

**MID-YEAR BUDGET  
AND  
PERFORMANCE ASSESSMENT REPORT  
2025/2026**

**Blouberg  
Municipality**



**VISION**

**A participatory municipality that turns prevailing challenges into opportunities for growth and development through optimal utilization of available resources**

**MISSION**

**To ensure delivery of quality services through community participation and creation of an enabling environment for economic growth and job creation**

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To: The Mayor, Blouberg Local Municipality

MEC Limpopo Provincial Treasury

Minister of Finance Republic of South Africa

In accordance with Section 72 of the Municipal Finance Management Act, I submit the required statement assessing the performance of the first half of the 2024/25 financial year.

Section 54 of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan. The information contained in this report has been reviewed and it is evident that adjustments to the SDBIP will be necessary.

Furthermore, adjustments to the Capital and Operating Budgets will also be necessary.

In terms of section 72 of the MFMA, the SDBIP, projections will have to be revised and the Budget amended thereof to ensure that planned services are rendered.

**RAMOTHWALA R.J**

**MUNICIPAL MANAGER**

## 1. GLOSSARY OF WORDS/SYMBOLS

<b>SDBIP</b>	: Service Delivery and Budget Implementation Plan
<b>KPA</b>	: Key Performance Area
<b>DKPA</b>	: Departmental Key Performance Area
<b>DKPI</b>	: Departmental Key Performance Indicator
<b>BASELINE</b>	: Current Status
<b>ANNUAL TARGET</b>	: Scope of work in relation to the KPA
<b>SYMBOL #</b>	: Number
<b>QUARTER</b>	: Period of three months
<b>SYMBOL %</b>	: Percentage
<b>SYMBOL h/h</b>	: Households
<b>RoD</b>	: Record of Decision
<b>R value</b>	: <b>Amount spend or generated in a particular KPI</b>

## **2. Introduction**

In line with performance regulations and performance legislations, municipalities are expected to continuously review their performance and provide necessary remedial actions wherever under achievement is detected. As per the institutional performance plan (SDBIP) against the set targets in the IDP/Budget, Blouberg Municipality has profiled its Performance for the first half of year ending 31 December 2025 and such report is here presented to all governing structures and interested stakeholders. The Section 72/Mid-year organisational performance report covers financial analysis, Comments on Annual Report 2025/26, organisational performance challenges, recommendation for improvement, Summary of Mid-year/Second Quarter Performance, Detailed SDBIP Report 2025/26 and Municipal Manager Quality certification.

## **3. Legislative Background**

Organisational performance management has become critical in both private and public sector alike. Equally Municipalities are expected to put in place systems and mechanisms for performance management both in terms of individual and overall organisational performance. The following pieces of legislations pertaining Local Government environment are critical to this noble goal.

Section 39-41 of the Municipal Systems Act, Act no 32 of 2000'a municipality must develop performance management system, monitor and review performance management, set appropriate key performance indicators, set measurable performance targets, take steps to improve performance and establish a process of regular reporting to Municipal governance structures and stakeholders

Section 72 of the Municipal Finance Management Act, Act no 56 of 2003 states that "the accounting officer of the municipality must no later than 25 January each year assess the performance of the Municipality during the 1<sup>st</sup> half of the year considering amongst others:

- Monthly statements referred to in terms of Sec 71
- Municipality' service delivery performance during the first half of the year, and the service delivery targets and performance indicators as contained in the SDBIP.
- Past year Annual report

In terms of Municipal performance regulation of 2001 must develop and implement mechanisms, systems and processes for the monitoring and measurement and review of performance in respect of the key performance indicators and performance targets set by it. These mechanisms, systems and processes for monitoring must provide for amongst others:

- reporting to council at least twice a year
- enables the Municipality to detect under-performance and
- provide for corrective measures

It is against this backdrop that the Section 72/mid-year budget and performance assessment report 2025/26 has been compiled for consideration.

#### **4. Financial Analysis**

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#### **4.1.1. Introduction**

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery. This report has been prepared in terms of the following legislative framework:

- ❖ The Municipal Finance Management Act – No. 56 of 2003, Section 72, and The Municipal Budget and Reporting Regulations, 35.

The MBRR highlights the format of the mid-year budget and performance assessment. "33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act." The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

#### **4.1.2 Legislative framework**

In terms of section 72 (1) of the MFMA, the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year. Take note that the Section 52, Quarterly Budget Monitoring Report will be incorporated in this report. The requirements of section 52(d) will be met in this mid – year Budget and Assessment Report.

#### **4.1.3 Mayor Report(if tabled in Municipal Council**

The report will be tabled to the Executive Committee and Council on the 30 January 2026.

#### **4.1.4 Resolutions**

Not yet tabled before governance structures as alluded to above

#### **4.1.5 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 (SDB20IP).

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 farmers, residents and business. To produce a sustainable, affordable budget necessitated reductions 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.

#### 4.1.5.1 Summary of 2025/26 Budget process

The following summarizes the overall position on the capital and operating budgets

2025/26 FY			
DESCRIPTION	TOTAL REVENUE	CAPITAL EXPENDITURE	OPERATING EXPENDITURE
Annual Budget	495 228 180	94 740 068	<b>400 448 234</b>
Plan to Budget (SDBIP)	247 614 090	47 370 034	200 224 117
Actual	316 180 441	38 449 091	171 909 452
Variance to SDBIP	-68 566 351	8 920 943	28 314 665
% Spent to SDBIP	128%	81%	86%
% of Annual Budget	64%	41%	43%

The above information is based on the Annual Budget for 2025/26 of and no adjustment budget have been made so far. The above figures are explained in more detail throughout the report.

#### 4.1.5.2 Cash Flow

##### a. Investment

The investment portfolio is prepared in line with the requirement of the municipal investment and PPP regulations –Gazette No.27431, 1 June 2005 issued by the National Treasury.

##### Eskom guarantee

An amount of R 7,729,253.63 is invested with Absa (account number: 9368000389) in the form of Eskom guarantee bulk supply at Alldays Town and Witten. The accrued interest is **45,330**. The interest capitalized **R 1,020,414**.

An amount of R 3 079 000 was invested with ABSA in the form of guarantee to Eskom (account number 20-70-75-0019) the interest received is **R 50 290**.

##### Call account

The municipal call account **R 5 000 000** (93-540-11-904) investment has interest accrued amounting to **R 38,816** and interest capitalized of **R 1 391 960**.

**Investment register: -**

<b>FINANCIAL INSTITUTION</b>	<b>ACCOUNT NUMBER</b>	<b>INVESTMENTS AMOUNT</b>	<b>INTEREST RATE</b>	<b>ACCRUED INTEREST</b>	<b>WITHDRWALS INTEREST</b>	<b>BALANCE AT 31-Dec-25</b>
ABSA	20-7075-0019	3 079 000	6.48	50 290	-50 290	3 079 000
ABSA	93-6800-0389	8 749 668	6.6	45 330	0	8 794 998
ABSA	93-540-11-904	6 391 960	7.75	38 816	-	6 430 776
	<b>TOTAL</b>	<b>18 220 628</b>		<b>134 436</b>	<b>-50 290</b>	<b>18 154 526</b>

**b. Cash and cash**

The municipality has cash and cash equivalent amounting to **R 142,073,513** at the end of December 2025 and **R 7,257,012 unspent** grant; therefore, municipality has enough cash to fund unspent. In other words, when we calculate the going concern for 2 months, we considered the following monthly expenditure items:

Calculation going concern for 2 months

<b>Description</b>	<b>Monthly</b>	<b>2 Months</b>
Salaries	12 185 457	24 370 914
TELEPHONE	309 316	618 638
ESKOM	6 681 073.09	13 362 146
SECURITY	1 595 215.27	3 190 430
GRANT	7 257 012	7 257 012
<b>TOTAL</b>	<b>28 028 073</b>	<b>56 056 146</b>

**Therefore for 2 months R 56 056 146 = ( 142 073 513 – R 56 056 146 = R 86 017 367)**

**4.1.5.3 REVENUE**

The table below provides the detailed of overview of the operating revenue budget performance for the past six months -31 December 2025. Actual revenue realised in the second quarter period against projected revenue is outlined and analysed below.

**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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		41 859	61 323	61 323	3 841	20 413	30 662	(10 248)	-33%	61 323
Service charges - Water		-	-	-	3	3	-	3	#DIV/0!	-
Service charges - Waste Water Management		3	-	-	2	7	-	7	#DIV/0!	-
Service charges - Waste management		2 239	3 250	3 250	295	1 260	1 625	(365)	-22%	3 250
Sale of Goods and Rendering of Services		819	395	395	13	543	198	346	175%	395
Agency services		-	150	150	-	-	75	(75)	-100%	150
Interest										
Interest earned from Receivables		1 309	1 201	1 201	204	1 214	600	614	102%	1 201
Interest from Current and Non Current Assets		7 421	11 550	11 550	217	322	5 775	(5 453)	-94%	11 550
Dividends										
Rent on Land		2 639	1 593	1 593	65	477	797	(319)	-40%	1 593
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 438	5 476	5 476	0	463	2 738	(2 275)	-83%	5 476
Special rating levies										
Operational Revenue		7 921	2 525	2 525	-	0	1 262	(1 262)	-100%	2 525
<b>Non-Exchange Revenue</b>										
Property rates		73 176	76 395	76 395	1 412	69 972	38 197	31 775	83%	76 395
Surcharges and Taxes										
Fines, penalties and forfeits		4	2 287	2 287	18	208	1 143	(936)	-82%	2 287
Licence and permits		2 506	-	-	22	933	-	933	#DIV/0!	-
Transfers and subsidies - Operational		251 677	249 480	249 480	82 644	186 684	124 740	61 944	50%	249 480
Interest		1 775	1 587	1 587	166	916	793	122	15%	1 587
Fuel Levy										
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>394 785</b>	<b>417 212</b>	<b>417 212</b>	<b>88 903</b>	<b>283 417</b>	<b>208 606</b>	<b>74 811</b>	<b>36%</b>	<b>417 212</b>

The total actual revenue collected for the quarter ending 31 December 2025 amounting to R 283,417 million resulting in an Over performance of 36 percent or R 74,811 million.

#### Exchange Revenue:

1. Services charges -: Electricity, the municipality collected **R 20,413 million** instead of R **30,662 million** as per six months projected. The lower percentage is due to illegal connection.
2. Services charges -: Refuse, the municipality collected **R 1,260 million** instead of R **1,625 million** as per six months projected. The lower percentage is due to lack of implementation of the waste roll-out plan. The refuse removal need to be adjusted negatively on cash flow and positively on billing
3. Sale of Goods and Rendering of Services accumulated revenue collected amounted to R 0,543 million against a year-to-date budget of R 0,198 million.
4. Agency services revenue collected amounted to R 0,0 million against a year-to-date budget of R 0,75 million the municipality need to adjust the amount negatively because CDM changed the conventional meter to prepaid.
5. Interest earned from receivable revenue collected amount to R 1,214 million against a year-to-date budget of R 0,600 million.
6. Interest earned from current and non-current assets revenue collected amount to R 0,322 million against a year-to-date budget of R 5,755 million. Due to the amount that transacting into wrong account.
7. Rent on Land revenue collected amount to R 0,477 million against a year-to-date budget of R 0,797 million.

#### Non - Exchange Revenue:

1. Property rates, the municipality billed **R 69,972 million** instead of R **38,197 million** as per six months projected. The main challenge is non-payment of resident. Therefore, budget adjustment is needed in this regard to align the projections with bill.

#### 2. Water and Sanitation

In terms of water and sanitation there is a SLA between CDM and BLM to calculate the commission.

#### 3. Interest earned outstanding debtors- property rates

The municipality has collection R 0,916 million on interest earned external investment and received R 0,793 million on outstanding debtors.

#### 4. Fines

The municipality collected R 0,208 million on traffic fine, there is a need for negative adjustment during budget adjustment. Due to nonpayment of defaulters.

#### 5. Licences and permits

The municipality has collected **R 1,397 million** on traffic services instead **of R 2,378** as per planned SDBIP.

## **Challenges**

- Poor collection on assessment rates;
  - Non-payment by both residents (culture of non-payment) and departments (incomplete asset register) which resulted in poor collection.
- Poor collection on electricity;
  - Illegal connections and free flows on electricity seems to be the root cause for poor performance.

## **Corrective Measures**

- Continuous engagements with the relevant departments to align the asset registers so that payments would be processed.
- Do regular meter audit in order to identify the illegal connections and eliminate the free flows.
- Keep minimal the implementation of own funded projects.
- Development a clear implementation plan on how the sites are to be sold within the end of financial year.
- The budget has been provided for the Township establishment and registration.

## a. Debtors Analysis

### 0 - 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.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	0	-	2	-	-	-	23	20 879	20 904	20 902	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	619	540	687	1 236	472	1 686	4 406	26 389	36 035	34 188	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 688	454	3 303	452	64 076	431	3 324	144 938	218 666	213 221	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	7	-	-	-	9	6 502	6 518	6 511	-	-
Receivables from Exchange Transactions - Waste Management	1600	519	192	211	201	189	185	1 091	8 238	10 826	9 904	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	739	361	409	330	324	552	1 849	12 411	16 975	15 467	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	113	56	56	56	56	55	924	2 709	4 026	3 801	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>3 678</b>	<b>1 604</b>	<b>4 675</b>	<b>2 275</b>	<b>65 117</b>	<b>2 908</b>	<b>11 627</b>	<b>222 065</b>	<b>313 949</b>	<b>303 993</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>		3844638 5/7	1870615	4831872	2103803	61808658 3/8	2232335 5/7	11716089 1/6	153767802 1/3	242 176	<b>231 629</b>	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	487	297	2 089	198	20 829	478	1 883	22 008	48 268	45 395	-	-
Commercial	2300	876	452	419	459	673	697	2 728	19 658	25 962	24 216	-	-
Households	2400	2 069	737	984	1 560	1 789	1 507	6 585	77 979	93 209	89 419	-	-
Other	2500	246	118	1 183	58	41 827	227	431	102 421	146 510	144 963	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 678</b>	<b>1 604</b>	<b>4 675</b>	<b>2 275</b>	<b>65 117</b>	<b>2 908</b>	<b>11 627</b>	<b>222 065</b>	<b>313 949</b>	<b>303 993</b>	<b>-</b>	<b>-</b>

The above table indicates that at the end of the second quarter/December the outstanding for debtors, is at **R 303,993** million for over 90+days. **R 45,395** million is for Assessment rate including Government debts. No bad debts written off against debtors.

The priority of the Municipality is to ensure that all debt due to the municipality is recovered and that the policy of Council is effected to bring in stringent measures against defaulters. The Revenue management committee has been established to deal with poor collection, and the service provide has been appointed.

#### 4.1.5.4 EXPENDITURE

##### a. CAPITAL EXPENDITURE

A fundamental part of the review is the performance of major capital projects. At the end of December 2025, the municipality spent **85%** as per planned for six months, although the poor performance was experienced on Roads projects (Disaster relief grant) and finance and administration due to under collection. The Department responsible outlined the reasons in their SDBIP reports.

Each head of department must revise projections (SDBIP) and provide corrective measures to ensure that projects are complete in time to avoid roll-overs.

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

Vote 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	1									
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 221	5 700	5 700	86	1 819	2 850	(1 031)	-36%	5 700
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		1 221	5 700	5 700	86	1 819	2 850	(1 031)	-36%	5 700
Internal audit								-		
<b>Community and public safety</b>		28	-	-	-	-	-	-		-
Public safety		28	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		102 661	69 065	76 840	6 801	32 002	36 476	(4 474)	-12%	76 840
Planning and development		59 347	53 348	53 348	6 801	29 990	26 674	3 316	12%	53 348
Road transport		43 314	15 717	23 492	-	2 013	9 802	(7 790)	-79%	23 492
Environmental protection								-		
<b>Trading services</b>		2 292	12 200	12 200	2 017	4 628	6 100	(1 472)	-24%	12 200
Energy sources		2 133	12 200	12 200	2 017	4 628	6 100	(1 472)	-24%	12 200

Waste management		159	-	-	-	-	-	-		-
<i>Other</i>										
<b>Total Capital Expenditure - Functional Classification</b>	3	106 202	86 965	94 740	8 904	38 449	45 426	(6 977)	-15%	94 740
<b>Funded by:</b>										
National Government Transfers recognised - capital		100 185	67 565	75 340	6 801	30 502	35 726	(5 224)	-15%	75 340
Borrowing Internally generated funds	6	-	-	-	-	-	-	-		-
<b>Total Capital Funding</b>		106 202	86 965	94 740	8 904	38 449	45 426	(6 977)	-15%	94 740

## b. Allocation and grant expenditure

A fundamental part of the review is the performance of major capital projects. The total unspent for the month ended 31 December 2025 is at **R 16,147,094**.

The total cash in the bank is amounting to **R 142,073,513** therefore; the municipality has cash to back up the unspent grant.

Summary of grants: End of December 2025							
	CDM	INEP	EPWP	DMRG	MIG	FMG	Total
<b>DORA ALLOCATION</b>	-	-	1 769 000	15 717 000	54 524 000	2 400 000	74 410 000
<b>Opening balance</b>	135 395	2 352 528	-	8 890 082	-	-	11 378 005
Withheld by National Treasury Through Equitable share	-	- 2 352 528	-	-	-	-	- 2 352 528
Current year receipts	-	-	1 238 000	-	41 263 000	2 400 000	44 901 000
Conditions met - transferred to revenue	-	-	-1 769 000	- 2 314 537	- 32 763 305	- 932 541	- 37 779 383
<b>Conditions still to be met – unspent</b>	135 395	-	- 531 000	6 575 545	8 499 695	1 467 459	16 147 094

## Summary of grant: as at 31 December 2025

### c. Conditional grant Roll-Over.

The Department of National Treasury approves Municipal roll-over (DMRG ) amounting to R 8,890,082 from 2024/25 financial year.

The amount spent to date is R 2,314,537 and the total balance of R 6,575,545

#### 4.1.5.6 OPERATING EXPENDITURE

The municipality has spent R **170,919 million** of the operational budget instead of **R 216,452 million** as per planned SDBIP.

The reason for underperformance is because municipality did not run the depreciation for the past six months.

0 - 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
<b>R thousands</b>										
<b>Expenditure By Type</b>	-									
Employee related costs		146 080	151 448	151 448	12 186	73 471	75 725	(2 254)	-3%	151 448
Remuneration of councillors		19 780	22 966	22 966	1 613	9 560	11 483	(1 923)	-17%	22 966
Bulk purchases - electricity		71 354	67 275	67 275	9 011	29 111	33 638	(4 526)	-13%	67 275
Inventory consumed		9 031	2 651	2 651	97	988	1 325	(337)	-25%	2 651
Debt impairment		59 796	17 483	17 483	-	-	8 742	(8 742)	-100%	17 483
Depreciation and amortisation		56 721	34 988	34 988	-	-	17 494	(17 494)	-100%	34 988
Interest		4 343	-	-	-	-	-	-	-	-
Contracted services		41 208	42 645	42 945	5 424	23 534	21 494	2 040	9%	42 945
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		49 815	61 031	60 731	7 616	35 245	30 344	4 900	16%	60 731
Losses on Disposal of Assets		595	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>458 723</b>	<b>400 488</b>	<b>400 488</b>	<b>35 947</b>	<b>171 909</b>	<b>200 245</b>	<b>(28 336)</b>	<b>-14%</b>	<b>400 488</b>

##### a. Salaries, benefits and allowances

- ✓ The municipality spent **R 73,471 million** on employee cost and the projection was **R 75,725 million** for six months. The variance is as a result of the vacant position for senior managers and the monitoring of overtime.
- ✓ In terms of remuneration of councillors municipality spent **R 9,560 million** against the half yearly projections of **R 11,483 million**.

##### b. Bulk Purchases

- ✓ The municipality spent **R 29,111 million** against the half yearly projections of **R 33,638 million**. There is a need for positive adjustment during adjustment budget since the projections for six months is less than the actual expenditure.

##### c. Other Operational cost

The half yearly projection for other operational cost is **R 30,344 million** and the actual spending is at **R 21,494 million**.

**d. Contract Services**

The half yearly projections for contract services is **R 35,245 million** and the actual spending is at **R 25,534 million**.

**e. Depreciation and Bad debts**

The half yearly projection for other depreciation and impairment cost is **R 52,471 million** and the actual is at **R 0**.The reason being municipality currently implementing grant module and is link to assets register.

