terms of section 131 of the MFMA.

The most critical issues identified by Auditor-General South Africa in the audit report are the consequence management, Supply chain management and Internal controls related issues.

3.3 RECOMMENDATIONS

On the basis of the above analysis which shows that the municipality's performance in terms of collection is below what we anticipated, it is recommended that the budget be adjusted downward/upward in terms of section 28 of the MFMA (for both revenue and expenditure).

It is therefore required to revise both the revenue and expenditure in line with the following: -

- Traffic Fines to be adjusted upwards due the mid-year performance and anticipated to perform well during Easter holiday.
- External Audit Fees adjusted upwards.
- Fuel and Lubes will be adjusted upwards based on the mid- year performance.
- Inventory consumed will be adjusted upwards based on the year performance.
- Budget and treasury Advisory will be adjusted upward based on the performance.
- Depreciation will be adjusted upwards base on the mid-year performance.
- Insurance for the municipal assets will be adjusted upwards.
- Legal Fees will be adjusted upwards based on the mid-year performance.
- Audit fees will be adjusted upwards based on the mid-year performance
- ICT maintenance and network support will be adjusted upwards based on the performance
- ICT professional will be adjusted upwards.
- Employee costs will be adjusted within the employee cost items depending on their individual performance/spending.

Repairs and Maintenance must be adjusted upwards and part of Repairs mainly Road must be classified per source of funding (equitable shares).

Base on the Mid-Year performance the following projects will be adjusted accordingly:

- Cost: Acquisitions Asset Man Other Equipment (new)
- Cost: Acquisitions of Furniture

4. EXECUTIVE SUMMARY

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). The municipality has adopted the budget for the 2025/26 financial year during the month of May 2025. It is a legislative requirement that the budget be approved before the start of the financial year. The budget was implemented from the 01 July 2025.

This mid-year report is a critical stage in the in-yearly reporting cycle. As part of the review, in terms of Section 72(3), the Accounting Officer needs to make recommendations as to whether the SDBIP and the annual budget (both capital and operating) need to be adjusted.

The mid-year report was an extremely challenging, with considerable potential impacts on core service delivery cost and revenue components, which influenced the outcomes of Budget adjustment. Another challenge is lower revenue collection due to non-payment by Government, farmers, residents and business. To produce a sustainable, affordable budget necessitated reduction to certain budgetary provisions.

Section 54 (f) of the MFMA requires the Mayor to consider and submit the mid-year report to Council by 31 January each year.

5. SUMMARY OF 2025/26 BUDGET

5.1 ANNUAL BUDGET

DESCRIPTION	CAPITAL EXPENDITURE	TOTAL REVENUE	OPERATING EXPENDITURE
Annual Budget	R 223,119,000	R 766,869,532	R 545,600,604
Plan to Budget (SDBIP)	R 111,559,500	R 383,434,766	R 272,800,302
Actual	R 143,025,370	R 343,299,818	R 267,056,698
Variance to SDBIP	R 31,465,870	R 40,134,933	R 5,743,603
% Spent/received to SDBIP	128%	89%	97%
% of Annual Budget	64%	45%	49%

5.2 CASH AND CASH EQUIVALENTS

The municipality bank balance as at 31 December 2025 was R 119 million and is in a good financial condition to cover all its committed projects and other current liabilities. There is no investment made in the current financial year.

5.3 REVENUE

The table below shows the actual income

DESCRIPTION	BUDGET 2025-2026	ACTUAL INCOME	PLANNED SDPIP	VARIANCE BALANCE	BUDGET %	SDBIP %
Municipal own revenue	R 136,323,532	R 74,024,914	R 68,161,758	R 5,863,156	54%	108%
Municipal Grant	R 630,546,000	R 269,274,904	R 315,273,000	(R 47,998,096)	42%	84%
TOTAL	R 766,869,532	R 343,299,818	R 383,434,758	(R 42,134,940)	45%	89%

The municipality budgeted R 766 869 532 for revenue which includes transfers and subsidies of R 630 546 000 and own revenue amounting to R 136 323 532. The actual revenue for the period ending 31 December 2025 is R 343 299 818 against

The planned total of R 383 434 758 representing 89%. The results for half-yearly are favorable compared to the budgeted and planned SDBIP.

Included in the actual revenue of R 343 299 818 is own revenue of R 74 024 914 and transfers and subsidies of R 269 274 904.

The municipality planned to collect R 68 161 758 on own revenue for the period ending 31 December 2025 as per projections, however, the municipality collected R 74 024 914 which represents 108% of its planned projections.

The municipality planned to receive R 315 273 000 on transfers and subsidies for the six months ending 31 December 2025 as per projections, however the municipality received R 269 274 904 or 84% as per planned SDBIP.

The following table shows Billing versus Budget

Trading services	Original Budget	YTB Billing	Planned SDBIP	Actual YTD Collection	Original Budget Variance	SDBIP Variance	SDPIB%
Assessment Rates	R 39 066 060	R 20 517 385	R19 533 030	R7 065 000	R 18 548 675	-R 984 355	105%
Refuse Removal	R 5 318 316	R 3 189 593	R 2 659 158	R1 260 000	R 2 128 723	-R 530 435	120%
Total	R 44 384 376	R 23 706 979	R22 192 188	R8 325 000	R 20 677 397	-R 1 514 791	107%

The municipality’s actual billing for the mid-term is R 23 706 979 against the budgeted annual billing of R 44 384 376 (53%). The planned billing for the period as per SDBIP is R 22 192 188, therefore the actual billing is over planned billing by 7%. However, the municipality only collected 36% of the actual collection against the actual billing of R 23 706 979 and 35% against the planned billing.

The actual collection of R 8 325 000 consists of R 7 065 000 and R 1 260 000 for property rates and refuse removal respectively.

5.4 TRAFFIC FINES AND LICENSING

	Original Budget	Planned SDBIP	Actual YDT	Original Variance	Budget SDBIP Variance	SDBIP %
Licensing: permits	R 6 500 544	R 3 250 272	R 2 875 088	R 3 625 456	R 375 184	88%
Agency fees	R 5 396 004	R 2 698 002	R 2 603 994	R 2 792 010	R 94 008	97%
Fines – traffic	R 1 350 468	R 675 234	R 553 750	R 796 718	R 121 484	82%
Total	R 13 247 016	R 6 623 508	R 6 032 832	R 7 214 184	R 590 676	91%

The municipality collected R 6 032 832 of the planned budget of R 6 623 508 which is 91%. The annual budget for traffic fines is R 553 750 and the projected budget as per SDBIP is R 675 234.

The municipality collected R 2 875 088 from licensing and permits against planned projections of R 3 250 272 which is 88%. The municipality collected R 2 698 002 from Agency fees against planned projections of R 2 603 994 which is 97%.

5.5 OTHER INCOME

	Original Budget	Planned SDBIP	Actual YDT	Original Variance	Budget SDBIP Variance	SDBIP %
Other Revenue	R53 927 952	R26 963 976	R14 650 971	R39 276 981	R12 313 005	54%
Rental Of facilities and equipment	R419 616	R209 808	R306 749	R112 867	-R96 941	146%
Interest earned-external investment	R12 870 144	R6 435 072	R1 061 215	R10 266 150	-R1 542 779	245%
interest earned-outstanding debtors	R17 974 956	R8 987 478	R10 445 528	R7 529 428	-R1 458 050	116%
Total	R85 192 668	R42 596 334	R26 464 463	R57 185 426	R9 215 235	62%

The municipality collected 62% or R 14 650 971 of other income against the planned income of R 26 963 976. Interest received from the external investment is R 1 061 215 against projected of R 6 435 072, the actual year to date also include the interest from the primary bank account. The interest earned from the external investment is R 1 061 215 for the year ending 31 December 2025.

5.6 DEBTOR ANALYSIS

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - December

Description	NT Code	Budget Year 2025/26									Total over 90 days	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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 377	2 914	2 835	2 803	2 724	2 709	2 626	144 685	164 673	155 547	(256)	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	535	475	455	445	438	490	399	20 024	23 261	21 795	(56)	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	1 770	1 749	1 722	1 692	1 659	1 633	1 742	46 132	58 097	52 857	(210)	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	23	12	10	9	9	9	10	547	629	583	(8)	-	
Total By Income Source	2000	5 706	5 151	5 021	4 949	4 829	4 841	4 776	211 387	246 660	230 783	(530)	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 324	2 295	2 258	2 245	2 232	2 279	2 248	119 135	135 016	128 139	10	-	
Commercial	2300	855	515	487	473	401	396	391	14 811	18 328	16 472	(152)	-	
Households	2400	2 527	2 341	2 275	2 231	2 196	2 167	2 137	77 441	93 316	86 172	(389)	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	5 706	5 151	5 021	4 949	4 829	4 841	4 776	211 387	246 660	230 783	(530)	-	

The debtors balance for the period ending 31 December 2025 is R 246 660 000, included in the debtor's balance, R 230 783 000 is over 90 days.

Total billing for the period ending 31 December 2025 is R 23 706 979 with a total year to date collection of R 8 325 000 which represents a collection rate of 35%. The total amount of R 246 660 000 is made up of R 93 316 000 for households; R 128 139 000 for organs of state and R 16 472 000 for commercial. Other departments like Public Works have challenges with processing payments because properties billed are not registered in their name. The municipality is in the process of registering the affected properties through Planning and Development.

EXPENDITURE

CAPITAL EXPENDITURE

DESCRIPTION	BUDGET 2025/26	ACTUAL EXPENDITURE	PLANNED SDBIP	AVAILABLE BALANCE	ACTUAL % SDBIP
Infrastructure	R196 406 000	R136 026 897	R98 203 000	R60 379 103	139%
Other assets	R26 713 000	R6 998 473	R13 356 500	R19 714 527	52%
TOTAL	R223 119 000	R143 025 370	R111 559 500	R80 093 630	128%

The municipality capital budget is R 223 119 000 for the financial year 2025/2026 and spent R 143 025 370 representing 64% on the annual budget. The actual expenditure for the period ending 31 December 2025 is R 143 025 370 against the planned expenditure of R 111 559 500 representing 128% spending.

More details on the capital spending are explained in Table C5 and capital budget implementation below.

SUMMARY OF CONDITIONAL GRANTS:

	EPWP	MIG	INEP	FMG	Total
Opening balance					
Current Year-Receipts	1 504 000	61 913 043	12 583 980	2 550 000	78 551 023
Conditions Met-Transferred to Revenue	1 144 959	49 955 002	3 781 303	350 000	55 231 264
Conditions still to be Met unspent	359 041	11 958 041	8 802 677	2 200 000	23 319 759

The municipality received an amount of R 78 551 023 from the conditional grants as listed on the table above and R 55 231 264 was spent. The unspent conditional grants for the period ending 31 December 2025 amounted to R 23 319 759. MIG grant did not perform well in December months due December closure, all construction project closes early December hence there were no work done claimed and reported for months of December however, the performance has accelerated mid-January 2026.

DESCRIPTION	BUDGET 2025/26	ACTUAL EXPENDITURE	PLANNED SDBIP	AVAILABLE BALANCE	ACTUAL % SDBIP
Employee related costs	R 173 223 540	R 82 215 798	R 86 611 770	R 4 395 972	95%
Remuneration of councillors	R 32 741 511	R 15 057 551	R 16 370 756	R 1 313 205	92%
Inventory consumed	R 12 195 784	R 5 115 754	R 6 097 892	R 982 138	84%
Debt impairment	R 14 041 644	R -	R 7 020 822	R 7 020 822	0%
Depreciation and Amortisation	R 80 092 536	R 4 324 590	R 40 046 268	R 35 721 678	11%
Contracted services	R 145 893 508	R 105 316 501	R 72 946 754	-R 32 369 747	144%
Transfers and subsidies	R 13 292 280	R 8 189 475	R 6 646 140	-R 1 543 335	123%
Operational costs	R 74 118 710	R 46 837 029	R 37 059 355	-R 9 777 674	126%
TOTAL	R 545 599 513	R 267 056 698	R 272 799 757	R 5 743 059	98%

The municipality has spent R 267 056 698 of the operational budget instead of R 272 799 757 as per planned SDBIP.

The total spending on the annual budget of R 545 599 513 is R 267 056 698 against the projected spending of R 272 799 757.

The Municipality did not process the provision for Debt impairment since the beginning of the year until end of 31 December 2025.

SALARIES, BENEFITS AND ALLOWANCES

The budget of employee related cost is R 173 223 540, and the actual spent is 95% or R 82 215 798 as per half-yearly projections of R 86 611 770.

The budget of remuneration of councillor is R 32 741 511, and the actual spend is 92% or R 15 057 551 as per half-yearly projections of R 16 370 756.

REPAIRS AND MAINTENANCE

Repairs and maintenance- actual spending of R13.5 million versus projected maintenance budget of R 6.7 million (-100.7% overspending).

The total repairs and maintenance expenditure to date is made up the following categories:

- Electricity repairs and maintenance, actual spending of R 2.9 million versus R 4.8 million projected budget (38.7% variance),
- Vehicle repairs and maintenance, actual spending of R 1.7 million versus R 800 thousand projected budget (-112.8% variance).
- Road repairs and maintenance, actual spent of R 3.1 million versus the projection budget of R 2.5 million (-27.9% variance).

CONTRACTED SERVICES

Contracted Services has planned budget of R 72 946 754 against the original budget of R 145 893 508 and the actual spending is at 144% or R 105 316 501. The detailed breakdown of the general expenditure is shown under Table C4 below.

Description	Budget	Actual
business continuity plan	399 996.00	-
ACCOUNTING & AUDITING GOVERNANCE FINANCIAL REPORTING & ADVIS	1 899 996.00	1 342 354.09
Budget & Treas Financial reporting & advisory services	13 958 568.00	7 380 497.26
Budget and Treasury Advisory -FMG	1 400 004.00	-
risk management committee	200 004.00	76 802.00
Governance Audit Committees Fees	800 004.00	321 967.00
Asset Man GRAP Compliant Asset register	3 000 000.00	1 999 600.00
Plan & Dev SPLUMA Implementation of SPLUMA	600 000.00	138 182.21
Plan & Dev SPLUMA Demarcation of Sites	6 999 996.00	4 170 000.00
Proclamation & Formalization of Various Villages	13 187 004.00	6 947 258.40
EAP(FIRST AID	200 004.00	-
ICT MAINTENANCE & SUPPORT	37 991 420.00	30 463 406.80
IT ICT Professionals Consulting	8 000 004.00	9 257 696.12
Development of human settlement strategy	200 004.00	150 000.00
land summit	500 004.00	-
Cost benefits analysis at Nkuna smart city	1 200 000.00	-
Supplementary of valuation roll across the municipality	2 000 004.00	1 415 015.96
Transfer land parcel from Thulamela and Makhado to CCLM	847 424.00	345 000.00
Legal Services Legal Costs	12 352 572.00	13 131 875.46
Maintenance of Landfill site	1 921 500.00	222 226.96
R & M Buildings	2 590 000.00	1 503 173.20
Comm & Soc Serv Hall & Facili Meetings (Catering & Venue)	300 000.00	253 520.00
Corp Serv Meetings (Catering & Venue)	300 000.00	57 200.00
HR Meetings (Catering & Venue)	450 000.00	159 100.00
Governance Meetings (Catering & Venue)	8 004.00	4 715.00
Plan & Dev Strat Planning Meetings (Catering & Venue)	2 004.00	-
Plan & Dev LED Meetings (Catering & Venue)	24 996.00	-
Plan & Dev SPLUMA Meetings (Catering & Venue)	99 996.00	30 000.00
Plan & Dev Proj Man Meetings (Catering & Venue)	35 004.00	10 200.00
Road Tech Serv Meetings (Catering & Venue)	9 996.00	46 180.66
MM Public Participation	500 004.00	390 460.00
MPAC participation and projects visit	200 004.00	-
Council Meetings (Catering & Venue)	129 996.00	68 720.00
Environmental cleaning programme (Good Green Deed Campaign)	200 004.00	12 000.00
Youth and women activities	399 996.00	-
Cooperative support	999 996.00	1 159 928.75
Arrive alive activities	5 004.00	-
Strategic planning session	500 004.00	220 400.00
Mayoral Imbizos	999 996.00	382 170.00
Road Tech Serv R & M Machinery & Equipment 2	3 000 000.00	5 329 369.01
Fleet Man R & M Vehicles	1 599 996.00	1 702 355.51
Road Traffic Regulation R & M Roads & Bridges	5 000 004.00	3 197 648.97
Electricity R & M Streetlights	2 409 992.00	3 114 745.75
paupers burial.	99 996.00	-
VETTING OF QUALIFICATIONS	20 004.00	-
Security Services Security Services	18 350 004.00	10 312 732.80
Total	145 893 508.00	105 316 501.91

Table C1 Budget Statement Summary

The below table shows the summary of municipal Budget statement report and is based on the original budget. The below figures are explained in more details throughout the report.

