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UMZIMVUBU

— LOCAL MUNICIPALITY —

EXTRACT of MINUTES of the Ordinary Council Meeting of Umzimvubu Local Municipality held virtually on Tuesday, 29th of April 2025 at 10h09.

MINUTES

ULMC: 072

11.5.18 S52d BUDGET STATEMENT AS AT 31 MARCH 2025

STATEMENT OF FINANCIAL PERFORMANCE, POSITION AND THE IMPLEMENTATION OF THE 2024/25 BUDGET (MFMA SECTION 52d) FOR THE PERIOD ENDED 31 MARCH 2025

PURPOSE

The purpose of the report is for the council to consider and note the statement of the financial performance and the implementation of the 2024/25 budget of the Umzimvubu Local Municipality for the period ending 31 March 2025.

To also inform Management and Council about ratio analysis of the current financial affairs of the municipality as outlined in MFMA Circular 71.

BACKGROUND

The Quarterly budget statement is prepared in terms of section 71 of the Municipal Finance Management Act No 56, 2003 and Municipal Budget and Reporting regulations as per Government Gazzette 32141.

The information in this report is the financial performance for the transaction processed up to the close of business on 31 March 2025 for the year ending 30 June 2025. This report has been compiled in order to comply with Section 52d of the MFMA

Dashboard summary

Overall Operating Results		Capital Grants Results	
Income	R 455,254,965	Income	R 128,802,918
Expenditure	R 267,192,582	Expenditure	R 112,135,430
Operating Surplus/Deficit	R 188,062,383	Surplus (Deficit)	R 16,667,488
Financial Ratios		Capital Grants Performance	
Cash coverage	4 months	MIG	95%
		INEP	63%
		Disaster Recovery	62%
		Human Settlement	21%
Spending of Operating Budget (Opex)	58%		
Spending of Capital Budget (Capex)	33%		
Spending on Repairs and Maintenance	41%		
Current Debtors Collection rate	44%		

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced

UMZIMVUBU LOCAL MUNICIPALITY
 3RD QUARTER RATIOS AS INFORMED BY MFMA CIRCULAR NO. 71
 FY 2024/2025

RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
" R 000 "							

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1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%	222,913,775 222,913,775 89,950,521	Please refer to page 2 of MFMA Circular No. 71	
					Total Operating Expenditure		
					Taxation Expense		
					Total Capital Expenditure		

3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%	910,721,119 910,721,119 1,057,116,833 1,050,100	Please refer to page 4 of MFMA Circular No. 71	
					Total Repairs and Maintenance Expenditure		
					PPE at carrying value		
					Investment Property at Carrying value		

1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months	376,033,771 376,033,771 27,511,924 222,913,775	Please refer to page 7 of MFMA Circular No. 71	
					Cash and cash equivalents		
					Unspent Conditional Grants		
					Overdraft		
					Short Term Investments		
					Total Annual Operational Expenditure		

2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1	227,867,611 227,867,611 91,539,630	Please refer to page 7 of MFMA Circular No. 71	
					Current Assets		
					Current Liabilities		

1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%	Cash and cash Equivalents Bank Overdraft Short Term Investment Long Term Investment Unspent Grants Net Assets Share Premium Share Capital Revaluation Reserve Fair Value Adjustment Reserve Accumulated Surplus	Please refer to page 9 of MFMA Circular No. 71
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2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%	Irregular, Fruitless and Wasteful and Unauthorised Expenditure Total Operating Expenditure Taxation Expense	Please refer to page 16 of MFMA Circular No. 71
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3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councilors' Remuneration) / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%	Employee/personnel related cost Councilors Remuneration Total Operating Expenditure Taxation Expense	Please refer to page 17 of MFMA Circular No. 71
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4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%	Contracted Services Total Operating Expenditure Taxation Expense	Please refer to page 17 of MFMA Circular No. 71
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2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None	396%	
					Internally generated funds	
					Total Capital Expenditure	
					92,508,436	Please refer to page 18 of MFMA Circular No. 71

REVENUE MANAGEMENT:

Description	Total Budget	May-25	Year-to-Date	Actual Percentage
Revenue	- 624,937,233.00	- 78,741,250.83	- 434,778,932.60	70%
Agency Services	- 2,900,000.00	-	- 1,564,337.11	54%
Fines; Penalties and Forfeits	- 4,527,000.00	- 45,987.00	- 993,689.57	22%
Interest	- 2,200,000.00	-	- 3,633,144.90	165%
Interest; Dividend and Rent on Land	- 10,580,000.00	-	- 6,763,551.06	64%
Licences or Permits	- 1,965,000.00	- 171,689.96	- 1,770,289.09	90%
Operational Revenue	- 4,035,000.00	- 230,386.50	- 590,941.91	15%
Property Rates by Usage	- 66,903,978.00	-	- 36,511,338.41	55%
Rental from Fixed Assets	- 7,355,000.00	- 24,800.09	- 2,458,950.44	33%
Sales of Goods and Rendering of Serv	- 23,194,310.00	- 12,639.46	- 13,313,921.44	57%
Service Charges	- 1,482,600.00	-	- 402,196.77	27%
Transfers and Subsidies	- 499,794,345.00	- 78,255,747.82	- 366,776,571.90	73%

Remarks:

The municipality's approved adjusted revenue budget amounts to R624,9 million. Revenue for the month of March 2025 amounts to R78,7 million and year to date revenue of R434,7 million. The revenue recognised to date is 70% of the total approved revenue budget.

EXPENDITURE MANAGEMENT:

Description	Total Budget	Mar-25	Year-To-Date	Actual Percentage
Expenditure	458,660,111.00	21,226,876.44	267,192,581.59	58%
Contracted Services	121,604,580.00	5,517,827.08	71,314,611.54	59%
Depreciation and Amortisation	93,470,000.00	-	44,254,922.43	47%
Employee Related Cost	98,880,431.00	7,315,007.01	70,134,929.23	71%
Inventory Consumed	7,773,502.00	422,291.00	4,967,324.19	64%
Irrecoverable Debts Written Off	8,780,000.00	-	105.65	0%
Operating Leases	1,167,218.00	123,383.70	715,805.78	61%
Operational Cost	82,939,171.00	4,642,266.28	46,189,298.30	56%
Remuneration of Councillors	24,485,405.00	1,785,351.46	16,671,571.55	68%
Transfers and Subsidies	19,559,804.00	1,420,749.91	12,944,224.22	66%

Remarks:

The municipality's approved adjusted expenditure budget of R458,66 million. Expenditure for the month of March 2025 amounts to R21,2 million and year to date expenditure of R267.2 million. Total expenditure incurred to date is 58% of the total approved expenditure budget.

CAPITAL EXPENDITURE MANAGEMENT:

Departmental capital Budget

Description	Total Budget	Mar-25	Year-To-Date	Actual Percentage
Budget and Treasury Office	1,450,000.00	-	56,100.00	4%
Own Revenue Funding	1,450,000.00	-	56,100.00	4%
Computer Equipment 200700010	300,000.00	-	-	0%
Furniture equipment Finance 200700002	370,000.00	-	56,100.00	15%
Motor Vehicle 200700040	780,000.00	-	-	0%

Budget and Treasury Office

Remarks:

Budget and treasury office's approved adjusted capital expenditure budget amounts to R1,450,000. No Capital Expenditure incurred on the month of March 2025 and year to date expenditure of R56,100 as of 31 March 2025, which is 4% of the total capital expenditure budget.

Corporate Services

Description	Total Budget	Mar-25	Year-To-Date	Actual Percentage
Corporate Services	3,114,010.00	-	1,202,737.60	39%
Own Revenue Funding	3,114,010.00	-	1,202,737.60	39%
Computer equipment ICT 201700000	1,500,000.00	-	1,202,737.60	80%
Furniture equipment Corporate 201700002	220,000.00	-	-	0%
ICT PROGRAMMES software 201700005	1,394,006.00	-	-	0%

Remarks:

Corporate Services approved adjusted capital expenditure budget amounts to R3.1 million with no capital Expenditure incurred on the month March 2025 year to date expenditure of R1,2 million which is 39% of total capital budget.