**Creditors**

**LIM351 Blouberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water PAYE	0200										-	
deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	296		31	4				3		334	
Auditor General	0800										-	
Other	0900	69		15	-						84	
Medical Aid deductions											-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>364</b>	<b>-</b>	<b>47</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>418</b>	<b>-</b>	

## 4.1.6 In year budget statement table

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	73 176	76 395	76 395	1 412	69 972	38 197	31 775	83%	76 395
Service charges	44 100	64 573	64 573	4 141	21 684	32 287	(10 603)	-33%	64 573
Investment revenue	7 421	11 550	11 550	217	322	5 775	(5 453)	-94%	11 550
Transfers and subsidies - Operational	251 677	249 480	249 480	82 644	186 684	124 740	61 944	0	249 480
Other own revenue	18 411	15 213	15 213	489	4 755	7 607	(2 852)	-37%	15 213
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>394 785</b>	<b>417 212</b>	<b>417 212</b>	<b>88 903</b>	<b>283 417</b>	<b>208 606</b>	<b>74 811</b>	<b>36%</b>	<b>417 212</b>
Employee costs	146 080	151 448	151 448	12 186	73 471	75 725	(2 254)	-3%	151 448
Remuneration of Councillors	19 780	22 966	22 966	1 613	9 560	11 483	(1 923)	-17%	22 966
Depreciation and amortisation	56 721	34 988	34 988	-	-	17 494	(17 494)	-100%	34 988
Interest	4 343	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	80 385	69 926	69 926	9 108	30 100	34 963	(4 863)	-14%	69 926
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	151 414	121 160	121 160	13 040	58 779	60 580	(1 801)	-3%	121 160
<b>Total Expenditure</b>	<b>458 723</b>	<b>400 488</b>	<b>400 488</b>	<b>35 947</b>	<b>171 909</b>	<b>200 245</b>	<b>(28 336)</b>	<b>-14%</b>	<b>400 488</b>
<b>Surplus/(Deficit)</b>	<b>(63 938)</b>	<b>16 724</b>	<b>16 724</b>	<b>52 956</b>	<b>111 508</b>	<b>8 361</b>	<b>103 147</b>	<b>1234%</b>	<b>16 724</b>
Transfers and subsidies - capital (monetary allocations)	114 213	70 241	78 016	3 391	32 763	37 064	(4 301)	-12%	78 016
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>218%</b>	<b>94 740</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>218%</b>	<b>94 740</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	106 202	86 965	94 740	8 904	38 449	45 426	(6 977)	-15%	94 740

Capital transfers recognised	100 185	67 565	75 340	6 801	30 502	35 726	(5 224)	-15%	75 340
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 017	19 400	19 400	2 103	7 947	9 700	(1 753)	-18%	19 400
<b>Total sources of capital funds</b>	<b>106 202</b>	<b>86 965</b>	<b>94 740</b>	<b>8 904</b>	<b>38 449</b>	<b>45 426</b>	<b>(6 977)</b>	<b>-15%</b>	<b>94 740</b>
<b><u>Financial position</u></b>									
Total current assets	232 540	389 280	389 280		337 993				389 280
Total non current assets	1 203 489	1 432 922	1 440 698		1 242 214				1 440 698
Total current liabilities	139 825	128 391	128 391		139 732				128 391
Total non current liabilities	20 335	21 725	21 725		20 335				21 725
Community wealth/Equity	<b>1 387 617</b>	<b>1 663 071</b>	<b>1 663 071</b>		<b>1 407 932</b>				<b>1 663 071</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	(144 822)	94 197	101 972	29 715	(50 280)	50 986	101 266	199%	101 972
Net cash from (used) investing	(102 693)	(84 965)	(92 740)	(8 994)	(38 725)	(46 370)	(7 645)	16%	(92 740)
Net cash from (used) financing	(1 179)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(62 294)</b>	<b>195 256</b>	<b>195 256</b>	<b>13 573</b>	<b>13 573</b>	<b>190 640</b>	<b>177 067</b>	<b>93%</b>	<b>111 809</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	3 678	1 604	4 675	2 275	65 117	2 908	11 627	222 065	313 949
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	-	-	-	-	-	-	-	-	-

**0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		335 984	337 084	337 084	84 522	257 188	168 542	88 646	53%	337 084
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		335 984	337 084	337 084	84 522	257 188	168 542	88 646	53%	337 084
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		2 507	7 143	7 143	40	1 141	3 572	(2 431)	-68%	7 143
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		2 507	7 143	7 143	40	1 141	3 572	(2 431)	-68%	7 143
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		109 907	73 077	80 852	3 400	33 259	38 482	(5 223)	-14%	80 852
Planning and development		60 376	57 360	57 360	3 400	33 259	28 680	4 579	16%	57 360
Road transport		49 531	15 717	23 492	-	-	9 802	(9 802)	-100%	23 492
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		60 601	70 149	70 149	4 332	24 592	35 074	(10 482)	-30%	70 149
Energy sources		56 043	62 236	62 236	3 922	20 896	31 118	(10 222)	-33%	62 236
Water management		3	-	-	66	371	-	371	#DIV/0!	-
Waste water management		-	-	-	19	121	-	121	#DIV/0!	-
Waste management		4 555	7 913	7 913	325	3 205	3 957	(752)	-19%	7 913
<b>Other</b>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	508 999	487 453	495 228	92 294	316 180	245 670	70 510	29%	495 228
<b>Expenditure - Functional</b>	-									
<b>Governance and administration</b>		231 351	188 443	188 443	17 181	88 794	94 222	(5 428)	-6%	188 443
Executive and council		70 691	54 764	54 764	4 356	28 170	27 382	788	3%	54 764
Finance and administration		160 659	133 679	133 679	12 824	60 624	66 840	(6 215)	-9%	133 679
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		20 015	36 187	36 187	3 805	21 028	18 093	2 934	16%	36 187

Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		20 015	36 187	36 187	3 805	21 028	18 093	2 934	16%	36 187
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>55 675</b>	<b>36 950</b>	<b>36 950</b>	<b>1 927</b>	<b>12 202</b>	<b>18 475</b>	<b>(6 274)</b>	<b>-34%</b>	<b>36 950</b>
Planning and development		20 585	15 894	15 894	1 104	7 178	7 947	(769)	-10%	15 894
Road transport		35 090	21 057	21 057	823	5 023	10 528	(5 505)	-52%	21 057
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>151 683</b>	<b>138 908</b>	<b>138 908</b>	<b>13 034</b>	<b>49 886</b>	<b>69 454</b>	<b>(19 569)</b>	<b>-28%</b>	<b>138 908</b>
Energy sources		116 253	103 072	103 072	10 645	38 809	51 536	(12 727)	-25%	103 072
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		35 430	35 836	35 836	2 389	11 077	17 918	(6 841)	-38%	35 836
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>458 723</b>	<b>400 488</b>	<b>400 488</b>	<b>35 947</b>	<b>171 909</b>	<b>200 245</b>	<b>(28 336)</b>	<b>-14%</b>	<b>400 488</b>
<b>Surplus/ (Deficit) for the year</b>		<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>2.1760139</b>	<b>94 740</b>

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

Vote 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-		-
Vote 03 - Community Service		335 530	336 571	336 571	84 519	257 158	168 285	88 872	52.8%	336 571
Vote 04 - Public And Safety		454	513	513	3	30	256	(226)	-88.1%	513
Vote 05 - Waste Management		105 577	77 953	85 728	4 007	21 387	40 920	(19 533)	-47.7%	85 728
Vote 06 - Roads Services		7 062	15 057	15 057	365	4 346	7 528	(3 182)	-42.3%	15 057
Vote 07 - Econominc Development And Planning		60 376	57 360	57 360	3 400	33 259	28 680	4 579	16.0%	57 360
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>508 999</b>	<b>487 453</b>	<b>495 228</b>	<b>92 294</b>	<b>316 180</b>	<b>245 670</b>	<b>70 510</b>	<b>28.7%</b>	<b>495 228</b>
<b>Expenditure by Vote</b>	1									

Vote 01 - Executive & Council		21 207	25 206	25 206	2 086	11 012	12 603	(1 591)	-12.6%	25 206
Vote 02 - Finance And Administration		49 484	29 557	29 557	2 270	17 158	14 779	2 379	16.1%	29 557
Vote 03 - Community Service		86 424	51 185	51 185	3 652	19 343	25 593	(6 249)	-24.4%	51 185
Vote 04 - Public And Safety		74 236	82 494	82 494	9 172	41 281	41 247	34	0.1%	82 494
Vote 05 - Waste Management		151 343	124 129	124 129	11 468	43 832	62 065	(18 232)	-29.4%	124 129
Vote 06 - Roads Services		55 445	72 023	72 023	6 194	32 104	36 011	(3 907)	-10.8%	72 023
Vote 07 - Economic Development And Planning		20 585	15 894	15 894	1 104	7 178	7 947	(769)	-9.7%	15 894
Vote 15 - Other		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>458 723</b>	<b>400 488</b>	<b>400 488</b>	<b>35 947</b>	<b>171 909</b>	<b>200 245</b>	<b>(28 336)</b>	<b>-14.2%</b>	<b>400 488</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>217.6%</b>	<b>94 740</b>

**0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Description R thousands	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
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		41 859	61 323	61 323	3 841	20 413	30 662	(10 248)	-33%	61 323
Service charges - Water		-	-	-	3	3	-	3	#DIV/0!	-
Service charges - Waste Water Management		3	-	-	2	7	-	7	#DIV/0!	-
Service charges - Waste management		2 239	3 250	3 250	295	1 260	1 625	(365)	-22%	3 250
Sale of Goods and Rendering of Services		819	395	395	13	543	198	346	175%	395
Agency services		-	150	150	-	-	75	(75)	-100%	150
Interest										
Interest earned from Receivables		1 309	1 201	1 201	204	1 214	600	614	102%	1 201
Interest from Current and Non Current Assets		7 421	11 550	11 550	217	322	5 775	(5 453)	-94%	11 550
Dividends										
Rent on Land		2 639	1 593	1 593	65	477	797	(319)	-40%	1 593
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 438	5 476	5 476	0	463	2 738	(2 275)	-83%	5 476
Special rating levies										
Operational Revenue		7 921	2 525	2 525	-	0	1 262	(1 262)	-100%	2 525
<b>Non-Exchange Revenue</b>										
Property rates		73 176	76 395	76 395	1 412	69 972	38 197	31 775	83%	76 395
Surcharges and Taxes										

Fines, penalties and forfeits	4	2 287	2 287	18	208	1 143	(936)	-82%	2 287
Licence and permits	2 506	-	-	22	933	-	933	#DIV/0!	-
Transfers and subsidies - Operational	251 677	249 480	249 480	82 644	186 684	124 740	61 944	50%	249 480
Interest	1 775	1 587	1 587	166	916	793	122	15%	1 587
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>394 785</b>	<b>417 212</b>	<b>417 212</b>	<b>88 903</b>	<b>283 417</b>	<b>208 606</b>	<b>74 811</b>	<b>36%</b>	<b>417 212</b>
<b>Expenditure By Type</b>									
Employee related costs	146 080	151 448	151 448	12 186	73 471	75 725	(2 254)	-3%	151 448
Remuneration of councillors	19 780	22 966	22 966	1 613	9 560	11 483	(1 923)	-17%	22 966
Bulk purchases - electricity	71 354	67 275	67 275	9 011	29 111	33 638	(4 526)	-13%	67 275
Inventory consumed	9 031	2 651	2 651	97	988	1 325	(337)	-25%	2 651
Debt impairment	59 796	17 483	17 483	-	-	8 742	(8 742)	-100%	17 483
Depreciation and amortisation	56 721	34 988	34 988	-	-	17 494	(17 494)	-100%	34 988
Interest	4 343	-	-	-	-	-	-	-	-
Contracted services	41 208	42 645	42 945	5 424	23 534	21 494	2 040	9%	42 945
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	49 815	61 031	60 731	7 616	35 245	30 344	4 900	16%	60 731
Losses on Disposal of Assets	595	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>458 723</b>	<b>400 488</b>	<b>400 488</b>	<b>35 947</b>	<b>171 909</b>	<b>200 245</b>	<b>(28 336)</b>	<b>-14%</b>	<b>400 488</b>
<b>Surplus/(Deficit)</b>	<b>(63 938)</b>	<b>16 724</b>	<b>16 724</b>	<b>52 956</b>	<b>111 508</b>	<b>8 361</b>	<b>103 147</b>	<b>0</b>	<b>16 724</b>
Transfers and subsidies - capital (monetary allocations)	114 213	70 241	78 016	3 391	32 763	37 064	(4 301)	(0)	78 016
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>0</b>	<b>94 740</b>
Income Tax	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>0</b>	<b>94 740</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>0</b>	<b>94 740</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>50 276</b>	<b>86 965</b>	<b>94 740</b>	<b>56 347</b>	<b>144 271</b>	<b>45 425</b>	<b>98 846</b>	<b>0</b>	<b>94 740</b>

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

Vote 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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-		-
Vote 03 - Community Service		-	-	-	-	-	-	-		-
Vote 04 - Public And Safety		-	-	-	-	-	-	-		-
Vote 05 - Waste Management		-	18 617	18 617	31	2 536	9 309	(6 772)	-73%	18 617
Vote 06 - Roads Services		-	-	-	-	-	-	-		-
Vote 07 - Econominc Development And Planning		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	18 617	18 617	31	2 536	9 309	(6 772)	-73%	18 617
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-		-
Vote 03 - Community Service		-	-	-	-	-	-	-		-
Vote 04 - Public And Safety		1 221	5 700	5 700	86	1 819	2 850	(1 031)	-36%	5 700
Vote 05 - Waste Management		45 447	9 300	17 075	1 986	4 105	6 594	(2 489)	-38%	17 075
Vote 06 - Roads Services		187	-	-	-	-	-	-		-
Vote 07 - Econominc Development And Planning		59 347	53 348	53 348	6 801	29 990	26 674	3 316	12%	53 348
<b>Total Capital single-year expenditure</b>	4	106 202	68 348	76 123	8 873	35 913	36 118	(205)	-1%	76 123
<b>Total Capital Expenditure</b>		106 202	86 965	94 740	8 904	38 449	45 426	(6 977)	-15%	94 740
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 221	5 700	5 700	86	1 819	2 850	(1 031)	-36%	5 700
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		1 221	5 700	5 700	86	1 819	2 850	(1 031)	-36%	5 700
Internal audit										
<b>Community and public safety</b>		28	-	-	-	-	-	-		-
Community and social services										

Sport and recreation										
Public safety		28	-	-	-	-	-	-		-
Housing										
Health										
<b>Economic and environmental services</b>		<b>102 661</b>	<b>69 065</b>	<b>76 840</b>	<b>6 801</b>	<b>32 002</b>	<b>36 476</b>	(4 474)	-12%	<b>76 840</b>
Planning and development		59 347	53 348	53 348	6 801	29 990	26 674	3 316	12%	53 348
Road transport		43 314	15 717	23 492	-	2 013	9 802	(7 790)	-79%	23 492
Environmental protection										
<b>Trading services</b>		<b>2 292</b>	<b>12 200</b>	<b>12 200</b>	<b>2 017</b>	<b>4 628</b>	<b>6 100</b>	(1 472)	-24%	<b>12 200</b>
Energy sources		2 133	12 200	12 200	2 017	4 628	6 100	(1 472)	-24%	12 200
Water management										
Waste water management										
Waste management		159	-	-	-	-	-	-		-
<b>Other</b>										
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>106 202</b>	<b>86 965</b>	<b>94 740</b>	<b>8 904</b>	<b>38 449</b>	<b>45 426</b>	<b>(6 977)</b>	<b>-15%</b>	<b>94 740</b>
<b>Funded by:</b>										
National Government		100 185	67 565	75 340	6 801	30 502	35 726	(5 224)	-15%	75 340
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>100 185</b>	<b>67 565</b>	<b>75 340</b>	<b>6 801</b>	<b>30 502</b>	<b>35 726</b>	<b>(5 224)</b>	<b>-15%</b>	<b>75 340</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>		<b>017</b>	<b>400</b>	<b>400</b>	<b>103</b>	<b>947</b>	<b>700</b>	<b>(1 753)</b>	<b>-18%</b>	<b>19 400</b>
<b>Total Capital Funding</b>		<b>106 202</b>	<b>86 965</b>	<b>94 740</b>	<b>8 904</b>	<b>38 449</b>	<b>45 426</b>	<b>(6 977)</b>	<b>-15%</b>	<b>94 740</b>

**0 - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2024/25	Budget Year 2025/26		YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget		
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		102 578	250 045	250 045	135 816	250 045
Trade and other receivables from exchange transactions		16 840	14 803	14 803	20 524	14 803
Receivables from non-exchange transactions		72 602	94 864	94 864	138 787	94 864
Current portion of non-current receivables						
Inventory		5 025	1 854	1 854	5 278	1 854
VAT		36 411	27 714	27 714	38 503	27 714
Other current assets		(916)	-	-	(916)	-
<b>Total current assets</b>		<b>232 540</b>	<b>389 280</b>	<b>389 280</b>	<b>337 993</b>	<b>389 280</b>
<b>Non current assets</b>						
Investments		11 598	-	-	11 874	-
Investment property		10 500	9 916	9 916	10 500	9 916
Property, plant and equipment		1 181 347	1 422 517	1 430 292	1 219 797	1 430 292
Biological assets						
Living and non-living resources						
Heritage assets		-	-	-	-	-
Intangible assets		43	490	490	43	490
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
<b>Total non current assets</b>		<b>1 203 489</b>	<b>1 432 922</b>	<b>1 440 698</b>	<b>1 242 214</b>	<b>1 440 698</b>
<b>TOTAL ASSETS</b>		<b>1 436 029</b>	<b>1 822 202</b>	<b>1 829 978</b>	<b>1 580 207</b>	<b>1 829 978</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		3 391	15 860	15 860	3 391	15 860
Consumer deposits		(8)	(8)	(8)	(8)	(8)
Trade and other payables from exchange transactions		87 337	71 590	71 590	76 545	71 590
Trade and other payables from non-exchange transactions		11 378	11 135	11 135	18 462	11 135

Provision		2 820	2 591	2 591	2 820	2 591
VAT		34 906	27 222	27 222	38 522	27 222
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>139 825</b>	<b>128 391</b>	<b>128 391</b>	<b>139 732</b>	<b>128 391</b>
<b>Non current liabilities</b>						
Financial liabilities		1 013	4 864	4 864	1 013	4 864
Provision		19 321	16 861	16 861	19 321	16 861
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>20 335</b>	<b>21 725</b>	<b>21 725</b>	<b>20 335</b>	<b>21 725</b>
<b>TOTAL LIABILITIES</b>		<b>160 160</b>	<b>150 116</b>	<b>150 116</b>	<b>160 067</b>	<b>150 116</b>
<b>NET ASSETS</b>	2	<b>1 275 869</b>	<b>1 672 086</b>	<b>1 679 862</b>	<b>1 420 140</b>	<b>1 679 862</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1 387 617	1 663 071	1 663 071	1 407 932	1 663 071
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 387 617</b>	<b>1 663 071</b>	<b>1 663 071</b>	<b>1 407 932</b>	<b>1 663 071</b>

**0 - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

Description	Ref	2024/25	Budget Year	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Audited	2025/26							
R thousands	1	Outcome	Original	Budget	actual	actual	budget	variance	%	Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		9 667	29 030	29 030	335	6 551	14 515	(7 964)	-55%	29 030
Service charges		40 124	63 465	63 465	3 755	18 034	31 733	(13 699)	-43%	63 465
Other revenue		124 492	15 796	23 571	(145)	9 291	11 785	(2 494)	-21%	23 571
Transfers and Subsidies - Operational		251 677	249 480	249 480	82 566	187 621	124 740	62 881	50%	249 480
Transfers and Subsidies - Capital		66 479	70 241	70 241	10 200	41 263	35 121	6 142	17%	70 241
Interest		2 394	11 550	11 550	83	251	5 775	(5 525)	-96%	11 550
Dividends								-		

<b>Payments</b>										
Suppliers and employees	(639 654)	(345 366)	(345 366)	(67 078)	(313 290)	(172 683)	140 607	-81%	(345 366)	
Interest							-			
Transfers and Subsidies							-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(144 822)</b>	<b>94 197</b>	<b>101 972</b>	<b>29 715</b>	<b>(50 280)</b>	<b>50 986</b>	<b>101 266</b>	<b>199%</b>	<b>101 972</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	2 000	2 000	-	0	1 000	(1 000)	-100%	2 000	
Decrease (increase) in non-current receivables	-						-			
Decrease (increase) in non-current investments	(198)	-	-	(90)	(276)	-	(276)	#DIV/0!	-	
<b>Payments</b>										
Capital assets	(102 494)	(86 965)	(94 740)	(8 904)	(38 449)	(47 370)	(8 921)	19%	(94 740)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(102 693)</b>	<b>(84 965)</b>	<b>(92 740)</b>	<b>(8 994)</b>	<b>(38 725)</b>	<b>(46 370)</b>	<b>(7 645)</b>	<b>16%</b>	<b>(92 740)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	3 391	-	-	-	-	-	-		-	
Borrowing long term/refinancing	1 968	-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits							-			
<b>Payments</b>										
Repayment of borrowing	(6 538)	-	-	-	-	-	-		-	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(1 179)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(248 694)</b>	<b>9 232</b>	<b>9 232</b>	<b>20 721</b>	<b>(89 005)</b>	<b>4 616</b>			<b>9 232</b>	
Cash/cash equivalents at beginning:	186 400	186 025	186 025	(7 147)	102 578	186 025			102 578	
Cash/cash equivalents at month/year end:	(62 294)	195 256	195 256	13 573	13 573	190 640			111 809	

**THAGAVHUELELO M**

**CHIEF FINANCIAL OFFICER**

**DATE: 2026/01/23**

**COMMENTS: CHIEF FINANCIAL OFFICER**

Information contained in this report is a fair reflection of the financial status of the municipality and performance thereof. As per the assessment of the half yearly report, budget adjustment is necessary to revise projections. Therefore adjustment budget is needed.