6. Financial Performance

6.1 Revenue

6.1.1. Revenue analysis

- During 2024/25 reporting period, the audited operational revenue (total revenue excluding capital transfers) was R 639 million, and
- In the current financial year (2025/26), the annual operational revenue budget has been budgeted to 655 million (3% increase).
- As at 31 December 2025, actual operational revenue was R 289 million versus the projected revenue of R 327 million (-12% variance).

6.1.2 Revenue Composition

As of 31 December 2025, the municipality received the following transfers and subsidies as per approved payment schedules of the Division of Revenue Act (DoRA):

- Equitable share Grant - R 385 million, Integrated National Electrification Programme (INEP)- R 12 million,
- Municipal Infrastructure Grant (MIG) - R 61 million, and
- Finance Management Grant (FMG) - R 2.5 million.

Refer to Schedule C4 for details on the operational revenue budget. Capital Transfers analysis:

During 2024/25, audited transfers and subsidies (capital transfer) recognised was R 135 million (100%), comprising of:

- MIG - R 116 million- 100% recognised,
- INEP- R 19 million - 100% recognised.

Capital transfer and subsidies for 2025/26 budget is R 115 million:

- MIG- R 101 million – R49 million recognised since the beginning of the financial year, it must be noted that 5% of the budget has been allocated to operational expenditure (PMU fees)
- INEP- R 9 million – 3 million recognised. The municipality has since spent 3 million on INEP capital projects. The municipality has so far spent and committed R61 million on MIG projects, however the under recognition of revenue is due to late submission of supporting documents for finance department to process journals.

6.2 Expenditure

6.2.1 Operational expenditure

- The municipality's 2024/25 audited figures for operational expenditure was R 626 million, whereas the current year operational expenditure budget is R 545 million,
- Year to date actual operational expenditure as at 31 December 2025 is R267 million versus the projected operational budget of R272 million (-2% variance).

6.2.2 Capital expenditure

The municipal audited capital expenditure for 2023/24 was R 304 million, whereas the current year capital expenditure has been budgeted at R 236 million (Vat inclusive) that has a decrease of 22% from previous year audited outcome.

- The municipal audited capital expenditure for 2024/25 was R 261 million, whereas the current year capital expenditure budget has a budget 223 million that has a decrease of 15% from previous year audited outcome.
- The current year capital expenditure budget consists of:
 - i. Transfers and subsidies - budget of R 108 million, and
 - ii. Own revenue - budget of R 115 million.
- The year to date capital expenditure for both transfers and own revenue is R 143 million against projected expenditure of R 111 million (28% over spending).

6.3 Financial Position

6.3.1 Equity/ Community Wealth

- In 2024/25 reporting period, the municipality had R 2,159 billion (audited figures) of community wealth/equity,
- For 2025/26, the projected community wealth/equity is R 2,069 billion (0.3% decrease),
- The actual year-to-date community wealth/equity as at 31 December 2025 was R 2,202 billion.

6.3.2 Cash flows

- In 2024/25, cash and cash equivalent balance was R 57 million.
- The current year projection of cash and cash equivalent is estimated at R 183 million (55% increase).
- As at 31 December 2025, the actual cash and cash equivalent balance was R 119,7 million (35% below current year budget) consisting of:
 - i) Cash in Primary Bank account of R 119 million; and
 - ii) It should be noted that currently there is no investment made and that the whole amount of R119 million is sitting on the primary bank account which is risky and therefore council must take a resolution for a portion of the money to be invested on the call accounts or some short-term investments.
 - iii) It should be noted further that the municipality received the first and second tranches on Equitable shares and MIG as per DoRA allocation (Payment schedule).

6.3.3 Debtors

- The debtors balance for the period ending 31 December 2025 is R 246 million, (95% of balance has been outstanding for more than over 90 days, recoverability doubt). ○
 - i) R 135 million- government departments,
 - ii) R 18 million- commercial, and
 - iii) R 93 million- households.
- Total billing for the period ending 31 December 2025 is R23.7 million,
- The actual year-to-date collection was R8.3 million (collection rate of 35% against the year to date billing),

6.3.4 Creditors

The municipality's outstanding payments as at 31 December 2025 is R 1.852 million.

- R 182 thousand: outstanding payments between 0 to 30 days,
- R 0 thousand: outstanding payments 31 to 60 days,
- R 0 thousand: outstanding payments 61 to 90 days,
- R 635 thousand: outstanding payments 91 to 120 days
- R 0 thousand: outstanding payments 121 to 150 days
- R 946 thousand: outstanding payments 151 to 180 days
- R 89 thousand: outstanding payments 181 to 210 days
- R 0 thousand: Outstanding payments over a year

Creditors exclude the retention of R46,5 million recorded separately in the statement of financial position.

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M06 - December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	39 238	39 066	-	3 402	20 517	19 533	984	5%	39 066
Service charges	5 685	5 318	-	533	3 190	2 659	530	20%	5 318
Investment revenue	11 858	12 870	-	-	1 061	6 435	(5 374)	-84%	12 870
Transfers and subsidies - Operational	520 655	519 025	-	945	215 539	259 512	(43 974)	-17%	519 025
Other own revenue	62 060	79 069	-	27 090	49 257	39 535	9 722	25%	79 069
Total Revenue (excluding capital transfers and contributions)	639 495	655 349	-	31 971	289 564	327 674	(38 111)	-12%	655 349
Employee costs	153 441	173 224	-	14 488	82 216	86 612	(4 396)	-5%	173 224
Remuneration of Councillors	30 641	32 742	-	2 500	15 058	16 371	(1 313)	-8%	32 742
Depreciation and amortisation	87 224	80 093	-	6 703	4 325	40 046	(35 722)	-89%	80 093
Interest	96	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	12 820	12 196	-	762	5 116	6 098	(982)	-16%	12 196
Transfers and subsidies	13 787	13 292	-	1 810	8 189	6 646	1 543	23%	13 292
Other expenditure	328 771	234 055	-	20 922	152 154	117 027	35 126	30%	234 055
Total Expenditure	626 779	545 600	-	47 184	267 057	272 800	(5 744)	-2%	545 600
Surplus/(Deficit)	12 716	109 748	-	(15 214)	22 507	54 874	(32 367)	-59%	109 748
Transfers and subsidies - capital (monetary allocations)	116 519	111 521	-	38 720	53 736	55 760	(2 024)	-4%	111 521
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	129 235	221 269	-	23 507	76 243	110 635	(34 391)	-31%	221 269
Surplus/ (Deficit) for the year	129 235	221 269	-	23 507	76 243	110 635	(34 391)	-31%	221 269
Capital expenditure & funds sources									
Capital expenditure	878	1 500	-	-	2	750	(748)	-100%	1 500
Capital transfers recognised	126 902	108 519	-	16 115	50 704	54 260	(3 555)	-7%	108 519
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	134 777	115 100	-	19 506	92 321	57 550	34 771	60%	115 100
Total sources of capital funds	261 679	223 619	-	35 621	143 025	111 809	31 216	28%	223 619
Financial position									
Total current assets	226 852	230 410	-	-	110 528	-	-	-	230 410
Total non current assets	2 048 330	1 983 567	-	-	2 187 031	-	-	-	1 983 567
Total current liabilities	146 852	118 923	-	-	92 985	-	-	-	118 923
Total non current liabilities	2 372	25 313	-	-	2 372	-	-	-	25 313
Community wealth/Equity	2 159 329	2 069 741	-	-	2 202 201	-	-	-	2 069 741
Cash flows									
Net cash from (used) operating	400 963	309 782	-	(5 416)	123 091	154 891	31 800	21%	309 782
Net cash from (used) investing	307 924	(223 119)	-	(40 857)	(170 338)	(111 559)	58 778	-53%	(223 119)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	919 083	183 017	-	-	101 114	139 686	38 572	28%	235 023
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	5 706	5 151	5 021	4 949	4 829	4 841	4 776	211 387	246 660
Creditors Age Analysis									
Total Creditors	182	0	-	635	-	946	89	0	1 852

7. Financial Performance (functional classification) – M06 December

7.1 Revenue per functional classification (refer to Table C2) the total revenue in Table C2 below broken down per functional classification as follows:

The total revenue in Table C2 below broken down per functional classification as follows:

- **Governance and administration revenue budget - (administration),**
 - i) 2024/25 (Audited) - R 599 million,
 - ii) 2025/26 budget - R 613 million,
 - iii) Year-to-date actual revenue- R 237 million versus budget of R 306 million (-23% variance).
- **Community and Public Safety revenue budget- (service delivery);**
 - i) 2024/25 (Audited) R 557 thousand,
 - ii) 2025/26 budget- R 614 thousand,
 - iii) Year-to-date actual revenue R 20.9 million versus R 307 thousand projected (6793% variance). Included in this amount is rental of facilities (halls and stadiums) and sale of graves.
- **Economic and Environmental revenue budget- (service delivery);**
 - i) 2024/25 (Audited)- R 147 million,
 - ii) 2025/26 budget- R 136 million,
 - iii) Year-to-date actual revenue was R 76.7 million against the projected revenue budget of R 68 million (13% variance).
- **Trading services- (service delivery)**
 - a. 2024/25 (Audited)- R 8.1 million,
 - b. 2025/26 budget - R 17 million,
 - c. Year-to-date actual revenue was R 8.1 million versus the projected budget of R 8.5 million (-5% variance).

The total expenditure in Table C2 is further broken down per function and classified as follow:

- **Governance and administration expenditure budget - (administration),**
 - i) 2024/25 (Audited)- R 369 million,
 - ii) 2025/26 budget- R 323 million,

iii) Year-to-date actual expenditure- R 176 million versus projected budget of R 161 million (9% variance.) The variance explained in table C4 below for individual line items.

• **Community and Public Safety expenditure budget- (service delivery);**

i) 2024/25 (Audited) R 20 million,

ii) 2025/26 budget- R 48 million,

iii) Year-to-date actual expenditure was R 14.2 million versus the projected budget of R 24 million (-41% variance).

• **Economic and Environmental expenditure budget- (service delivery);**

i) 2024/25 (Audited)- R 85 million,

ii) 2025/26 budget- R 133 million,

iii) Year-to-date actual expenditure was R 50.5 million versus the projected budget of R 66.6 million (-24% variance).

• **Trading services- (service delivery)**

i) 2024/25 (Audited) - R 61 million,

ii) 2025/26 budget- R 40 million,

iii) Year-to-date actual expenditure was R 26.1 million versus the projected budget of R 20.2 million (29% variance).

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		599 793	613 102	–	3 860	237 296	306 551	(69 255)	-23%	613 102
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		599 793	613 102	–	3 860	237 296	306 551	(69 255)	-23%	613 102
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		557	614	–	20 939	21 178	307	20 870	6793%	614
Community and social services		557	614	–	20 939	21 178	307	20 870	6793%	614
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		147 523	136 121	–	41 379	76 708	68 061	8 647	13%	136 121
Planning and development		139 364	124 225	–	40 021	71 228	62 112	9 116	15%	124 225
Road transport		8 159	11 897	–	1 358	5 479	5 948	(469)	-8%	11 897
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		8 141	17 032	–	4 514	8 119	8 516	(397)	-5%	17 032
Energy sources		0	9 613	–	3 781	3 781	4 806	(1 025)	-21%	9 613
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		8 141	7 419	–	732	4 338	3 710	628	17%	7 419
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	756 014	766 870	–	70 691	343 300	383 435	(40 135)	-10%	766 870
Expenditure - Functional										
<i>Governance and administration</i>		375 205	323 586	–	27 942	176 100	161 793	14 307	9%	323 586
Executive and council		45 708	50 410	–	3 469	23 702	25 205	(1 503)	-6%	50 410
Finance and administration		321 908	267 411	–	24 251	150 114	133 706	16 408	12%	267 411
Internal audit		7 589	5 765	–	222	2 284	2 882	(599)	-21%	5 765
<i>Community and public safety</i>		32 506	48 119	–	3 240	14 231	24 060	(9 829)	-41%	48 119
Community and social services		16 319	20 245	–	1 242	2 700	10 122	(7 422)	-73%	20 245
Sport and recreation		7 247	7 505	–	641	3 815	3 752	62	2%	7 505
Public safety		8 940	20 369	–	1 357	7 716	10 185	(2 469)	-24%	20 369
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		153 188	133 337	–	11 605	50 587	66 669	(16 082)	-24%	133 337
Planning and development		59 387	58 450	–	4 238	29 995	29 225	770	3%	58 450
Road transport		93 987	74 887	–	7 368	20 592	37 444	(16 852)	-45%	74 887
Environmental protection		(186)	–	–	–	–	–	–	–	–
<i>Trading services</i>		65 881	40 558	–	4 398	26 139	20 279	5 860	29%	40 558
Energy sources		50 030	24 316	–	3 248	18 686	12 158	6 528	54%	24 316
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		15 851	16 243	–	1 150	7 453	8 121	(668)	-8%	16 243
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	626 779	545 600	–	47 184	267 057	272 800	(5 744)	-2%	545 600
Surplus/ (Deficit) for the year		129 235	221 269	–	23 507	76 243	110 635	(34 391)	-31%	221 269

8. Financial Performance (revenue and expenditure by municipal vote) – M06 December

8.1 Revenue by vote (refer to Table C3)

Table C3 below shows the Revenue and Expenditure per vote.