Council

Description	Total Budget	Mar-25	Year-To-Date	Actual Percentage
Council	305,000.00	-	-	0%
Own Revenue Funding	305,000.00	-	-	0%
Furniture and office equipment 202700002	305,000.00	-	-	0%

Remarks:

Council approved adjusted capital expenditure budget amounts to R305,000 with no capital Expenditure incurred to date.
Infrastructure and planning

Description	Total Budget	Mar-25	Year-To-Date	Actual Percentage
Infrastructure and Planning	232,012,520.00	9,208,797.16	92,595,771.35	40%
Human Settlement Housing Grant	111,000,000.00	1,475,550.00	23,234,321.32	21%
Human Settlement Housing Project-Cabazana A&B	41,070,000.00	1,475,550.00	15,145,535.00	37%
Human Settlement Housing Project-Cancele	5,550,000.00	-	-	0%
Human Settlement Housing Project-Dundee	6,290,000.00	-	299,726.14	5%
Human Settlement Housing Project-Nguse	13,875,000.00	-	-	0%
Human Settlement Housing Project-Nkungwini	7,215,000.00	-	315,109.21	4%
Human Settlement Housing Project-Nkungeni	12,950,000.00	-	6,763,386.75	52%
Human Settlement Housing Project-Nqalweni	14,800,000.00	-	-	0%
Human Settlement Housing Project-Xhameeni	9,250,000.00	-	710,564.22	8%
Municipal Disaster Recovery Grant	36,575,345.00	1,175,341.68	21,209,270.00	58%
Badibanise Internal Roads	3,500,000.00	-	1,450,671.97	41%
Bonga AR	4,250,000.00	438,565.91	2,747,373.66	65%
Gxaku Access Road	2,246,421.00	-	1,951,419.48	87%
Lovu Access Road	1,598,000.00	-	1,007,815.01	63%
Lubhacweni Access Road	313,490.00	-	272,599.99	87%
Mhlozini AR & Bridge	4,500,000.00	736,775.77	2,431,320.83	54%
Mqhokweni Bridge	6,427,764.00	-	5,516,976.73	86%
NGCOZANA AR & BRIDGE	7,250,000.00	7,250,000.00	2,407,098.42	33%
Sibhozweni AR & Bridge	2,500,000.00	-	1,805,148.61	72%
Sirhogobeni Slab	1,250,000.00	-	-	0%
Sirhogobeni sport facility	2,000,000.00	-	1,007,815.00	50%
Tyirirha Bridge	739,670.00	-	611,030.30	83%
Municipal Infrastructure Grant	42,125,709.00	3,810,801.79	35,117,851.50	83%
Bhakaleni to Sekileni via Mqoma Access Road-MIG	8,100,000.00	1,081,409.76	6,328,731.76	78%
KwaBhaca High Masts	5,285,328.00	-	5,034,993.82	95%
KwaBhaca Surfacing Phase 8	14,122,620.00	1,767,743.37	12,321,632.06	87%
Mpungulelwani AR - 4.2 km Virgin road with bridge	9,870,734.00	455,072.54	8,053,098.87	82%
Mt White AR with concrete slab	1,000,000.00	-	223,230.85	22%
Tholeni AR new	3,747,027.00	506,576.12	3,156,164.14	84%
Own Revenue Funding	42,437,167.00	2,747,103.69	13,034,328.53	31%
Centres: Completion of multi - Purpose Centre	549,329.00	428,859.00	428,859.00	78%
Dungu AR Maintenance	500,000.00	-	-	0%
Gubhuzi AR Maintenance	450,000.00	-	-	0%
Installation of 25 Street lights	168,338.00	-	31,797.15	19%
Installation of new streetlights at KwaBhaca	836,300.00	-	286,178.76	34%
KwaNyathi to Mnambithi AR - New	2,500,000.00	851,513.00	1,906,838.01	76%
Lusuthu AR Maintenance	1,200,000.00	156,019.00	1,008,025.25	84%
Lutateni AR Maintenance	1,700,000.00	-	-	0%
Magontsini AR Maintenance	1,590,000.00	-	529,152.50	33%
Mbodleni: Bhibha via Cabazi AR Maint	2,200,000.00	-	901,091.33	41%
Mnqwane AR Maintenance	1,610,000.00	-	1,221,770.00	76%
Mnxekazi AR Maint	2,000,000.00	342,762.69	1,783,440.89	89%
Municipal Offices	6,800,000.00	-	836,398.49	12%
Mvakomzi AR Maintenance	1,719,500.00	-	1,307,536.35	76%
Ncuntleni AR Maint	2,000,000.00	-	-	0%
New Street lights 30	1,013,700.00	-	63,700.00	6%
Nqolweni via Nxongxa AR Maint	1,700,000.00	-	756,935.40	45%
Nqalweni AR new	1,600,000.00	-	576,105.40	36%
Ntenetyana - Godola AR Maint	1,900,000.00	-	-	0%
Nxashini AR Maintenance	1,600,000.00	-	-	0%
Nyathini Bridge	2,150,000.00	967,950.00	967,950.00	45%
SDA - Magwaca AR Maint	2,300,000.00	-	-	0%
Sikolweni AR Maintenance	1,250,000.00	-	428,550.00	34%
Vetem via Mthonjeni - Gamakhulu AR Maintenance	2,000,000.00	-	-	0%
Zimbileni via Mntwana AR Maint	1,100,000.00	-	-	0%

Remarks:

Infrastructure and planning's approved adjusted capital expenditure budget amounts R232 million. Capital Expenditure incurred on the month of March 2025 amounts to R9.2 million and year to date expenditure of R92,5 million which is equivalent to 40% of the total capital budget.

Capital expenditure funded by Human Settlements Grant incurred seating at R23,2 million which is equivalent to 21%

Capital expenditure funded by Disaster Recovery Grant incurred is R21,2 million which is equivalent to 58%

Capital expenditure funded by the Municipal infrastructure grant incurred is R35.1 million which is 83%.

Capital expenditure funded by integrated electrification grant incurred is R15.3 million which is 66%.

Capital expenditure funded by the Internally generated funds incurred seating to R13 million which is 31%.

Local Economic Development

Description	Total Budget	Mar-25	Year To Date	Actual Percentage
Local Economic Development	3,780,004.00	1,021,327.48	2,096,894.90	55%
Own Revenue Funding	3,280,000.00	1,021,327.48	2,096,894.90	64%
Construction of Auction pens	500,004.00	-	-	0%
LED Projects 205700025	500,000.00	-	-	0%
Ntenetyana camp site	780,000.00	150,863.66	150,863.66	19%
Ntsizwa Hiking trail	2,000,000.00	870,463.82	1,946,031.24	97%

Remarks:

Local economic development approved capital expenditure budget amounts to R3,78 million with March 2025 expenditure of R2 million which is 55% of total capital budget.

Citizen and Community Services

Citizen & Community Services	22,358,067.00	2,160,874.97	12,521,584.39	56%
Library Grant	350,000.00	-	-	0%
Dutyini Library Concrete Slab	250,000.00	-	-	0%
Library office Furniture	100,000.00	-	-	0%
Municipal Infrastructure Grant	12,199,992.00	962,586.55	9,720,251.31	80%
Gugwini Community Hall	3,099,996.00	177,213.08	2,603,084.08	84%
Lower Cabazana Community Hall	3,000,000.00	785,373.47	1,741,092.99	58%
Ntutha Community Hall	3,000,000.00	-	2,587,462.99	86%
Sipilini Community Hall	3,099,996.00	-	2,788,611.25	90%
Own Revenue Funding	9,808,075.00	1,198,288.42	2,801,333.08	29%
Fencing of Emaxesibeni landfill site	500,000.00	-	-	0%
Machinery and equipment 208700036	500,000.00	-	257,600.00	52%
Nature Reserves Fencing of emaxesibeni botanical gardens	500,000.00	-	-	0%
Parks Construction of chithwa recreational park	2,000,000.00	-	154,429.08	8%
Police: Construction of KwaBhaca vehicle pound facility	1,868,075.00	-	885,274.00	47%
Police: EmaXesibeni Pound upgrading first phase	2,167,570.00	592,844.21	712,715.79	33%
Police: KwaBhaca Pound upgrading second phase	1,732,430.00	605,444.21	605,444.21	35%
Security equipment 209700023	100,000.00	-	-	0%
Shooting range Construction	200,000.00	-	20,822.00	10%
Tools & equipment 209	240,000.00	-	165,048.00	69%

Remarks:

Citizen and community services approved adjusted capital expenditure budget amounts R22,3 million. Capital Expenditure incurred to date expenditure is R12.5 million which is equivalent to 56% of the department capital budget.
Capital expenditure funded by the Municipal infrastructure grant incurred is R8.6 million which is at 80%.
No Capital expenditure incurred to date which is funded by library grant.
Capital expenditure funded by the Internally generated funds incurred seating to R2.8 million which is 29%

BUDGET VIREMENTS: **Operating Expenditure**

Remarks:

There were no virements on operating expenditure

Capital Expenditure

Remarks:

There were no virements on capital expenditure

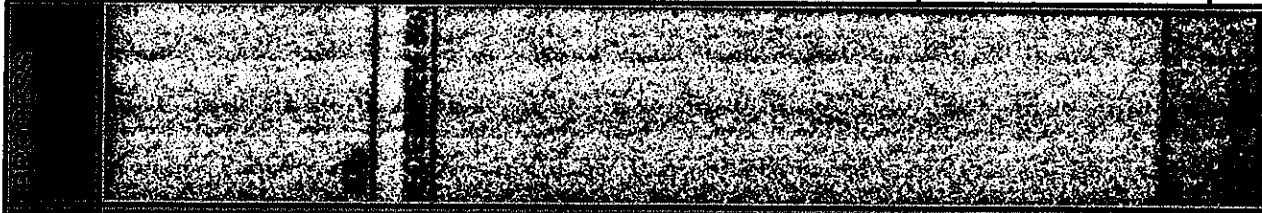
MSCOA Implementation:

The municipality is currently operating on mSCOA. All the reports are generated from mSCOA transactions.
The municipality uploaded the monthly creditors strings and were successfully loaded on the portal with no errors.
The monthly debtors age analysis strings were successfully loaded on the portal with no errors.
The monthly performance actuals strings were successfully loaded on the portal with no errors.