## 4.2 Part 2 - Supporting Documentation

### 4.2.1. Debtors Analysis

0 - 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.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	0	-	2	-	-	-	23	20 879	20 904	20 902	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	619	540	687	1 236	472	1 686	4 406	26 389	36 035	34 188	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 688	454	3 303	452	64 076	431	3 324	144 938	218 666	213 221	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	7	-	-	-	9	6 502	6 518	6 511	-	-
Receivables from Exchange Transactions - Waste Management	1600	519	192	211	201	189	185	1 091	8 238	10 826	9 904	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810	739	361	409	330	324	552	1 849	12 411	16 975	15 467	-	-
	1820									-	-		
Other	1900	113	56	56	56	56	55	924	2 709	4 026	3 801	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>3 678</b>	<b>1 604</b>	<b>4 675</b>	<b>2 275</b>	<b>65 117</b>	<b>2 908</b>	<b>11 627</b>	<b>222 065</b>	<b>313 949</b>	<b>303 993</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>		3844638 5/7	1870615	4831872	2103803	61808658 3/8	2232335 5/7	11716089 1/6	153767802 1/3	242 176	<b>231 629</b>	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	487	297	2 089	198	20 829	478	1 883	22 008	48 268	45 395	-	-
Commercial	2300	876	452	419	459	673	697	2 728	19 658	25 962	24 216	-	-

Households	2400	2 069	737	984	1 560	1 789	1 507	6 585	77 979	93 209	89 419	-	-
Other	2500	246	118	1 183	58	41 827	227	431	102 421	146 510	144 963	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 678</b>	<b>1 604</b>	<b>4 675</b>	<b>2 275</b>	<b>65 117</b>	<b>2 908</b>	<b>11 627</b>	<b>222 065</b>	<b>313 949</b>	<b>303 993</b>	-	-

The above table indicates that at the end of the second quarter the outstanding for debtors, is at R 313,949 million for up-to 90+days. R 45,395 for Assessment rate including Government debts.

#### 4.2.2. Creditors' Analysis

Still waiting for original invoice and bank confirmation letter from the supplier.

**LIM351 Blouberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description R thousands	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	296		31	4				3		334	
Auditor General	0800										-	
Other	0900	69		15	-						84	
Medical Aid deductions											-	

Total By Customer Type	1000	364	-	47	4	-	-	-	3	418	-
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**Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December**

Description  R thousands	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
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		251 677	249 480	249 480	82 644	186 684	124 740	61 944	49.7%	249 480
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		246 266	245 311	245 311	81 770	183 983	122 655	61 327	50.0%	245 311
Expanded Public Works Programme Integrated Grant		2 005	1 769	1 769	-	1 769	884	885	100.0%	1 769
Local Government Financial Management Grant		2 400	2 400	2 400	875	933	1 200	(267)	-22.3%	2 400
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		1 006	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Mayors' Charity Fund		-	-	-	-	-	-	-		-
National Skills Fund		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	251 677	249 480	249 480	82 644	186 684	124 740	61 944	49.7%	249 480
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		114 213	70 241	78 016	3 391	32 763	37 064	(4 301)	-11.6%	78 016
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-

Integrated National Electrification Programme Grant		13 294	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	7 775	-	-	1 944	(1 944)	-100.0%	7 775
Municipal Disaster Relief Grant		49 531	15 717	15 717	-	-	7 859	(7 859)	-100.0%	15 717
Municipal Infrastructure Grant		51 388	54 524	54 524	3 391	32 763	27 262	5 501	20.2%	54 524
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	<b>114 213</b>	<b>70 241</b>	<b>78 016</b>	<b>3 391</b>	<b>32 763</b>	<b>37 064</b>	<b>(4 301)</b>	<b>-11.6%</b>	<b>78 016</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	365 890	319 721	327 496	86 035	219 447	161 804	57 643	35.6%	327 496

### 4.2.3. Investment portfolio analysis

The investment portfolio is prepared in line with the requirement of the municipal investment and PPP regulations –Gazette No.27431, 1 June 2005 issued by the National Treasury.

#### Eskom guarantee

An amount of R 7,729,253.63 is invested with Absa (account number: 9368000389) in the form of Eskom guarantee bulk supply at Alldays Town and Witten. The accrued interest is **45,330**. The interest capitalized **R 1,020,414**.

An amount of R 3 079 000 was invested with ABSA in the form of guarantee to Eskom (account number 20-70-75-0019) the interest received is **R 50 290**.

#### Call account

The municipal call account **R 5 000 000** (93-540-11-904) investment has interest accrued amounting to **R 38,816** and interest capitalized of **R 1 391 960**.

Investment register: -

FINANCIAL INSTITUTION	ACCOUNT NUMBER	INVESTMENTS AMOUNT	INTEREST RATE	ACCRUED INTEREST	WITHDRWALS INTEREST	BALANCE AT 31-Dec-25
ABSA	20-7075-0019	3 079 000	6.48	50 290	-50 290	3 079 000
ABSA	93-6800-0389	8 749 668	6.6	45 330	0	8 794 998
ABSA	93-540-11-904	6 391 960	7.75	38 816	-	6 430 776
	<b>TOTAL</b>	<b>18 220 628</b>		<b>134 436</b>	<b>-50 290</b>	<b>18 154 526</b>

#### 4.2.4. Allocation and grant receipts and Expenditure

##### 0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant 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										
<b>EXPENDITURE</b>										
-										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
		229 803	251 356	250 812	22 613	122 041	125 543	(3 502)	-2.8%	250 812
Equitable Share		224 656	244 511	243 967	21 846	119 247	122 120	(2 873)	-2.4%	243 967
Expanded Public Works Programme Integrated Grant		2 005	1 769	1 769	-	1 769	885	884	100.0%	1 769
Local Government Financial Management Grant		2 137	2 400	2 400	737	806	1 200	(394)	-32.8%	2 400
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		1 006	2 676	2 676	30	219	1 338	(1 119)	-83.6%	2 676
<b>Provincial Government:</b>										
		-	-	-	-	-	-	-		-
<b>District Municipality:</b>										
		-	-	-	-	-	-	-		-

Specify (Add grant description)	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-	-
National Skills Fund	-	-	-	-	-	-	-	-	-	-
Skill Development and Training	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>229 803</b>	<b>251 356</b>	<b>250 812</b>	<b>22 613</b>	<b>122 041</b>	<b>125 543</b>	<b>(3 502)</b>	<b>-2.8%</b>	<b>250 812</b>	
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>	100 185	67 565	75 340	6 801	30 502	35 726	(5 224)	<b>-14.6%</b>	75 340	
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-	
Integrated National Electrification Programme Grant	11 560	-	-	-	-	-	-	-	-	
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant	43 314	15 717	23 492	-	2 013	9 802	(7 790)	-79.5%	23 492	
Municipal Infrastructure Grant	45 311	51 848	51 848	6 801	28 490	25 924	2 566	9.9%	51 848	
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-	
Discount Benefit Scheme (Housing	-	-	-	-	-	-	-	-	-	
<b>Total capital expenditure of Transfers and Grants</b>	<b>100 185</b>	<b>67 565</b>	<b>75 340</b>	<b>6 801</b>	<b>30 502</b>	<b>35 726</b>	<b>(5 224)</b>	<b>-14.6%</b>	<b>75 340</b>	
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>329 989</b>	<b>318 921</b>	<b>326 152</b>	<b>29 413</b>	<b>152 543</b>	<b>161 269</b>	<b>(8 726)</b>	<b>-5.4%</b>	<b>326 152</b>	

## 4.2.5 Councillor allowances and employee benefits

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	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		A	B	C						D
	1									

<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		8 871	11 562	11 562	969	5 736	5 781	(45)	-1%	11 562
Pension and UIF Contributions		3 171	3 643	3 643	-	-	1 822	(1 822)	-100%	3 643
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		231	257	257	20	118	129	(11)	-8%	257
Cellphone Allowance		2 060	2 941	2 941	172	1 031	1 471	(439)	-30%	2 941
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		5 447	4 561	4 561	452	2 674	2 281	394	17%	4 561
<b>Sub Total - Councillors</b>		<b>19 780</b>	<b>22 966</b>	<b>22 966</b>	<b>1 613</b>	<b>9 560</b>	<b>11 483</b>	<b>(1 923)</b>	<b>-17%</b>	<b>22 966</b>
<b>% increase</b>	4		<b>16.1%</b>	<b>16.1%</b>						<b>16.1%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	2 274	5 913	5 913	302	1 508	2 957	(1 449)	-49%	5 913
Pension and UIF Contributions		458	1 549	1 549	62	308	774	(467)	-60%	1 549
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		67	352	352	-	-	176	(176)	-100%	352
Motor Vehicle Allowance		807	1 779	1 779	99	523	890	(366)	-41%	1 779
Cellphone Allowance		162	230	230	23	118	115	3	3%	230
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		34	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 802</b>	<b>9 824</b>	<b>9 824</b>	<b>485</b>	<b>2 457</b>	<b>4 912</b>	<b>(2 455)</b>	<b>-50%</b>	<b>9 824</b>
<b>% increase</b>	4		<b>158.4%</b>	<b>158.4%</b>						<b>158.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		77 145	77 200	77 200	6 774	40 939	38 600	2 339	6%	77 200
Pension and UIF Contributions		17 700	19 412	19 412	1 562	9 406	9 706	(300)	-3%	19 412
Medical Aid Contributions		5 917	5 154	5 154	512	3 079	2 577	502	19%	5 154
Overtime		2 468	1 650	1 650	208	1 309	825	485	59%	1 650
Performance Bonus		6 595	8 653	8 653	407	2 788	4 327	(1 539)	-36%	8 653
Motor Vehicle Allowance		18 555	22 211	22 211	1 652	9 843	11 106	(1 263)	-11%	22 211

Cellphone Allowance		5 088	2 985	2 985	479	2 879	1 493	1 386	93%	2 985
Housing Allowances		430	438	438	27	161	219	(58)	-26%	438
Other benefits and allowances		599	497	497	26	146	248	(103)	-41%	497
Payments in lieu of leave		1 553	2 577	2 577	36	247	1 288	(1 041)	-81%	2 577
Long service awards		-	473	473	-	-	237	(237)	-100%	473
Post-retirement benefit obligations	2	5 739	-	-	-	-	-	-		-
Entertainment								-		
Scarcity								-		
Acting and post related allowance		488	375	375	19	216	187	29	15%	375
In kind benefits								-		
<b>Sub Total - Other Municipal Staff</b>		<b>142 278</b>	<b>141 624</b>	<b>141 624</b>	<b>11 701</b>	<b>71 014</b>	<b>70 812</b>	<b>201</b>	<b>0%</b>	<b>141 624</b>
<b>% increase</b>	4		<b>-0.5%</b>	<b>-0.5%</b>						<b>-0.5%</b>
<b>Total Parent Municipality</b>		<b>165 861</b>	<b>174 414</b>	<b>174 414</b>	<b>13 798</b>	<b>83 031</b>	<b>87 207</b>	<b>(4 177)</b>	<b>-5%</b>	<b>174 414</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>			<b>5.2%</b>	<b>5.2%</b>						<b>5.2%</b>
<b><u>Board Members of Entities</u></b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
<b>Board Fees</b>								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance								-		
In kind benefits								-		
<b>Sub Total - Executive members Board</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>% increase</b>	4									

<b>Senior Managers of Entities</b>										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations	2						-			
Entertainment							-			
Scarcity							-			
Acting and post related allowance							-			
In kind benefits							-			
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-		-	
<b>% increase</b>	4									
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-		-	
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-		-	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		165 861	174 414	174 414	13 798	83 031	87 207	(4 177)	-5%	174 414
<b>% increase</b>	4		5.2%	5.2%						5.2%
<b>TOTAL MANAGERS AND STAFF</b>		146 080	151 448	151 448	12 186	73 471	75 725	(2 254)	-3%	151 448

#### 4.2.6 Materials variance to the service delivery and budget implementation plan

##### Reasons for major variances between planned and actual revenue collected:

- Poor collection on assessment rate
  - Non-payment by both residents (culture of non-payments) and government departments (incomplete asset registers) resulted with poor collection in this regard.
- We could not generate more from pre-paid electricity
  - Illegal connection and free flows on electricity might be the root cause for poor performance.
- Sites sold but not recognise the fund as municipal revenue waiting supporting document from auctioneer

##### Corrective Measure

- To project all sources of revenue, through implementation of the adopted ten strategies of revenue collection and enhancement.
1. Commitment from Councillors (*Educating community why they should pay for municipal services*)
  2. Knowing your customers (*major clients are well known*)
  3. Sending accurate accounts (*all accounts are billed & but not all sent to clients*)
  4. Making it easier to pay (*through systems at supermakert*)
  5. Showing commitment to debt collection (*appointed service provider to assist*)
  6. Dealing with arrears (*service provider appointed assist with arrears*)
  7. Helping those who can't afford to pay (*free basic services – indigent register*)
  8. Incentivising payment (*municipality still to develop a clear policy*)
  9. Communicating well (*in a process of developing a clear client communication strategy*)
  10. Developing civic pride (*have in place the valuation roll - credible billing system*)
- In terms of sale of sites, municipality did not perform well for the past six months, however the process has been finalised and the sites will be sold before the end of financial year.

## 4.2.7 Capital Programme performance

### 0 - 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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	6 394	7 247	7 247	2 508	2 508	7 247	4 739	65.4%	3%
August	1 149	7 247	7 247	10 069	10 069	14 494	4 425	30.5%	11%
September	1 295	7 247	7 247	8 013	8 013	21 741	13 728	63.1%	8%
October	3 130	7 247	7 247	7 866	7 866	28 988	21 122	72.9%	8%
November	9 813	8 219	8 219	1 089	1 089	37 207	36 118	97.1%	1%
December	11 405	8 219	8 219	8 904	8 904	45 426	36 522	80.4%	9%
January	12 630	8 219	8 219	–	–	53 645	53 645	100.0%	0%
February	5 058	8 219	8 219	–	–	61 864	61 864	100.0%	0%
March	16 699	8 219	8 219	–	–	70 083	70 083	100.0%	0%
April	10 712	8 219	8 219	–	–	78 302	78 302	100.0%	–
May	15 949	8 219	8 219	–	–	86 521	86 521	100.0%	–
June	–	8 219	8 219	–	–	94 740	94 740	100.0%	–
<b>Total Capital expenditure</b>	<b>94 233</b>	<b>94 740</b>	<b>94 740</b>	<b>38 449</b>					

The municipality spent R 38,449 million for the past six month instate of R 47,370 million as planned for six month.

The monitoring on the projects will be done to avoid roll over especially on own capital projects, the grant projects are performing very well.

**0 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
-		66	59	67		26	31	5	17.8%	67
<b>Infrastructure</b>		<b>402</b>	<b>610</b>	<b>386</b>	<b>888</b>	<b>090</b>	<b>749</b>	659		<b>386</b>
Roads Infrastructure		54	59	67	888	26	31	5	17.8%	67
<i>Roads</i>		842	610	386	888	090	749	659	5	17.8%
<i>Road Structures</i>		54	59	67	888	26	31	659	5	17.8%
<i>Road Furniture</i>		842	610	386	888	090	749	659	5	17.8%
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11	-	-	-	-	-	-	-	-
<i>Power Plants</i>		560	-	-	-	-	-	-	-	-
<i>HV Substations</i>		11	-	-	-	-	-	-	-	-
<i>HV Switching Station</i>		560	-	-	-	-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-	-

<i>MV Substations</i>	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>								
<i>MV Networks</i>	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>								
<i>Boreholes</i>								
<i>Reservoirs</i>								
<i>Pump Stations</i>								
<i>Water Treatment Works</i>								
<i>Bulk Mains</i>								
<i>Distribution</i>								
<i>Distribution Points</i>								
<i>PRV Stations</i>								
<i>Capital Spares</i>								
Sanitation Infrastructure	-	-	-	-	-	-	-	-
<i>Pump Station</i>								
<i>Reticulation</i>								
<i>Waste Water Treatment Works</i>								
<i>Outfall Sewers</i>								
<i>Toilet Facilities</i>								
<i>Capital Spares</i>								
Solid Waste Infrastructure	-	-	-	-	-	-	-	-

<i>Landfill Sites</i>								-	
<i>Waste Transfer Stations</i>								-	
<i>Waste Processing Facilities</i>								-	
<i>Waste Drop-off Points</i>								-	
<i>Waste Separation Facilities</i>								-	
<i>Electricity Generation Facilities</i>								-	
<i>Capital Spares</i>								-	
Rail Infrastructure	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>								-	
<i>Rail Structures</i>								-	
<i>Rail Furniture</i>								-	
<i>Drainage Collection</i>								-	
<i>Storm water Conveyance</i>								-	
<i>Attenuation</i>								-	
<i>MV Substations</i>								-	
<i>LV Networks</i>								-	
<i>Capital Spares</i>								-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>								-	
<i>Piers</i>								-	
<i>Revetments</i>								-	
<i>Promenades</i>								-	
<i>Capital Spares</i>								-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-

<i>Data Centres</i>								-	
<i>Core Layers</i>								-	
<i>Distribution Layers</i>								-	
<i>Capital Spares</i>								-	
	<b>3</b>								
<b>Community Assets</b>	<b>120</b>	-	-	-	-	-	-	-	-
Community Facilities	120								
	3								
<i>Halls</i>	120								
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>								-	
<i>Fire/Ambulance Stations</i>								-	
<i>Testing Stations</i>								-	
<i>Museums</i>								-	
<i>Galleries</i>								-	
<i>Theatres</i>								-	
<i>Libraries</i>								-	
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>								-	
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>								-	
<i>Nature Reserves</i>								-	
<i>Public Ablution Facilities</i>								-	
<i>Markets</i>								-	
<i>Stalls</i>								-	

<i>Abattoirs</i>							-	
<i>Airports</i>							-	
<i>Taxi Ranks/Bus Terminals</i>							-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>							-	
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-
<i>Capital Spares</i>							-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Monuments							-	
Historic Buildings							-	
Works of Art							-	
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage							-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
<i>Improved Property</i>							-	
<i>Unimproved Property</i>							-	
Non-revenue Generating	-	-	-	-	-	-	-	-
<i>Improved Property</i>							-	
<i>Unimproved Property</i>							-	
<b>Other assets</b>	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-

<i>Municipal Offices</i>	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>								
<i>Building Plan Offices</i>								
<i>Workshops</i>								
<i>Yards</i>	-	-	-	-	-	-	-	-
<i>Stores</i>								
<i>Laboratories</i>								
<i>Training Centres</i>								
<i>Manufacturing Plant</i>								
<i>Depots</i>								
<i>Capital Spares</i>								
Housing	-	-	-	-	-	-	-	-
<i>Staff Housing</i>								
<i>Social Housing</i>								
<i>Capital Spares</i>								
<b><u>Biological or Cultivated Assets</u></b>	-	-	-	-	-	-	-	-
Biological or Cultivated Assets								
<b><u>Intangible Assets</u></b>	-	-	-	-	-	-	-	-
Servitudes								
Licences and Rights	-	-	-	-	-	-	-	-
<i>Water Rights</i>								
<i>Effluent Licenses</i>								
<i>Solid Waste Licenses</i>								

<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>									
<i>Unspecified</i>									
<b>Computer Equipment</b>	<b>611</b>	<b>100</b>	<b>400</b>	<b>86</b>	<b>86</b>	<b>125</b>	<b>39</b>	31.2%	<b>400</b>
Computer Equipment	611	100	400	86	86	125	39	31.2%	400
<b>Furniture and Office Equipment</b>	<b>400</b>	<b>550</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>275</b>	100.0%	<b>550</b>
Furniture and Office Equipment	400	550	550	-	-	275	275	100.0%	550
<b>Machinery and Equipment</b>	<b>130</b>	<b>900</b>	<b>900</b>	<b>31</b>	<b>524</b>	<b>450</b>	<b>926</b>	63.9%	<b>900</b>
Machinery and Equipment	130	900	900	31	524	450	926	63.9%	900
<b>Transport Assets</b>	<b>610</b>	<b>504</b>	<b>204</b>	<b>913</b>	<b>645</b>	<b>177</b>	<b>(468)</b>	-6.5%	<b>204</b>
Transport Assets	610	504	204	913	645	177	(468)	-6.5%	204
<b>Land</b>	<b>-</b>		<b>-</b>						
Land	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>		<b>-</b>						
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
<b>Living resources</b>	<b>-</b>		<b>-</b>						
Mature	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>									
<i>Zoological plants and animals</i>									
Immature	-	-	-	-	-	-	-		-

<i>Policing and Protection</i>									-		
<i>Zoological plants and animals</i>									-		
<b>Total Capital Expenditure on new assets</b>	1	71	77	85	6	34	40	6	15.8%	85	274
		274	665	440	918	344	776	432		440	

## **4.2.8 Other supporting document**

### **a. Roll Over Projects :2024/25**

National Treasury approves roll-over projects amounting to R 8,890,082 for MDRG and as at December 2025 municipality spent R 2 314 537.