- **Budget and Treasury-**
 - i. R 606 million (2024/25),
 - ii. R 612 million (2025/26),
 - iii. Year-to-date actual revenue received and recognised is R 217 million *versus* the projected budget of R 51 million (326.7% variance).
 - iv. The revenue comprises of operational grants and other revenue.
- **Technical services - revenue includes capital grants.**
 - v. R 146 million (2024/25)
 - vi. R 125 million (2025/26),
 - vii. Year-to-date actual revenue was R 515 thousand *versus* the projected budget of R 10.4 million (-95.1% variance).
- **Spatial Planning & Development budget was;**
 - viii. R 120 million (2024/25),
 - ix. R 20 million (2025/26),
 - x. The year-to-date actual revenue by R 1.5 million *versus* the projected budget of R 3 million (16.6 % variance).
- **Community Services budget was;**
 - xi. R 8.1 million (2024/25),
 - xii. R 7.4 million, (2025/26),
 - xiii. Year-to-date actual revenue was R 4.3 million *versus* the projected budget of R 3.7 million (16.9% variance).
- **Corporate services budget was;**
 - xiv. R 192 million (2024/25),
 - xv. R 166 million (2025/26),
 - xvi. Year-to-date expenditure was R 30.3 million *versus* the projected budget of R 13.8 million (119.6% variance).
- **Community services budget was;**
 - xvii. R 162 million (2024/25)
 - xviii. R 50 million, (2025/26),
 - xix. Year-to-date actual expenditure was R 19.1 million *versus* the projected budget of R 25.2 million (-24.3% variance).
- **Spatial Planning & Development budget was;**
 - xx. R 49 million (2024/25),
 - xxi. R 50 million (2025/26),
 - xxii. The year-to-date spending of R 4.5 million *versus* the projected budget of R 4.1 million (9.3 % variance).
- **Budget and Treasury annual budget was;**
 - xxiii. R 322 million (2024/25),
 - xxiv. R 129 million (2025/26),
 - xxv. Year-to-date expenditure was R 7.8 million *versus* the projected budget of R 10.7 million (-27.6% variance).
- **Technical Services annual budget was;**
 - xxvi. R 112 million (2024/25),
 - xxvii. R 105 million, (2025/26),
 - xxviii. Year-to-date expenditure was R 11.1 million *versus* the projected budget of R 8.7 million (26.9% variance) against the projected expenditure budget.

- **Office of the Municipal Manager annual budget was;**
 - xxix. R 27.2 million (2024/25),
 - xxx. R 28.7 million, (2025/26),
 - xxxi. Year-to-date spending was R 1.4 million versus the projected budget of R 2.3 million (-38.3% variance).

LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - December

Vote Description	Ref	2024/25			Budget Year 2025/26					
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		8 141	7 419	-	732	4 338	3 710	628	16.9%	7 419
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	8 141	7 419	-	732	4 338	3 710	628	16.9%	7 419
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		42 927	50 504	-	3 708	19 105	25 252	(6 147)	-24.3%	50 504
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	42 927	50 504	-	3 708	19 105	25 252	(6 147)	-24.3%	50 504
Surplus/ (Deficit) for the year	2	(34 786)	(43 085)	-	(2 975)	(14 768)	(21 543)	6 775	-31.4%	(43 085)

9. Financial Performance (revenue and expenditure per item) – M06

9.1. Revenue per item (refer to Table C4)

Table C4 below shows the Revenue and Expenditure per item.

- **Property rates-**
 - i) R 39 million (2024/25 actual billed revenue),
 - ii) R 39 million (2025/26 budgeted billed revenue),
 - iii) R 20.5 million (2025/26 billing to date) (actual cash flow collection R 7 million, 34% collection rate).

- **Refuse revenue- o R 5.6 million (2024/25 actual billed revenue),**
 - iv) R 5.9 million (2025/26 budgeted billed revenue),
 - v) R 3.1 million (2025/26 billing to date) (actual cash flow collection R 1.2 million, 39% collection rate).

- **Rental of facilities and equipment-**
 - vi) R 389 thousand (2024/25 actual audited revenue),
 - vii) R 420 thousand (2025/26 budgeted revenue),
 - viii) R 21 million (2025/26 actual versus projection of R 210 thousand) resulting in variance of 9910%. The rental of facilities year to date has been overstated due to the incorrect capturing of MIG allocation received in December 2025. The erroneous amount of R20,913 million will be corrected in the next reporting period.

- **Interest earned on external investment-**
 - ix) R 11.8 million (2024/25 actual audited revenue),
 - x) R 12.8 million (2025/26 budgeted revenue),
 - xi) R 1.061 million (2025/26 actual versus projection of R 6.4 million) resulting in a negative variance of 84%. ▪ R 1.061 million interest from primary bank account.

- **Fines, Penalties and forfeits-**
 - xii) R 1.8 million (2024/25 actual audited revenue),
 - xiii) R 1.3 million (2025/26 budgeted revenue),
 - xiv) R 554 thousand (actual versus projection of R 675 thousand) resulting in a negative variance of 18%).

- **Licence and Permits-**
 - xv) R 4 million (2024/25 actual audited revenue),
 - xvi) R 6.5 million (2025/26 budgeted revenue),
 - xvii) R 2.8 million (actual versus a projection of R 3.2 million) resulting in a negative variance of 12%.
 - xviii)
 - xix) This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual, exclude the February actual since the E-natis report is generated after the month end closure of the financial system.

- **Agency service-**
 - xx) R 4.3 million (2024/25 actual audited revenue),
 - xxi) R 5.3 million (2025/26 budgeted revenue),
 - xxii) R 2.6 million (actual versus a projection of R 2.6 million) resulting in a variance of 3%.

- **Transfer and subsidies–**
 - xxiii) R 520 million (2024/25 actual audited revenue),
 - xxiv) R 519 million (2025/26 budgeted revenue),
 - xxv) R 215 million (actual versus a projection of R 259 million), resulting in a variance of -17%. The second tranche of Equitable shares has been received amounting to R171 million, however not yet captured in the cashbook.

- **Other Revenue-**
 - xxvi) R 41.3 million (2024/25 actual audited revenue),
 - xxvii) R 65.3 million (2025/26 budgeted revenue),
 - xxviii) R 22.7 million (actual versus a projection of R 33.3 million), resulting in a negative variance of 68%.
Included in the other revenue is the sales of stands, sale of tender documents and clearance certificates

9.2. Expenditure per item (refer to Table C4)

-
- **Employee related cost**
 - xxix) R 153 million (2024/25 audited actual expenditure),
 - xxx) R 173 million (2025/26 budgeted expenditure),
 - xxxi) R 82.2 million (actual expenditure versus a projection of R 86.6 million) resulting in under spending of -5%.

 - **Remuneration of councillors**
 - xxxii) R 30.6 million (2024/25 audited actual expenditure),
 - xxxiii) R 32.7 million (2025/26 budgeted expenditure),
 - xxxiv) R 15 million (actual expenditure versus a projection of R 16.3 million) resulting in under spending of 8%.

- **Debt impairment and depreciation**

xxxv) R 1.1 million (debt impairment audited actual) and R 87.2 million depreciation- (2024/25 audited actual),
xxxvi) R 14 million (2025/26 debt impairment budget) and R 80 million (2025/26 depreciation budget),
xxxvii) R 0 million (actual impairment) and R 4.3 million on (actual depreciation, 89% negative variance on debt impairment).

- **Inventory consumed**

xxxviii) R 12.8 million (2024/25 audited actual),
xxxix) R 12.1 million (2025/26 budgeted expenditure),
xl) R 5.1 million (actual expenditure versus a projection of R 6 million) resulting in an underspending of 16%.

- **Contracted services**

xli) R 224 million (2024/25 audited actual expenditure),
xlii) R 145 million (2025/26 budgeted expenditure),
xlili) R 105 million (actual expenditure versus a projection of R 72 million) resulting in 44% over spending).

The contracted services relate to security services, GRAP Compliance Asset Register, Financial Reporting and Management Improvements, Financial Reporting and Advisory services, Revenue Enhancement, Legal fees, IT support, Demarcation of sites, and Township establishment.

- **General expenditure**

xliv) R 61 million (2024/25 audited actual),
xlv) R 74 million (2025/26 budgeted expenditure),
xlvi) R 45 million (Actual expenditure versus a projection of R 37 million) resulting in 22% variance.

10. SURPLUS FOR THE YEAR

The audited surplus at the end of financial year 2024/2025 was R 139 million.
The actual current year surplus is R 79 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		-	-	-	-	-	-	-	-	-
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		5 685	5 318	-	533	3 190	2 659	530	20%	5 318
Sale of Goods and Rendering of Services		18 340	47 427	-	2 984	11 776	23 714	(11 938)	-50%	47 427
Agency services		4 398	5 396	-	749	2 604	2 698	(94)	-3%	5 396
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 676	2 101	-	238	1 382	1 051	331	32%	2 101
Interest from Current and Non Current Assets		11 858	12 870	-	-	1 061	6 435	(5 374)	-84%	12 870
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		389	420	-	20 911	21 002	210	20 793	9910%	420
Licence and permits		-	-	-	-	-	-	-	-	-
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		13 512	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates		39 238	39 066	-	3 402	20 517	19 533	984	5%	39 066
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 800	1 350	-	29	554	675	(121)	-18%	1 350
Licence and permits		4 008	6 501	-	609	2 875	3 250	(375)	-12%	6 501
Transfers and subsidies - Operational		520 655	519 025	-	945	215 539	259 512	(43 974)	-17%	519 025
Interest		20 337	15 874	-	1 571	9 064	7 937	1 127	14%	15 874
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(2 932)	-	-	-	-	-	-	-	-
Other Gains		(470)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		639 495	655 349	-	31 971	289 564	327 874	(38 111)	-12%	655 349
Expenditure By Type										
Employee related costs		153 441	173 224	-	14 488	82 216	86 612	(4 396)	-5%	173 224
Remuneration of councillors		30 641	32 742	-	2 500	15 058	16 371	(1 313)	-8%	32 742
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		12 820	12 196	-	762	5 116	6 098	(982)	-16%	12 196
Debt impairment		1 185	14 042	-	-	-	7 021	(7 021)	-100%	14 042
Depreciation and amortisation		87 224	80 093	-	6 703	4 325	40 046	(35 722)	-89%	80 093
Interest		96	-	-	-	-	-	-	-	-
Contracted services		224 167	145 894	-	14 041	105 317	72 947	32 370	44%	145 894
Transfers and subsidies		13 787	13 292	-	1 810	8 189	6 646	1 543	23%	13 292
Irrecoverable debts written off		41 476	-	-	544	1 795	-	1 795	#DIV/0!	-
Operational costs		61 213	74 120	-	6 337	45 042	37 060	7 982	22%	74 120
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		730	-	-	-	-	-	-	-	-
Total Expenditure		628 779	545 800	-	47 184	287 057	272 800	(5 744)	-2%	545 800
Surplus/(Deficit)		12 716	109 748	-	(15 214)	22 507	54 874	(32 367)	-50%	109 748
Transfers and subsidies - capital (monetary allocations)		116 519	111 521	-	38 720	53 736	55 760	(2 024)	-4%	111 521
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		129 235	221 269	-	23 507	78 243	110 635			221 269
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		129 235	221 269	-	23 507	78 243	110 635			221 269
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		129 235	221 269	-	23 507	78 243	110 635			221 269
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		129 235	221 269	-	23 507	78 243	110 635			221 269

11. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M06 December

11.1. The municipality (as shown on Table C5) has capital expenditure budget of R 223 million (Vat exclusive). As at 31 December 2025, the municipality's capital expenditure is R 143 million against the projected budget of R 111 million. The capital expenditure as at 31 December 2025 is at 28% above the projected budget; the municipality is performing well in terms of service delivery.

Below is a table showing detailed performance on each capital asset with comments on progress.

Below is a table showing detailed performance on each capital asset with comments on progress.

CAPITAL ASSETS 2024/25

- Acquisitions: Construction of Municipal Office Building (new) - Concrete works on third floor, tiling, sewer, ceiling grid, electrical works, mechanical works and brick works and Post tensioning and concrete pouring of the middle section Tiling on Third and Fourth floor; Partitioning Third and Fourth Floor, Windows installation on the ground, first, and second floor; and Construction of Guardhouse and Paving on Parking Area.
- Acquisitions: Development of Market Stalls – market stalls were completed.
- Cost: Acquisitions Vuwani Sports Centre – Site clearance and Earthworks soccer pitch not done due to delay of establishing functional project steering committee.
- Acquisitions: Construction of Davhana stadium- steel fixing and shuttering and pouring concrete on first floor slab, Masonry works Structure main pavilion, pavement laying on the parking space, plumbing work in the ablutions, Installation of the roof structure on the pavilion, Electrification of the main pavilion done.
- Acquisitions: Outsourced Upgrading of Bungeni Stadium - 80mm paving bricks. Platforms construction of the main pavilion and combo courts, refurbishment of existing structures and building, construction of strip footing of Elevated tank, installation of subsoil to complete the preparation of the gravel parking area and the layer works of the internal access streets, construction of the final level of the soccer pitch.
- Acquisitions: Outsourced Testing Station at Hlanganani and Saselamani- Budget taken out during budget adjustment.
- Appointment of engineers into two-fold for earthworks and infrastructure. Hlanganani allocated Saselamani not allocated
- Acquisitions: Outsourced Construction of Josefa ring road- Total number of participants 75, contractor to submit participants 2km Paving constructed.
- Acquisitions: Magomani road 2.5 km - V-drain construction, edge beam, kerbing, stone pitching, installation of road signs and road marking, 3.4km Road marking, Road signs and Speed humps completed.
- Acquisitions: Outsourced Misevhe A; b; c; D- Installation of 1km paving Bricks, 1km kerb installation, Practical and Completion.
- Acquisitions: Outsourced Opening and Widening of Streets in Business Park- Kerbing, paving of the side walk and base construction, road surfacing, culverts installation Priming 1.7 km, Asphalt surfacing 1.7km and Road marking not done.
- Acquisitions: Construction at Masia headkraal access road to public facilities (MIG) - 350m paving installed and 300m base constructed.
- Acquisitions: Outsourced construction at Nghezimani access road to (MIG)- project has been completed.
- Acquisitions: Outsourced construction of 2;5 at Gidjana ring road- Site establishment, 2.5 box cutting done.
- Acquisitions: Outsourced construction of 2;5 at Masakona ring road- site establishment and 2.5 box cutting not yet completed due to delay of site establishment.
- Acquisitions: Outsourced construction of 2;5 at Muchipisi ring road- site establishment and 2.5 box cutting done.
- Acquisitions: Outsourced construction at Jim Jones access road, site establishment and box cutting done.
- Construction of Internal Streets at Jerome Village and the designs have been completed.
- Construction of Internal Streets at Tshivhulani Village, detailed designs have been completed.
- Construction of Internal Streets at Tshitomboni Village, designs are complete.
- Construction of Internal Streets at Tiyani Village, designs are complete.
- Construction of Internal Streets at Mukhomi Village designs are complete