Budget Process Plan:

Q1 JULY – OCTOBER 2024					
IDP				01 July 2024	M: IDP & PMS
		Preparation of the Draft IDP / Budget and PMS Process Plan. Section 27, 28 & 29 of MSA No.32 of 2000 and Section 21 of MFMA No.56 of 2003			
		Presentation of Draft Process Plan to Management Committee		02 October 2024	M: IDP & PMS
		Exco - consideration of draft IDP, PMS & Budget Process Plan.		23 October 2024	AO
		Tabling of the IDP, PMS & Budget Process to Council for adoption. Section 28 of MSA No.32 of 2000		29 October 2024	Honourable Mayor

Submission of IDP, PMS and Budget Process Plan to the District Municipality and DLGTA. Section 27 of MSA No. 32 of 2000	31 OCTOBER 2024	M: IDP & PMS
Advertise IDP, PMS and Budget Process Plan in Municipal Website and in local newspapers. Section 28 of MSA No.32 of 2000	06 October 2024	M: IDP & PMS
Consolidation of Situational Analysis Reports	1-29 October 2024	All HODs & Sector Departments
IDP Steering Committee- Presentation of IDP Process Plan and MEC's Comments on the Previous IDP	20 October 2024	AO
IDP Representative Forum – Presentation of IDP Process Plan and MEC's Comments on the Previous IDP	26 October 2024	Honourable Mayor
Signed of new performance contracts for Section 57 Managers and submission to EXCO. Section 69 of the MFMA and Section 57 of the MSA	28 July 2024	AO
Submission of 2023/2024FY C88 Fourth Performance Report	30 July 2024	M: IDP & PMS
Submission of the Annual Performance Reports to Council for Adoption Section 46 of MSA 2000 to Council	29 October 2024	M: IDP & PMS & AO
Submission of Annual Performance Report to Auditor General		
Submission of Section 71 Report to Provincial & National Treasuries	14 July 2024	CFO and M: Budgeting & Reporting

		Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. Submission of Section 52 (d) Report to council Section 52(d) –The Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality Develop process and timetable for the 2025/2026 Budget Section 21(1)(b -)At least 10 months before the start of the budget year the mayor of the Municipality must table in the municipal council a time schedule outlining key deadlines for the preparation , tabling and approval of the annual budget ; annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act and the budget related policies ; the tabling and adoption of any amendments to the integrated development plan and the budget related policies and any consultative processes forming part of the processes Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. Council adopts Budget process plan		
			31 July 2024	Honorable Mayor
			15 July 2024	CFO and M: Budgeting & Reporting
			14 October 2024	CFO and M: Budgeting & Reporting
			31 October 2024	Honorable Mayor

SITUATIONAL ANALYSIS	IDP	Section 21(1)(b -)At least 10 months before the start of the budget year the mayor of the Municipality must table in the municipal council a time schedule outlining key deadlines for the preparation , tabling and approval of the annual budget ; annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act and the budget related policies ; the tabling and adoption of any amendments to the integrated development plan and the budget related policies and any consultative processes forming part f the processes		
		2023/2024 Annual Financial Statements submitted to Auditor-General	31 October 2024	AO & CFO
		Submission of Section 71 Report to Provincial & National Treasuries. Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	14 October 2024	CFO and M: Budgeting & Reporting
Q2 OCTOBER - DECEMBER 2024				
SITUATIONAL ANALYSIS	IDP	IDP Outreach - Feedback on IDP Implementation, Data Collection & Analysis continues	14-17 October 2024	Honourable Mayor, Exco, AO & All HODs
		Further Consolidation of situational analysis report inclusive of IDP Outreach Ward Service Delivery Priorities	25-31 October 2024	M: IDP & PMS & All HODs
		Review of objectives, strategies, programmes, KPI's, targets (operational plans)	01 – 30 November 2024	All Internal Depts. & Sector Depts.

Category	Process	Activity	Frequency	Due Date	Responsible
		IDP Steering Committee Meeting to present consolidated situational analysis report		December 2024	AO, All HODs & Sector Departments
		IDP Rep Forum Meeting to present consolidated situational analysis report		December 2024	Honourable Mayor
		Performance Management System			
PMS		Submission of 2024/2025FY First Quarter C88 Performance Report		31 October 2024	M: IDP & PMS
		Compilation of 2024/2025FY S52(d) First Quarter Performance Report		16 October 2024	M: IDP & PMS & All HODs
		Finalize the draft 2024/2025FY Annual Report incorporating financial and Non-financial on performance, audit reports and annual financial statements.		11 December 2024	M: IDP & PMS & All HODs
BUDGETING		Budgeting Process			
		Submission of Section 71 Report to Provincial & National Treasuries		14th October 2024	CFO and M: Budgeting & Reporting
		Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget			
		Submission of Section 52 Report to council		31st October 2024	Honourable Mayor
		Section 52(d) –The Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality			

Q3 JANUARY - MARCH 2025		NOV DEC JAN FEB MAR	IDP	Prioritization of IDP projects	February 2025	Honourable Mayor & EXCO
		Submission of Budget Request Forms General Expenses-Capital outlay, Capital Budget, Operating Projects and Review of Tariffs			29th December 2024	All HODs
		Section 21 of the MFMA 56 of 2003: Budget Preparation Process			06-30 December 2024	M: Budgeting & Reporting /CFO
		Check with National, Provincial Governments and District Municipalities for any information in relation to budget and adjustment budget to projected allocations for the next three years.			14th December 2024	CFO & M: Budgeting & Reporting
		Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.			14th December 2024	CFO & M: Budgeting & Reporting

Phase	Process	Activity	Date	Responsible
		Integration & alignment of projects and programmes of LM, DM, sector departments and parastatals.	February 2025	M: IDP & PMS
		IDP Steering Committee sit to discuss prioritized projects for 2025 / 2026 period	February 2025	AO, HODs & M: IDP & PMS
		Consolidation of draft IDP Document	01– 16 March 2025	M: IDP & PMS
		IDP Representative Forum - presentation of 2025/2026 Draft IDP Review	18 March 2025	ULM Council, All HODs & Sector Departments
		Draft IDP& Budget submission to Council for noting	31 March 2025	Honourable Mayor
	PMS	Performance Management System		
		Submission of 2025/2026FY Second Quarter C88 Performance Report	31 March 2025	M: IDP & PMS
		All HODs to submit Mid - year Assessment Report (MFMA S72 reports)	15 February 2025	M: IDP & PMS & All HODs
		Strategic Planning Session for Mid – year assessment report. Refining objectives and strategies	8-10 February 2025	AO
		Municipal Manager submits Midterm/Midyear Report to Exco & Council	25 February 2025	AO/ Honourable Mayor
		Submit 2023/2024FY Draft Annual Report to Council	25 February 2025	
		Revise SDBIP in accordance with adjusted budget	February 2025	
		Submit S72 Report to AG, Provincial Treasury and CoGTA.	05 February 2025	
		2023/2024 Oversight report on the Annual Report	30 March 2025	AO/ Honourable Mayor
		2023/2024 Annual Report	30 March 2025	

	Section 52(d) –The Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality		
	Budget adjustment Consultation Process begins	20th February 2025	M: Budgeting & Reporting/CFO
	Section 28 of the MFMA the Municipality May revise an approved annual budget though an adjustment budget		
	ULM Mid-Year Engagement	18th February 2025	EC Provincial Treasury
	Submission of 71 Report to Provincial & National Treasuries	14th February 2025	CFO and M: Budgeting & Reporting
	Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.		
	Budget Steering Committee - To discuss the and Finalize the Adjustment Budget	20th February 2025	AO/ Honorable Mayor
	Section 21 of the MFMA 56 of 2003: Budget Preparation Process		
	Council to approve Adjustment Budget	31 March 2025	AO/ Honorable Mayor
	Section 28 of the MFMA the Municipality May revise an approved annual budget though an adjustment budget and read together with Section 72(3) The Accounting Officer must as part of the review make recommendations as to whether an adjustment budget is necessary and recommend revised projection of revenue and expenditure to the extent that this may be necessary		

	Consultation with departments for submission of 2025/2026 First Draft Budget Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year Section 43 of the MFMA	4th March 2025	CFO, all HODs and M: Budgeting & Reporting	
	2025/2026 First Draft Budget to Budget Steering Committee Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year Section 43 of the MFMA	10th March 2025	Portfolio Head: BTO	
	Council adopts First Draft Budget for 2025/2026 Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year Section 43 of the MFMA	31 March 2025	Honorable Mayor	
	Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) – The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	14th March 2025	CFO and M: Budgeting & Reporting	
Q4 APRIL – JUNE 2025				