### **b. Action plan for 2024/25 Audit query**

In terms of section 72(1) (iii) of MFMA the municipal manager must `the past year's annual report, and progress on resolving problems identified in the annual report;

- Action plan attached as **Appendix A**
- Progress on **SDBIP per department attached as Appendix B**

## **4.2.9 Mscoa Report**

### **1. Background**

Guided by Constitution and MFMA Section 216(1) of the Constitution states that: "national legislation must establish a national treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government by introducing: GRAP, Uniform expenditure classification – SCOA/General Ledger and Uniform treasury norms and standards.

Section 168(1) of the MFMA states that: The minister (of Finance) acting with the concurrence of the cabinet minister responsible for local government may make regulations for among other – Any matter that may be prescribed, and –Any other matter that may facilitate the enforcement and administration of the Act .

It is against this background that the municipality Regulations on a Standard Chart of Accounts were promulgated in preparation for full Mscoa compliance by 1 July 2017.

### **2. Implementation and monitoring**

- ▶ Supply Chain Management
- ▶ Expenditure and payroll
- ▶ Billing and Receipting
- ▶ Assets and Inventory Accounting
- ▶ Budget and Reporting Management
- ▶ IT infrastructure
- ▶ Governance

## **2.1. Supply Chain Management**

The SCM module is operational and we are transacting in accordance with the mSCOA requirement.

Currently both the requisition and order are issued from the financial system. The order is allocated against the six mandatory segment. When goods are received, both the assets management module and the inventory management module is updated. When an order from quotation is received that order is captured as commitment against the respective mSCOA segments. The relevant mSCOA segment are updated in the creditors sub ledger and general ledger. When an order amount is above the approved budget the system will reject the order.

### **Challenges:**

CSD not yet accessible on the financial System.

Contract management not active from the core system.

Manual contract register.

## **2.2. Payment and Payroll**

Creditors' module is operational and transacting in accordance with the MSCOA

The payment to the Creditors account is processed in terms of Mscoa Segment. Once GRN is processed, Invoice is generated on the system and approved.

Payroll model is operational and that we are transacting in accordance with the MSCOA requirement.

There is a seamless integrated between the payroll system and core system.

### **Challenges:**

Salaries interfacing on zero budget.

## **2.3 Billing and Receipting**

Debtors/Income module is operational and that we are transacting in accordance with the MSCOA requirement.

Billing of rates has been classified in the general ledger in accordance with item mScoa segment categories and functionalities. The tariffs are updated in the system, including rebates as approved by council. The receipting model is operational and that we are transacting in accordance with the mSCOA requirement. Remote offices are able to connect with head office.

### **Challenges:**

No seamless integration between sub systems (Ontec – prepaid electricity) and core system.

No seamless integration between sub systems (E-Natis - Traffic system) and core system.

Water transaction transacting on zero budget

### **2.3 Assets and Inventory Management**

The Asset management module on core system is operational and we are transacting in accordance with mSCOA. The additions on the system are automatically capitalized to assets and the depreciation are updated on monthly basis. The Asset Register module is active and transacting in accordance with mSCOA. The financial system has inventory module which was recently activated and fully utilized. Inventory categories used by the municipality are available on the core system.

#### **Challenges:**

No Challenge.

### **2.4 Budget and Reporting Management**

The budget module is operational and we are transacting accordance with the MSCOA requirement. The mSCOA chart is hosted in the system and have all segment. The municipality uploaded monthly data strings report (July, August, September, October ,November and December) to National treasury portal.

#### **Challenges:**

Budget tool not active.

### **2.5 IT infrastructure**

The two financial system Servers have four faulty hard drives during the roll out of the antivirus by BCX. Budget was availed to enable IT to either replace the hard drives or total replacement of servers during adjustment budge.

#### **Challenges:**

There is no established disaster recovery office in place to cater business continuity in case of disaster. Management has put aside budget in 2024/25 to establish the office.

### **2.6 Governance**

The post implementation risks register is developed and monitored.

### **2.7 Change Management**

Training and awareness are done. All officials and councilors to be trained on mSCOA (Both Financial and Non-financial)

#### 4.2.10 SUPPLY CHAIN MANAGEMENT MID-YEAR REPORTS

##### 1. ACQUISITION MANAGEMENT

	Current Month	Year to date
Requisition received	124	314
Total number of requisitions processed and forwarded to orders section	124	314
Difference between specification request received and requisitions processed*	0	0

##### 2. ORDERS

	Current Month	Year date to
Requisitions received from Acquisition Management	124	314
Total number of orders processed for the month	124	314
Difference between requisitions received and orders processed*	0	0

## 2. ORDERS PER SUPPLIER ABOVE R30 000 FOR DECEMBER 2025

Company Name	Current Month	Expenditure current month	in YTD Orders	YTD Expenditure
MAPHUNGUBYE TRAVELLING AGENCY	R0	R0.00	02	77 419.00
CHEAP CHEAP TRAVEL	R0	R0	03	318 474.00
KETLAKGONA	R0	R0	02	150 051.36
THE RIVERS	R288 500.00	R288 500.00	02	563 000.00
MORONGOANGO AKO	R38 700.00	R38 700.00	02	136 000.00
THULANE TRADING ENTERPRISE	R0.00	R0.00	01	215 425.00
IPSUM ENGINEERING SOLUTION	R0.00	R0.00	01	151 048.87
MMIRWA MOKGALAKA	R0.00	R0.00	01	173 017.50
SEDIMA GROUP	R0.00	R0.00	01	235 500.00
RAMONE TRADING ENTERPRISE	R0.00	R0.00	01	213 959.00
BB TRUCK AND TRACTORS	R 83 183.33	R83 183.33	03	145 342.59
TSWAING TRADING	R0	R0	01	168 000.00
TD GROUP	R0	R0	01	218 957.00
KEATHABANG TRADING	R306 250.00	R306 250.00	03	592 750.00
RHOKS DISTRIBUTORS	R0	R0	01	264 870.30
TETELOM TRADING	R0	R0	01	89 900.00

SMIO TRADING	R0	R0	01	60 375.00
YOUTH SOLUTION AND	R0	R0	01	169 018.10
PRIME MAX	R0	R0	01	259 750.00
LOVED CATERING	R0	R0	01	106 000.00
GRISLDA CONTRACTORS	R0	R0	01	265 000.00
RABOW TRADING AND PROJECT	R169 981.00	R169 981.00	01	169 981.00
BOPHELO LIFE GROUP	R70 000.00	R70 000.00	01	70 000.00
TLABO THALOKE TRADING	R198 100.00	R198 100.00	01	198 100.00
SEJAMMIDI IT	R75 900.00	R75 900.00	01	75 900.00
PHAKIMALEBO TRADING	R98 961.66	R98 961.66	01	98 961.66
PIN AFRIKA	R196 926.52	R196 926.52	02	196 926.52
KGAUGELO KAE	R299 690.00	R299 690.00	01	299 690.00
JMJ ELECTRICAL	R164 866.30	R164 866.30	02	164 866.30

### 3. BIDS UNDER ADJUDICATION FOR DECEMBER 2025

Bid No.	Description	Business unit	Status	Validity date
Transversal	Supply and delivery of 2 x 7ton refuse compactor trucks	Technical Services	Appointed	90 days
Transversal	Supply and delivery of 5ton cage refuse compactor body truck	Technical Services	Appointed	90 days
Transversal	Supply and delivery of 4x4 TLB	Technical Services	Appointed	90 days
BM09/25/26	Appointment of service provider for supply, licensing and deployment of 140 microsoft (MS) 365 and 6 MS project software solution for a period of 36 months	Corporate services	Appointed	90 days

BM10/25/26	Appointment of service provider for supply, licensing and deployment of end point security software solution for a period of 36 months	Corporate services	Appointed	90 days
BM11/25/26	Appointment of service provider for supply, licensing and deployment of next-generation firewall appliance software solution for a period of 36 months (replacement of sophos XG210)	Corporate services	Appointed	90 days
BM12/25/26	Appointment of service provider for supply and delivery of electrical materials	Technical services	Appointed	90 days

#### 4. APPROVED DEVIATIONS FOR DECEMBER 2025

No	Vendor name	User Department	Details of deviation request	Contract period	Approval date	Amount
01	BB TRUCK AND TRACTORS	CORPORATE SERVICES	MAINTENANCE AND SERVICING OF UD TRUCK (DGS882L)	N/A	10/12/2025	83183.00
02	PIN AFRIKA	TECHNICAL SERVICES	REPLACEMENT OF TRANSFORMER AT RAWESHI	N/A	10/12/2025	90567.04
03	PIN AFRIKA	TECHNICAL SERVICES	REPLACEMENT OF TRANSFORMER AT SILVERMINE	N/A	01/12/2025	106359.48
04	KGAUGELO KAE KAE	TECHNICAL SERVICES	REPLACEMENT OF BROKEN POLES AT MILTONDUFF, NEW JERUSALEM, WITTEN AND LEKGWARA VILLAGES	N/A	01/12/2025	299690.00
05	JMJ ELECTRICAL PROJECTS	TECHNICAL SERVICES	REPLACEMENT OF TRANSFORMER	N/A	02/12/2025	130 640.00

			AT VIANNEN VILLAGE			
06	JMJ ELECTRICAL PROJECTS	TECHNICAL SERVICES	REPLACEMENT OF BROKEN POLES AT WITTEN AND MILTONDUFF	N/A	01/12/20 25	34226.30
07	TRUVELO	COMMUNITY SERVICES	CALIBRATION AND REPAIRS OF PROLASER SPEED MACHINES	N/A	12/12/20 25	22996.45

### 5. LIST OF SERVICE PROVIDERS

Description	Current Month	Year to date
No. of Bids/contracts approved by MM	05	018
No. of new bids advertised	00	013
No. of SLAs concluded:	- from	00
deviations	- from	07
awarded bids		015
No. of contracts coming to an end:	00	00
No. of deviations from SCM procedures	00	03
No. of new suppliers	04	09

### 6. LIST OF DATE OF EXPIRY OF CONTRACTS

#### Completed Contracts

Name of the Contract	Bid No	Completed Month

Contracts expired /Expired during the month				
Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comment

#### Contracts expiring in one month

Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comment

Contracts awarded			
Service provider	Description	Amount	Bid number
FUMANI HOLDINGS	Supply and delivery of 2 x 7ton refuse compactor trucks	5 356 511,40	Transversal
TUMELO FLEET SOLUTIONS	Supply and delivery of 5ton cage refuse compactor body truck	1 129 107,95	Transversal
KEY SPIRIT TRADING	Supply and delivery of 4x4 TLB	1 443 133,40	Transversal
BADITA TRADING (PTY)LTD	Appointment of service provider for supply, licensing and deployment of 140 microsoft (MS) 365 and 6 MS project software solution for a period of 36 months	3 213 675,00	BM09/25/26
PEO IT (PTY) LTD	Appointment of service provider for supply, licensing and deployment of end point security software solution for a period of 36 months	1 862 008,80	BM10/25/26
PEO IT (PTY) LTD	Appointment of service provider for supply, licensing and deployment of next-generation firewall appliance software solution for a period of 36 months (replacement of sophos XG210)	969 480,13	BM11/25/26
MEMOTEK TRADING CC	Appointment of service provider for supply and delivery of electrical materials	1 403 103,44	BM12/25/26

## 7. FRUITLESS AND WASTEFULL EXPENDITURE

Fruitless and wasteful expenditure				
Date	Department	Supplier	Interest/Charges	Reason

## 8. IRREGULAR EXPENDITURE

Irregular Expenditure			
Name of the Supplies	Department	Date	Amount
TOTAL			

## 9. ANALYSIS OF PROCUREMENT

<b>PROCUREMENT VALUE ANALYSIS FOR DECEMBER 2025</b>		
<b>Analysis of procurement value by location</b>	<b>Amount</b>	<b>Percentage</b>
Total value of goods/services procured within Blouberg	R 2 903 289.90	72%
Total value of goods/services procured outside Blouberg	R 1 103 961.78	28%
<b>Total value of goods/services procured during DECEMBER 2025</b>	R 4 007 251.68	<b>100%</b>

**Appendix A –Action plan 2025 financial year**

**Financial Year: 2024/2025**

**Annexure: Matters Affecting Audit Report**

**Audit Action Plan Status: All**

**Implementation Status: Not Yet Started 0 |In Progress 0 |Completed 12 |Agreed Findings**

**Addressed 55**

Finding	Finding Details	Root Cause	Recommendation	Management Response	Responsible Person
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<p>Internal audit did not meet separately with audit committee</p>	<p>We noted that the internal audit has not met with the audit committee separately as independent parties in the structure of the municipality</p>	<p>Lack of oversight to ensure that separate meetings between internal audit and audit committee takes place</p>	<p>As a good practice we recommend to the accounting officer to ensure that the internal audit have meeting with the internal audit separately to independently discuss the matters affecting the municipality</p>	<p>Agrees with finding, however internal audit manager and audit committee chairperson had several meetings which were not recorded</p>	<p>Ledwaba KJ</p>
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<p>Information not submitted for audit</p>	<p>Not all Information requested under RFI number No. 1 of 2025 dated 06 August 2025 relating to the planning document was submitted for audit. This follows the audit team's reconciliation of outstanding information that was communicated to management. Refer to the outstanding information listed below:  1.Signed and approved minutes and resolutions of the following meetings (Manual and Electronic)  a) Audit committee (Quarter 3 and 4 minutes not submitted) b) Risk Committee (Not all submitted – Fourth quarter Minutes) c) Management meetings (Not submitted)  2.Policies (Electronic) a) Credit control and debt collection policy, Indigent policy Page 4 of 5 3.List of suppliers and details of contracts entered with them a) Names of the Service Provides for the services of the</p>	<p>Not providing information to the Auditor-General of South Africa for audit purposes is a contravention of the MFMA and PAA. This also results in a limitation of scope</p>	<p>We recommend that the accounting officer must: a) Establish and maintain proper record keeping systems to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting within agreed timeframes. b) Ensure that processes are in place for information to be safely kept and easily accessible when requested for audit purposes. c) Documents not provided must be attached to the management response for consideration. d) Management must ensure that information is timely submitted for audit to avoid budget overruns on the audit delays in the audit process.</p>	<p>Management has subsequently submitted all required documents</p>	<p>Ledwaba KJ</p>
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information technology system – Service level agreements between them and the municipality (Not submitted) 4.Delegations of authority (Signatories) of cheque accounts, call account, call deposit account and investment account – follow up on new signatures for new delegations (Not submitted) 5.All the investigations, Litigations and claims happened during the year and outstanding legal cases at the end of the year (from internal and external attorneys) (Not submitted) 6.Tender Registers (Not submitted)				
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<p>High level review of annual financial statements</p>	<p>Contrary to the above requirements, the following matters were identified during the high-level review of the annual financial statements submitted for audit.</p>	<p>The above noted matters result in the financial statement not being fairly presented, the effects of which could be material. In addition, this result in non-compliance with section 122 of the municipal finance management act, the effects of which could result in material non-compliance to be reported in the auditor's report</p>	<p>Management should comment on whether the agree with the above misstatement, where management agrees, management should submit the proposed adjustment for audit to determine whether the misstatement have been addressed. Management should perform adequate reviews of the annual financial statement to ensure that errors are detected and corrected prior to submission for audit</p>	<p>Issue no 1 to no 3 Management agrees find and acknowledges the difference as an error on loading latest movable and infrastructure register on audit file. The figures as per AFS are final and will not be adjusted. Refer to the attached registers that agree with the financial statement. Management acknowledges the difference is due to smart meter listing which was not included in the audit file. The figures as per AFS are final and will not be adjusted. Refer to the attached listing for Smart Meters Issue No 4 agrees the find however we noted that the listing was not inclusive of the opening balances</p>	<p>Thangavhulelo M</p>
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<p>Incomplete and inadequate audit action plan</p>	<p>We have noted that the audit action plan 2024/25 submitted for audit is not complete as we have identified findings which were reported in the management report but not in the action plan. 2. We further noted that deficiency through the review of the action. a) The action plan is not clear on the action taken by management to prevent the findings from re-occurring because management copied the response to the prior year's findings. b) We identified that some findings are combined in the action plan, however the action taken by management to address the findings does not cover all the findings. c) We also identified that there are findings which management response is "no response" d) we noted that all findings are stated as 100% implementation and addressed however, management response is</p>	<p>Lack of monitoring to ensure that the action plan is adequate and complete</p>	<p>Management should ensure that the action plan is complete to avoid re-occurrence of findings. All the findings that were resolved through audit adjustment should form part of the action plan so that the root cause is adequately addressed.</p>	<p>we agree with control deficiency however the municipality compiled audit action plan which was completed on treasury portal and actions taken by management and supporting documents thereof are attached on the portal</p>	<p>Ledwaba KJ</p>
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	<p>stating that the findings is still to be resolved resulting in inconsistencies. e) we also noted duplicated findings in the action plan</p>				
<p>MPAC investigation report</p>	<p>It was noted during the review of MPAC investigation reports which recommended the write off of prior years iiregular, fruitless and wasteful expenditure that it did not adequately detail or contain some of the information that outlines all steps taken and consideration to arrive at the reccomendation</p>	<p>Lack of oversight to ensure that the MPAc reports are fully detailed and supporting documents are kept</p>	<p>MPAC should ensure that the investigation report outlines the details of all steps taken and consideration to arrive at the recommendation</p>	<p>Disagree, Meetings were held with relevant stakeholders and wriiten warning on consequence management was attached to the investigation report</p>	<p>Mdaka NR</p>