CAPITAL ASSETS 2025/26			
DESCRIPTION	BUDGET	ACTUALS	PERCENTAGE
Acquisitions:Outsourced Construction of Car port	R 500,000.00	R 0.00	0%
Acquisitions:Outsourced Corp Serv Construction of Municipal Office Building(new)	R 20,000,000.00	R 13,910,108.00	70%
Acquisitions:Outsourced Identification and Partitioning of office space	-R 500,000.00	R 0.00	0%
Acquisitions:Outsourced Identification and Partitioning of office space	R 1,000,000.00	R 652,460.40	65%
Cost:Acquisitions Cost:Acquisitions	R 0.00	R 0.00	0%
Cost:Acquisitions Asset Man Other Equipment(new)	R 500,000.00	R 2,000.00	0%
Cost:Acquisitions Comm & Soc Serv Hall & Facili Development of Market Stalls	R 0.00	R 1,144.00	0%
Cost:Acquisitions Transfer station at Hlanganani	R 1,000,000.00	R 0.00	0%
Cost:Acquisitions Vuwani Sports Centre	R 11,000,000.00	R 9,682,420.00	88%
Cost:Acquisitions Acquisitions ELECTRIFICATION OF Various villages	R 9,613,000.00	R 2,947,294.00	31%
Cost:Acquisitions IT Acquisition of IT Equipment(new)	R 2,500,000.00	R 6,996,474.00	280%
Cost:Acquisitions IT SECURITY VULNERABILITY SCAN	R 500,000.00	R 0.00	0%
Cost:Acquisitions Fire arms/bullet proof vest and hosters	R 800,000.00	R 0.00	0%
Acquisitions:Outsourced Construction of smart sport centre	R 5,000,000.00	R 3,290,088.02	66%
Cost:Acquisitions Acquisitions of Furniture	R 1,200,000.00	R 0.00	0%
Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	R 22,317,167.00	R 6,665,724.00	30%
Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD	R 4,000,000.00	R 4,030,387.06	101%
Acquisitions:Outsourced Construction of 2.5km Ring road at Jerome MIG	R 17,504,416.00	R 11,992,966.00	69%
Acquisitions:Outsourced Construction of 2.5km Ring road at Tshitomboni MIG	R 17,331,417.00	R 14,069,875.00	81%
Acquisitions:Outsourced Construction of 2.5km Ring road at mkhomi village MIG	R 17,976,500.00	R 8,097,380.00	45%
Acquisitions:Outsourced Construction of 2.5km Ring road of mutheiwana to tshivhulana MIG	R 1,000,000.00	R 0.00	0%
Acquisitions:Outsourced Construction of 2.5km ring road at 5 wards (various villages	R 5,000,000.00	R 0.00	0%
Acquisitions:Outsourced Low Level Bridges	R 3,000,000.00	R 2,052,362.00	68%
Acquisitions:Outsourced Rehabilitation of Sereni Internal streets	R 4,000,000.00	R 2,466,999.00	62%
Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	R 5,000,000.00	R 1,628,371.22	33%
Acquisitions:Outsourced construction of 2.5 at gidjana ring road	R 12,200,000.00	R 12,496,704.69	102%
Acquisitions:Outsourced construction of 2.5 at masakona ring road	R 10,000,000.00	R 17,244,003.00	172%
Acquisitions:Outsourced construction of 2.5 at muchipisi ring road	R 9,300,000.00	R 9,225,524.00	99%
Acquisitions:Outsourced construction of 2.5km ring road at Tiyani-MIG	R 17,776,500.00	R 5,302,706.00	30%
Acquisitions:Outsourced designs for construction at jim jones access road to public	R 10,000,000.00	R 10,270,380.00	103%
Acquisitions:Outsourced designs for construction at masia headkraal access road to	R 2,000,000.00	R 0.00	0%
Cost:Acquisitions Cost:Acquisitions	R 0.00	R 0.00	0%
Cost:Acquisitions Road Tech Serv Plant & Machinery	R 9,600,000.00	R 0.00	0%
Cost:Acquisitions installation of CCTV at Malamulele & Vuwani Traffic station	R 1,000,000.00	R 0.00	0%
Cost:Acquisitions Refuse Bins and Bulk Containers	R 1,000,000.00	R 0.00	0%
	R 223,119,000.00	R 143,025,370.39	64%

Total Capital Expenditure	878	1 500	-	-	2	750	(748)	-100%	1 500	
Capital Expenditure - Functional Classification										
Governance and administration	296 326	25 500	-	9 076	21 561	12 750	8 811	69%	25 500	
Executive and council	-	-	-	-	-	-	-	-	-	
Finance and administration	296 326	25 500	-	9 076	21 561	12 750	8 811	69%	25 500	
Internal audit	-	-	-	-	-	-	-	-	-	
Community and public safety	44 069	36 117	-	1 945	16 349	18 059	(1 709)	-9%	36 117	
Community and social services	0	13 000	-	974	9 684	6 500	3 184	49%	13 000	
Sport and recreation	44 069	22 317	-	971	6 666	11 159	(4 493)	-40%	22 317	
Public safety	-	800	-	-	-	400	(400)	-100%	800	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and environmental services	(89 439)	150 889	-	22 732	102 168	75 444	26 723	35%	150 889	
Planning and development	4 630	6 200	-	-	3 290	3 100	190	6%	6 200	
Road transport	(94 068)	144 689	-	22 732	98 878	72 344	26 533	37%	144 689	
Environmental protection	-	-	-	-	-	-	-	-	-	
Trading services	2 195	10 613	-	1 868	2 947	5 306	(2 359)	-44%	10 613	
Energy sources	2 195	9 613	-	1 868	2 947	4 806	(1 859)	-39%	9 613	
Water management	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Waste management	-	1 000	-	-	-	500	(500)	-100%	1 000	
Other	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional Classification	3	253 151	223 119	-	35 621	143 025	111 560	31 466	28%	223 119
Funded by:										
National Government	126 902	108 519	-	16 115	50 704	54 260	(3 555)	-7%	108 519	
Provincial Government	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	126 902	108 519	-	16 115	50 704	54 260	(3 555)	-7%	108 519	
Borrowing	6	-	-	-	-	-	-	-	-	
Internally generated funds	134 777	115 100	-	19 506	92 321	57 550	34 771	60%	115 100	
Total Capital Funding	6	261 679	223 619	-	35 621	143 025	111 809	31 216	28%	223 619

Below is the breakdown in terms of grants funded projects:

MIG- MIG funded projects contribute 40% of the total capital budget and it has since spent 22% of the total capital budget.
 INEP- INEP funded projects contribute 8% of the total capital budget and it has since spent 2% of the total capital budget.
 INTERNAL FUNDED- The internal funded projects contribute 52% of the total capital budget and it has since spent 40% of the total actual expenditure as at 31 December 2025.
 NB! It must be noted that all calculated expenditure percentage were done against the annual capital budget.

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M06 December

As at 31 December 2025, the municipality had spent R 143 million in capital expenditure.

LIM345 Collins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - December

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	59 688	18 593	-	17 057	17 057	18 593	1 537	8.3%	8%
August	14 812	18 593	-	22 612	39 669	37 186	(2 482)	-6.7%	18%
September	21 928	18 593	-	25 588	66 257	55 780	(10 477)	-18.8%	30%
October	12 182	18 593	-	22 553	88 810	74 373	(14 437)	-19.4%	40%
November	30 278	18 593	-	18 593	107 404	92 966	(14 438)	-15.5%	48%
December	3 331	18 593	-	35 621	143 025	111 580	(31 466)	-28.2%	64%
January	8 434	18 593	-	-	-	130 153	-	-	-
February	16 288	18 593	-	-	-	148 746	-	-	-
March	23 625	18 593	-	-	-	167 339	-	-	-
April	16 983	18 593	-	-	-	185 933	-	-	-
May	22 448	18 593	-	-	-	204 526	-	-	-
June	22 955	18 593	-	-	-	223 119	-	-	-
Total Capital expenditure	253 181	223 119	-	143 025					

11. Table C6 Monthly Budget Statement - Financial Position – M06 December

The municipality has an opening cash and cash equivalent balance of R 57 million at the beginning of the financial year and the balance as at 31 December 2025 is 119 million with a projection of R 118 million, there is a increase of current assets from the audited balance of R 226 million to R 230 million in the 2025/2026 financial year. The total non-current assets are at R 1.983 billion in the 2025/2026 financial year as compared to the previous year.

There is generally increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above.

The municipality has embarked on data cleansing exercise to update the billing information in order to implement the credit control. The total current liabilities of the municipality are R 146 million that include among others creditors and retention amounting to R 59.6 million. Based on the municipality current assets of R 226 million, the municipality will be able to cover its short-term obligations as indicated by a positive current/liquidity ratio. The community wealth of the municipality has decreased from R 2.125 billion (audited 2024/25) to R 2,069 billion in the current financial year.

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M06 - December						
Description	Ref	2024/25 Audited Outcome	Original Budget	Budget Year 2025/26 Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		148 360	150 434	–	(2 013)	150 434
Trade and other receivables from exchange transactions		9 791	7 192	–	12 995	7 192
Receivables from non-exchange transactions		12 170	32 262	–	33 642	32 262
Current portion of non-current receivables		–	–	–	–	–
Inventory		9 012	5 056	–	9 388	5 056
VAT		33 683	35 466	–	42 680	35 466
Other current assets		13 837	–	–	13 837	–
Total current assets		226 852	230 410	–	110 528	230 410
Non current assets						
Investments		(102 392)	–	–	(102 392)	–
Investment property		1 800	3 000	–	1 800	3 000
Property, plant and equipment		2 146 261	1 979 170	–	2 285 005	1 979 170
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 127	1 127	–	1 127	1 127
Intangible assets		1 515	270	–	1 491	270
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		2 046 330	1 983 567	–	2 187 031	1 983 567
TOTAL ASSETS		2 273 182	2 213 977	–	2 297 558	2 213 977
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 517	2 076	–	1 517	2 076
Consumer deposits		10	–	–	(78)	–
Trade and other payables from exchange transactions		104 684	86 885	–	57 861	86 885
Trade and other payables from non-exchange transactions		0	13 292	–	(12 727)	13 292
Provision		27 696	15 845	–	27 696	15 845
VAT		12 944	824	–	18 716	824
Other current liabilities		–	–	–	–	–
Total current liabilities		146 852	118 923	–	92 985	118 923
Non current liabilities						
Financial liabilities		(0)	1 517	–	–	1 517
Provision		174	4 764	–	174	4 764
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		2 198	19 031	–	2 198	19 031
Total non current liabilities		2 372	25 313	–	2 372	25 313
TOTAL LIABILITIES		149 224	144 235	–	95 357	144 235
NET ASSETS	2	2 123 958	2 069 741	–	2 202 201	2 069 741
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 159 329	2 069 741	–	2 202 201	2 069 741
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 159 329	2 069 741	–	2 202 201	2 069 741

13.CASH FLOW

Table C7 Monthly Budget Statement - Cash Flow – M06 December

Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M06 December

Cash balance, as at 31 December 2025 was R119 million.

- Prior year (2024/25) closing balance was R 57 million.
- Both investments matured and redeemed.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		12 809	14 180	-	1 349	7 065	7 090	(25)	0%	14 180
Service charges		2 586	1 862	-	228	1 260	931	329	35%	1 862
Other revenue		29 741	90 399	-	27 362	38 212	45 199	(6 988)	-15%	90 399
Transfers and Subsidies - Operational		591 155	519 025	-	3 636	245 290	259 512	(14 223)	-5%	519 025
Transfers and Subsidies - Capital		135 624	111 521	-	-	41 000	55 760	(14 760)	-26%	111 521
Interest		3 392	12 870	-	-	-	6 435	(6 435)	-100%	12 870
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(374 345)	(440 074)	-	(37 991)	(209 734)	(220 037)	10 303	-5%	(440 074)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		400 963	309 782	-	(5 416)	123 091	154 891	31 800	21%	309 782
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		22 768	-	-	-	-	-	-	-	-
Payments										
Capital assets		285 156	(223 119)	-	(40 857)	(170 338)	(111 559)	(58 778)	53%	(223 119)
NET CASH FROM/(USED) INVESTING ACTIVITIES		307 924	(223 119)	-	(40 857)	(170 338)	(111 559)	58 778	-53%	(223 119)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		708 887	86 663	-	(46 273)	(47 246)	43 332			86 663
Cash/cash equivalents at beginning:		210 196	96 354	-	-	148 360	96 354			148 360
Cash/cash equivalents at month/year end:		919 083	183 017	-	-	101 114	139 686			235 023

The table below indicates that the municipality has outstanding debtors of R 246 million as at 31 December 2025. The municipality has appointed a service provider to assist with data cleansing, which will also enable the municipality to implement the credit control and debt collection policy. The municipal collection has improved since the appointment of service provider; the culture of payment in place. The municipality impaired R 64 million (2019/20 FYR) for consumer debtors, R 9 million was impaired in the previous year for Vuwani residential debts and must be noted that the action was made to encourage Vuwani residents to pay their current year and future debts. Debt relief programme had a positive impact on revenue, since the implementation of the programme the revenue collection improved in all debtor's categories.

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - December

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.To 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	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 377	2 914	2 835	2 803	2 724	2 709	2 626	144 685	164 673	155 547	(256)	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	535	475	455	445	438	490	399	20 024	23 261	21 795	(56)	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	1 770	1 749	1 722	1 692	1 659	1 633	1 742	46 132	58 097	52 857	(210)	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	23	12	10	9	9	9	10	547	629	583	(8)	-	
Total By Income Source	2000	5 706	5 151	5 021	4 949	4 829	4 841	4 776	211 387	246 660	230 783	(530)	-	
2024/25 - totals only		-	-	-	-	-	-	-	-	-	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 324	2 295	2 258	2 245	2 232	2 279	2 248	119 135	135 016	128 139	10	-	
Commercial	2300	855	515	487	473	401	396	391	14 811	18 328	16 472	(152)	-	
Households	2400	2 527	2 341	2 276	2 231	2 196	2 167	2 137	77 441	93 316	86 172	(389)	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	5 706	5 151	5 021	4 949	4 829	4 841	4 776	211 387	246 660	230 783	(530)	-	

Repairs and maintenance- actual spending of R10.6 million versus projected maintenance budget of R 8.8 million (20% overspending). The total repairs and maintenance expenditure to date is made up the following categories:

Electricity repairs and maintenance, actual spending of R 1.7 Million versus R 1 Million (-73.9% variance)

Vehicle repairs and maintenance, actual spending of R 1.2 Million versus R 720 thousand projected (-77.6% variance).

Road repairs and maintenance, actual spent of R 1,9 million versus the projection budget of R 2.5 million (21.5% variance).

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		12 725	5 000	-	-	4 778	2 500	(2 278)	-91.1%	5 000
Machinery and Equipment		12 725	5 000	-	-	4 778	2 500	2 278	0	5 000
Transport Assets		1 401	1 440	-	-	1 279	720	(559)	-77.6%	1 440
Transport Assets		1 401	1 440	-	-	1 279	720	559	0	1 440
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	39 393	17 590	-	2 203	10 634	8 795	(1 839)	-20.9%	17 590

Table below detailed the municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

14. COUNCILLORS REMUNIRATION

- Basic salaries and wages- projected budget of R 11.8 million *versus* actual spending of R 10.8 million (8% underspending).
- Councillor's car allowance- projected budgeted of R 965 thousand *versus* actual spending of R 1.060 million (10% overspending).
- Cell phone allowance- projected budget at R 1.7 million *versus* actual spending of R 1.6 million (8% underspending).

15. SENIORS MANAGERS

- Basic salaries and Wages-Senior Managers- projected budgeted of R 2.6 million *versus* actual spending of R 2.7 million (2% overspending).
- Car allowance- projected budget of R 843 thousand *versus* actual spending of R 685 thousand (19% underspending).

16. OTHER MUNICIPAL STAFF

- Basic salaries and wages- projected budget of R 57.2 million *versus* actual spending of R 53.1 million (7% underspending).
- Pension fund- projected budget of R 10.4 million *versus* actual spent is R 10.2 million (2% underspending).
- Medical aid contribution- projected budget of R3.2 million *versus* R3.1 million actual expenditure (2% underspending).
- Overtime - projected budget of R 311 thousand *versus* R 471 thousand actual expenditure (51% overspending).