IDP	Publicize / advertise the IDP & Budget Road - show schedule.	04 April 2025	M: IDP & PMS
	Submission of Draft IDP documents, Provincial Treasury and the MEC for Local Government ad Traditional Affairs	04 April 2025	M: IDP & PMS
	Draft IDP advertised for public reviewing & comments	04 April 2025	M: IDP & PMS
	IDP & Budget Road-shows	14 – 17 April 2025	Local & DM Mayors
	IDP Steering Committee– consideration and incorporation of public comments in the IDP & Budget	28 April 2025	AO/ Honourable Mayor
	Incorporation of community inputs into the IDP	12 - 16 May 2025	M: IDP & PMS
	Draft IDP Presented to the IDP Representative forum	20 May 2025	AO/ Honourable Mayor
	Mayor tables 2025/2026 IDP Review and Budget to Council for final adoption.	30 May 2025	AO/ Honourable Mayor
	Public notices on approval of the final IDP 2025/2026	06 June 2025	M: IDP & PMS
	Uploading the adopted IDP and Budget to the Municipal Website	06 June 2025	
	Submission of the final IDP to COGTA	05 June 2025	
	Performance Management System		
	Submit Annual Report to AG, Provincial Treasury, Legislature and CoGTA.	02 April 2025	M: IDP & PMS
Compilation of Third Quarter Performance Report	16 April 2025		
Drafting of new scorecards by s56 managers	17 June 2025	All HODs	
Draft SDBIP & Performance Agreements to the Mayor 14 days after adoption of IDP & Budget	02 June 2025	MM, All HODs & All Ms	

BUDGET	The Mayor approves Institutional SDBIP within 28 days of Budget approval	17 June 2025	AO/ Honourable Mayor
	Submit Approved SDBIP to National & Provincial Treasury	20 June 2025	M: IDP & PMS
	BUDGET		
	Submit to National Treasury, Provincial Treasury and the MEC responsible for Local Government Draft Annual Budget Regulation 15(4)a: The Municipal Manager must send copies of the annual budget and supporting documentation as tabled in the Municipal Council in electronic format	14th April 2025	AO
	ULM Budget benchmarking session with Provincial Treasury	15 th April 2025	A0/CFO
	Budget advertised for public comments, Public Meetings & Consultation	05th April 2025	AO /CFO
	Section 22(a) after an annual budget is tabled in the municipal Council, the Accounting Officer must make public the annual budget and documents referred to in section 17(3) and invite the local Community to submit representation in connection with the budget		
	Submission of Section 71 Report to Provincial & National Treasuries	14th April 2025	CFO and M: Budgeting & Reporting
	Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.		
	Section 23(1)a when the annual budget has been tabled the Municipal council must consider views of local community	30th April 2025	Honorable Mayor and All Councilors

RISK	RISK FACTOR	RISK DESCRIPTION	RISK STATUS	RISK IMPACT
		submit to National Treasury and relevant provincial Treasury in both electronic and printed form Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	14th June 2025	CFO and M: Budgeting & Reporting

RISK IMPLICATIONS

The risk register is maintained on monthly basis.

RESOLVED

That, the report on the implementation of the budget and the financial situation of the municipality for the 8th month of the 2024/25 be approved by council.

That, the municipality's approved revenue budget amounts to R624,9 million. Revenue for the first nine months of 2024/25 amounted to R434.7 million. The revenue recognized to date is 70% of the total approved revenue budget.

That, the municipality's approved expenditure budget of R458, 6 million. Expenditure incurred for the first nine months amounted to R267,1 million. Expenditure incurred to date is 58% of the total approved operating expenditure budget.

That, the municipality's approved capital expenditure budget amounts R263 million. Capital Expenditure incurred first nine months amounted to R108,5 million. Capital expenditure to date is 41% of the total capital expenditure budget.

Capital expenditure funded by the Municipal infrastructure grant to date is at 83%.

Capital expenditure funded by integrated electrification grant incurred to date is at 66%.

Capital expenditure funded by Disaster Recovery Grant to date 58%.

Capital expenditure funded by Human Settlements Grant incurred to date is at 21%.

Capital expenditure funded by the Internally Funded incurred to date is at 32%

That, the municipality is transacting on mSCOA.

BUDGET AND TREASURY DEPARTMENT: REPORT ON GRANT SPENDING FOR THE PERIOD 31 MARCH 2025

PURPOSE

The purpose of the report is for the council to consider and note the grant spending for the 2024/25 budget of the Umzimvubu Local Municipality for the period ending 31 March 2025.

BACKGROUND

The municipality is expected to spend 100% of its allocation by 30th of June 2025 and, thus far, the expenditure is 95% on MIG which gives an indication that municipality will achieve its target by the end of financial year and also for INEP which is sitting to 63%.

4.1 Operating Grants

Description	Budget 2024/25	Receipts	Actual Recognised	Unspent	Actual Percentage
Operating Transfers and Grants					
National Government	294,686,000.00	293,666,096.12	293,158,559.35	507,537	99%
Local Government Equitable Share	289,930,000.00	289,930,000.00	289,930,000.00	-	100%
Expanded Public Works Programme Integrated Grant	2,656,000.00	1,859,000.00	2,656,000.00	797,000	100%
Local Government Financial Management Grant	1,700,000.00	1,700,000.00	395,463.23	1,304,537	23%
LG SETA	400,000.00	177,096.12	177,096.12	-	44%
Provincial Government	1,434,000.00	1,434,000.00	565,118.10	868,882	39%
Capacity Building and other: Library Grant	1,434,000.00	1,434,000.00	565,118.10	868,882	39%
Total Operating Transfers and Grants	296,120,000.00	295,100,096.12	293,723,677.45	1,376,419	99%

Remarks:

The total operating grants allocated to the municipality as per approved adjusted budget amounts to R296,1 million. Grants amounting to R293,6 million had been recognised for the period ended 31 March 2025.

100% has been received for equitable share has been received as of 31 March 2025, 100% for Finance Management grant has been received as of 31 March 2025 and 23% recognised.

100% for Expanded Public Works Programme has been received as of 31 March 2025, and 100% recognised.

44% for LG Seta has been received and recognised as of 31 March 2025,

100% for Library Grant has been received as of 31 March 2025 and 39% recognised.

4.2 Capital Grants

Capital Transfers and Grants					
National Government	114,638,344.75	114,638,344.75	89,293,837.70	25,344,507	78%
Integra national electrification programme (INEP)	24,228,000.00	24,228,000.00	15,303,167.52	8,924,832	63%
Municipal Infrastructure Grant (MIG)	54,199,000.00	54,199,000.00	51,464,765.57	2,734,234	95%
Municipal Disaster Recovery Grant	36,211,344.75	36,211,344.75	22,525,904.61	13,685,440	62%
Provincial Government	111,000,000.00	23,527,917.60	23,234,321.32	293,596	21%
Human Settlement Housing Projects	111,000,000.00	23,527,917.60	23,234,321.32	293,596	21%
Total Capital Transfers and Grants	225,638,344.75	138,166,262.35	112,528,159.02	25,638,103	50%

Remarks:

The total capital grants allocated to the municipality as per approved adjusted budget amounts to R225,6 million. Total amount received to date is R138.2 million.

Total amount received for INEP is 100% of total allocation and revenue recognised is 63%

Total amount received for MIG is 100% of total allocation and revenue recognised is 95%

Total amount received for Disaster recovery grant is 100% of total allocation and revenue recognised is 62%

Total amount received and utilised for Human Settlement Housing Projects is 21% of total allocation.

RESOLVED

The total operating grants allocated to the municipality as per approved adjusted budget amounts to R296,1 million. Grants amounting to R293,6 million had been recognised for the period ended 31 March 2025.

100% has been received for equitable share has been received as of 31 March 2025, 100% for Finance Management grant has been received as of 31 March 2025 and 23% recognised.

100% for Expanded Public Works Programme has been received as of 31 March 2025, and 100% recognised.

44% for LG Seta has been received and recognised as of 31 March 2025,

100% for Library Grant has been received as of 31 March 2025 and 39% recognised.

The total capital grants allocated to the municipality as per approved adjusted budget amounts to R225,6 million. Total amount received to date is R138.2 million.
 Total amount received for INEP is 100% of total allocation and revenue recognised is 63%
 Total amount received for MIG is 100% of total allocation and revenue recognised is 95%
 Total amount received for Disaster recovery grant is 100% of total allocation and revenue recognised is 62%
 Total amount received and utilised for Human Settlement Housing Projects is 21% of total allocation.

BUDGET AND TREASURY DEPARTMENT: REPORT ON UIFWE FOR THE PERIOD 31 MARCH 2025

PURPOSE

The purpose of the report is for the Council to note amount relating to Unauthorized expenditure, the Irregular and Fruitless and wasteful expenditure incurred by the Municipality for the period ending 31st of March 2025.

BACKGROUND

The reported figure relates to the fruitless expenditure incurred in the prior financial years and there's still investigations taking place, there's also a recovery to be made from the estate of the late employee.

EC442 Register for Irregular, fruitless and wasteful expenditure 2024/25 FY					
	Opening balance	Additions	Write off	Recovered	Balance as at 31/03/2025
Unauthorized expenditure	-	-	-	-	-
Irregular expenditure	5,530,575.00	-	-	-	5,530,575.00
Fruitless and Wasteful expenditure	839,721.00	-	-	-	839,721.00
	6,370,296.00	-	-	-	6,370,296.00

RESOLVED

That, the report on Unauthorized Irregular and Fruitless and Wasteful Expenditure for the period ended March 2025 be approved by Council.
 That, the Fruitless and Wasteful Expenditure amounting to R839 721 for the period ended 31 March 2025 be approved by Council
 That, the Irregular Expenditure amounting to R5 530 575.00 for the period ended 31 March 2025 be approved by Council.