<p>Disaster recovery plan of the municipality not implemented</p>	<p>The municipality has made a commitment in the prior years to implement a disaster recovery plan, where a service provider is appointed which will store data for the municipality off-site or on a cloud and of which is not yet done. And upon discussion with management, it was noted that there is no budget for implementation of the disaster recovery plan. it is therefore imperative for the municipality to make a time frame commitment as to when the budget will be availed for the disaster recovery plan to be implemented as this is important for the municipality's recovery of data in the event of disaster.</p>	<p>Management needs to ensure that ICT disaster recovery plan is implemented, and budget is available for storing the municipality's data off-site as per current standard where data is stored at data center</p>	<p>Management should ensure adherence to the ICT disaster recovery plan and ensure that municipal information is stored at data center or cloud or any competent sites.</p>	<p>Management acknowledges the audit finding regarding the non-implementation of the Disaster Recovery Plan. The municipality had committed to implementing a DRP in prior years; however, due to budgetary constraints, this has not yet been achieved</p>	<p>Semenya MA</p>
<p>Differences between useful lives per the asset management policy and AFS PPE accounting policy</p>	<p>Difference to the above requirements, we noted difference between the useful lives per the AFS and the asset a mangement policy</p>	<p>Management did not exercise oversight responsibility regarding financial reporting and compliance</p>	<p>The accounting officer should implement controls to ensure that the annual financial statements including approved policies are free from</p>	<p>Management propose to update the accounting policy disclosed in AFS and align the mentioned category useful as per asset management policy</p>	<p>Motala RM</p>

		as well as related internal controls but not performing adequate reviews of the annual financial statement resulting in the above noted differences	misstatements and the accounting policies in the AFS correspond		
Incomplete accounting policy	The municipality's accounting policy for investment property as per the annual financial statement states that investment properties are measured at fair value subsequent to initial recognition. However, the policy does not specify the valuation methodologies used to determine fair value, particularly the income approach, which is currently applied in practice	Management did not review the annual financial statement to ensure that the accounting policies are in line with the GRAP 16 requirements	The accounting officer should implement controls to ensure that the annual financial statements including supporting records, are free from misstatements and that the accounting policies in the AFS are in line with the GRAP requirements	Management requests that the following be added to the investment property accounting policies to reflect the methodology of valuation adopted. Property valuation were based on the principle of comparable properties and capitalisation of net annual income methods	Motala RM

<p>Land derecognised from the accounting records</p>	<p>We have noted in the current year that the municipality derecognised land from the accounting records based on the premise that the land is not registered in the name of Blouberg municipality and not on the basis of the control element. The municipality should assess control based on paragraph 18 of the standard, the right to direct access to land, and to restrict or deny the access of others to land. We have noted that some of the land parcel removed from asset register are properties where municipal operational buildings are built and in line with paragraph 28 (c) its reasonable to conclude that the municipality use the land to generate future economic benefits or services potential</p>	<p>Management did not review and monitor compliance with applicable laws and regulations by not performing adequate reviews of the assets register to ensure they comply with standards of GRAP</p>	<p>Management should perform a detailed control assessment on all the land parcels of the municipality to ensure that both the recognition and derecognition of lands complies with GRAP standards</p>		<p>Motala RM</p>
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<p>External quality assessment not performed</p>	<p>The external quality assessment was last performed on the 16 April 2018, and valid for 5 year period. It is therefore not valid for the current audit 24-25, as there was no other external quality assessment done after</p>	<p>Lack of oversight to ensure that the external quality assessment was done within the required period of 5 years</p>	<p>The external quality assessment should be done every 5 years as required</p>	<p>Global internal audit standard took effect from 9 January 2025 which meant that quality assessment should be based on GIAS from January 2025 while international professional practice framework standard focused on the external quality assessment from July 2024 to December 2024, because of the two standards occurring in the same financial year, the municipality could not perform the assessment before a gap analysis is performed between the two standards</p>	<p>Ledwaba KJ</p>
<p>Key management remuneration not disclosed</p>	<p>The remuneration of the Chief financial officer for the months of June 2025 was not disclosed in note 26 (Employee related costs) of the annual financial statements for the year ending 30 June 2025</p>	<p>Management did not perform adequate reviews of the annual financial statements to ensure that errors are detected</p>	<p>Management should ensure that all relevant disclosures requirements are presented in the annual financial statements</p>	<p>There was an oversight on disclosure of the financial statement, the correction will be done through adjustment of financial statements</p>	<p>Thangavhulelo M</p>

<p>Community buildings (MPCC) incorrectly classified as operational buildings</p>	<p>We noted that the municipality reclassified mutli purpose community centre (MPCC) buildings from community assets to operational buildings, citing that the buildings are currently used for operational purposes. However, upon physical verification of the MPCC we noted that MPCC buildings include office spaces that are typically occupied by no more than two individuals, such as adminstrative officers, cashiers, or EPWP personnel. however, this limited occupany does not alter the primary function of the MPCC, which remains a facility intended for community use rather than operational purpose</p>	<p>Management did not review the assest register to ensure that assets are classified correctly</p>	<p>Management should perform a detailed review of the assets register to ensure that assets are correctly classified</p>	<p>The classification was done based on actual use of the facility ( based on the principle of functional) it has however since been revelead that the actual intention is that of "community facilities" and the current use is only temporary</p>	<p>Motala RM</p>
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<p>Items of PPE not verified</p>	<p>The following assets could not be verified due to no Bar coded and loaction included in the Fixed asset register</p>	<p>Lack of reviews controls to ensure that the assets belonging to the municipality are identifiable</p>	<p>The accounting officer should implement reviews controls to ensure that the asset register consist of adequate and appropriate information necessary to verify all the assets belonging to the municipality</p>	<p>Management agrees to the finding of asset without barcode in the register and the deficiency of having asset in the asset register without barcodes, however the existence of those assets can be reliable and accuratelly confirmed. The mentioned assets without barcodes are current year additions from finance lease agreement between service provider the municipality for a period of three years where the service provide will supply the municipality with 21 photocopy machine during the duration of the lease agreement. The photocopies machines are loacted in the following municipal premise, senwabarwana municipal offices, alldays statellite, eldorado statellite, tolwe statellite, inveraan statellite, raweshi satelite,</p>	<p>Motala RM</p>
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				langlaagte statellite and traffic station	
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<p>Information not submitted for audit</p>	<p>We noted that the following RFI was not submitted within 3 days.  1) RFI 35 Employee related costs  2) RFI 29 Other assets additions  3) RFI 43 infrastructure assets additions</p>	<p>Inadequate record keeping to ensure that complete, relevant and accurate information is made available in a timely manner and is accessible to support financial reporting, financial performance and compliance</p>	<p>Management should ensure adherence to the turnaround time for providing requested audit information as stipulated in the engagement letter. Management should communicate any significant challenges in providing the requested information and extension requests there should be in writing</p>	<p>Management disagrees with the finding with reference to the below mentioned evidence of submission to the AGSA;  1) Invoices requested in RFI 29 were provided to the auditor through the following channel;  a) Audit file has lease contract for photocopy machine, servers, scanner &amp; TV invoice.  b) Mahindra invoices were submitted on RFI when Tiny requested payment vouchers for business process. The information was always in AGSA position and has been resubmitted again via email to Tiny and Miyelani.  2) Invoice requested RFI 43 were submitted to Miyelani on USB on submission of RFI 1 and were further submitted via email on the 7th of October with an attachment of all payment voucher for the year under review to Tiny.  3) Also management met with the auditor and</p>	<p>Ledwaba KJ</p>
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				reconciled all information submitted and additional informationa was provided where needed for information requested on RFI 35	
Traffic fines charged per the traffic fines tickets (and consequently recorded per the traffic fine register) were not in accordance with the stipulated amounts to be fined per the traffic fine offence book	It was identified that the traffic fine offences as noted per the traffic fine tickets (and consequently recorded per the traffic fine register) and as detailed per the table below were not accurately charged in accordance with the stipulated amounts to be fine per the traffic fine offence book	Management did not perform adequate reviews of the Traffic fine register to ensure that inappropriate fines charged are detected. Furthermore there were no adequate reviews of the descriptions of the offences per the traffic fines	Management should design and implement controls to ensure that traffic offocers familiarize themselves with all traffic contraventions and the applicable fines as oulined in the traffic fine offence code book. Review controls should be implemented to ensure that the traffic fines tickets are	There was an oversight on issuing of tickets by traffic officers. Management will ensure that all issued tickets are reviewed by senior officials for accruacy before capturing	Manamela MS

		tickets which ultimately resulted in appropriate amounts being charged	reviewed concurrently with the traffic code booke prior to the capturing of traffic fines in the accountings recorrrds		
Incorrect classification of general expenditure as contracted services	We noted that the procurement of educational services and the procurement of bottled water through RFQ were incorrectly classified as contracted services which resulted in the overstatement of the expenditure on contracted services and understatement of expenditure for general expenses	Management did not review and perform adequate reviews of the accounting records used to compile the annual financial statements to ensure they are correctly classified	Management must perform adequate reviews of the financial statement including the supporting schedules and documentation used to prepare the financial statement to ensure that transactions are correctly classified	Management agrees with the finding, and have gone back to the population and indentifies the following transactions as misclassified as per annexure A below. The total amount affected is R2 533 936.50 for 2024/25 and R2 144 620.39 for 2023/24. Once the proposed adjustments are effected	Motupa MJ
Unreconciled difference disclosed in PPE note	1. PPE note 10 prior year: unreconciled difference in the transfers in/out. 2. Difference noted between the current year amount transferred from WIP infrastructure to infrastructure Assests	Management did not review and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statements to ensure they are	Management should perform adequate reviews of the annual financials statements to ensure that errors are detected and corrected prior to submission for audit	Management would like to highlight the following facts which were contributing to the transfer in/out not reconciling to zero. The assets register prior year transfer in projects could not be linked to physical verification performed on the ground due to register not having	Motala RM

		accurate and free from misstatements		barcode and clear unique description that would assist in linking the verification to the transfer as per the register	
Reasons for deviation not justifiable	During the audit it was noted the following, 1) Gijima> the municipality deviated to obtain the competence assessment services for the position of Chief financial officer and Director ED and planning and received the services from Gijima for an amount of R37 565.22 excl VAT on 3 March 2025. > COGHTA gave the municipality 4 prospective suppliers to be considered for rendering this service however management chose Gijima from the service providers list, however management did not provide evidence and reasons why they failed to go through	Management did not ensure that there are proper controls in place to ensure that general procurement requirements are compiled with on deviation from SCM processes. Management did not exercise due care during the procurement process to ensure that the process is fair, transparent, competitive, and cost effective	Management should ensure compliance with all SCM regulations. Management should ensure that reasons for deviating from SCM processes are valid reasonable and justifiable. Management should implement sound and proper control measures in order to ensure that normal supply chain management processes are followed and when it is impractical to follow normal SCM processes, that the deviation process is followed where	Management disagrees with the finding, quotations were sourced from dynamics and assessment toolbox as recommended by COGHSTA. All quotations received were above 30000 hence the transaction was falling under deviation because of the threshold	Monyemagena MM

	quotation processes of procurement		sufficient reasons are recorded for not following normal SCM process		
Tax status of the wining bidder verified after award	During the testing of deviations. The auditors noted the following issue: Gijima > the auditor noted that management provided CSD report for Gijima was pulled after the deviation approval date of 20 February 2025 and the purchase order approved on 3 March 2025. The tax affairs of the supplier were therefore only confirmed after awarding Gijima the procurement	Management did not ensure that there are proper controls in place to ensure that general procurement requirements are compiled with on deviation from SCM processes. Review and monitor compliance with applicable laws and regulations	Management should ensure compliance with all SCM regulations. Management should ensure compliance with the internal SCM policy	Management disagrees with the finding, the tax matters for gijima were confirmed through the tax pin submitted	Monyemagena MM

<p>Winning bidder's declaration of interest signed after award</p>	<p>The auditor noted that the MBD4 declaration of interest for the following suppliers were signed and submitted after the appointment of the suppliers through the deviation process</p>	<p>Management did not effectively implement proper record keeping in timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting. Management did not exercise due care during the procurement process to ensure that the suppliers provide the declaration of interest with their bid documents</p>	<p>Management should review and monitor compliance with applicable laws and regulations. Management should ensure that prospective suppliers submit the declaration of interest prior to the procurement being awarded</p>	<p>Management disagrees with the finding, the signed MBD4 form from gijima was submitted prior appointment</p>	<p>Monyemagena MM</p>
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<p>Prices of the transformers procured not reasonable</p>	<p>we have noted that the prices from the supplier change significant in a short space of time, and we therefore are unable to confirm the reasonability of the prices charged and therefore we are unable to confirm whether choosing this specific supplier was economical</p>	<p>Management did not effectively implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting</p>	<p>Management should review and monitor compliance with applicable laws and regulations. Management should ensure that prospective suppliers submit the declaration of interest prior to the procurement being awarded</p>	<p>Management disagrees with the finding, due to the following reasons. The price has changed significantly due to unavailability of transformer around polokwane at the time of need. The 29 August 2024 transformer was available in polokwane. The service rendered was economical since the municipality or service provide deliver a high level of service as community was without water, water is one basic needs. Furthermore, the price is reasonable and fair to both parties, considering the quality of service delivered and other factors under the circumstance and profit markup within the range of 15-30%</p>	<p>Monyemagena MM</p>
<p>Duplicated transactions in the deviation register</p>	<p>We have noted that the two transactions related to the same invoices, the only difference was how they were captured in the deviation register (including VAT and excluding VAT).</p>	<p>Management did not ensure that there are proper controls in place to ensure proper record keeping</p>	<p>Management should ensure that the deviation contained in the deviation register are accurately captured</p>	<p>Management agrees with the finding, deviation register adjusted and attached</p>	<p>Monyemagena MM</p>

	Management needs to remove the transaction amounting to R172 500 from the deviation register				
Preferential use of one supplier	the audit of deviation revealed that the municipality awarded majority of procurement related to the replacement and installation of transformers to Kgaugelo kae kae for the financial year ended 30 June 2025. Management has not provided the auditors with sufficient evidence demonstrating that efforts were made to engage or try to obtain quotation from other potential suppliers capable of delivering similar services at the time the various deviation were awarded to kgaugelo kae kae. Furthermore , management deviated from competitive bidding process as well and awarded the tender to the same preferred	Management did not ensure that there are proper controls in place to ensure that general procurement requirement are compiled with on deviation from SCM processes. Management did not exercise due care during the procurement process to ensure that the process is fair, transparent, competitive and cost effective	Management should ensure compliance with all SCM regulations. Management should establish a panel of service providers for this kind of services to ensure a fair and transparent procurement process	Management disagrees with the finding, the primary reasons for deviation as outlined in the municipality's policy is that supply chain processes may not be followed for various reasons as outlined above by the auditor and this means that deviation removes the element of fairness to address the situation at hand. in the cases listed above, it was emergency because there were live electrical wires on the ground and the municipality acted in the best interest and safety of the community by appointing the available consultants who had the capacity to do the job at the time.	Monyemagena MM

	supplier who was awarded numerous quotation throughout the financial year				
Disposal difference between FAR and AFS	Difference noted between the Gain/(loss) per the statement of financial performance and the gain/(loss) per the fixed asset register	Management did not perform adequate reviews of the annual financial statements to ensure they are accurate and free from misstatements	Management should perform adequate reviews of the annual financials statements to ensure that errors are detected and corrected prior to submission for audit	Capital asset votes were used to purchase poles and smart meters which were reclassified from asset votes to repairs and maintenance. Auditor can refer to the additions on the electricity infrastructure asset register and confirm the following: 1) transformer renewals worth R1 858 069 2) Smart meters only a portion of the R2 567 659 was recognized as asset addition. The remaining portion of the smart meters and poles that dont qualify for	Motala RM

				capitalization were therefore supposed to reclassified to repairs and maintenance but loss on disposal vote was mistakenly used. We request opportunity to reclassify the R1 627 478 to repairs and maintenance	
Allowances policy not updated with the recent changes	During the audit of employee related costs, it was noted that the monthly cellphone allowance figures in the cellphone and telecommunication policy for the 2024-25 financial year are outdated	There is inadequate implementation of internal controls over the management of policies as the municipality did not update the policy with the changes	The accounting officer should ensure that the municipal policies are reviewed and are updated with necessary changes	The policy will be reviewed and updated on changes with monetary values	Malatji PJ
Inaccurate medical aid contributions by the employer	During the audit of the medical aid component, it was noted that the municipality did not contribute 60% of the monthly premiums as stipulated in both the policy and the employment contract. As a result, employees are	There is inadequate implementation of internal controls over the administration of employee benefit contribution. Management did not implement	Management should take steps to reimburse affected employees for the excess medical aid contributions incurred due to the municipality's non-compliance with the stipulated 60%	Management agrees with the finding, Management went back to the population and identified all employees affected by this error. The total amount involved as per annexure A below is R 199 848.72. Management will refund	Motupa MJ

	contribution more than the prescribed 40% share, leading to an understatement of employee related costs (medical aid)	controls to ensure that all employee benefits are paid accurately	employer contributions. Furthermore, the accounting officer should strengthen internal controls to ensure that future contributions are made in accordance with the policy and employment contracts, thereby preventing further misstatements of employee related cost	these employees the amounts that were overpaid	
Employee benefit obligation	The provision for long service awards disclosed in the notes to the annual financial statements does not align with the policy outlined in the actuarial report	Management did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls by not performing adequate reviews of the annual financial statement resulting in the above noted differences	Management should perform adequate reviews of the annual financial statements to ensure they comply with GRAP prior to submission for audit	Management agrees with the finding, management requests the opportunity to adjust the AFS with the changes in the policy	Motupa MJ

<p>Incorrect classification of general expenditure as contracted services</p>	<p>we noted that the repairs of broken poles were incorrectly classified as general expenditure which resulted in the overstatement of the general expenditure and understatement of expenditure for repairs and maintenance</p>	<p>Management did not exercise oversight responsibility regarding financial reporting as well as related internal controls by not performing adequate reviews of the general expenditure in order to ensure that it is correctly classified</p>	<p>Management must perform adequate reviews of the financial statements including the supporting schedules and documentation used to prepare the financial statements to ensure that expenditure are correctly classified</p>	<p>Management agrees with the finding , and we are going to conduct an investigation of the population in order to determine the extent</p>	<p>Motupa MJ</p>
<p>Payments to supplier made after 30 days</p>	<p>Payments relating to business connexion we paid after 30 days which resulted in non compliance with treasury regulation paragraph 8.2.3</p>	<p>Management did not ensure that there are proper controls in place that the payments are made within 30 days as required by treasury regulations</p>	<p>Management should ensure compliance with all treasury regulations and must ensure that the controls are in place for the payment of invoices within 30 days</p>	<p>Management agrees with the finding, the reason for the delay in paying this supplier is due to the fact that they changed their billing person and this let to the supplier incorrectly billing the municipality. The municipality communicated with the supplier to recify their billing and also to ensure that their monthly statements includes invoices since the municiplaity pays based on invoices and not statements. as a result of all these, payments</p>	<p>Motupa MJ</p>

				towards this supplier was delayed. Management went back to the population and could not pick up any instance of payment after 30 days that could not be justified	
Difference between the statement of cash flow and prior period error note	1)The differences noted on the statement of cash flow for 2024 restatements. 2) The net cash flow from operating activities restatement is not disclosed under prior period error note	Management did not exercise oversight responsibility regarding financial reporting and compliance as well as related internal controls but not performing adequate reviews of the annual financial statement resulting in the above noted differences	Management should perform adequate reviews of the annual financial statements to ensure that errors are detected and corrected prior to submission for audit	The prior period error note will be updated to include all the cashflow movements	Thangavhulelo M

<p>Difference between the annual financial statements and commitments register</p>	<p>Difference between annual financial statements (commitment disclosure) and commitment register</p>	<p>Management did not review and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statements to ensure they are accurate and free from misstatements</p>	<p>Management should perform adequate reviews of the annual financial statements to ensure that errors are detected and corrected prior to submission for audit</p>	<p>Commitment disclosure note will be corrected and adjusted</p>	<p>Thangavhulelo M</p>
<p>Difference identified in debt impairment calculations</p>	<p>The following difference was identified in the sample selected for debt impairment/impairment reversal. A difference was identified between the debt impairment amount calculated by management and the recalculation performed by the auditors. The variance suggest a potential inconsistency in the application of the calculation of provision of doubtful debts</p>	<p>management did not perform accurate calculations on debt impairment and adequate reviews of the annual financial statement to ensure they are accurate and free from mistatements</p>	<p>Management should perform adequate reviews of the annual financial statements to ensure that errors are detected and corrected prior to submission for audit and supporting schedules are reviewed adequately</p>	<p>Management acknowledges that there is an error on the impairment calculations, specifically on assessments rates impairment. Management has revisited the entire population of calculations</p>	<p>Thangavhulelo M</p>