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		22 415	23 651	--	1 798	10 826	11 826	(999)	-8%	23 651
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		1 650	1 931	--	180	1 060	965	95	10%	1 931
Cellphone Allowance		3 253	3 564	--	273	1 644	1 782	(138)	-8%	3 564
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		3 323	3 596	--	250	1 527	1 798	(271)	-15%	3 596
Sub Total - Councillors		30 641	32 742	--	2 500	15 058	16 371	(1 313)	-8%	32 742
% increase	4		6.9%							6.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 011	5 338	--	454	2 724	2 669	55	2%	5 338
Pension and UIF Contributions		11	28	--	1	5	14	(9)	-62%	28
Medical Aid Contributions		--	24	--	--	--	12	(12)	-100%	24
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		1 413	1 685	--	114	685	843	(158)	-19%	1 685
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		0	0	--	0	0	0	(0)	-4%	0
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations	2	--	--	--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		--	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality		6 436	7 076	--	589	3 414	3 538	(123)	-3%	7 076
% increase	4		9.9%							9.9%
Other Municipal Staff										
Basic Salaries and Wages		97 408	114 413	--	8 853	53 150	57 206	(4 057)	-7%	114 413
Pension and UIF Contributions		18 642	20 856	--	1 705	10 222	10 428	(206)	-2%	20 856
Medical Aid Contributions		7 318	6 440	--	536	3 164	3 220	(56)	-2%	6 440
Overtime		776	622	--	50	471	311	160	51%	622
Performance Bonus		8 234	10 265	--	1 448	4 283	5 132	(850)	-17%	10 265
Motor Vehicle Allowance		10 807	11 762	--	1 285	7 048	5 881	1 167	20%	11 762
Cellphone Allowance		6	--	--	--	--	--	--	--	--
Housing Allowances		250	108	--	9	56	54	2	4%	108
Other benefits and allowances		37	65	--	3	34	33	1	4%	65
Payments in lieu of leave		1 123	478	--	--	194	239	(45)	-19%	478
Long service awards		2 235	--	--	--	--	--	--	--	--
Post-retirement benefit obligations	2	--	--	--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		169	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
Sub Total - Other Municipal Staff		147 005	165 010	--	13 889	78 622	82 505	(3 883)	-5%	165 010
% increase	4		12.2%							12.2%
Total Parent Municipality		184 082	204 827	--	16 958	97 084	102 413	(5 319)	-5%	204 827

CHAPTER FOUR

FUNCTIONAL SERVICE DELIVERY REPORT: PAGE: (JULY 2025-DECEMBER 2025)

4.1 INTRODUCTION, LEGISLATION AND DISCUSSIONS

INTRODUCTION

The purpose of this report is to present the Performance Report of Collins Chabane Local Municipality for the Mid-Year of the financial year for the period; July to December 2025.

LEGISLATIONS

This Performance Report is submitted in compliance with;

Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003 which requires the Mayor to within 30 days of the end of each quarter submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality.

- Regulation 28 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which prescribes the format of the Section 52(d) Report and requires that the report be submitted to National Treasury within 5 days of it being tabled.
- Regulation 30 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which require that the Section 52(d) Report be publicised by placing it on the Municipal Website in accordance with Section 75(1)(k) of the MFMA.

- Regulation 14 of the Municipal Planning and Performance Regulations, 2001 (GN R796) which requires the Internal Auditor to audit the Municipality's performance and submit quarterly reports thereon to the Municipal Manager and the Performance Audit Committee.

- MFMA Circular 13 which requires the Municipality to report quarterly on its Service Delivery and Budget Implementation Plan (SDBIP), of which the Municipal Finance Management Act, Act 56 of 2003 (MFMA) defines the SDBIP as; “a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c)(ii) for implementing the municipality’s delivery of services and the execution of its annual budget and which must include (as part of the SDBIP) the following:

Projections for each month of;

- (i) Revenue to be collected, by source; and
- (ii) Operational and capital expenditure, by vote;
- (b) Service delivery targets and performance indicators for each quarter”.

DISCUSSIONS

Performance Management is done in terms of the Performance Management Policy, which was approved by Council. The Performance Management System is still a manual system that uses the approved Service Delivery Budget and Implementation Plan (SDBIP) as its basis. The SDBIP is a layered plan comprising a Top Layer SDBIP and Departmental SDBIPs.

4.2 MUNICIPAL DEPARTMENTS

COLLINS CHABANE LOCAL MUNICIPALITY COMPRISES OF SIX DEPARTMENTS NAMELY:

Office of the Municipal Manager
(OM) Corporate Services (CORPS)
Budget and Treasury (B&T)
Technical Services (TECH)
Community Services (COMM)
Planning and Development (P&D)

1. KPA ANALYSIS

TABLE 1: SUMMARY OF MID-YEAR SDBIP PERFORMANCE 2025/26

KPA	NUMBER SDBIP INDICATORS	TOTAL MID-YEAR REPORTED	NOT APPLICABLE FOR MID-YEAR	TOTAL ACHIEVED	TOTAL NOT ACHIEVED	ACHIEVED PERCENTAGE	UNACHIEVED PERCENTAGE
MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT	08	6	2	6	0	100%	0%
SPATIAL RATIONALE	10	10	0	10	0	100%	0%
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	38	38	0	22	16	58%	42%
LOCAL ECONOMIC DEVELOPMENT	06	6	0	6	0	100%	0%
MUNICIPAL FINANCE MANAGEMENT AND VIABILITY	14	9	5	6	3	67%	33%
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	13	13	0	12	1	92%	8%
TOTAL	89	82	7	62	20	76%	24%

KPA 1: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: IMPROVED GOVERNANCE AND ADMINISTRATION															
01	To review municipal policies and submit to Council for approval by 30 June 2026	84 Municipal policies to be reviewed and submitted to Council for approval	84 Municipal policies to be reviewed and submitted to Council for approval by 30 June 2026	Municipal Policies review	Own Funding	Opex	01/07/2025	30/06/2026	N/A	N/A	N/A	N/A	N/A	Q3: Council resolution Q4: Policies & Council Resolutions	Corporate Services
02	To develop and Submit the workplaces skills plan and Annual Training Report to LGSETA by 30 June 2026	Workplace skills plan and annual training report developed and submitted to LGSETA	Workplace skills plan and annual training report developed and submitted to LGSETA by 30 June 2026	Workplace skills plan and Annual Training Report	Own Funding	Opex	01/07/2025	30/06/2026	Reporting on WSP implementation to LGSETA and Issue out skills audit questionnaire to employees	Target Achieved	WSP implementation to LGSETA reported and skills audit questionnaire to employees issued	None	None	Q1: LGSETA report Q2: skills audit questionnaire Q3: Skills Audit Report Q4: Acknowledgement letter from LGSETA	Corporate Services
03	To implement training and development programmes by 30 June 2026	New Indicator	15 Training and development programmes implemented by 30 June 2026	Training and development	Own Funding	1 600 000	01/07/2025	30/06/2026	06 Training and development programmes implemented	Target Achieved	06 Training and development programmes implemented	None	None	Q1-Q4: Invitations and Attendance Registers	Corporate Services
04	To develop and submit Employment Equity Report of Department of employment	2024/25 Employment Equity Report developed	Employment Equity Report developed and submitted to Department of	Employment Equity Report	Own funding	Opex	01/07/2025	30/06/2026	Employment equity report prepared on the Payday system and	Target Achieved	Employment equity report prepared on the Payday	None	None	Q1:EEA2 and EEA4 Q2: Attendance and minutes Q3: EE Report	Corporate Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO EVIDENCE	DEPT.
	Labour by 30 June 2026	and submitted to Department of employment and Labour	employment and Labour by 30 June 2026						Consultation with Employment Equity Committee		system and Employment Equity Committee consulted			and acknowledgement letter.	
05	To develop organizational performance reports and submit to Council for approval by 30 June 2026	88 organization performance report developed and submitted to Council for approval	8 organizational performance report developed and submitted to Council for approval by 30 June 2026	Organizational performance reports	Own Funding	Opex	01/07/2025	30/06/2026	2024/25 Annual Performance Report, 2024/25 4 th Quarter, and 2025/26 1 st Quarter SDBIP Report	Target Achieved	2024/25 Annual Performance Report, 2024/25 4 th Quarter, and 2025/26 1 st Quarter SDBIP Report developed and submitted to Council for approval	None	None	Q1: 2024/25 Annual Performance report, 2024/25 4th quarter SDBIP report. Q2: 2025/26 1st quarter SDBIP report. Q3: 2025/26 2nd quarter SDBIP report and 2025/26 Mid-Year report. Q4: 2024-25 Annual Report, 2024/26 Oversight report, and 2025/26 3rd quarter SDBIP report.	Corporate Services
06	Number of Section 57 Managers with signed performance agreements by 30 June 2026	6 Section 57 Managers with signed performance agreements	6 Section 57 Managers with signed performance agreements by 30 June 2026	Performance Agreement	Own Funding	Opex	01/07/2025	30/06/2026	6 Section 57 Managers with signed performance agreements	Target Achieved	6 Section 57 Managers with signed performance agreements	N/A	N/A	Q1: Signed Performance Agreements	Municipal Manager
07	Number of Section 57 Managers with adjusted performance agreements by 30 June 2026	6 Section 57 Managers with adjusted signed performance agreements	6 Section 57 Managers with adjusted performance agreements by 30 June 2026	Adjusted Performance Agreement	Own Funding	Opex	01/07/2025	30/06/2026	N/A	N/A	N/A	N/A	N/A	Q3: Signed adjusted Performance Agreements	Municipal Manager

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO EVIDENCE	DEPT.
08	% litigation cases attended to 30 June 2026	100% litigation cases attended to (7/7)	100% litigation cases attended to by 30 June 2026	Management of litigations	Own Funding	12,000,000	01/07/2025	30/06/2026	100% litigation cases attended to Litigation cases received by Number of Litigation Cases attended to)	Target Achieved	100% litigation cases attended to (4/4)	None	None	Q1 -Q4: Litigation Register	Municipal Manager

KPA 2: SPATIAL RATIONALE

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: INTEGRATED SPATIAL AND HUMAN SETTLEMENT															
01	To compile and publish Municipal Supplementary Valuation Roll for comments by 30 June 2026.	Second Municipal Supplementary Valuation Roll compiled and published for comments	Municipal Supplementary Valuation Roll compiled and published for comments by 30 June 2026.	Supplementary Valuation Roll	Own Funding	2,000,000	01/07/2025	30/06/2026	Compiling of inception report and Supplementary valuation notices	Target Achieved	inception report compiled and Supplementary valuation notices published	None	None	Q1: Project work plan Q2: Supplementary Valuation Q3: Public Notice calling for inspection and lodging of objections Q4: Final Supplementary Valuation Roll and Council Resolution	Planning and Development
02	To conduct 4 Municipal Planning Tribunal Sittings by 30 June 2026.	4 Municipal Planning Tribunal Sittings conducted	4 Municipal Planning Tribunal Sittings conducted by 30 June 2026.	Implementation Of SPLUMA	Own Funding	600,000	01/07/2025	30/06/2026	Conduct Two (2) Municipal Planning Tribunal sitting	Target Achieved	Two (2) Municipal Planning Tribunal sitting conducted	None	None	Q1-Q4; Invite, Minutes and Attendance Register	Planning and Development
03	To Formalize and Proclaim Vuwani area by 30 June 2026	Final Layout Plan for formalisation of Vuwani Township submitted to office of the SG for approval	Vuwani area formalized and proclaimed by 30 June 2026.	Formalization and proclamation of Vuwani Township	Own Funding	13,137,000	01/07/2025	30/06/2026	Submit land development application to MPT for consideration and Approve the Conditions of Establishment and Layout Plan	Target Achieved	Land development application submitted to MPT for consideration and Conditions of Establishment and Layout Plan approved	None	None	Q1: MPT Agenda & Minutes Q2: Approved Layout Plan & COE's Q3: Proof of Submission Q4: Proof of Submission	Planning and Development
04	To Formalize and Proclaim Mabandla by 30 June 2026	Final Layout Plan for formalisation of Mabandla Township submitted to Office of the	Mabandla area formalized and proclaimed by 30 June 2026	Formalization and Proclamation of Mabandla	Own Funding		01/07/2025	30/06/2026	Submit to the Deeds office the Approved Small-Scale Diagram and	Target Achieved	Approved Small Scale Diagram and General Plan for consideration submitted to	None	None	Q1: Proof of submission to the Deeds Office Q2: Progress Report Q3:	Planning and Development

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
		SG for approval							General Plan for consideration and development of Progress report		the Deeds Office and progress Report developed			Proclamation notice Q4: Progress Report	
05	To Formalize and Proclaim Saselamani by 30 June 2026	Final Layout Plan for formalisation of Saselamani township submitted to Office of the SG for approval	Saselamani area formalized and proclaimed by 30 June 2026	Formalization and Proclamation of Saselamani	Own Funding		01/07/2025	30/06/2026	Submit to the Deeds office the Approved Small-Scale Diagram and General Plan for consideration and development of Progress report	Target Achieved	Approved Small Scale Diagram and General Plan for consideration submitted to the Deeds Office and progress Report developed	None	None	Q1: Proof of submission to the Deeds Office Q2: Progress Report Q3: Proclamation notice Q4: Progress Report	Planning and Development
06	To Formalize and Proclaim Majosi by 30 June 2026	Township register opened and Majosi area proclaimed	Majosi area formalized and proclaimed by 30 June 2026	Formalization and Proclamation of Majosi	Own Funding		01/07/2025	30/06/2026	Open the Township Register & Proclaim Township and Development of progress Report	Target Achieved	Township Register opened & Township proclaimed and progress Report developed	None	None	Q1: Proclamation Notice Q2-Q4: Progress Report	Planning and Development
07	To Demarcate and Survey 3050 sites (Xigalo Ndhlazini 100, Josefa 250, Tiyani Ribungwani 500, Malonga 100, Gijana 500, Basani 200, Mulamula 1200, Mabiligwe 200) by 30 June 2026	New Indicator	3050 sites Demarcated and Surveyed (Xigalo Ndhlazini 100, Josefa 250, Tiyani Ribungwani 500, Malonga 100, Gijana 500, Basani 200, Mulamula 1200, Mabiligwe 200)	Demarcation and Survey of Sites	Own funding	7 000 000	01/07/2025	30/06/2026	Appointment of service provider and Development of Inception report	Target Achieved	Service provider appointed and Inception report developed	None	None	Q1- Appointment Letter Q2: Inception report Q3: Draft Layout Plan Q4: Approved lay out plan	Planning and Development