BUDGET AND TREASURY OFFICE DEPARTMENT: ASSET MANAGEMENT REPORT FOR THE MONTH ENDED 31 MARCH 202

PURPOSE

The purpose of the report is for the council to consider and note asset management of Umzimvubu Local Municipality for the period ending 31 March 2025.

BACKGROUND

Section 63. of the MFMA states that:

- (1) The accounting officer of a municipality is responsible for the management of—
- (a) the assets of the municipality, including the safeguarding and the maintenance of those assets; and
 - (b) the liabilities of the municipality.
- (2) The accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure—
- (a) that the municipality has and maintains management, accounting and information system that accounts for the assets and liabilities of the municipality.
 - (b) that the municipality's assets and liabilities are valued in accordance with standards of generally recognized accounting practice; and
 - (c) that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed.

Municipality must ensure that a complete, accurate and up-to-date computerized fixed asset register is maintained. The fixed asset register shall be maintained in the format determined by the chief financial officer, which format shall comply with the requirements of generally recognized accounting practice (GRAP)

DISCUSSIONS

1.Movables Assets Additions as at end March 2025

No Movement

2.Completed Capital projects

Sibhozwi Access road
Lusuthu Access road

Immovable Additions / Completed Projects July 2024 to March 2025

Construction of Chithwa Park
Nggumane Access Road
Tyinirha Bridge
Gxaku Access Road
Lubhacweni Access Road
Profetional fees Chithwa Village
Profetional fees - instalation of 25 street lights
Profetional fees KwaBhaca High Masts
KwaBhaca High Masts
Installation of 25 Street lights
Ntutha Community Hall
Sibhozwi AR & Bridge
Lusuthu AR

Summary of Retention register as at 31 March 2025(Annexure c)

Opening balance R12 099 748

Retention paid R 5 316 919
 Retention raised R 6 364 337
 Closing balance (Mar'25) R13 147 166

Overdue Retentions

Nophoyi Sport field

Upgrading of EmaXesibeni Street CBD Phase 2

3.Delayed Infrastructure Projects

Project Name	Type	Class	Status	Closing Balance 2024
	▼	▼	▼	▼
Fencing of EmaXesibeni botanical garden phase 2	B	Community	WIP	920,740.48
Dungu AR Maintenance	I	Infrastructure	WIP	1,261,467.00
Gubhuzi AR Maintenance	I	Infrastructure	WIP	1,085,743.48

Challenges:

These projects do not have a budget in 2024/25 financial years.

Negative impact on the municipal performance report. Remedial actions

That the projects be completed in the current year.

Infrastructure and planning need to identify saving to funding the above mentioned projects.

Summary of WIP as at March 2025

	Infrastructure	Buildings	Total
Opening balance	58,027,794.32	42,715,461.82	100,743,256.14
Additions/capital expenditure	R42,589,117.00	R11,600,031.00	54,189,148.00
Transferred to completed items	- 36,724,139.00	- 3,992,400.00	- 40,716,539.00
	63,892,772.32	50,323,092.82	114,215,865.14

4. Work in Progress as at 31 March 2025

Annexure A

5. Capital Commitment as at March 2025

Building R 2,300,819.40

Infrastructure R 41,991,335.69

RESOLVED

That the report for March 2025(S71) be approved by Council.

BUDGET AND TREASURY DEPARTMENT: REPORT ON VAT FOR THE PERIOD ENDED 31 MARCH 2025 REPORT**PURPOSE**

The purpose of the report is for the council to consider and note the VAT report of the Umzimvubu Local Municipality for the period ending 31 March 2025.

BACKGROUND

ULM is a VAT vendor as required by the VAT Act of 1991.

The municipality monthly is obligated by the VAT act to collect and pay over the portion of VAT that is owing to the Receiver of Revenue.

To ensure that all VAT that is due to the municipality is recovered within a reasonable period.

The information in this report is the VAT for the transaction processed up to the close of business on 31 July 2024 for the year ending 30 June 2025.

DISCUSSION

SARS requires that ULM submitted VAT returns by the 25th of each month following the month submitted for.

The submission consists of Input VAT which is tax added when the municipality procures good and services and Output VAT which is tax charged by the municipality on services rendered to the community.

Therefore, ULM submit to SARS the Net off Input and Output VAT

When Input VAT is more that Output SARS will refund the amount to ULM

When Input is lesser than Output, ULM will pay SARS.

The table below is the summary of VAT refundable as from July 2024 to June 2025.

2024-2025 VAT RETURNS SUMMARY REPORT						
Month	VAT Input	VAT Output	Submitted	Received	Difference	Comment
July'2024	2,957,428.12	-	2,676,771.19	2,676,771.19	-	N/A
August'24	2,022,818.01	-	1,958,818.63	1,958,818.63	-	N/A
September'24	2,320,478.38	-	2,304,685.19	2,304,685.19	-	N/A
October'24	3,347,318.62	-	3,185,538.66	3,185,538.66	-	N/A
November'24	2,125,748.44	-	2,018,180.32	2,018,180.32	-	N/A
December'24	4,399,782.70	-	4,344,929.10	4,344,929.10	-	N/A
January'25	815,489.46	-	668,599.53	668,599.53	-	N/A
February'25	2,559,805.92	-	2,380,710.54	2,380,710.54	-	NA
March'25	2,523,413.91	-	2,483,555.85	-	2,483,555.85	SARS Verification

	23,072,283.56	- 1,050,494.55	22,021,789.01	19,538,233.16	2,483,555.85	

CHALLENGIES

SARS take it is time to finalize the audit on the returns submitted.

RESOLVED

Council to note the report.

BUDGET AND TREASURY DEPARTMENT: REPORT ON COST CONTAINMENT MEASURES FOR THE PERIOD ENDED 31 MARCH 2025

PURPOSE

The purpose of the report is for the council to consider and note the Cost Containment Measures report of the Umzimvubu Local Municipality for the period ending 31 March 2025.

BACKGROUND

Section 65 of the MFMA states that the accounting officer of a municipality is responsible for the management of the expenditure of the municipality.

The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities must implement measures to contain operational costs and eliminate all non-essential expenditure.

In reinforcing the above, the Minister of Finance also announced further cost containment measures and a circular was issued in this regard which urged Municipal Manager's and Mayors of municipalities to exercise and oversee the elimination of wasteful expenditure.

The information in this report is the performance of the municipality against Cost Containment Measures on the transaction processed up to the close of business on from July 24 to June 2025.

DISCUSSION

During the month of June 2019, the minister of finance approved Municipal Cost Containment regulations effective from 1 July 2019. The regulations required municipalities to develop, adopt and implement policies as part of its budget related policies to support cost containment measures. The council of Umzimvubu Local municipality developed and adopted a policy on cost containment that is now being implemented and is being reviewed annually.

Below is a report on expenditures incurred Implementing such policy, which indicates that the Implementation of this policy is yet effective:

Cost Containment Report as at 31 March 2025			
		To Date	
Cost Containment Measures	Budget	Expenditure	Savings

	R'000	R'000	R'000
Use of consultants	17,546,404.00	9,574,267.71	7,972,136.29
Travel and subsistence	2,111,800.00	1,759,579.44	352,220.56
Domestic accommodation	5,934,339.00	5,111,572.32	822,766.68
Sponsorships, events and catering	3,977,300.00	3,153,920.43	823,379.57
Communication	1,617,496.00	1,466,399.52	151,096.48
	R31,187,339.00	R21,065,739.42	R10,121,599.58

CHALLENGIES

Lack of close monitoring of operational expenditure

REMEDIAL ACTIONS

That it is the obligation of every municipal official and councilor to ensure the proper implementation as well as application of this circular to avoid irregular or fruitless expenditure.

User departments to monitor closely their expenditure and to adhere to cost containment measures.

RESOLVED

Council to note the report.

BUDGET AND TREASURY DEPARTMENT: REPORT ON PAYMENT OF CREDITORS FOR THE PERIOD ENDED 31 MARCH 2025 REPORT

PURPOSE

The purpose of the report is for the council to consider and note the Payment of creditors report of the Umzimvubu Local Municipality for the period ending 31 March 2025.

BACKGROUND

According to MFMA the municipality must pay all its creditors with 30 days of receipt of a valid invoice.

Umzimvubu Local Municipality due to it being rural and dealing with SMME's in most cases developed its own Standard Procedure Manual to pay its creditors every Friday. ULM has adopted a weekly payment run.

ULM has a Policy which clearly states that all invoices must be submitted by not later than Tuesday for payment, any invoice received after Tuesday will be paid in the next payment run.

DISCUSSION

As part of their daily responsibilities, the expenditure section works with user departments, receive invoices from service providers, assess such invoice and agree to all the details in the invoice.

After that stage it is when by law the municipality can declare that they have received an invoice for payment.