<p>CSD report older than three months</p>	<p>During the audit of quotations, we noted that the following winning suppliers submitted CSD reports that were older than three months</p>	<p>Management did not ensure that there are proper controls in place to ensure that general procurement requirements are complied with SCM processes. Management did not exercise due care during the procurement process to ensure that the process is fair, transparent, competitive and cost effective. Management did not exercise due care during the procurement process to ensure that the CSD reports from the suppliers are not older than three months</p>	<p>Management should ensure compliance with all SCM regulations. Management should exercise due care during the procurement process and ensure that the CSD reports they accept from suppliers are not older than three months</p>	<p>Management agrees with the findings 1) tax matters for both suppliers were verified and were found to be compliant as at 29 October 2024 which was date of evaluation and appointment. 2) The last validation date for bophelo life CSD was 20 September 2024, the procurement was issued on 19 September 2024, evaluation was done on 29 October 2024 therefore since this CSD was pulled within 3 months, it was considered valid</p>	<p>Monyemagena MM</p>
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<p>MBD 4 declaration of interest not submitted</p>	<p>During the audit of quotation, the auditor noted that the following suppliers part of the travel agency panel failed to submit their declaration of interest during the allocation of work</p>	<p>Management did not ensure proper controls in place to ensure that general procurement requirements are compiled with scm processes. Management did not exercise due care during the procurement process to ensure that the suppliers provide the declaration of interest with their bid documents</p>	<p>Management should ensure compliance with all SCM regulations. Management should ensure that the suppliers submit the declaration of interest MBD4</p>	<p>We disagree with the finding, the above mentioned service providers were appointed as panel members for travel agency and their declaration were submitted and reviewed prior appointment. Service providers were recently requested the declaration forms and their statuses were found to be the same as at appointment date.</p>	<p>Monyemagena MM</p>
<p>Additions of infrastructure assets inaccurately recorded in the assets register</p>	<p>During the audit of infrastructure additions, we noted that the municipality used the apportionment method to value certain infrastructure assets instead of the actual cost per invoice.</p>	<p>Management did not ensure that the measurement basis of the asset is in line with GRAP 16 requirements</p>	<p>Management should ensure that asset cost for financial reporting purposes are based on historical cost per invoice, in line with the requirements of GRAP 16</p>	<p>The project was componentized and costed based on the overall project cost. However as noted by the audit team, there is sufficient information to ring fence the different villages within the project. The project therefore been divided between villages and cost allocated accordingly</p>	<p>Motala RM</p>

<p>Difference between take on date and invoice date</p>	<p>We noted differences between the take on dates recorded in the fixed assets register and the actual invoice dates per supporting documents and the invoice amount refers to the attached infrastructure additions recalculation</p>	<p>Management did not adequately exercise oversight over financial and performance reporting, compliance and related internal controls as demonstrated by the insufficient review of assets register</p>	<p>Management should conduct a thorough review of the assets register to ensure that the dates per assets register agrees to the dates per invoices</p>	<p>The whole population for infrastructure additions relating to transformer and pole replacement have been investigated by management. This proposed adjustment corrects take on dates, cost addition amount as per invoice and related depreciation and derecognition. Refer to elec proposed audit adjustment tab for proposed journals</p>	<p>Motala RM</p>
<p>Incorrect classification of smart meters</p>	<p>During the audit of current year infrastructure additions, we noted that smart meters were included in the infrastructure additions, however after discussion with management we noted that the smart meters were purchased for installation in the current year and at year end no installation were made at year end</p>	<p>Management did not adequately review the asset register to ensure assets are not overstated</p>	<p>Management should ensure that the fixed asset register is thoroughly reviewed to confirm that all assets are accurately classified and valued</p>	<p>Component ID 7139 to be removed from asset register. Proposed adjustment is to allocate capital spares - smart meters to inventory.</p>	<p>Motala RM</p>

<p>Conditions assessment at level 3 (fair condition) for new assets</p>	<p>We noted that newly acquired assets were assigned a condition assessment rating of level 3 in the fixed asset register. This rating typically indicates that an asset is in fair condition and may require maintenance or refurbishment. However the assets were recently procured and should reasonably be expected to be in excellent or good condition. This indicative of possible weakness in the asset management.</p>	<p>The above is a value adding finding</p>	<p>Management should ensure that assessments of assets are appropriately aligned with their acquisition dates. Newly acquired assets should reflect a conditions rating that corresponds to their expected physical and operational state at the time of purchase. Management should investigate the reasons for accelerated depreciation of new assets</p>	<p>Management acknowledge that the condition per register of these replacing components do not reflect the condition of the new assets. During the processing of the renewal of existing assets, the previously recorded condition of the old asset erroneously remainder in the register, instead of updating the register with appropriate condition. This does however have no financial impact, but it remains important to correct these condition since it may have an impact on future impairment and RUL assessments</p>	<p>Motala RM</p>
<p>Inaccurate take on dates used in the asset register and in calculating depreciation</p>	<p>During the audit of opening balance of property plant and equipment, we noted that the take on date per new assets register differs from the prior year fixed asset register for existing assets resulting in difference in opening</p>	<p>Management did not ensure that the measurement basis of the asset is in line with GRAP 17 requirement and that correct dates are used in determining the depreciation</p>	<p>Management should ensure that asset valuation for financial reporting purposes are based on historical cost per invoice, in line with requirement of GRAP 17</p>	<p>The original approach was to adopt the carrying value and cost of an asset where it could be link and subsequently calculate a deemed acquisition date. However in consideration of the discussions with the audit team, management</p>	<p>Motala RM</p>

	balances and carrying amount			acknowledge that the more accurate approach would be to adopt the original acquisition date in historic asset register and correct any possible errors which may have been manifesting in the closing 2024 FAR carrying value	
Application forms not submitted to support the sale of stands deposits	A sample was selected from the listing of stand of sale deposits, however the corresponding application forms confirming these deposits as stand of sales were not submitted	Inadequate record keeping to ensure that complete, relevant and accurate information is made available in a timely manner and is accessible to support financial reporting, financial performance and compliance	Management should ensure that all financial statement line items are supported with evidence		Mabotja K
Process for unallocated deposits not followed	Unallocated deposits that have not been claimed within three years were not advertised then receipted as other income	Management did not adequately monitor compliance with applicable laws and the municipality's policy on	Management should ensure that policy in place needs to be adhered to avoid non-compliance	There was an oversight from management as unclaimed deposits were not advertised as per cash management policy. Management will ensure that unclaimed monies that are over 3	Mmonwa MK

		unallocated deposits. As a result there was insufficient oversight to ensure that the unallocated deposits line items accurately classified and disclosed in the financial statements		years are advertised and accounted for correctly as revenue.	
No deeds report to support that the land inventory is owned by the municipality	The land inventory deed report was not submitted, the following land inventory deed report was not submitted, and we could not verify the extent in square meters and existence	The is a lack of controls to ensure that existence of inventory items recorded in the municipality's financial records. Specifically the absence of supporting deed reports limited the audit team's ability to verify the existence of certain items	The accounting officer should implement and strengthen reviews controls to ensure that all inventory items are supported by appropriate documentation, such as deed reports, to confirm their existence and ownership	Management disagrees with the finding, refer to the attached deed search report	Motala RM
Quotation incorrectly awarded to non compliant bidder	During the audit of quotations we noted that the procurement was awarded to bidders that did not meet the pre evaluation requirements	Management did not ensure that there are proper controls in place to ensure that general procurement	Management should ensure compliance with all SCM regulations. Management should exercise due care during the	Management agrees with the finding. 1) Tax matters for both suppliers were verified and were found to be compliant as at 29 October 2024 which was	Monyemagena MM

	and should not have been evaluated further	requirements are compiled with SCM processes. Management did not exercise due care to ensure that they comply with the preferential procurement reg 4(4)	procurement process and ensure that the CSD reports they accept from suppliers are not older than three months	date of evaluation and appointment.	
Tender awarded incorrectly to non compliant bidder	During the audit of competitive bids and PPR the auditor noted that the procurement was awarded to a bidder that did not meet the pre evaluation requirements and should not have been evaluated further	Management did not ensure that there are proper controls in place to ensure that general procurement requirements are compiled with SCM processes	Management should ensure compliance with all SCM regulations. Management should exercise due care during the procurement process and ensure that the CSD reports they accept from suppliers are not older than three months	Management agrees with finding, management will ensure that there are proper controls in place to ensure that general procurement requirements are compiled with SCM processes	Monyemagena MM
overtime not pre-approved	During the audit of employee related costs (overtime), it was noted that the pre approval memorandum for authorization was approved by the appropriate director/line manager only after the overtime had already been performed by the	There is inadequate implementation of internal controls over management of overtime, and overtime work and hours are not pre-approved before employees	The accounting officer should strengthen internal control measures for overtime by ensuring that overtime work and hours are approved prior to employees working overtime	Management will ensure that all set internal controls around standby allowance are adhered to through review of all overtime claims as and when submitted	Malatji PJ

	employees. Furthermore the work performed did not indicate any sense of emergency to warrant such retrospective approval	can work overtime			
Standby allowance not pre approved	During the audit of employee related costs, it was noted that the pre approval or memorandum for authorization was approved by the appropriate director/ manager only after the standby duty had already been performed by the employees. Furthermore the work performed did not indicate any sense of emergency to warrant such retrospective approval	There is inadequate implementation of internal controls over management of standby as it is not preapproved before employees can work the standby	The accounting officer should strengthen internal control measures for overtime by ensuring that standby work is approved prior to employees performing the standby work	Management will ensure that all set internal controls around standby allowance are adhered to through review of all overtime claims as and when submitted	Malatji PJ

<p>VAT input per the VAT201 return does not agree with VAT input per general ledger</p>	<p>It was identified that the VAT output per VAT 201 submitted to SARS does not agree to the general ledger. The cause of the difference can be attributed to timing difference where journals for year end were processed after the return for June 2025. last month of the financial period was submitted, and as a consequence there were differences in the current financial period which could only be corrected in the following financial period. however the under declared amount was subsequently made in the financial periods subsequent to financial year end</p>	<p>Management did not review and monitor compliance with applicable laws</p>	<p>Management should perform adequate reviews of the financial information and ensure compliance with the applicable laws and regulations</p>	<p>Management acknowledges that there is a variance as noted by the auditor however the variance is due to timing difference where submission to SARS for June 2025 is due on the 31 July 2025 and post the submission of the return, transaction relating to yearend were captured into the system. Fater year end the variance was investigated and submitted to SARS with september return. Detailed information for post year end submission was submitted to the auditor and is attached to this response</p>	<p>Motupa MJ</p>
<p>Vat presentation and disclosure not in line with circular 38</p>	<p>The following matters were identified during the high level review of the annual financial statements for audit. The vat presentation and disclosure were not done in accordance with SALGA circular 38/2025</p>	<p>Management did not review and monitor compliance with applicable laws and regulation by not performing adequate reviews of the financial statement to</p>	<p>Management should perform adequate review with applicable laws and regulations by not performing adequate reviews of the annual financial statement to ensure they are accurate and free from misstatement</p>	<p>SALGA circular no 38 was released around the 27 August 2025 to provide further clarity on the disclosure of VAT and the circular never reached the municipality. The municipality will however adjust VAT</p>	<p>Motupa MJ</p>

		ensure they are accurate and free from misstatement		disclosure during AFS adjustment process	
The use of CRC unit rates which are not specific to Blouberg in deemed costs of assets determination	During the audit blouberg local municipality, we noted that the municipality applied the current replacement cost method to determine the deemed cost of infrastructure community assets and roads infrastructure. This approach is permitted under GRAP 17 the audit team requested supporting documentation and recalculation of the unit cost used to determine the asset values disclosed in the annual financial statements. Management submitted unit cost data for low voltage network which formed part of the infrastructure assets	Management did not ensure that the measurement basis of the asset is in line with GRAP 17 requirements	Management should ensure that asset valuations for financial reporting purposes are in line with the requirements of GRAP 17 and the supporting information is submitted	Management firstly needs to note that the reference unit rates for the recognition of assets on the basis of CRC are based on a reference data model which have been implemented and accepted across the country including limpopo. However management understands the foundation of this finding and acknowledges that there are indeed BLM specific projects available for the calibration of BLM specific unit rates on some of the components which have been recognised under the CRC cost establishment method	Motala RM

<p>Inconsistencies in the disclosed market value of properties per AFS note 22 property rates and general valuation roll</p>	<p>It was identified that the general valuation roll submitted for audit does not agree to the disclosed amount under note 22</p>	<p>Management did not perform adequate reviews of the annual financial statements and general valuation roll to ensure that they reconcile. Furthermore there were no adequate reviews of the general valuation roll to ensure that it cast well</p>	<p>Management should consider correcting the disclosed amount of property values under note 22 going forward, it is recommended that management implements controls to ensure that annual financial statements are adequately reviewed</p>	<p>Management agrees with the finding and further request that we adjust Note 22 of property valuation to agree with the reviewed general valuation roll. The service provider will be engaged to correct the casting of the valuations, so that values can cast as expected</p>	<p>Mabotja K</p>
<p>impairment of assets in poor condition not accounted for the financial statements</p>	<p>In the prior year we raised an audit finding wherein we identified assets, which majority part was the roads infrastructure that are in poor condition of which there was either no assessment done by management nor impairment raised in the annual financial statement. We have since identified that in the current year impairment for roads infrastructure was still not accounted for in the current year</p>	<p>Lack of reviews controls to ensure that items of PPE are correctly valued</p>	<p>The accounting officer should implement reviews controls to ensure that assets belonging to the municipality are recorded at correct values reflecting even the condition of assets</p>	<p>Management agrees, although the impairment calculation, based on live CRC/DRC indicates that no condition based impairment is required, following consultation is clear that the actual carrying value of the asset should be considered in the impairment calculation. All roads with condition 4 &amp; 5 was subjected to a condition based impairment test, resulting in the proposed adjustments as noted</p>	<p>Motala RM</p>

Differences identified in the statement of cash flow	during the recalculation of cash flow statement, we identified difference under cash flow from operating activities and investing activities between the figures disclosed in the annual financial statement and the auditors recalculation	management did not reviews and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statement they comply with GRAP and MFMA	The accounting officer should implement controls to ensure that the annual financial statements including supporting records are free from misstatements and that the accounting policies in the AFS correspond with those underlying records	The prior period error note will be updated to include all the cashflow movements	Thangavhulelo M
incorrect calculation of value of consumables issues	The following differences were noted in the recalculation of value of consumables	Management did not perform adequate reviews of the annual financial statement to ensure they are accurate and free from mistatements	Management should perform adequate reviews of the annual financial statements to ensure that errors are detected and corrected prior to submission for audit	Consumables issues are calculated by the system, Ref to the attached extract for calculation of issues	Motala RM
Inventory sold per land inventory register not in auction report	In testing of journals of sale of land inventory we noted that journal stated that land inventory sold amounts to R302 583.43 however in the auction listing we noted that some of the land inventory was not there this amount to R162 625.93	Management did not review and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statement to ensure they are	Management should perform adequate reviews of the annual financial statement to ensure that errors are detected and corrected prior to submission for audit	Management disagrees with the finding, find the attached auction list where the sites can be found	Motala RM

		accurate and free from misstatements			
Consumables recognised in current year, but invoice relates to subsequent year	The following invoice was noted to have been for the following year but the inventory was received in the current year	Management did not perform adequate reviews of the annual financial statement to ensure they are accurate and free from misstatements	Management should perform adequate reviews of the annual financial statements to ensure that errors are detected and corrected prior to submission for audit	Management agrees with the finding, inventory will be updated	Motala RM
Land inventory included in land register is not owned by the municipality as per the deed report	The following land inventory was traced to deed reports and noted that this belong to other owners and not blouberg municipality	Lack of reviews controls to ensure that the assets belonging to the municipality are included in the land register	The accounting officer should implement reviews controls that the land inventory register consist of adequate and appropriate information necessary to verify all the assets belonging to the municipality	Management agrees with the finding, the sites will be removed from the register	Motala RM
NRV assessment on inventory not performed	During the testing of inventories- consumables balance we noted that the nrv assessment was not done by management and therefore we limited to confirm whether the balance of R 4 581 331	Inadequate record keeping to ensure that complete, relevant and accurate information is mase available in a timely manner	Management should ensure that all financial statement are in line with GRAP requirements	Management agrees to the finding, find the attached NRV calculation	Motala RM

	was measured at the lower of cost or nrv as required by GRAP 12	and is accessible to support financial reporting, financial performance and compliance			
Mistatement in recalculation of retention	The following difference were noted in the recalculation of retentions	Management did not perform adequate reviews of the annual financial statements to ensure they are accurate and free from misstatements	Management should perform adequate reviews of the annual financial statement to ensure that errors are detected and corrected prior to submission for audit	As per contract data clause 6.10.3 in the tender document, the municipality retains 10% of the contract sum as a retention fee. The retention amount discrepancy on certificate no 10 and 12 was as a result of the material purchased previously on site which had no retention. The retention was however deducted and recovered from the certificates that followed. The overall retention at the end of the project is 9.999%, which satisfies the 10% requirements	Motupa MJ
Items incorrectly accounted as accruals	The following difference was identified in the sample selected for trade payables accruals. We noted that the following transaction was only received in July 2025 and	Management did not review and monitor compliance with applicable laws and regulations by not performing	Management should perform adequate reviews of the annual financial statement to ensure that errors are detected and	Management agrees with the finding, and we have since went back to the population of accruals to establish if there are any additional similar transactions and noted	Motupa MJ

	not in the current year and therefore not an accrual	adequate reviews of the annual financial statement to ensure they are accurate and free from misstatements	corrected prior to submission for audit	that this was an isolated incident	
No approved prices for deposits of sale of stands	the following sample selected we could not verify the approved price for the sale	management did not reviews and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statement they comply with GRAP and MFMA	Management should perform adequate reviews of the annual financial statement to ensure that errors are detected and corrected prior to submission for audit	The above information was requested, however there was a misunderstanding of the actual documents required, price listing and council resolution is attached	Mabotja K
Differences identified between the commitment register and auditors recalculations	Difference were identified during the testing of commitments for both operational and capital expenditure. The commitments recorded in the commitment register did not agree with the auditors recalculation based on supporting documentation obtained	Management did not review and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statement to ensure they are accurate and free	Management should review and reconcile the commitment register with supporting documentation for all operational and capital projects. Correct the identified discrepancies before finalizing the annual financial statements	Management agrees with the finding, the commitment schedule note will be corrected and adjusted	Monyemagena MM

		from misstatements			
Inconsistency between disclosure in the annual financial statement and the service level agreement- Ontec	Inconsistencies were identified during the testing of the principal and agent agreement relating to Ontec. The information disclosed in note 52 of the 2024/25 and 2023/24 AFS does not agree with the terms stipulated in the services level agreement	Management did not review and monitor compliance with applicable laws and regulations by not performing adequate reviews of the annual financial statement to ensure they are accurate and free from misstatements	Management should review and reconcile the information disclosed in the AFS with the signed SLA to ensure accuracy and consistency. Any discrepancies should be corrected in the financial statement, and appropriate review controls should be implemented to prevent recurrence	Management will correct the note during adjustments, to reflect the correct percentage as stated in the signed SLA and the invoices submitted during the audit	Mmonwa MK
Reported achievement not accurate and valid	When auditing the basic service and infrastructure development indicator: the number of indigent household provided with free basic electricity, we noted the following deficiencies from the indigent register. 1 The register has duplicated number of beneficiaries. 2 the register include beneficiaries with no ID numbers and invalid ID	Lack of monitoring to ensure that the indigent register is adequate and complete		Reviews were done on the register as well as reconciliation of information to ensure that the register submitted for audit purposes is adequate and credible. Management will ensure that the indigent register is complete to avoid providing non deserving customers with free token and neglecting the	Mmonwa MK

	numbers. 3 the register also include beneficiaries who have passed on. 4 Beneficiaries who are employed by government			deserving customers and appoint a service provider who will assist with id verifications, to avoid the recurrence of the audit finding.	
Lack of supporting evidence to confirm the classification of beneficiaries as indigents	When auditing the beneficiaries from the indigent register, we noted the following	lack of monitoring, reviews and reconciling of information to ensure that indigent register is adequate and complete	Management should ensure that indigent register is complete to avoid providing non deserving customers with free tokens and neglecting the deserving customers	The documents submitted were not conclusive as they lacked affidavits from SASSA and in future management will ensure full compliance with the policy's requirements	Mmonwa MK
Corresponding amount relating to the period 2022/23 was incorrectly included in the current year 2024/25 as a corresponding figure	we noted that the municipality has incorrectly included the amount relating to 2022/23 financial year as a corresponding amount in the financial year end 30 June	Management did not exercise oversight responsibility regarding financial reporting and compliance as well as related internal controls by not performing adequate reviews of the annual financial statement resulting in the	Management should perform adequate reviews of the annual financial statement to ensure that errors are detected and corrected prior to submission for audit	Management requests the opportunity to adjust AFS	Thangavhulelo M