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
			e 200) by 30 June 2026												
08	To register All Land Parcels that are not registered in the name of Collins Chabane by 30 June 2026.	33 Land Parcels Previously Registered in The Name of Thulamela and Makhado transferred to Collins Chabane	Register All Land Parcels that are not Deeds registered in the name of Collins Chabane by 30 June 2026.	Register All Land Parcels that are not Deeds registered in the name of Collins Chabane by 30 June 2026.	Own Funding	1 000 000	01/07/2025	30/06/2026	Compile list of properties to be registered and Appoint Conveyancer to undertake the registration of land parcels	Target Achieved	Compile list of properties to be registered compiled and Conveyancer to undertake the registration of land parcels appointed	None	None	Q1: List of Properties to be Transferred Q2: Appointment Letter Q3: Copy of Transfer Documents Q4: Proof of Submission to Deeds Office	Planning and Development
09	To review CCLM Human settlement strategy by 30 June 2026	New indicator	CCLM Human settlement strategy reviewed by 30 June 2026	CCLM Human settlement strategy	Own Funding	200 000	01/07/2025	30/06/2026	Appointment of service provider and Inception report developed	Target Achieved	Service provider appointed and Inception report developed	None	None	Q1: Appointment letter Q2: Inception report Q3: Draft human settlement strategy report and Council resolution Q4: Final human settlement strategy report and Council Resolution	Planning and Development
10	To conduct Land summit by 30 June 2026	New indicator	Land summit conducted by 30 June 2026	Land summit	Own Funding	500 000	01/07/2025	30/06/2026	Consultations of the stakeholders and stakeholders invited	Target Achieved	Stakeholders consulted and invited	None	None	Q1: Attendance Report Q2: Stakeholder Invitations Q3: Agenda and Attendance Register Q4: Land summit	Planning and Development

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
														Report	

KPA 3: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: IMPROVED ACCESS TO SUSTAINABLE BASIC SERVICES															
01	To construct and connect 83 households with electricity infrastructure at Xitachi Phase 2 by 30 June 2026	New indicator	83 households constructed and connected with electricity infrastructure at Xitachi Phase 2 by 30 June 2026	Construction and connection of 83 households with electricity infrastructure at Xitachi Phase 2	INEP	9 613 000	01/07/2025	30/06/2026	Appointment of service provider, site establishment, digging of holes, poles planting, MV and LV construction and installation of ready board	Target Achieved	Service provider appointed, site establishment, digging of holes, poles planting, MV and LV construction and installation of ready board done	None	None	Q1. appointment letter and site establishment minutes and Progress Report Q2. progress report Q.3 progress report and Energising Request form Q.4 completion certificate	Technical Services
02	To construct and connect 156 households with electricity infrastructure at Vyboom B and Masia Phase 2 by 30 June 2026	New indicator	156 households constructed and connected with electricity infrastructure at Vyboom B and Masia Phase 2 by 30 June 2026	Construction and connection of 156 households with electricity infrastructure at Vyboom B and Masia Phase 2	INEP		01/07/2025	30/06/2026	Appointment of service provider, site establishment, digging of holes, poles planting, MV and LV construction and installation of ready board	Target Not Achieved	-Service provider appointed. -Site establishment, digging of holes, poles planting done, MV and LV construction and installation of ready board not done	MV and LV not constructed and ready board not installed due to project disrupted by community protest	MV and LV construction and installation of ready board to be completed before the end of February 2026	Q1. appointment letter and site establishment minutes and Progress Report Q2. progress report Q.3 progress report and Energising request form Q.4 completion certificate	Technical Services
03	To construct and connect 100 households with electricity infrastructure at Mavambe Phase 2 by 30 June 2026	New Indicator	100 households constructed and connected with electricity infrastructure at Mavambe Phase 2 by 30 June 2026	Construction and connection of 100 households with electricity at Mavambe Phase 2	INEP		01/07/2025	30/06/2026	Appointment of service provider, site establishment, digging of holes,	Target Not Achieved	-Service Provider appointed -Site not established, digging of holes, poles planting, MV	MV and LV not constructed and ready board not installed due to budget	Awaiting funding from INEP to do construction	Q1. appointment letter and site establishment minutes and Progress Report Q2. progress report Q.3	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
			June 2026						poles planting, MV and LV construction and installation of ready board		and LV construction and installation of ready board not done	constraints		progress report and Energising request form Q.4 completion certificate	
04	% High mast lights maintained within Collins Chabane Local Municipality (Number of reported high mast lights /number of high mast lights maintained) by 30 June 2026	100% High mast maintained within Collins Chabane Local Municipality (60/60) (Wards: 1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29 and 30)	100% High mast lights maintained within Collins Chabane Local Municipality (Number of reported high mast lights /number of high mast lights maintained) by 30 June 2026	Maintenance of High mast	Own Funding	2 000 000	01/07/2025	30/06/2026	100% High mast lights maintained within Collins Chabane Local Municipality (Number of reported high mast lights /number of high mast lights maintained)	Target Achieved	100% High mast lights maintained within Collins Chabane Local Municipality (56/56)	None	None	Q1-Q4: High Mast Maintenance Report	Technical Services
05	% Street lights maintained within Collins Chabane Local Municipality (Number of Street reported /number of street lights maintained) by 30 June 2026	0% Street lights maintained within Collins Chabane Local Municipality (1,146/0)	100% Street lights maintained within Collins Chabane Local Municipality (Number of Street reported /number of street lights maintained) by 30 June 2026	Maintenance of street lights	Own Funding		01/07/2025	30/06/2026	100% Street lights maintained within Collins Chabane Local Municipality (Number of Street reported /number of street lights maintained)	Target Achieved	100% Street lights maintained within Collins Chabane Local Municipality (3/3)	None	None	Q1-Q4: Street light Maintenance Report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
06	% Smart solar Led street lights maintained within Collins Chabane Local Municipality (Number of smart solar led reported /number of smart solar led maintained) by 30 June 2026	0% Solar street lights maintained (953/0)	100% Smart solar Led street lights maintained within Collins Chabane Local Municipality (Number of smart solar led reported /number of smart solar led maintained) by 30 June 2026	Maintenance of solar street lights	Own Funding		01/07/2025	30/06/2026	100% Smart solar Led street lights maintained within Collins Chabane Local Municipality (Number of smart solar led reported /number of smart solar led maintained)	Target Achieved	100% Smart solar Led street lights maintained within Collins Chabane Local Municipality (23/23)	None	None	Q1-Q4: Solar Street light Maintenance Report	Technical Services
07	To pave 1.5km of 2.5km ring road at Tshitomboni by 30 June 2026	New Indicator	1.5km of 2.5km ring road at Tshitomboni paved by 30 June 2026	Construction of 2.5km ring road at Tshitomboni	MIG	17, 331, 417	01/07/2025	30/06/2026	Appointment of the service provider, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	Target Achieved	Service provider appointed, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	None	None	Q1: Appointment letter Q2: Site establishment minutes and progress report Q3: Progress Report Q4: Progress Report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
08	To paved 1.5km of 2.5km ring road at Mutheiwana to Tshivhulana by 30 June 2026	New Indicator	1.5km of 2.5km ring road at Mutheiwana to Tshivhulana paved by 30 June 2026	Construction of ring road 2.5km at Mutheiwana to Tshivhulana	MIG	1 000 000	01/07/2025	30/06/2026	Appointment of the service provider and Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	Target Not Achieved	Service provider not appointed, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase not constructed due to budget constraints	Service provider not appointed, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase not constructed due to budget constraints	Service Provider to be appointed on the adjusted budget	Q1: Appointment letter Q2: Site establishment minutes and progress report Q3: Progress Report Q4: Progress Report	Technical Services
09	To pave 1.5km of 2.564 km ring road at Jerome by 30 June 2026	New Indicator	1.5km of 2.564 km ring road at Jerome paved by 30 June 2026	Construction of 2.564 km ring road at Jerome	MIG	17,504,416	01/07/2025	30/06/2026	Appointment of the service provider, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	Target Achieved	Service provider appointed, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	None	None	Q1: Appointment letter Q2: Site establishment minutes and progress report Q3: Progress Report Q4: Progress Report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
10	To pave 1.5km of 2.5km ring road at Tiyani by 30 June 2026	New Indicator	1.5km of 2.5km ring road at Tiyani paved by 30 June 2026	Construction of 2.5km ring road at Tiyani	MIG	17,776,500	01/07/2025	30/06/2026	Appointment of the service provider, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	Target Not Achieved	-Service provider appointed. Site not established and box cutting of 1.5km roadbed and 1.5km subbase not constructed	Site not established and box cutting of 1.5km roadbed and 1.5km subbase not constructed due to disrupted by community protest	Site establishment and box cutting of 1.5km roadbed and 1.5km subbase construction to be completed before the end of February 2026	Q1: Appointment letter Q2: Site establishment minutes and progress report Q3: Progress Report Q4: Progress Report	Technical Services
11	To rehabilitate 2.85km internal street at Sereni by 30 June 2026	New Indicator	2.85km Internal Street rehabilitated at Sereni by 30 June 2026	Rehabilitation of internal street at Sereni	Own Funding	4 000 000	01/07/2025	30/06/2026	Appointment of the service provider and 1km internal street rehabilitated	Target Achieved	Service provider appointed and 2.84km internal street rehabilitated	None	None	Q1: Appointment letter Q2: completion Certificate	Technical Services
12	To construct Two (02) low level bridges at 2 wards (8, and 6) by 30 June 2026	New Indicator	Two (02) Low level bridges constructed at 2 wards (8, and 6) by 30 June 2026	Construction of low-level bridges	Own Funding	3 000 000	01/07/2025	30/06/2026	Appointment of the service provider and Low-level bridges constructed and completed at 2 wards	Target Achieved	-Service provider appointed. -Ward 8 Low level bridge constructed. -IN Progress: Construction of ward 6 low level bridge	Ward 6 low level bridge not constructed due to delay by the contractor	Ward 6 low level to bridge completed before the end of February 2026	Q1: Appointment letter Q2: completion Certificate	Technical Services
13	Number Kilometre of blading gravel roads within Collins Chabane local municipality	935km of blading gravel roads within Collins Chabane local municipality	1200km of blading gravel roads within Collins Chabane local municipality by 30 June	Blading of gravel roads	Own Funding	5 000 000	01/07/2025	30/06/2026	600km of blading gravel roads within Collins Chabane	Target Achieved	600km of blading gravel roads within Collins Chabane local municipality	None	None	Q1-Q4: Blading Maintenance Report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
	by 30 June 2026		2026						local municipality						
14	Number of square meter portholes repairs within Collins Chabane Municipality by 30 June 2026	440m ² portholes repairs within Collins Chabane Municipality	1600m ² portholes repaired within Collins Chabane Municipality by 30 June 2026	Repairing of portholes			01/07/2025	30/06/2026	800m ² portholes re-paired within Collins Chabane Municipality	Target Achieved	1,448m ² portholes repaired within Collins Chabane Municipality	None	None	Q1-Q4: Portholes Maintenance Report	Technical Services
15	Number of kilometre of road re-gravelled within Collins Chabane local municipality by 30 June 2026	New indicator	4km of road re-gravelled within Collins Chabane local municipality by 30 June 2026	Maintenance of gravel roads			01/07/2025	30/06/2026	2km of road re-gravelled within Collins Chabane local municipality	Target Achieved	2km of road re-gravelled within Collins Chabane local municipality	None	None	Q1-Q4: re-gravelling Maintenance Report	Technical
16	To construct Bungeni stadium by 30 June 2026	Bungeni Stadium grandstand upgraded to window level	Bungeni stadium constructed by 30 June 2026	Upgrading of Bungeni Stadium - MIG	MIG	22,317,167	01/07/2024	30/06/2025	Plumbing, painting of the main groundstand, Installation of the windows, electrification	Target Achieved	painting of the main grandstand completed, plumbing and Installation of the windows, electrification not completed	None	None	Q1-Q3: Progress report Q4: Completion Certificate	Technical Services
17	To construct Municipal office building by 30 June 2026	Pavement on parking area constructed at Municipal Office Building	Municipal office building constructed by 30 June 2026	Construction of Municipal Office Building (new)	Own Funding	20,000,000	01/07/2025	30/06/2026	Installation of ceiling, Electrical works, Tiling, plumbing, painting of the internal walls installation of siling	Target Not Achieved	Installation of ceiling, Electrical works, Tiling, plumbing, painting of the internal walls installation of siling and construction of land	Installation of ceiling, Electrical works, Tiling, plumbing, painting of the internal walls installation of siling	Installation of ceiling, Electrical works, Tiling, plumbing, painting of the internal walls installation of siling	Q1-Q4 Progress Report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
									and construction of landscaping, installation of elevators		scaping, installation of elevators not completed	and construction of landscaping, installation of elevators not completed due to delay by the contractor	and construction of landscaping, installation of elevators to be completed before the end of March 2026		
18	To upgrade Vuwani Sports Centre by 30 June 2026	Vuwani Sports Complex upgraded up to earthworks and excavation	Vuwani Sports Centre upgraded by 30 June 2026	Vuwani Sports Centre	Own Funding	12,000,000	01/07/2025	30/06/2026	Construction of earthworks, ground stand foundation, rehabilitating of the existing pavilion and drilling of borehole	Target Achieved	Construction of earthworks, ground stand foundation, rehabilitating of the existing pavilion and drilling of borehole completed	None	None	Q1-Q4: Progress Report	Technical Services
19	To pave 2.5km of 2.5km ring road at Gidjana by 30 June 2026	2.5km base of 2.5km ring road constructed at Gidjana	2.5km of 2.5km ring road paved at Gidjana by 30 June 2026	Construction of 2.5km ring road at Gidjana	Own Funding	10 500 000	01/07/2025	30/06/2026	1.5km subbase, 1.5km base and 1.5km paving constructed	Target Achieved	1.5km subbase, 1.5km base and 1.5km paving constructed	None	None	Q1-Q3: Progress Report Q4: Completion Certificate	Technical Services
20	To Pave 2.540km of 2.540km ring road at Muchipisi by 30 June 2026	1.5km box cut of 2.5km ring road constructed at Muchipisi	2.540km of 2.540km ring road paved at Muchipisi by 30 June 2026	Construction of 2.540km ring road at Muchipisi	Own Funding	10 000 000	01/07/2025	30/06/2026	1.5km subbase, 1.5km base and 1.5km paving constructed	Target Not Achieved	-1.5km subbase, 1.5km base constructed -1.5km paving constructed	1.5km paving not constructed due to delay by the contractor	1.5km paving to be constructed before the end of March 2026	Q1-Q3: Progress Report Q4: Completion Certificate	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
21	To construct 6.8km ring road at Josefa by 30 June 2026	1km paving of 6.8km ring road paved at Josefa	6.8km ring road constructed at Josefa by 30 June 2026	Construction of 6.8km ring road at Josefa	Own Funding	4 000 000	01/07/2025	30/06/2026	Road markings, and cleaning of the site	Target Achieved	Road markings, and cleaning of the site	None	None	Q1: completion Certificate	Technical Services
22	To pave 2.5km of 2.97km ring road at Masakona by 30 June 2026	2.5km roadbed of 2.5km ring road constructed at Masakona	2.5km of 2.97km ring road at Masakona paved by 30 June 2026	Construction of 2.97km ring road at Masakona	Own Funding	10 000 000	01/07/2025	30/06/2026	1.5km subbase, 1.5km base and 1.5km paving constructed	Target Achieved	1.5km subbase, 1.5km base and 1.5km paving constructed	None	None	Q1-Q3: Progress Report Q4: completion certificate	Technical Services
23	To pave 2.5km of 2.8km ring road at Jim Jones by 30 June 2026	1.5km base of 2.8km ring road constructed at Jim Jones	2.5km of 2.8km ring road at Jim Jones paved by 30 June 2026	Construction of 2.8km ring road at Jim Jones	Own Funding	10 000 000	01/07/2025	30/06/2026	1.5km subbase, 1.5km base and 1.5km paving constructed	Target Achieved	1.5km subbase, 1.5km base and 1.5km paving constructed	None	None	Q1-Q3: Progress Report Q4: completion certificate	Technical Services
24	To pave 1.5km of 3.5km ring road at Mkhomi by 30 June 2026	New Indicator	1km of 3.5km ring road at Mkhomi paved by 30 June 2026	Construction of 3.5km ring road at Mkhomi	MIG	17,976,500	01/07/2025	30/06/2026	Appointment of the service provider, Site establishment and box cutting of 1.5km roadbed and 1.5km subbase constructed	Target Not Achieved	Service provider not appointed, Site not established and box cutting of 1.5km roadbed and 1.5km subbase not constructed	Site not established and box cutting of 1.5km roadbed and 1.5km subbase not constructed due to community protest	Site establishment and box cutting of 1.5km roadbed and 1.5km subbase construction to be completed before the end of March 2026	Q1: Appointment letter Q2: Site establishment minutes and progress report Q3: Progress Report Q4: Progress Report	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
25	To construct 100m box cutting, roadbed, subbase, base and 100m paving and of 2.85km ring road up to practical and final completion at Masia Headkraal by 30 June 2026	2.85km of 2.85km ring road paved at Masia Headkraal	100m box cutting, roadbed, subbase, base constructed and 100m paved of 2.85km ring road up to practical and final completion at Masia Headkraal by 30 June 2026	Construction of 2.85km at Masia Headkraal ring road	MIG	5 000 000	01/07/2025	30/06/2026	Construction of 100m box cutting, 100m roadbed, 100m subbase, 100m base and 100m paving	Target Achieved	100m box cutting, 100m roadbed, 100m subbase, 100m base and 100m paving Constructed	None	None	Q1: Practical and final completion certificate	Technical Services
					Own Funding	2 000 000									
26	To construct smart sport centre at Masakona by 30 June 2026	New Indicator,	Smart sport centre at Masakona Constructed by 30 June 2026	Construction of Smart Sport centre at Masakona	Own Funding	5 000 000	01/07/2025	30/06/2026	Appointment of service provider and Drilling of borehole	Target Not Achieved	-Service provider not appointed -Borehole not drilled	Service Provider not appointed due to Budget constraint	Service Provider to be appointed on the adjusted Budget	Q1; Appointment Letter Q2: Progress Report Q3: Completion certificate	Technical Services
27	To construct smart sport centre at Makuleke by 30 June 2026	New Indicator	Smart sport centre at Makuleke Constructed by 30 June 2026	Construction of Smart Sport centre at Makuleke			01/07/2025	30/06/2026	Appointment of service provider and Drilling of borehole	Target Not Achieved	-Service provider not appointed -Borehole not drilled	Service Provider not appointed due to Budget constraint	Service Provider to be appointed on the adjusted Budget	Q1; Appointment Letter Q2: Progress Report Q3: Completion certificate	Technical Services
28	To construct smart sport centre at Xigamani by 30 June 2026	New Indicator	Smart sport centre at Xigamani Constructed by 30 June 2026	Construction of Smart Sport centre at Xigamani			01/07/2025	30/06/2026	Appointment of service provider and Drilling of borehole	Target Not Achieved	-Service provider not appointed -Borehole not drilled	Service Provider not appointed due to Budget constraint	Service Provider to be appointed on the adjusted Budget	Q1; Appointment Letter Q2: Progress Report Q3: Completion certificate	Technical Services
29	To construct smart sport centre at Tshikonelo by 30 June 2026	New Indicator	Smart sport centre at Tshikonelo Constructed by 30 June 2026	Construction of Smart Sport centre at Tshikonelo			01/07/2025	30/06/2026	Appointment of service provider and Drilling of borehole	Target Not Achieved	-Service provider not appointed -Borehole not drilled	Service Provider not appointed due to Budget constraint	Service Provider to be appointed on the adjusted Budget	Q1; Appointment Letter Q2: Progress Report Q3: Completion certificate	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
30	To construct car ports at Saselamani sub offices in line with the specification by 30 June 2026	New indicator	Car ports at Saselamani Sub offices constructed in line with the specification by 30 June 2026	Construction of Saselamani Car ports	Own funding	500 000	01/07/2025	30/06/2026	Appointment of service provider and Car ports at Saselemani Sub offices constructed	Target Not Achieved	-Service provider appointed Car ports at Saselemani Sub offices not constructed	Car ports at Saselemani Sub offices constructed Contractor appointed on the 15 th December 2025	Car ports at Saselemani to be constructed before the end of March 2026	Q1: Appointment Letter Q2: Progress Report and completion Certificate	Technical Services
31	To construct car ports at Hlanganani sub offices in line with the specification by 30 June 2026	New indicator	Car ports at Hlanganani Sub offices in line with the specification constructed by 30 June 2026	Construction of Hlanganani Car ports			01/07/2025	30/06/2026	Appointment of service provider and Car ports at Hlanganani Sub offices constructed	Target Not Achieved	-Service provider not Appointed -Car ports at Hlanganani Sub offices not constructed	Service provider not appointed due to budget constraints	Service Provider to be appointed on the adjusted budget	Q1: Appointment Letter Q2: Progress Report and completion Certificate	Technical Services
32	To construct waste transfer station at Hlanganani by 30 June 2026	New indicator	Waste transfer station at Hlanganani constructed by 30 June 2026	Transfer station at Hlanganani	Own Funding	1 000 000	01/07/2025	30/06/2026	Appointment of service provider	Target Not Achieved	Service provider not appointed	Service provider not appointed due to budget constraints	Service Provider to be appointed on the adjusted budget	Q.2: Appointment of the service provider Q.3: Site establishment minutes Q.4 Progress report and completion certificate	Technical Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: PROMOTE COMMUNITY WELL-BEING AND ENVIRONMENTAL WELFARE															
33	To Purchase 20 skip bins by 30 June 2026	New indicator	20 skip bins purchased by 30 June 2026	Purchasing skip bins	Own Funding	1 000 000	01/07/2025	30/06/2026	Development of Specification, Advertisement and appointment service provider	Target Not Achieved	- Specification developed - Advertisement not developed - Service provider not appointed	1. Advertisement not developed	1. Advertisement to be developed before the 30 th of January 2026 2. Service Provider to be appointed before the 30 th April 2026	Q1: Specification Q2: Advertisement and appointment letter Q3: Delivery note	Community Services
34	To Purchase 16 bullet proofs by 30 June 2026	New indicator	16 Bullet proofs purchased by 30 June 2026	Purchasing Bullet Proofs	Own Funding	800 000	01/07/2025	30/06/2026	Development of memorandum and Appointment of service provider	Target Achieved	Memorandum developed and service provider appointed	None	None	Q1:Memorandum Q2:Appointment letter Q3:Delivery Note	Community Services
35	To Purchase 16 Fire Arms by 30 June 2026	New indicator	16 Fire Arms purchased by 30 June 2026	Purchasing fire arms	Own Funding		01/07/2025	30/06/2026	Development of memorandum and Appointment of service provider	Target Not Achieved	Memorandum developed and service provider not appointed	Service Provider not Appointed due budget constraints	Service Provider to be appointed on the adjusted budget	Q1:Memorandum Q2:Appointment letter Q3:Delivery Note	Community Services
36	To Conduct 12 Environmental Education and clean-up/Awareness campaign by 30 June 2026	4 Environmental Education & clean-up/Awareness Campaigns conducted	12 Environmental Education & clean-up/Awareness Campaign conducted by 30 June 2026	Environmental Education & Clean up Campaigns	Own Funding	200 000	01/07/2025	30/06/2026	Six (06) Environmental Education & Clean up Campaigns	Target Achieved	Six (06) Environmental Education & Clean up Campaigns	None	None	Q1:-Q4: Invite, Report, Attendance Register and Pictures	Community Services
37	To provide waste collection services at Malamulele and	Waste collection services at four	Waste collection services provided at	Waste collection	Own Funding	OPEX	01/07/2025	30/06/2026	Waste collection services provided	Target Achieved	Waste collection services provided at	None	None	Q1-Q4 : Job Cards and waste collection	Community Services