The invoice is then date stamped and must be paid within 30 days from the date of the stamp.

Below is a summary of creditors paid during the year:

2024-2025 EXPENDITURE SUMMARY REPORT					
No of Creditors, Invoices & Paid within 30 days					
Month	Amount Due	Received	Amount Paid	Difference	Paid after 30 days
July'24	R23,560,002.35	111	R23,560,002.35	-	None
August'24	R26,512,196.13	116	R26,512,196.13	-	None
September'24	R27,704,400.13	151	R27,704,400.13	-	None
October'24	R36,553,560.30	160	R36,553,560.30	-	None
November'24	R21,125,698.39	125	R21,125,698.39	-	None
December'24	R54,465,398.95	236	R54,465,398.95	-	None
January'25	R13,663,710.34	88	R13,663,710.34	-	None
February'25	R29,432,171.52	161	R29,432,171.52	-	None
March'25	R29,264,963.74	209	R29,264,963.74	-	None
	R262,282,101.85	1357.00	R262,282,101.85	-	None

CHALLENGIES

Incomplete documentation on the voucher

Upon submission of full vouchers, inconsistency on the voucher vs invoices.

Late submission of payment vouchers

Submission of Invoices with closed account by Suppliers

Lack of adherence to Internal Control on submission of Payment Vouchers

RESOLVED

User Department to make sure all the supporting documents needed per voucher are attached before submitting for payment.

To adhere to Expenditure Internal Control on submission of payment Vouchers

Council to note the report.

BUDGET AND TREASURY DEPARTMENT: REPORT ON PAYMENT OF PAYROL FOR THE MONTH ENDED 31 MARCH 2025 REPORT

PURPOSE

The purpose of the report is for the council to consider and note the payroll report of the Umzimvubu Local Municipality for the period ending 31 March 2025.

BACKGROUND

In terms of section 66 of the Municipal Finance Management Act No. 56 of 2003, the Accounting Officer of the municipality must report to the Council in the format and for the periods prescribed, all expenses relating to staff salaries, allowances, and benefits, separately disclosing (inter alia) travel, subsistence and accommodation allowances paid.

Umzimvubu policy provides two payroll runs which by the 15th of each month councilors salaries are paid and by the 25th of each month all staff are paid.

Payments of Subsistence and travelling are paid upon return of an official or councilor travelling for work related activity which might be a meeting /conference /seminar /workshop /site visits etc. within municipal jurisdiction and beyond.

Umzimvubu Municipal jurisdiction includes Mt Ayliff and Mount Frere as determined by the Demarcation Board.

ANNEXURE

2024-2025 Payroll Summary Report				
	Councillors		Officials (Staff, HOD's & Casuals)	
Period	Salary bill	Substance & Travel Claim	Salary bill	Substance & Travel Claim
July'24	R1,596,503.27	R31,153.72	R7,508,589.59	R50,890.57
August'24	R1,600,404.14	R28,395.14	R8,300,740.48	R61,676.34
September'24	R1,595,965.32	R23,281.44	R8,198,958.56	R145,349.84
October'24	R1,610,032.93	R37,349.05	R7,451,456.70	R215,578.41
November'24	R1,576,939.52	R33,126.90	R12,816,659.20	R24,643.09
December'24	R2,538,895.52	R96,827.76	R8,314,017.18	R428,323.45
January'25	R1,699,264.26	R21,219.30	R7,362,723.82	R109,457.43
February'25	R2,079,584.39	R117,889.81	R7,287,669.89	R133,043.76
March'25	R1,679,420.81	R25,755.08	R7,352,950.21	R132,339.58
Total	R15,977,010.16	R414,998.20	R74,593,765.63	R1,301,302.47

CHALLENGIES

Late submission of payroll inputs, these inputs include:

Change of banking details

Removal on the system of an employee who resigned after the 15th which is the deadline of input submission: this mostly affects EPWP.

Late submission of S & T claims

REMEDIAL ACTIONS

User department to strictly monitor the submission of input.

Adherence of deadline on submission of S & T Claim

RESOLVED

Council to note the report.

BUDGET AND TREASURY OFFICE DEPARTMENT: SUPPLY CHAIN MANAGEMENT REPORT FOR THE PERIOD ENDED 31 MARCH 2025

PURPOSE

To report Supply Chain Management processes and other procurements matters for the reporting Month ended **31 March 2025**.

The municipality did not have any deviations for the month of **31 March 2025**.

To report bids invited, evaluated, adjudicated, and awarded for the reporting month ended **31 March 2025**

To report an identified irregular expenditure.

BACKGROUND AND REASONING

For the month ended **31 March 2025**, the Municipality has operated financially through procurement processes as follows:

DASHBOARD / PERFORMANCE SUMMARY

	31 March 2025
BIDS AND QUOTATIONS INVITED	
Quotations below 30 000.00	107
Invited Quotations above 30 000.00	6
Invited Bids	3
AWARDED BIDS	
Quotations below 30 000.00	100
Awarded Quotations above 30 000.00	15
Awarded Bids	4

Bids	Total Summary values of Procurements,	
The	Below R30 000 (SCM Orders)	R1 164 664,22
	R30 001 – R300 000 (Seven days' notice)	R2 280 645,60
	Above R300 000	R4 584 176,15
	Section 32	0
	Deviations (Section 36)	0
	% of Competitive Bids awarded per area,	
	Local (Mount Frere and Mount Ayliff)	80,89%
	Region (Alfred Nzo)	0%
	Province (Eastern Cape)	0%
	National (Excluding Mount Ayliff and Mount frere)	19,11%
	% of Quotations awarded per area, (R30 001 – R300 000)	
	Local (Mount Frere and Mount Ayliff)	95,97%
	Region (Alfred Nzo)	0%
	Province (Eastern Cape)	0%
	National (Excluding Mount Frere and Mount Ayliff)	4,03%
	Number of meetings set successfully	7
	Bid Specification Committee	2
	Bid Evaluation Committee	3
	Bid Adjudication Committee	2
	Objections received	1
	Cancelled bids	1
	Irregular expenditure	Nil

purpose of this report is to report to Council in terms of section 6(2) and 6 (3) of the Supply Chain Management Policy on the implementation of the Supply Chain Management Policy for the quarter ended **31 March 2025**.

113 Quotations were advertised on the notice board and Municipal website for a period of seven days in the reporting Month of **March 2025**.

3 Competitive bids were advertised on the daily dispatch and E-tender portal, Municipal website month of **March 2025**.

115 Quotations were awarded in the for the month ended **31 March 2025**.

4 Competitive bids were awarded in the month ended **31 March 2025**.

Procurements

The awards are made in accordance with the provisions of the Supply Chain Management Policy, also the different thresholds are adhered to in terms of procurement ranges.

100 Procurement below R30 000 through SCM orders requesting three quotations for the reporting month ended **31 March 2025**, amounts to **R1 164 664,22**

Procurement above **R 30,000.00-R 300,000.00** which is advertised on the Municipal notice board and website for a period of seven days, for the reporting month ended **31 March 2025**, amounts to **R2 280 645,60**

Procurement above R300 000.00 which are done through formal submission of bids advertised and placed at public notices for 14 or more days, for the month ended **31 March 2025**, amounts to **R4 584 176,15**

No Deviations done for the month of **31 March 2025**.

No section 32 awards were made for the reporting quarter ended **31 March 2025**.

Percentage of bids awarded.

The municipality is taking cognisance of the developmental goals and objectives of the local economic development department in ensuring that the local suppliers are elevated and considered for procurement of goods and services. Notwithstanding the above-mentioned objective however an award for a specific service is made to a competent and highest scoring points service provider regardless of the location within the country, it is therefore not always practical to award local service providers for all procurement. Be that as it may, for Quotations the municipality / SCM at most report **100%** to Local service providers.

For the reporting month ended **31 March 2025**, above R300 000.00 awarded bids through open / **competitive bidding 80,89%** was awarded to local suppliers within Mount Ayliff and Mount Frere.

For the reporting month ended **31 March 2025**, quotations between R30 001 – R300 000.00, **95,97%** was awarded to local suppliers within Umzimvubu Local municipality.

DEVIATION ILLUSTRATED BY GRAPH MONTHLY

No deviations for the month of March 2025.

IRREGULAR EXPENDITURE

On review of procurement for the month, 0 non-compliances with SCM prescripts have been identified and as a result no Irregular Expenditure identified to be reported to Council, MEC and Auditor General.

Inventory Management:

Inventory on hand is valued at an amount of **R820 918,78** for the month of **March 2025**.
Schedule of **Annexure B** for Inventory Reconciliation has been attached.

Compliance

An identified irregular expenditure will be reported to all relevant structures. Bid committees have been established and members are expected to converge as per the scheduled and communicated timeframes of meetings. Monthly reports have been submitted as required by regulation of Supply Chain Management Policy of the Council. Bid committee meetings have been recorded with the statistics of presence and absenteeism of members. Written apologies are recorded in the Monthly report. The number of bid committee meetings for the agenda items as listed in the report are recorded in the dashboard.