		above noted differences			
Difference between the amount received for the sale of stand and amount as per the AFS	We noted the difference between the amount received for the sales of stands as compared to the amount disclosed in the AFS	There is a lack of control to ensure that the amount received by the municipality is linked to the total sale of stands and to further ensure that the recon is done so that the amount as per the AFS	The accounting officer should implement and strengthen review controls to ensure that all sale of stand transactions agree to the amount received by the municipality	Detailed information was submitted to AG, that agrees with note 22 of the Annual Financial Statement, attached find copies of documents submitted to AG for your persual. Mangementhas ensured that the calculations together with schedules submitted agree with the note as disclosed in the AFS	Mabotja K
Difference between the take on date per FAR and the date per completion certificates	Discrepancies were identified between the take on dates recorded in the WIP fixed asset register and the completion certificate for the projects which were completed in the prior year	Management did not adequately exercise oversight over financial and performance reporting, complaine and related internal controls as evidenced by the lack of through reviews of the asset register to confirm that completion dates recorded therein	The accounting officer should review the asset register to ensure it is accurate and its details align with the supporting documentation	As per numerous discussion and support, provided the 2024 FAR contains various entries with insufficient information to link it to any item which was physically identified on the ground.	Motala RM

		correspond with the completion certificate			
Inconsistencies between the statement of comparison and approved budget	While auditing the statement of comparison of budger and actuals amounts, the differences depicted in the below table	Management did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls by not performing adequate reviews of the annual financial statement resulting in the above noted differ	Management should perform a detailed reconciliation between the statement of comparison of budget and actual amounts, the approved final budget, and the figures in the AFS to ensure consistency and accuracy	Management agrees with the finding, will adjust AFS and ensure that AFS are reviewed before submitting	Riba M
Difference noted between amount per the schedule supporting the segment information and	the following difference were identified during the audit of segment information	Management did not review and monitor compliance with applicable laws and regulations	Management should perform adequate reviews of the annual financial statements to ensure that errors are detected and	Management will adjust AFS and will review the AFS before submission	Thangavhulelo M

amount disclosed in annual financial statements		by not performing adequate reviews of the annual financial statement to ensure they are accurate and free from misstatements	corrected prior to submission to audit		
Difference prior period error adjustment	we noted the following differences in the 2023 and 2024 prior period adjustment upon reconciliation of the prior period amount against the supporting schedules	Management did not adequately exercise oversight over financial and performance reporting, compliance and related internal controls as demonstrated by the insufficient review of AFS	Management should conduct a through review of the financial statement to ensure that the recorded amounts are accurate	After the adjusting the proposed journals per other findings raised in current year. The fixed asset register and AFS have been reconciled to identify the following to be corrected as part of this finding to disclose the correct prior period adjustment made: miss alignment between cost/ accumulated depreciation and impairment: movement in the PPE reconciliation notes as per the fixed asset register: mapping and allocating the correct accounts to be used in caseware to reflect the corresponding figures to be disclosed on the AFS as per the fixed asset register	Thangavhulelo M





## **Appendix B**

### **SDBIP Progress report as at 31 December 2024**

#### **1. TABLE OF ACRONYMS AND ABBREVIATIONS**

AG	Auditor-General
ATR	Annual Training Report
B2B	Back to Basics
BSID	Basic Services and Infrastructure Development
BLM	Blouberg Local Municipality
CDM	Capricorn District Municipality
CWP	Community Works Programme
DMP	Disaster Management Plan
DoE	Department of Energy
DoHS	Department of Human Settlement
EDP	Economic Development & Planning Department
EMP	Environmental Management Plan
EPWP	Expanded Public Works Programme
FBW	Free Basic Water
FVM	Financial Viability and Management
FY	Financial Year
GGPP	Good Governance and Public Participation
GP	General Plan
HAST	HIV And AIDS STI and TB
IDP	Integrated Development Plan
IGR	Intergovernmental Relation
INST	Institutional
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MFMA	Municipal Finance Management Act, No, 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPAC	Municipal Public Account Committee
MTAS	Municipal Turn Around Strategy
MSIG	Municipal Systems Improvement Grant
MTOD	Municipal Transformation and Organisational Development
MW	Municipal Wide
N/A	Not applicable
OPEX	Operational Expenditure
PIA	Project Implementing Agent
PMS	Performance Management System
PMU	Project Management Unit
RA	Registering Authority
R & S	Roads and Storm Water division
SCM	Supply Chain Management
SLP	Social and Labour Plan
SDBIP	Service Delivery and Budget Implementation Plan

SG	General Plan
SPE	Spatial Planning and Environment
TBC	To be Confirmed
WAC	Ward AIDS Council
WSP	Workplace Skills Plan

**Comments on Annual Report 2024/25**

2024/25 has been a successful year though however there were challenges encountered amongst others;

**8. PERFORMANCE CHALLENGES AND MEASURES FOR IMPROVEMENT**

Despite overall performance, there are challenges that needs to be highlighted in order to improve going forward.

The table below illustrate some of the challenges and measures for improvement.

Challenge/s	Measures for Improvement
Inadequate collection i.e. electricity collection, and traffic revenue sources	Improve on billing system and collection measures  Identification of additional revenue sources.  Support the work of revenue management committee
Land invasions	Implement forward planning and proactive land use measures that will alleviate land invasions ,for example township establishment and registration, by-law enforcement
Ageing machinery and infrastructure	Appointment of term contractor for plant maintenance and budgeting for purchase of plant annually
Electricity loss	Appointment of electricians and budget allocation for smart,split meters and meter audit.

### 1.1. Summary of Mid-year SDBIP Report 2025/26 Per Department

The table below indicate the summary of Mid-year SDBIP 2025/26 Performance. Out of 88 targets for the mid-year, 72 targets were achieved while 16 targets were not achieved. The overall performance for the Mid-year stands at 82 %

KPA	Total Mid-year Quarter Targets	Targets Achieved	Targets not achieved	Achievement in Percentage
Basic Service and Infrastructure Delivery	17	12	5	82%
Municipal Transformation and Organisational Development	11	10	1	90%
Local Economic Development	2	1	1	50%
Municipal Financial Viability and Management	28	20	8	71%
Good Governance Public Participation	28	27	1	96%
Spatial Rationale	2	2	0	100%
<b>Overall Total Targets</b>	<b>88</b>	<b>72</b>	<b>16</b>	<b>82%</b>

### 2. Comparison on Mid-year 2024/25 and 2025/26

	Year	Total Targets for Mid-year	Total Targets Achieved for Mid-year	Total Targets not achieved for Mid-year	Overall Percentage for Mid-year
Overall Total Municipal Targets for Mid-year	2024/25	102	83	19	81 %
	2025/26	88	72	16	82%

Comparison of 2024/25 mid-year targets indicates a 1 % improvement compared to 2025/26

3. Summary of Unachieved Targets per Department

No	TARGET	ACTUAL PERFORMANCE	REASON VARIANCE	CORRECTIVE MEASURE	DEPARTMENT
BSID 1	Construction stage – Appointment of Contractor, Site Hand Over and Site Establishment.	Target Not Achieved. Inception, Concept and viability, design, development, appointment of contractor, site hand over and establishment was conductedTerms of reference with BOQ Developed	Budgetary constrains	To be budgeted in the 2025/26 fy	Technical services
BSID 3	One Lawn Mower Machine purchased	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	Technical services

<b>BSID 23</b>	<b>Procurement processes for appoitment of service providers for maintenance.</b>	<b>Traget Not Achieved Measurements and Assesment of condition of the roads</b>	<b>Austerity measures</b>	<b>Target will be budgeted in the 2025/26FY</b>	<b>Technical services</b>
<b>BSID 24</b>	<b>Construction of 09 culverts and 04 wingwalls</b>	<b>Target Not Achieved Construction of 09 culverts and 04 wingwalls not constructed</b>	<b>Breakdown of machines and construction of wingwalls were affected by the austerity measures</b>	<b>Culverts will be constructed in the 3rd quarter.</b>	<b>Technical services</b>
<b>BSID 31</b>	<b>Specification and SCM processes. Purchase of 20 road signs</b>	<b>Target Not Achieved Identification of critical road signs</b>	<b>Austerity measures</b>	<b>Target will be budgeted in the 2025/26FY</b>	<b>Technical services</b>
<b>BSID 33</b>	<b>Procurement of identified road maintenance materials purchased(Yellow Paints(10),White Paints(10), Road</b>	<b>Target Not Achieved Specification submitted to SCM</b>	<b>Austerity measures</b>	<b>Target will be budgeted in the 2025/26FY</b>	<b>Technical services</b>

	marking brushes/rollers (20), concrete/asphalt cutting discs )				
BSID 36	100% construction of V-drains, Kerbs, laying of pavement, road marking, and installation of road Signs for Lethaleng to Pickum access road completed by June 2025	Target not Achieved 95% construction of V-drains, Kerbs, laying of pavement, road marking, and installation of road Signs	delay in delivery of materials from the supplier	Constant follow up with the service providers to adhere to the delivery schedule	Technical services
BSID	Construction stage (Installation of 1 x 20MVA 132/22KV Power Transformer, 1 X NECRT, 1X 22KV X AC/DC Distribution Panel	Target Not Achieved. Still awaiting delivery of the long lead material	Still awaiting delivery of the long lead material.	Constant follow up with the service providers and The expected arrival date of the transformers to South Africa will be on the 24 January 2025.	Technical services

LED 1(1)	facilitate the apointment process of service provider	Target not Achieved.	Budget constraints	To be done in the next financial year	Economic Development and Planning
SPR 16	Environmental Authorization and Tribunal Approval	Target not Achieved.	Applications were received were not sufficient to be evaluated	The tribunal will sit during third quarter around February	Economic Development and Planning
MTOD 30	1 strategy compiled	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	Community services
MTOD 36	1 Maintenance Report compiled	Target not Achieved.	delays by the service provider	To finalise with the service provider in the 03rd quarter	Community services
MTOD 42	Uniform purchased for Law Enforcement Personnel	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	Community services
BSID 12	One slasher purchased by June 2025	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	Community services
MTOD 01	Delivery	Target Not Achieved	Budgetary constraints and austerity	To be implemented in the 03rd Quarter	Corporate Services

			measures were applied		
<b>MTOD 05</b>	<b>Delivery and Installation</b>	<b>Target Not Achieved</b>	<b>Budgetary constraints and austerity measures were applied</b>	<b>To be implemented in the 03rd Quarter</b>	<b>Corporate Services</b>
<b>GGPP 01</b>	<b>One unqualified audit opinion obtained for 2023-24 financial year</b>	<b>Target not Achieved</b>	<b>There are issues related to assets that were raised by AG that led to a qualified opinion</b>	<b>Develop AG's action plan and address issues raised</b>	<b>MM'Office</b>

K P A	BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT																		
	N D P	BUILDING KEY CAPABILITIES (HUMAN,PHYSICAL AND INSTITUTIONAL																	
		O U T C O M E	IMPROVE ACCESS TO BASIC SERVICES ( OUTPUT 2)																
Project Details																			
P r o j e c t/ K P I N u m b e r	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2024-25 Baseline	2025-26 Annual Target	Q2 Target	Q2 Actual Performance	Target achieved or not achieved	Reason for Variance	Corrective Action	Q3	Q4	2025-26 Budget	Q2 Budget Expenditure	Portfolio of evidence	Responsible Department	

B S I D 1	Transfo rmers	Purchasing and Installation of emergency Transformers	To en sur e uni nte rru pte d en er gy su pply	BL M	Perc enta ge of new trans form ers purc hase d and instal led by June 2026 as an when a need arise	100% new transformer s purchased and installed as an when a need arise	100 % new trans form ers purc hase d and instal led by June 2026 as an when a need arise	1 0 % new trans form ers purc hase d and instal led by June 2026 as an when a need arise	100 % new trans form ers purc hase d and instal led as and when a need arise	Ta rg et ac hi ev ed	N/A	N/A	100 % new tra nsf or me rs pur cha sed and inst alle d as an wh en a nee d aris e	10 0% new tra nsf or me rs pur ch as ed an d ins tall ed as an wh en a nee d aris e	R2 000 000.0 0	R1 90 1 20 2. 60	Proof of Purc hase and instal lation Regi ster	Tec hni cal ser vic es
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								n w h e n a n e e d a r i s e										
B S I D 7	Replac ement of pre- paid meters	Replacement of pre-paid meters	To en sur e uni nte rru pte d en er gy su ppl y	BL M	Num ber pre- paid mete rs repla ced by June 2026	6380 pre- paid meters replaced by June 2025	400 pre- paid mete rs repla ced by June 2026	100 pre- paid mete rs repla ced at Nor man dy, Moc hemi and Mon galo	100 pre- paid mete rs repla ced at Nor man dy, Moc hemi and Mon galo	Ta rg et ac hi ev ed	N/A	N/A	150 pre- - pai d met ers repl ace d at All d ays and Wit ten	150 pre- - pai d met er s repl ac ed at All d ays and Wit ten	R 2 900 000.0 0	R1 40 3 10 4. 44	Data sheet s of custo mer bene ficiari es	Tec hni cal ser vic es

B SI D 8	Poles	Purchasing and new Poles	To ensure uninterrupted energy supply	BL M	Percentage of new poles purchased and installed by June 2026 as an when a need arise	New indicator	100 % new poles purchased and installed by June 2026 as an when a need arise	100 % new poles purchased and installed as when a need arise	100 % new poles purchased and installed by December 2025 as when a need arise	Target achieved	N/A	N/A	100 % new poles purchased and installed as when a need arise	100% new poles purchased and installed as when a need arise	R1 000 000.00	R7 30 04 7.00	Proof of Purchase and installation register.	Technical services
B SI D 21	Road Maintenance Materials	Purchase	Improve maintenance capacity	BL M	Number of road construction materials purchased by June 2026	Number set of identified road maintenance materials purchased by June 2025	4 sets of identified road maintenance materials purchased by June 2026 (Yellow Paint	Procurement of identified road maintenance materials purchased by June 2026 (Yellow Paints(1	Procured road maintenance materials purchased (Yellow Paints(10), White Paints(30),	Target achieved	N/A	N/A	N/A	N/A	R850 000	R1 50 78 5.00	Proof of purchase	Technical services

							s(10), White Paints(10), Road marking brushes/rollers (20), concrete/asphalt cutting discs (10)	0), White Paints(10), Road marking brushes/rollers (20), concrete/asphalt cutting discs	Road marking brushes/rollers (20), concrete/asphalt cutting discs									
B S I D 22	Culvert	Culverts	To maintain internal streets and access roads on conti	BL M	Number of culverts constructed complete with wing-walls by June 2026	06 new culverts and 04 wingwalls constructed and 60 new culverts purchased by June 2025	30 culverts constructed and 14 wing walls constructed by June 2026	Construction of 09 culverts and 04 wing walls	Construction of 09 culverts (Matlikiring, and 04 wing walls (Matlikiring	Target achieved	N/A	N/A	Construction of 09 culverts and 04 wing walls	Construction of 08 culverts and 04 wing walls	R150000	R000	Report and Pictures	Technical services

			nu ou s ba sis															
B SI D 24	Constru ction of Blouber g Stormw ater Retenti on Ponds	To construct the storm water drainage system	To en sur e prop er con trol of str om wa ter	Wit ten and Pur asp an	Kilo mete r of stor mwat er chan nels com plete d(km earth berm ,km earth drain ,num ber box culve rts,n umb er road signs ,wate r reten tion pond ) by	New Indicator	0,6 Km of stor mwat er chan nels com plete d(0.6 km earth berm ,1,43 0km earth drain ,3 box culve rts,1 0 road signs ,wate r reten tion pond ) by	Proc ume nt proc esse s for the app oinm ent of the cont ract or.	Initia l ident ified scop e rejec ted by the fund er. Alter nativ e proj ect ident ified and sub mitte d for appr oval	No t ach ieve d	Initial identified scope rejected by the funder. Alternativ e project identified and submitte d for approval	To be removed during budget adjustment	Sit e han dov er, site est abli sh me nt, site cle ara nce and sett ling out, and ear thw ork s.	10 0% con st ruc tio n of 0,6 Km of sto rm wa ter ch an nel s co mp let ed (0. 6k m ear th ber m, 1,4	R 15 717 000.0 0	R0 .0 0	Adve rt,ap point ment letter s,han dove r minut es,Si te visit repor t ,pictu res.	Tec hni cal ser vic es



B SI D 26	Constru ction of Blouber g Stormw ater Retenti on Ponds	To construct the storm water drainage system	To en sur e prop er con trol of str om wa ter	Av on and Ind er mar k	Kilo mete r of stor mwat er chan nels com plete d(km earth berm ,km earth drain ,num ber box culve rts,n umb er road signs ,wate r reten tion pond ) by June 2026	New Indicator	0,6 Km of stor mwat er chan nels com plete d(0.6 km earth berm ,1,43 0km earth drain ,3 box culve rts,1 0 road signs ,wate r reten tion pond ) by June 2026	Con struc tion of stor mwa ter rete nion pon ds and insta llatio n of road sign s	Con struc tion prog ress 64%. curre ntly busy with Eart h drain , earth berm and prep arati on of conc rete v- drain	No t ac hi ev ed	Project progress delayed by incliment weather- heavy rainfall	Approval of extension of time due to incliment weather and cession for approval for concrete supplier. Project planned for completion by March 2026	N.A	N/ A	R 7 775 267.7 8	R2 32 7 43 2. 31	Adve rt,ap point ment letter s,han dove r minut es,Si te visit repor t ,pictu res and Com pletio n certic ate	Tec hni cal ser vic es
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B SI D 27	Construction of Kwarung internal street and stormwater control	Construction of Kwarung internal street and stormwater control	To improve road infrastructure	Kwarung	Kilometres of Road bed layer, Sub base and base layer for Kwarung internal street constructed from gravel to pavement completed by June 2026	One Design report developed and approved for Kwarung internal street and stormwater control completed by June 2025	Construction of 1,240 km of Kwarung internal street constructed from gravel to pavement completed by June 2026	100% construction of V-drains, Kerbs, laying of pavement, road marking, and installation of road Signs for Kwarung internal street completed by June 2026	98% construction of V-drains, Kerbs, laying of pavement, road marking, and installation of road Signs for Kwarung internal street completed by June 2026	Not achieved	Project progress delayed by inclement weather-heavy rainfall	Approval of extension of time due to inclement weather. Project planned for completion by March 2026	N/A	N/A	R 8 209 260	R 5, 6, 79 .8 9	Advert, appointment letters, handover minutes, Site visit report, pictures and Completion certificate	Technical services
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B SI D 28	Constru ction of Bosehla to Thalane access road	Construction of Bosehla to Thalane access road	To im pr ov e ro ad infr ast ruc tur e	Bo seh la, Th ala ne	Kilo metr es of Bose hla to Thal ane acce ss road const ructe d from grav el to pave ment and stor mwat er contr ol com plete d by June 2026	One Design report develop ed and approved for Bosehla to Thalane access road and stormwater control completed by June 2024	Cons tructi on of 2,72 0km of Bose hla to Thal ane acce ss road const ructe d from grav el to pave ment com plete d by June 2026	100 % cons tructi on of V-drai ns, Kerb s, layin g of pave men t, road mar king, and insta llatio n of road Sign s for Bose hla to Thal ane acce ss road com plete d by June 2026	94% cons tructi on of V-drai ns, Kerb s, layin g of pave ment , road mark ing, and insta llatio n of road Sign s for Bose hla to Thal ane acce ss road com plete d by June 2026	No t ac hi ev ed	Project progress delayed by inclement weather- heavy rainfall	Approval of extension of time due to inclement weather. Project planned for completion by March 2026	N/A	N/ A	R23 648 815.0 0	R 20 ,2 66 ,8 67 .1 3	Adve rt,ap point ment letter s,hand dove r minut es,Site visit repor t ,pictu res and Comple tion certific ate	Tec hni cal ser vic es
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B SI D 29	Constru ction of Ga Kobe internal streets and stormw ater control	Construction of Ga Kobe internal streets and stormwater control	To im pr ov e ro ad infr ast ruc tur e	Ga - Ko be	Kilo metr es of Ga Kobe inter nal stree ts const ructe d from grav el to pave ment and Stor m- water chan nel com plete d by June 2026	One Design report developed and approved for Ga Kobe internal street and stormwater control by June 2025	5.5 Kilo metr es of Ga Kobe inter nal stree ts const ructe d from grav el to pave ment and Stor m- water chan nel com plete d by June 2026	CO NST RUC TION STA GE -site han dove r, site esta blish men t, Site clear ance and road exca vatio ns	Cont racto r has been appo inted on the 30 Octo ber 2025	No t ac hi ev ed	Project commen cement delayed by approval of construct ion work permit by The Departm ent of Labour	Work permit d approval received and the construction work will commence before the end of January 2026	CO NS TR UC TION ST AG E - relo cati ons of exi stin g ser vic es, con stru ctio n of road bed	10 0% con st ruc tio n of Ro ad bed lay er, Su b base and base lay er for Ko be int ern al str eet an d sto rm wa ter co ntr ol co mp	R10 535 3 21.00	R0 .0 0	Adve rt,ap point ment letter s,han dove r minut es,Site visit repor t and pictur es	Tec hni cal ser vic es
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														let ed by Ju ne 20 26				
B SI D 30	Speciali zed Waste vehicle s	Purchase of specialized waste vehicles	To im pr ov e wa ste col lec tio n pla nt	BL M	Num ber Spec ialize d Wast e vehic les purc hase d by June 2026	New Indicator	3 Spec ialize d Wast e vehic les purc hase d by June 2026	3 Spe ciali zed Was te vehic les purc hase d and deliv ered	3 Spec ialize d Wast e vehic les purc hase d and deliv ered	Ta rg et ac hi ev ed	N/A	N/A	N/A	N/ A	R9,40 4,404, 61	R6 ,7 99 ,6 44 .8 7	Proof purc hase and deliv ery notes	Tec hni cal ser vic es