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
	Vuwani once per week by 30 June 2026	municipality nodal point once per week provided (malamulele, saselamane, hlanganani and Vuwani)	Malamulele and Vuwani once per week by 30 June 2026						at Malamulele and Vuwani once per week		Malamulele and Vuwani once per week			schedule	
38	% of disaster reported cases responded to by 30 June 2026 (number of reported cases against cases attended to)	100% of disaster reported cases responded (107/107)	100% of disaster reported cases responded to by 30 June 2026 (number of reported cases against cases attended to)	Disaster management	Own Funding	4 000 000	01/07/2024	30/06/2025	100% of disaster reported cases responded to (number of reported cases against cases attended to)	Target Achieved	100% of disaster reported cases responded to (100/100)	None	None	Q1-Q4: disaster incident register and disaster management impact assessment form	Community Services

KPA 4: LOCAL ECONOMIC DEVELOPMENT

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANC E	CHALLENGE S	INTERVENT ION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: INTEGRATED LOCAL ECONOMY															
01	To coordinate four (04) LED Forums by 30 June 2026	Four (04) LED Forums coordinated	Four (04) LED Forums coordinated by 30 June 2026	LED Forums	Own Funding	120 000	01/07/2025	30/06/2026	Two (02) LED Forums coordinated	Target Achieved	Two (02) LED Forums coordinated	None	None	Q1-Q4 Invite and attendance register	Planning and Development
02	To Support 20 Cooperatives with equipment's by 30 June 2026	New indicator	20 Cooperatives supported with equipment's by 30 June 2026	Cooperative support	Own Funding	1 000 000	01/07/2025	30/06/2026	Compilation of needs analysis, develop Specifications And delivery of Equipment's and Monitoring and provide support to the supported cooperatives	Target Achieved	Analysis compiled, develop Specifications developed Equipment's delivered and support provided to Corporative and monitored	None	None	Q1. Needs analysis, specifications and delivery notes Q2-4 Monitoring report	Planning and Development
03	To coordinate and host Collins Chabane Business Exhibition by 30 June 2026	New Indicator	Collins Chabane Business Exhibition coordinated and hosted by 30 June 2026	Collins Chabane Business Exhibition	Own Funding	50 000	01/07/2025	30/06/2026	Conduct stakeholders' consultations and Collins Chabane Business Exhibition coordinated and hosted	Target Achieved	Stakeholders consultations conducted and Collins Chabane Business Exhibition coordinated and hosted	None	None	Q1-2 Invite and attendance register	Planning and Development
04	To conduct one (01) Youth Enterprise development Seminar by 30 June 2026	New indicator	One (01) Youth Enterprise development Seminar conducted by 30 June 2026	Youth Enterprise Development Seminar	Own Funding	400 000	01/07/2025	30/06/2026	Compilation of concept document for the seminar and Conduct stakeholder consultations	Target Achieved	Concept document for the seminar compiled and stakeholder consultations conducted	None	None	Q1. Concept document Q2-3 Invite and attendance register	Planning and Development
05	% new businesses registration attended to by 30 June 2026	100% new businesses registration attended to (580/580)	100% new businesses registration attended to (number of new business registration received/number	Business registration	Own Funding	Opex	01/07.2025	30/06/2026	100% new businesses registration attended to (number of new business registration	Target Achieved	100% new businesses registration attended to (41/41)	None	None	Q1-4 business certificates	Planning and Development

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
			of new business registration attended) by 30 June 2026						received/number of new business registration attended)						
06	To conduct Four (04) business inspection by 30 June 2026	Two (02) business inspection conducted	Four (04) business inspection conducted by 30 June 2026	Business Inspection	Own funding	Opex	01/07/2025	30/06/2026	Two (02) Business Inspection conducted	Target Achieved	Two (02) Business Inspection conducted	None	None	Q1-Q4: invite, attendance register and Business inspection report	Planning and Development

KPA 5: MUNICIPAL FINANCE MANAGEMENT AND VIABILITY

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: SOUND FINANCIAL MANAGEMENT AND VIABILITY															
01	% Revenue collected by 30 June 2026	35 % Revenue collected and 65% revenue not collected (R 15 485 000 collected against the quarterly projected revenue of R 44 774 000)	100% Revenue collected by 30 June 2026	Revenue Management	Own Funding	Opex	01/07/2025	30/06/2026	100% Revenue collected	Target Not Achieved	35 Quarterly Projected Revenue collected (Cash collection R8 325 000 vs billing of R23 707 000 to date)	-High government debt. -Lack of consumer awareness on importance of payment services	-Escalating to IGR platform for intervention -Implementation of debt relief programme.	Q1-Q4 Financial Report	Budget and Treasury
02	% Capital budget spent by 30 June 2026	107% Projected Capital Budget Spent (R272 175 999.76 of R255 131 304.00 (Own Funded Projects and Grants Projects)	100% Capital budget spent by 30 June 2026	Capital Budget	Own Funding	Opex	01/07/2025	30/06/2026	100% Quarterly Projected Capital Budget Spent	Target Achieved	128% Capital budget Spent (R143 025 000 of the budgeted R111 809 000)	None	None	Q1-Q4 Financial Report	Budget and Treasury
03	To develop Quarterly Financial Statement and Submit to Municipal Manager by 30 June 2026	Quarterly Financial Statement developed and Submitted to Municipal Manager	Quarterly Financial Statement developed and Submitted to Municipal Manager by 30 June 2026	Interim Financial Statement	Own Funding	Opex	01/07/2025	30/06/2026	N/A	N/A	N/A	N/A	N/A	Q4: Interim financial statements	Budget and Treasury
04	To submit the 2024-25 Annual Financial Statement to AGSA, Treasuries, COGHSTA and develop the Audit Action Plan for implementation by 30	2023-24 Annual Financial Statement submitted to AGSA, Treasuries	2024-25 Annual Financial Statement submitted to AGSA, Treasuries, COGHSTA and Develop the Audit Action Plan for implantation by 30	Annual Financial statement and Audit Action Plan	Own Funding	Opex	01/07/2025	30/06/2026	2024-25 Annual Financial Statement submitted to AGSA, Treasuries,	Target Achieved	-2024-25 Annual Financial Statement submitted to AGSA, Treasuries,	Delay of developing the Audit Action plan	Audit Action Plan to be developed before the 29 th of January 2026	Q1: AFS and Acknowledgements of Submission Q2-Q4: Audit Action Plan	Budget and Treasury