BID COMMITTEE SITTING

8.1. BID SPECIFICATION COMMITTEE

BSC DATE	MEMBERS	PRESENT	ABSENT	REASON	THE PROJECTS LISTED BELOW WERE PART OF THE AGENDA:
5 March 2025	1.Mr L Luzipho 2. Ms Madlanga 3. Ms Qwane 4. Ms Dina 5. Ms Ndlangisa	All Members			HOUSING SECTOR PLAN
11 March 2025	1.Mr L Luzipho 2. Ms Madlanga 3. Ms Qwane 4. Ms Dina 5. Ms Ndlangisa	All Members			Construction of Maduna Majojweni Link and 15 Households

BID EVALUATION COMMITTEE

BEC DATE	MEMBERS	PRESENT	ABSENT	REASON	Comments
					THE PROJECTS LISTED BELOW WERE PART OF THE AGENDA:

BEC DATE	MEMBERS	PRESENT	ABSENT	REASON	Comments
12 March 2025	Mr Gamedala Mr M. Mafumbatha Mr Z Tyebisa Mr L Maqalekana Ms Z Mbono Mr Jojo Mr Nyembezi				Ngxashini AR Maintenance Panel for Repairs of streetlights Installation of 30 Streetlights Panel for Supply and Delivery of Street Repair Material
13 March 2025	Mr Gamedala Mr M. Mafumbatha Mr Z Tyebisa Mr L Maqalekana Ms Z Mbono Mr Jojo Mr Nyembezi	All Members			Panel for Environmental Professionals Panel for Repairs of streetlights Installation of 30 Streetlights
20 March 2025	Mr Gamedala Mr M. Mafumbatha Mr Z Tyebisa Mr L Maqalekana Ms Z Mbono Mr Jojo Mr Nyembezi	All Members			Panel for Civil Engineers Supply and Delivery of PPE Velem Via Mthonjeni AR Auction pans phase 4A MT white AR

BID ADJUDICATION COMMITTEE

BAC DATE	MEMBERS	PRESENT	ABSENT	REASON	Comments
17 March 2025	Mr. K Mehlomakhulu Mr. J Moleko Mr L Makanda Mrs Zembe Dr K Tshazi Ms. N Cezu				Provision of Banking Services Installation of 30 Streetlights Panel for Repairs of streetlights Velem Via Mthonjeni AR Supply and Delivery of Tools and Equipment Panel for Supply and Delivery of Street Repair Material.
28 March 2025	Mr L Makanda Ms. N Cezu Mr. J Moleko Mrs Zembe Dr K Tshazi Mr. K Mehlomakhulu				Auction pans phase 4A Supply and Delivery of PPE Review of ULM Human Settlement sector plan Panel for Environmental Professionals Zimbileni via Mntwana AR Maintenance

OBJECTIONS RECEIVED

As per SCM policy, unsuccessful bidders have a period of 14 calendar days to object and provide reasons of such if feel disgruntled by the award and further allowed to lodge an appeal within that 14 days period then an appeal committee will adjudicate the reasons and conclude on the merits then give a ruling or a judgement based on the facts gathered to both parties If needs be arbitration will take place.

There is 1 objection received in the reporting month ended **31 March 2025**.

CONTRACT MANAGEMENT

The unit did not receive S116 Reports for the following contracts in the reporting month ended 31 March 2025.

DEPARTMENT	PROJECT/CONTRACT	PROJECT MANAGER
CS-ICT	Network Maintenance Website Hosting Computer Equipment Contract Umzimvubu Free Wi-Fi in Ward 09	Manager-ICT
C&CS-Community Safety/INFRA	Construction of Emaxesibeni Pound Construction Of Kwabhaca Transport Pound Phase 1	Manager-Building/Manager-Public Safety
INFRA-Building Section	Construction Of Municipal Offices Turnkey Project For Cabazana B400(181) Rural Housing Project Turnkey Project For Nqalweni/Matyeni 170(163) Rural Housing Project Turnkey Project For Dundee 500(34) Rural Housing Project Lower Cabazana Community Hall Turnkey Project For Cancele 3. Turnkey Project For Nkungwini 3. Turnkey Project For Xhameni	Manager-Building
INFRA-PMU	Ntelezini Electrification Emadameni Electrification Bhubesini Electrification Mtshikawuse Electrification Rode Electrification LangeniElectrification Bhakaleni To Sekileni Via Mqoma Access Road Mpungulelweni AR	Manager-PMU

	Surfacing of Street phase 8	
INFRA-Maintenance	Bonga Access Road Maintenance Sikolweni & Hlombe Access Road Maintenance Magontsini Access Road Maintenance Mvakomzi Access Road Maintenance Badibanise Internal Streets Sbhozweni Access Road And Bridge Mbodleni AR Maintenance Mnqwane AR Maintenance Mnxekazi AR Maintenance Ngojini AR Maintenance Nqalweni AR Maintenance Nyathini AR Maintenance	
INFRA-Planning	Panel Of Land Surveyors For Period Of Three Years	Manager-Planning
LED/INFRA	Development of ntenetyane Dam- Phase 1 Construction of Ntsizwa Hiking Trail Phase 1 Ploughing Cluster A Ploughing Cluster B Ploughing Cluster C	Manager- Building/Manager LED

CANCELLED BIDS

As per the SCM Guide by National Treasury, Bids can be must be cancelled subject to the following conditions, in the event that in the application of the application of the 80/20 preference point system as stipulated in the tender documents, all tenders received exceed the estimated value of R50 000 000.00; in the event that in the application of the application of the 90/10 preference point system as stipulated in the tender documents, all tenders received are equal or below the estimated value of R50 000 000.00; if there is no longer a need for the services; funds are no longer available to cover the total envisaged expenditure; and if no acceptable tenders are received.

There is 1 cancelled bids in the reporting quarter ended **31 March 2025**.

PROCUREMENT PLAN

Procurement plan as approved is being implemented and procurements are done as per plan except for those projects that have to be re-advertised due to various reasons, non-responsiveness etc.

RESOLVED

That, the report on supply chain management for the reporting month ended 31 March 2025 be approved and approved by Council.

That, for the reporting month ended 31 March 2025 the has been no irregular expenditure detected and No Deviations incurred to be approved.

Projects status for the reporting month ended 31 March 2025 be approved

BUDGET AND TREASURY DEPARTMENT: DEBTORS AND REVENUE COLLECTED REPORT AS AT 31 MARCH 2025

PURPOSE

The purpose of the report is for the Council to consider and note collection of monies due to the municipality for the month of March 2025

To also inform Management and Council of the steps taken to recover municipal monies as required by MFMA.

BACKGROUND

In terms of section 64 (1) of the Municipal Finance Management Act No 56, 2003 Chapter 8, "the Accounting officer is responsible for the management of the revenue of the municipality and must henceforth (2) take all reasonable steps to ensure that there are systems and controls in place to account for such revenue".

DEBT BALANCES BY TYPE

The municipality closed with a debt book of R 74 856 946.00 for March 2025 made up of the rates, refuse removal and Interest for various consumer debtors.

Detail Report

Region	Department	Current	30 Days	60 Days	90 Days	120 Days +	Total
Umzimvubu	Agriculture	921.72	893.30	865.06	836.98	21,278.99	23,552.21
	Health	3,453.30	3,425.06	3,396.98	3,369.14	90,049.08	103,711.09
	Public Works	219,441.99	218,875.83	219,363.08	219,345.67	26,703,999.83	27,581,026.40

Alfred Ndzo	7,437.52	7,435.53	7,433.55	7,431.56	1,088,901.84	1,118,640.00
Social Development	1,290.68	1,280.00	-	-	69.94	2,500.74
Transport & Roads	-	-	-	-	-	-
Residents	533,489.48	507,132.84	477,597.28	480,592.76	15,950,321.97	17,949,134.33
Councillors	1,207.24	-	-	-	-	1,207.24
Staff	144.50	-10.69	-	-	-	155.19
Industries	712,845.03	515,333.82	498,114.79	497,974.73	22,011,786.24	24,236,054.61
DrDar	7,920.52	7,918.09	7,915.66	7,913.22	932,751.95	964,419.44
Nat. Departments	26,260.91	26,979.82	29,239.59	29,188.85	2,765,185.96	2,876,855.13
Grand Total	1,514,123.89	1,289,263.60	1,243,925.99	1,246,652.91	69,564,205.92	74,856,946.00

Staff and Councillors debt is broken down as follows: -

Staff/ Councillor	Erf No.	Town	Current	30 days	60 days	90+ days	Outstanding amount
Cllr Garane	75	EMaxesibeni	R 565.42	R 0.00	R 0.00	R 0.00	R 565.25
Cllr Mdzinwa	521	Kwa-Bhaca	R 642.00	R 0.00	R 0.00	R 0.00	R 642.00
Mr Nota	238	EMaxesibeni	R -9.62	R 0.00	R 0.00	R 0.00	R -9.62
Mr Nota	540	Kwa-Bhaca	R -50.80	R 0.00	R 0.00	R 0.00	R -50.08

Mr Makanda	3769	Kwa-Bhaca	R 48.69	- R 0.00	R 0.00	R 0.00	R -48.69
Mr Makanda	3770	Kwa-Bhaca	R 46.80	- R 0.00	R 0.00	R 0.00	R -46.80
Total							R 1 052.23

TRAFFIC FINES REPORT

TRAFFIC FINES BILLING vs PAYMENTS

	Billing	Receipts	Balance
Op Bal			10,480,380.00
24-Jul	75,450.00	56,000.00	19,450.00
24-Aug	124,900.00	56,950.00	67,950.00
24-Sep	136,100.00	28,050.00	108,050.00
24-Oct	145,250.00	52,510.00	92,740.00
24-Nov	111,100.00	38,075.00	73,025.00
24-Dec	101,300.00	25,650.00	75,650.00
25-Jan	130,900.00	24,300.00	106,600.00
25-Feb	136,500.00	31,750.00	104,750.00
25-Mar	140,500.00	37,040.00	103,460.00
Total	1,102,000.00	350,325.00	11,128,595.00

For the month of **March 2025**, traffic fines received to date amounted to **R 37 040.00**

ACTIONS TAKEN TO REDUCE DEBTOR.

The Municipality continues to reconcile Government debt and ownership through arear debt meetings that are championed by COGTA.

Sent our Consumer Debtors information for CAATs verification so as to know the status of our Consumers and also to update our Consumer Data.

Debtors' reconciliations are done internally for all Government Departments.

A reconciliation of enforceable traffic fines is being carried out between our Community Safety and Department of Justice and Constitutional Development.

RESOLVED

That, the report on debtors and revenue collection for the month of March 2025 be approved and approved by Council.

That, the report on outstanding traffic fines for the month of March 2025 amounting to R 11 127 095.00 be approved and approved by Council.

That, the following aged outstanding debtors balance of R 74 856 946.00 for the month ended 31 March 2025 be approved and approved by Council:

Current – R 1 514 123.89
 30 days – R 1 289 263.60
 60 days – R 1 243 925.99
 90 days – R 1 246 652.91
 120 +days – R 69 564 205.92

That, the following categorised outstanding debtor type be approved and approved by Council:

Residential debt – R 17 949 134.33
 Commercial debt – R 24 236 054.61
 Government debt – R 32 670 705.01

That, the total amount owed by Councillors and Staff members amounting to R 1 052.23 be approved and approved by Council.

BUDGET AND TREASURY DEPARTMENT: REVENUE COLLECTION RATE AND INVESTMENT REPORT AS AT 28 MARCH 2025

PURPOSE

The purpose of the report is for the Council to consider and note collection of monies due to the municipality for the month of March 2025

To also inform Management and Council of the steps taken to recover municipal monies as required by MFMA.

BACKGROUND

In terms of section 64 (1) of the Municipal Finance Management Act No 56, 2003 Chapter 8, "the Accounting officer is responsible for the management of the revenue of the municipality and must henceforth (2) take all reasonable steps to ensure that there are systems and controls in place to account for such revenue".

A municipal bills are sent to the ratepayers monthly once billing for the services (rates and refuse) is completed. The payments received towards the bill inform the revenue collection rate of the municipality for each period. The municipality considers payments received through direct payments and walk through payments. The municipality bills, monthly the following categories of ratepayers:

Residents
 Businesses
 Government departments

The bill considers all the rebates and exemptions. The collection rate as at the month ended 31 March 2025 was 131% as depicted in the tables below:

Collection Analysis for March 2025			
Category	Billing	Collection	Collection %
Business	652,148.81	348,183.75	53%
Residential	241,698.74	104,865.81	43%
Public Service Purpose	13,595.45	981,454.85	
Vacant	128,631.20	13,489.74	10%
Refuse Removal	111,435.24	53,824.24	48%
Total	1,147,509.44	1,501,818.39	131%

The overall collection rate from July 2024 to March 2025 is sitting at 47%

Collection Analysis

Period	Billing	Collection	Coll %
Jul-24	49,976,880.78	- 2,663,478.52	-5%
Aug-24	10,851,496.10	- 12,498,069.09	-115%
Sep-24	1,152,088.98	- 15,680,490.37	-1361%
Oct-24	1,133,398.86	- 983,578.49	-87%
Nov-24	1,145,770.91	- 402,344.43	-35%
Dec-24	1,145,428.39	- 368,208.04	-32%
Jan-25	1,145,770.91	- 808,314.22	-71%
Feb-25	1,140,623.31	- 497,965.44	-44%
Mar-25	1,147,509.44	1,501,818.39	131%
Total	68,838,967.68	- 32,400,630.21	-47%

A collection percentage of 131% has been achieved for the month of March 2025 i.e. collection of R 1 501 818.39 against the billing of R1 147 509.44.

INVESTMENTS

Institution	System #	Bank Name	Account #	Month	Interest %	BOQ Amount	Top Up	Withdrawals	Int Capitalised	Balance
FNB	'000031	Operational Bank Inv	'60029450715	202503	10				129.43	21,442.04
FNB	'000032	Service Delivery Ban	'62033254723	202503	10		96,482,000.00	- 21,000,000.00	284,657.62	81,331,408.11
FNB	'000034	Nedbank	7881112786	202503	5.57				243,337.91	38,960,992.47
STD	'000045	STD BANK INVEST 4201	'420111972	202503	7.9	30,632,465.75	40,000,000.00	- 30,632,465.75		40,000,000.00
Total Unconditional Grants						30,632,465.75	136,482,000.00	- 51,632,465.75	528,124.96	160,313,842.62
Institution	System #	Bank Name	Account #	Month	Interest %	BOQ Amount	Top Up	Withdrawals	Int Capitalised	Balance
FNB	'000033	Mig Bank Investment	'62086036714	202503	10		10,491,000.00	- 3,537,367.29	19,700.14	11,028,869.38
FNB	'000035	Guarantee Bank Inves	'62068742157	202503	10				1,039.65	172,243.15
FNB	'000036	Fmg Bank Investment	'62276187294	202503	10				10,864.21	1,799,917.36
FNB	'000037	Electrification Bank	'62288560925	202503	10		1,500,000.00	- 270,726.10	45,122.45	8,729,670.78
FNB	'000038	Housing Bank Investm	'62891519971	202503	10				1.16	192.44
FNB	'000044	MD RECOVERY GRANT IN	'63093652965	202503	10			- 1,351,642.94	126,067.23	19,708,828.50
Total Conditional Grants							11,991,000.00	- 5,159,736.33	202,794.84	41,439,721.61
GRAND TOTAL						30,632,465.75	148,473,000.00	- 56,782,202.08	730,919.80	201,753,564.23

The municipality has investments into two bank that are registered in terms of the Banks Act No. 94 of 1990 read with section 7 (1) (2) of MFMA Act No. 56 of 2003.

For the reporting period, the municipality had a balance of R41 439 721.6123 for conditional investments and R 160 313 842.62 for unconditional investments all totalling to R 201 753 564.23.

The above-mentioned investments are made up of money that is not immediately required for use as per section 13 (1) of MFMA Act No. 56 of 2003.

RESOLVED

That, the report on revenue collection rate for the month of March 2025 be approved and approved by Council.

That, the billing amounting to R1, 140 623.31 for Property Rates, and Refuse Removal (including interest charged) for the month March 2025 be approved and approved by Council.

That, the total amount of R 1 501 818.39 that has been received for the month of March 2025 be approved and approved by Council.

That, the collection rate for the month ending 31 March 2025 amounting to 47% be approved and approved by Council.

That, the total investments for the month ending 31 March 2025 amounting to R 201 753 564.23 be approved and approved by Council.

BUDGET AND TREASURY DEPARTMENT: FREE BASIC SERVICES / INDIGENT REPORT AS AT MARCH 2025

PURPOSE

To report to the Council on Free basic serves for the month of March 2025.

BACKGROUND AND REASONING

The municipality's CAAT's verified indigent register is made up of electricity = 3271, solar =1386 and paraffin 2027 which gives to a total 6684 approved indigent households. Indigent beneficiaries are subsidized with monthly maintenance on solar, 50kWh subsidy of electricity supplied by Eskom and paraffin as another means of alternative electricity.

The table below presents indigent beneficiation per type of service: -

Type of service	Number of beneficiaries	Status
Solar	1431	The service provider is currently busy on site replacing old solar batteries. 199 out of 384 new solar batteries has been replaced.
Electricity (ESKOM)	1127	Monthly subsidies.
Paraffin	1950	The distribution of paraffin has been completed to all 28 wards of Umzimvubu municipality.

It was thereafter with Councillor M Ngwaqa and Councillor N Nomnganga proposing and seconding respectively.

RESOLVED

That the Council approves the S52d for the period ending 31 March 2025.

This was carried unanimously,

NB: These Ordinary Council minutes are subject to confirmation by the Council on its next Ordinary Council Meeting scheduled for 23rd of May 2025.

THIS IS CERTIFIED AS A TRUE REFLECTION AND EXACT EXTRACT FROM THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD VIRTUALLY VIA MICROSOFT TEAMS APPLICATION ON TUESDAY, THE 29TH OF APRIL 2025 AT 10H09.



MUNICIPAL MANAGER
MR G.P.T. NOTA

29/04/2025
DATE