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
	June 2026	and COGHSTA	June 2026						COGHSTA and Develop the Audit Action Plan for implantation		COGHSTA and Audit Action Plan developed for implementation				
05	To adjust 2025/26 the budget and submit to Council for approval by 28 February 2026	2024/25 Budget adjusted and submitted to Council for approval	2025/26 Budget adjusted and submitted to Council for approval by 28 February 2026	Budget and adjustment	Own Funding	Opex	01/07/2025	30/06/2026	N/A	N/A	N/A	N/A	N/A	Q3: Adjusted budget & Council Resolution	Budget and Treasury
06	To submit 26/27 draft budget to Council for approval by 31 March 2026	25/26 Draft Budget Submitted to Council for approval	26/27 Draft Budget Submitted to Council for approval by 31 March 2026	Draft Budget development	Own Funding	OPEX	01/07/2024	30/06/2025	N/A	N/A	N/A	N/A	N/A	Q3: Draft Budget Council Resolution	Budget and Treasury
07	To submit 2026/27 Final budget to council for approval by 31 May 2026	2025/26 Final Budget Submitted to Council for approval	2026/27 Final Budget Submitted to Council for approval by 31 May 2026	Final Budget development	Own Funding	Opex	01/07/2025	30/06/2026	N/A	N/A	N/A	N/A	N/A	Q4: Final Budget Council Resolution	Budget and Treasury
08	Number of section 52 report submitted to Council within 30 days after the end of the quarter by 30 June 2026	24 section 52 report submitted to Council within 30 days after the end of the quarter	24 section 52 report submitted to Council within 30 days after the end of the quarter by 30 June 2026	Section 52 Reports	Own Funding	Opex	01/07/2025	30/06/2026	2 section 52 report submitted to Council	Target Achieved	2 section 52 report submitted to Council	None	None	Q1-Q4 Section 52 Reports Submitted in & Council Resolutions	Budget and Treasury
09	Number of section 71 report submitted to Mayor & Provincial Treasury within 10 days after the end of the Month by 30 June 2026	12 section 71 reports submitted Mayor & Provincial Treasury within 10 days after the end of the Month	12 section 71 report submitted Mayor & Provincial Treasury within 10 days after the end of the Month by 30 June 2026	Section 71 Reports	Own Funding	Opex	01/07/2025	30/06/2026	6 section 71 report submitted to Mayor & Provincial Treasury	Target Achieved	6 section 71 report submitted to Mayor & Provincial Treasury	None	None	Q1-Q4 71 Reports and Acknowledgement of Receipts	Budget and Treasury
10	To compile section 72 report and submit to the Mayor and Treasuries by 31 January 2026	2024-25 section 72 report compiled and submitted	section 72 report compiled and submitted to the Mayor and Treasuries by 31 January 2026	Section 72 Report	Own Funding	Opex	01/07/2025	30/06/2026	N/A	N/A	N/A	N/A	N/A	Q:3 Section 72 report and Acknowledgement of Receipts	Budget and Treasury

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
		to the Mayor and Treasuries													
11	To update the GRAP Asset Management Register by 30 June 2026	GRAP Asset Management Register updated	GRAP Asset Management Register updated by 30 June 2026	GRAP Compliant Asset register	Own Funding	3,000,000	01/07/2025	30/06/2026	Update the GRAP Asset Management Register	Target Achieved	Update the GRAP Asset Management Register	None	None	Q1-Q4 Updated Asset Register	Budget and Treasury
12	% of houses with access to free basic services on by 30 June 2026	100% indigent households with access to free basic services (electricity) (15 150/15150)	100% houses with access to free basic services by 30 June 2026	Free basic services	Own funding	10,162,278	01/07/2025	30/06/2026	100% houses with access to free basic services as per approved beneficiary list	Target Achieved	100% houses with access to free basic services as per approved beneficiary list (15 150/15150)	None	None	Q1-Q4 Approved Indigent register ,monthly Eskom billing report or invoices	Budget and Treasury
13	To purchase three (03) Road Technical Services Plant & Machinery (2 Graders and 1x6m3 Tipper Truck) by 30 June 2026	New indicator	Three (03) Road Technical Services Plant & Machinery purchased Machinery (2 Graders and 1x6m3 Tipper Truck) by 30 June 2026	Road Technical Services Plant & Machinery	Own Funding	600 000	01/07/2025	30/06/2026	Appointment of Service provider Three (03) Road Technical Services Plant & Machinery purchased and delivered	Target Not Achieved	-Service provider appointed. -Three (03) Road Technical Services Plant & Machinery not purchased and delivered	Service Provider not appointed due to budget constraints	Service Provider to be appointed on the adjusted budget	Q1.Appointment letter Q2:Delivery note	Budget and Treasury
14	To purchase Office Furniture in line with the specification by 30 June 2026	12 Office Furniture's purchased (Executive chair (7), Executive table (1),Credenza (1),Mobile pedestal (1),Round table (1),and 2	Office Furniture in line with specification purchased by 30 June 2026	Acquisitions of Office Furniture	Own Funding	1 200 000	01/07/2025	30/06/2026	Appointment of Service provider Office furniture purchased and delivered in line with the specification	Target Not Achieved	-Service provider not appointed. -Office furniture not purchased and delivered in line with the specification	Service Provider not appointed due to budget constraints	Service Provider to be appointed on the adjusted budget	Q1.Appointment letter Q2:Delivery note	Budget and Treasury

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 25/26 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
		Door wall unit (1)													

REF NO.	KEY PERFORMANCE INDICATORS/MEASURABLE OBJECTIVE	BASELINE	ANNUAL TARGETS	PROJECT NAME	FUNDING SOURCE	BUDGET 24/25 R'000	START DATE	END DATE	MID-YEAR TARGET	STATUS OF ACHIEVEMENT	MID-YEAR ACTUAL PERFORMANCE	CHALLENGES	INTERVENTION	PORTFOLIO OF EVIDENCE	DEPT.
DEVELOPMENT OBJECTIVE: IMPROVED GOVERNANCE AND ADMINISTRATION															
01	To hold Communicator forums by 30 June 2026	43 Communicator forums held	4 Communicator forums held by 30 June 2026	Communicator Forums	Own Funding	Opex	01/07/2026	30/06/2026	2 Communicator forum held	Target Achieved	2 Communicator forum held	None	None	Q1:-Q4: Invites and Attendance Registers	Corporate Services
02	To hold 4 ordinary and 8 Special Council meetings by 30 June 2026	4 ordinary Council and 8 Special Council meetings held	4 ordinary Council and 8 Special Council meetings held by 30 June 2026	Council Services (Council Meetings)	Own Funding	Opex	01/07/2025	30/06/2026	2 Ordinary and 4 special Council meetings held	Target Achieved	2 Ordinary and 4 special Council meetings held	None	None	Q1-Q4 Council Minutes and attendance register	Corporate Services
03	To hold 4 ordinary and 8 Special EXCO meetings by 30 June 2026	4 ordinary EXCO and 8 Special EXCO meetings held	4 ordinary and 8 Special EXCO meetings held by 30 June 2026	Council Services (EXCO meetings)	Own Funding	Opex	01/07/2025	30/06/2026	2 Ordinary and 4 special EXCO meetings held	Target Achieved	2 Ordinary and 4 special EXCO meetings held	None	None	Q1-Q4 EXCO Minutes and attendance register	Corporate Services
04	% ICT Maintained and Supported by 30 June 2026	100 % ICT Maintained and Supported (1804/1804)	100 % ICT Maintained and Supported by 30 June 2026	ICT Maintenance & Support	Own Funding	38,000,000	01/07/2024	30/06/2025	100 % ICT Maintained and Supported (Number of requests received for ICT Maintenance and Support/ Number attended requests)	Target Achieved	100 % ICT Maintained and Supported(524/524)	None	None	Q1-Q4: system report	Corporate Services
05	To conduct ICT Vulnerability scan by 30 June 2026	New indicator	ICT Vulnerability scan conducted by 30 June 2026	IT Security Vulnerability Scan	Own funding	500 000	01/07/2025	30/06/2026	Development of memorandum	Target Achieved	Memorandum developed	None	None	Q1:Memorandum Q3:Completion Certificate	Corporate Services
06	% purchasing ICT equipment's by 30 June 2026	100% purchasing ICT equipment's (239/239)	100% purchasing ICT equipment's by 30 June 2026 (Number of IT equipments requested vs Number of purchased)	Purchasing ICT equipment'	Own funding	2 500 000	01/07/2025	30/06/2026	100% purchasing ICT equipment's	Target Achieved	100% purchasing ICT equipment's (144/144)	None	None	Q1-Q4:Delivery note/invoices	Corporate Services
07	To install CCTV cameras at Hlanganani and	New indicator	CCTV camera at Hlanganani and yuwani Traffic station	Installation of CCTV camera at	Own Funding	1 000 000	01/07/2025	30/06/2026	Development of specification	Target Achieved	Specification , Memorandum	None	None	Q1:Specification and	Corporate Services

	Vuwani Traffic station in line with the specification by 30 June 2026		installed in line with the specification by 30 June 2026	Hlanganani and Vuwani Traffic Station					,memorandum and Appointment of service provider from the pool		Developed and Service Provider appointed			Memorandum Q2:Appointment Letter Q3:Completion Certificate	
08	To purchase employees protective clothing in line with the specification by 30 June 2026	12,084 Protective Clothing purchased for employees	Employees protective clothing in line with the specification purchased by 30 June 2026	Protective Clothing	Own Funding	1000 000	01/07/2025	30/06/2026	Development of specification ,memorandum and Appointment of service provider from the pool	Target Achieved	Specification , Memorandum Developed and Service Provider appointed	None	None	Q1:Specification and Memorandum Q2:Appointment Letter Q2:Delivery note	Corporate Services
09	To award 12 learners with registration bursaries with mayoral bursary by 30 June 2026	10 learners awarded with registration bursaries awarded with mayoral bursary	12 learners awarded with registration bursaries awarded with mayoral bursary by 30 June 2026	Mayoral bursary	Own Funding	2 100 000	01/07/2025	30/06/2026	Advertisement and development of bursary application form	Target Achieved	Advertisement and bursary application form developed	None	None	Q-2 advert and bursary application form Q-3 Confirmation letter	Corporate Services
10	To hold 4 Audit Performance Committee meetings by 30 June 2026	4 audit and Performance committee meetings held	4 audit and Performance committee meetings held by 30 June 2026	Auditing	Own Funding	Opex	01/07/2025	30/06/2026	2 audit and Performance committee meeting held	Target Achieved	2 audit and Performance committee meeting held	None	None	Q1-Q4 Invitation ,Minutes and attendance register	Municipal Manager
11	To hold 4 risk management committee meetings by 30 June 2026	4 risk management committee meetings held	4 risk management committee meetings held by 30 June 2026	Risk management committee meetings	Own Funding	Opex	01/07/2025	30/06/2026	2 risk management committee meeting held	Target Achieved	2 risk management committee meeting held	None	None	Q1-Q4 Invitation ,Minutes and attendance register	Municipal Manager
12	To conduct 4 Mayoral Imbizo by 30 June 2026	2 Mayoral Imbizo conducted	4 Mayoral Imbizo conducted by 30 June 2026	Mayoral Imbizo	Own Funding	Opex	01/07/2025	30/06/2026	2 Mayoral Imbizo conducted	Target Achieved	2 Mayoral Imbizo conducted	None	None	Q1:-Q4: Invites and Attendance Registers	Corporate Services
13	To review and submit the 2026/27 IDP to Council for approval by 30 June 2026	2025/26 IDP reviewed and submitted to Council for approval	2026/27 IDP reviewed and submitted to Council for approval by 30 June 2026	IDP Review	Own Funding	Opex	01/07/2025	30/06/2026	IDP Process plan tabled to council for adoption and needs analysis, and	Target Not Achieved	1.IDP Process plan tabled to council for adoption and needs analysis conducted	IDP strategic planning not conducted to the Mayor's congestion schedule and	IDP Strategic Planning to be held on the 25 th of January 2026	Q1; IDP process and Council Resolution of Need Analysis Report and	Municipal Manager/ Planning and Development

									IDP strategic planning conducted		2.IDP strategic planning not conducted	Management tight schedule		Attendance Registers Q2: Invite, Attendance Registers & Strategic Planning Report Q3. Draft IDP & Council Resolution Q4: Invite, Public Notice, Attendance Registers & Final IDP and Council Resolution	
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BUDGETED MONTHLY REVENUE AND EXPENDITURE (FUNCTIONAL CLASSIFICATION)

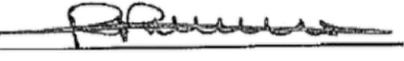
Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
Cash Receipts By Source													1		
Property rates	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	14 180	15 811	16 968
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	155	155	155	155	155	155	155	155	155	155	155	155	1 862	1 954	2 052
Rental of facilities and equipment	35	35	35	35	35	35	35	35	35	35	35	35	420	441	463
Interest earned - external investments	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	1 073	12 870	13 514	14 189
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 001	6 826	14 334
Agency services	450	450	450	450	450	450	450	450	450	450	450	450	5 396	5 666	5 949
Transfers and Subsidies - Operational	43 252	43 252	43 252	43 252	43 252	43 252	43 252	43 252	43 252	43 252	43 252	43 252	519 025	515 429	538 724
Other revenue	5 965	5 965	5 965	5 965	5 965	5 965	5 965	5 965	5 965	5 965	5 965	5 965	71 582	31 591	30 062
Cash Receipts by Source	53 195	53 195	53 195	53 195	53 195	53 195	53 195	53 195	53 195	53 195	53 195	53 195	638 335	591 231	622 741
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9 293	9 293	9 293	9 293	9 293	9 293	9 293	9 293	9 293	9 293	9 293	9 293	111 521	120 373	130 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	62 488	62 488	62 488	62 488	62 488	62 488	62 488	62 488	62 488	62 488	62 488	62 488	749 856	711 604	752 741
Cash Payments by Type															
Employee related costs	14 435	14 435	14 435	14 435	14 435	14 435	14 435	14 435	14 435	14 435	14 435	14 435	173 224	181 885	190 979
Remuneration of councillors	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	32 742	33 887	35 074
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	1 016	12 196	12 276	12 884
Contracted services	12 149	12 149	12 149	12 149	12 149	12 149	12 149	12 149	12 149	12 149	12 149	12 149	145 794	110 274	137 916
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 343	6 343	6 343	6 343	6 343	6 343	6 343	6 343	6 343	6 343	6 343	6 343	76 120	74 605	79 875
Cash Payments by Type	36 673	36 673	36 673	36 673	36 673	36 673	36 673	36 673	36 673	36 673	36 673	36 673	440 074	412 927	456 728
Other Cash Flows/Payments by Type															
Capital assets	18 593	18 593	18 593	18 593	18 593	18 593	18 593	18 593	18 593	18 593	18 593	18 593	223 119	214 316	205 363
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4 000)
Total Cash Payments by Type	55 266	55 266	55 266	55 266	55 266	55 266	55 266	55 266	55 266	55 266	55 266	55 266	663 193	627 244	658 091
NET INCREASE/(DECREASE) IN CASH HELD	7 222	7 222	7 222	7 222	7 222	7 222	7 222	7 222	7 222	7 222	7 222	7 222	86 663	84 360	94 650
Cash/cash equivalents at the month/year begin:	96 354	100 576	110 798	118 020	125 242	132 464	139 686	146 908	154 130	161 351	168 573	175 795	96 354	183 017	267 377
Cash/cash equivalents at the month/year end:	103 576	110 798	118 020	125 242	132 464	139 686	146 908	154 130	161 351	168 573	175 795	183 017	183 017	267 377	362 028

11. CONCLUSION

A total of 62 out of 82 Mid-Year reported Indicators were achieved which results to 76% of Mid-Year indicators being achieved.

APPROVED BY



SHILENGE RR
MUNICIPAL MANAGER

23/01/2026

DATE

4. CHAPTER FIVE

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I Shilenge Risenga Richard the Municipal Manager of Collins Chabane Local Municipality, hereby certify that:

The Section 72 report ending 31 December 2025 on implementation of the IDP/Budget and state of the affairs of the Municipality for the year 2025/26 is in accordance with the Municipal Finance Management Act and Regulations made under the Act.

Print Name: Shilenge Risenga Richard

Municipal Manager of Collins Chabane Local Municipality (LIM345)

APPROVED BY



23/01/2026

SHILENGE R.R
MUNICIPAL MANAGER