B S I D 32	Refurbishment of Municipal building	Improvement of municipal infrastructure	To refurbish municipal building to improve its condition	BLM	Percentage refurbishment work done on municipal office building by June 2026	New Indicator	100% refurbishment work done on municipal office building by June 2026	CONSTRUCTION STAGE - Removal of existing roofing, installation of roof trusses	CONSTRUCTION STAGE - Removal of existing roofing, installation of roof trusses	Target achieved	N/A	N/A	CONSTRUCTION STAGE - Installation of roof sheets, beam filling, electrical works and fire works	100% refurbishment work done on municipal office building by June 2026	R 6,3M	R 3,601,971	Advert, appointment letters, handover minutes, Site visit report, pictures, Refurbishment Report and Completion certificate	Technical services
B S I D 33	Development of the designs	Development of Millennium Park to Witten designs	To improve road infrastructure	Millenium to Witten	Number designs for millennium park to Witten road devel	New Indicator	One design for millennium park to Witten road developed by	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 1 500 000.00	R1 499 809.12	Designs report	Technical services

					oped by June 2026		June 2026											
B S I D	Indigent relief	Provision of indigent services	To provide indigent relief	BL M	Number Indigent households provided with free basic electricity by June 2026	2696 Indigent households provided with Free basic electricity by June 2025	2696 Indigent households provided with Free basic electricity by June 2026	2696 Indigent households provided with Free basic electricity	3242 Indigent households provided with Free basic electricity	Target achieved	N/A	N/A	2696 Indigent households provided with Free basic electricity	2696 Indigent households provided with Free basic electricity	R 588 513	R1 21 40 6	Indigents register	Budget & Treasury
K P A	INSTITUTIONAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT																	
N D P	BUILDING CAPABLE AND DEVELOPMENTAL STATE																	

O U T C O M E 9	ADMINISTRATIVE AND FINANCIAL CAPABILITY														
	Project Details														
Pr o j e c t/ K P I N u m b e r	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2024-25 Baseline	2025-26 Annual Target					2025-26 Budget	Q2 Budget Expenditure	Portfolio of evidence	Responsible Department
								Q2 Target	Q2 Actual Performance	Target achieved/not achieved	Reason for Variance				

M T O D 01	Fleet management	Procurement of vehicles	Improve fleet assets of the Municipality	BLM	Number water tanker, tipper truck, electricity cars and traffic cars by June 2026	2x Electrical Bakkies vehicles purchased by June 2025	01 water tanker, 1 tipper truck, 2 electricity cars and 2 traffic cars by June 2026	01 water tanker, 1 tipper truck, 2 electricity cars and 2 traffic cars	1 tipper truck, 2 electricity cars and 2 traffic cars purchased and delivered. Water tanker not purchased	Target not achieved	Water Tanker not to be procured this financial year due to budgetary constraints	To adjust the SDBIP	N/A	N/A	R5100000	R1732505	Delivery note and Invoices	Corporate services
M T O D 09	Training of Councillors	Training of Councillors	To capacitate Councillors to perform the others	BLM	Number Councillors trained by June 2026	15 Councillors trained by June 2025	20 Councillors trained by June 2026	20 Councillors Trained	20 Councillors Trained	Target achieved	N/A	N/A	N/A	N/A	R500000	R000	Councillor Training Report	Corporate services

			ight t rol e															
M T O D 10	Trainin g of employ ees	Training of Municipal Employees	To en han ce ski lls of em plo ye es	BL M	Num ber Empl oyee s train ed by June 2026	15 Employees to be trained by June 2025	10 Empl oyee s to be train ed by June 2026	10 Empl oyee s train ed	10 Empl oyee s train ed	Ta rg et ac hi ev ed	N/A	N/A	N/A	N/ A	R208 000	R7 12 8	Empl oyee s Train ing Repo rt	Cor por ate ser vic es
M T O D 11	Municip al employ ees bursary	Granting of bursaries	Ski llin g of Mu nic ipa l E mp loy ee s	BL M	Num ber of empl oyee s grant ed burs ary by June 2026	Bursaries granted to 4 employees by June 2025	Burs aries grant ed to 4 empl oyee s by June 2026	N/A	N/A	N/ A	N/A	N/A	4 Bur sari es gra nte d to em plo yee s	N/ A	R313 000	R2 8 19 7. 00	Burs ary alloc ation repor t	Cor por ate ser vic es

M T O D 15	Employee wellness programmes to be conducted	Wellness programmes to be conducted	Offer awareness to employees to increase the morale of employees	BLM	Number Wellness programme conducted by June 2026	2 Wellness programme conducted by June 2025	2 Wellness programme conducted by June 2026	1 Wellness Programme	1 Wellness Programme conducted	Target achieved	N/A	N/A	N/A	N/A	OPEX	N/A	Wellness report and Attendance register	Corporate services
M T O D 18	Conduct waste disposal facilities external audits	Conduct external Audits	To ensure efficient Waste Management	BLM	Number waste disposal facilities external audits conducted by June 2026	01 waste disposal facilities external audit conducted by June 2025	01 waste disposal facilities external audit conducted by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	01 waste disposal facilities external audits cond	R 300 000	N/A	Waste facilities external audit report	Community Services

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M T O D 22	Conduct Cleaning Campaigns	Facilitation of Cleaning Awareness and Campaigns	To en sur e aw ar en es s on wa ste ma na ge me nt	BL M	Num ber of clea ning cam paigns con ducte d by June 2026	04 cleaning campaigns conducted	04 clean ing cam paigns con ducte d by June 2026	1 clea ning cam paign con ducte d	1 clea ning cam paign con ducte d	Ta rg et ac hi ev ed	N/A	N/A	1 clea ning ca mpaign con ducte d	1 clea ning ca mpaign con ducte d	OPEX	N/ A	Clea ning cam paigns repor ts and phot os	Com munit y Ser vices
M T O D 24	Waste Manag ement	Management of Senwabarwa na landfill site	To en sur e pr op er ma int en an ce and op	BL M	Num ber landfi ll site main tena nce repor ts com pile d by June 2026	12 landfill site maintenan ce reports compiled	12 landfi ll site main tena nce repor ts com pile d by June 2026	3 landf ill repor ts com pile d	3 landf ill repor ts com pile d	Ta rg et ac hi ev ed	N/A	N/A	3 lan dfill repor ts com pile d	3 lan dfill repor ts com pile d	R5 000 000	R7 05 63 1	Land fill maint enan ce repor ts	Com munit y Ser vices

			er ati on of sit e															
M T O D 38	Traffic law enforce ment	Road safety campaigns	To cel eb rat e tra ns por t mo nth and pr om ote aw ar en es s	BL M	Num ber trans port Awar enes s Eve nts con duct ed by June 2026	2 trans port Aware ness Event con duct ed by June 2025	4 trans port Awar enes s Eve nts con duct ed by June 2026	2 trans por t Awa rene ss Eve nt con duct ed	2 trans por t Awar enes s Eve nt con duct ed	Ta rg et ac hi ev ed	N/A	N/A	N/A	1 tra ns por t Awa rene ss Eve nt con duct ed	OPEX	N/ A	Atten dene ce regis ter,,re opt and pictur es	Com munit y Ser vices
M T O D 41	Pound manag ement.	Awareness campaigns	Pr om ote saf ety	BL M	Num ber awar enes s cam paign s con duct ed by	4 aware ness cam paigns con duct ed by June 2025	4 awar enes s cam paign s con duct ed by	1 pou nd awar enes s cam paign s con duct ed	1 poun d awar enes s cam paign s con duct ed	Ta rg et ac hi ev ed	N/A	N/A	1 pou nd awar enes s cam paign	1 po un d awar ene ss cam paign	OPEX	N/ A	Poun d awar enes s cam paigns repor ts	Com munit y Ser vices

					June 2026		June 2026	ucte d	ucte d				con ducted	n co nduct ed				
M T O D 49	Conduct Disaster Management education and awareness campaigns to communities	campaigns	To un sur e eff ect ive Di sa ste r Ma na ge ment	BL M	Number disaster education and awareness campaigns conducted by June 2026	4 Education and awareness campaigns conducted by June 2025	4 disaster Education and awareness campaigns conducted by June 2026	1 Disaster Education and awareness campaigns conducted	1 Disaster Education and awareness campaigns conducted	Target achieved	N/A	N/A	1 Disaster Education and awareness campaigns conducted	1 Disaster Education and awareness campaigns conducted	OPEX	N/A	Attendance register,,re opt and pictures	Community Services
M T O D 51	IDP Steering Committees and Review Sessions	Compilation of quarterly SDBIP Reports	Com plia nce wit h leg islati	BL M	Number of SDBIP Reports compiled by	4 SDBIP Reports compiled by June 2025	4 SDBIP Reports compiled by June 2026	First Quarter SDBIP Report 202 5/26	First Quarter SDBIP Report 2025 -26 compiled	Target achieved	N/A	N/A	Mid - year Quarter SD BIP Report	Third Quarter SD BIP Report	OPEX	N/A	Quarterly SDBIP Reports & council resolutions	MM /Mayor' Office

			ons		June 2026				and approved				t 2025/26	2025/26				
M T O D 52	Performance Assessments	Conducting individual performance Assessments	Enhanced Municipal performance	BLM	Number individual performance assessments conducted (Annual and mid-year) by June 2026	2 Individual Assessments conducted (Annual and Mid-year) by June 2025	2 Individual Assessments conducted (Annual and Mid-year) by June 2026	N/A	N/A	N/A	N/A	N/A	Annual and Mid-year Individual Assessments conducted	N/A	OPEX	N/A	Reports and Registers	MM/Mayor's Office
M T O D 56	Gazetting of By-laws	Gazetting	To ensure law and order within the juri	BLM	Number by-laws gazetted by June 2026	Two by-laws gazetted by June 2025	Three by-laws gazetted by June 2026	04 By-laws Gazetted	04 By-laws Gazetted	Target achieved	N/A	N/A	N/A	N/A	R 150 000	N/A	Report on gazetting of by-laws.	Corporate services

			sdi cti on of the mu nic ipa lity														
K P A	LOCAL ECON OMIC DEVEL OPME NT																
O U T C O M E 9		IMPLEMENT ATION OF COMMUNIT Y WORKS PROGRAMM E															
Project Details																	
Pr oj ec t/ K PI N u m	Project Name	Project Description (major activities)	Str at eg ic Ob jec tiv e	Lo cat ion	Key Perf orma nce Indic ator	2024-25 Baseline	2025 -26 Ann ual Targ et						2025- 26 Budg et	Q2 Bu dget Ex pen di tur e	Portf olio of evid ence	Re sp on sibl e De par tm ent	

be r								Q2 Targ et	Q2 Actu al	Ta rg et ac hi ev ed /N ot ac hi ev ed	Reason for Variance	Corrective Measure	Q3	Q4				
L E D 01	LED Project s (SMME develop ment)	Financial support to LED Projects	To cre ate and prom ote LE D init iati ve s in the bu sin es s se cto r	BL M	Num ber LED Proje cts Fina nciall y supp orted by June 2026	New Indicator	3 LED Proje cts Fina nciall y supp orted by June 2026	facili tate the apoi ntm ent proc ess of servi ce provi der	Only two servi ce provi ders appo inted inste ad of three	Ta rg et no t ac hi ev ed	Submitt ed quote is above the budgeted amount	Re-advertisement	3 LE D Proje ct s Fina nciall y supp orted	Pr oje ct clo se out rep ort	R 500 000.0 0	R0 .0 0	Repo rts and pictur es	Eco no mic De vel op ment & Pla nni ng

LE D 05	EPWP - Grant	Appointment of EPWP PRACTIONE RS	To cre ate job op por tu nit ies thr ou gh EP W P pr og ra m me	BL M	Num ber job oppo rtunit ies creat ed throu gh EPW P progr amm e by June 2026	260 opportunit ies creat ed by June 2025	260 job oppo rtunit ies creat ed throu gh EPW P progr amm e by June 2026	N/A	N/A	N/ A	N/A	N/A	N/A	N/ A	R5 700 000	R2 02 7 86 1	List of EPW P partic ipant s and repor ts	Co mm unit y Ser vic es

**FINANCIAL VIABILITY AND MANAGEMENT**

<b>N D P</b>	<b>BUILDING OF KEY CAPABILITIES(HUMAN,PHYSICAL &amp;INSTITUTIONAL)</b>																	
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<b>O U T C O M E 9</b>		<b>ADMINISTRATIVE AND FINANCIAL CAPABILITY (OUTPUT 6)</b>																
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**Project Details**

<b>Pr oj ec</b>	<b>Project Name</b>	<b>Project Description</b>	<b>Str at eg</b>	<b>Lo cat ion</b>	<b>Key Perf orma</b>	<b>2024-25 Baseline</b>	<b>2025 -26 Ann</b>								<b>2025- 26</b>	<b>Q2 Bu dg</b>	<b>Portf olio of</b>	<b>Re sp on</b>
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t/ K P I N u m b e r		(major activities)	ic O b j e c t i v e	BL M	nce I n d i c a t o r		ual T a r g e t							Budg e t	e t E x p e n d i t u r e	e v i d e n c e	s i b l e D e p a r t m e n t
								Q2 T a r g e t	Q2 A c t u a l	T a r g e t a c h i e v e d /N o t a c h i e v e d	R e a s o n f o r V a r i a n c e	C o r r e c t i v e M e a s u r e	Q3				
M F V M 01	Annual f i n a n c i a l s t a t e m e n t	Compilation of A F S	E n h a n c e S o u n d M u n i c i p a l f i n a n c i a l v i a b i l i t y a n d m a n a g e	BL M	N u m b e r s e t o f A F S 2024 -25 C o m p i l e d & s u b m i t t e d t o A G S A, L P T, C O G O H S T A & N T b y J u n e 2026	2023/24 A F S c o m p i l e d & s u b m i t t e d t o A G S A, L P T & N T	1 s e t o f A F S 2024 -25 C o m p i l e d & s u b m i t t e d t o A G S A, L P T, C O G O H S T A & N T b y J u n e 2026	N/A	N/A	N/A	N/A	N/A	N/A	R1 200 000	R8 79 88 1	Ack n o w l e d g e m e n t o f t h e r e c e i p t f r o m A G S A, L P T, C o G H S T A & N T	B u d g e t & T r e a s u r y

			ment															
MFVM03	Monthly budget statement (Sec 71 reports)	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number monthly budget statements submitted to Treasury within 10 working days after month-end	12 monthly budget statements submitted to Treasury within 10 working days after month-end	12 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	Target achieved	N/A	N/A	3 monthly budget statements submitted to Treasury within 10 working days after month-end	3 monthly budget statements submitted to Treasury within 10 working days after month-end	OPEX	N/A	Budget Statement Reports	Budget & Treasury

													- end	month - end				
M F V M 04	Quarterly mSCOA data strings report	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number quarterly MSCOA data strings report compiled by June 2026	4 quarterly MSCOA data strings report compiled by June 2025	4 quarterly MSCOA data strings report compiled by June 2026	1 quarterly MSCOA data strings report compiled	1 quarterly MSCOA data strings report compiled	Target achieved	N/A	N/A	1 quarterly MSCOA data strings report compiled	1 quarterly MSCOA data strings report compiled	OPEX	N/A	MSCOA data strings report	Budget & Treasury

M F V M 05	MSCO A projects implem entation	Compilation of reports	En hanc e Soun d Mun icipa l finan cial via bili ty and mana ge ment	BL M	Num ber MSC OA proj ects imple ment ation repor ts com piled by June 2026	One MSCOA proj ects imple menta tion reports com piled by June 2025	4 x MSC OA proj ects imple ment ation repor ts com piled by June 2026	1 x MS COA proj ects imple ment ation repor ts com piled	1 x MSC OA proj ects imple ment ation repor ts com piled	Ta rg et ac hi ev ed	N/A	N/A	1 x MS CO A proj ect s imple ment ation repor ts com piled	1 x MS CO A proj ect s imple ment ation repor ts com pile d	OPEX	N/ A	MSC OA Proj ect Imple ment ation Repor ts	Bu dge t & Tre asu ry
M F V M 07	Annual Budget (Draft)	Compilation of reports	En hanc e Soun d Mun icipa l finan cial via bili ty	BL M	Num ber draft budg et com piled and table d by June 2026	1 draft budget 2025-26 compiled & tabled by June 2025	1 x draft budg et 2026 -27 com piled and table d by Marc h 2026	N/A	N/A	N/ A	N/A	N/A	1 x dra ft bud get com piled and tabl ed Mar ch	N/ A	OPEX	N/ A	Coun cil Reso lution	Bu dge t & Tre asu ry

			and ma na ge me nt															
M F V M 08	Annual Budget (Final)	Compilation of reports	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty an d ma na ge me nt	BL M	Num ber final budg et 2026 -27 com piled by June 2026	1 x Final budget 2025-26 compiled by June 2025	1 x Final budg et 2026 -27 com piled by June 2026	N/A	N/A	N/ A	N/A	N/A	N/A	1 x Fin al bu dg et co mp ile d	OPEX	N/ A	Coun cil Reso lution	Bu dge t & Tre asu ry

M F V M 09	Adjustment budget	Compilation of adjustment budget	Enhance Sound Municipal financial viability and management	BLM	Number adjustment budget compiled by June 2026	1 x adjustment budget compiled and submitted to council, LP & NT by June 2025	1 x adjustment budget compiled and submitted to council, LP & NT by June 2026	N/A	N/A	N/A	N/A	N/A	1 x adjustment budget compiled and submitted to LP & NT	N/A	OPEX	N/A	Council resolution	Budget & Treasury
M F V M 10	Compile financial report, (section 52)	Compilation of report	Enhance Sound Municipal financial viability	BLM	Number quarterly financial reports compiled and reported to Executive Committee	4 x quarterly financial reports compiled and reported to EXCO & Council by June 2025	4 x quarterly financial reports compiled and reported to Executive Committee	1 x quarterly financial report compiled and reported to EXCO & Council	1 x quarterly financial report compiled and reported to EXCO & Council	Target achieved	N/A	N/A	1 x quarterly financial report compiled and reported to EX	1 x quarterly financial report compiled and reported to EX	OPEX	N/A	Financial Reports	Budget & Treasury

			and ma na ge me nt		e(EX CO) and Coun cil by June 2026		and Coun cil by June 2026						CO & Co unc il	ort ed to EX CO & Co un cil				
M F V M 11	Procure ment plan	Compilation of report	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty and ma na ge me nt	BL M	Num ber proc urem ent plan devel oped and appr oved by June 2026	1 x procure ment plan develop ed and approved by June 2025	1 x proc urem ent plan devel oped and appr oved by June 2026	N/A	N/A	N/ A	N/A	N/A	N/A	N/ A	OPEX	N/ A	Proc urem ent plan	Bu dge t & Tre asu ry

M F V M 12	Conduct training of SCM practitioner	Conduct training of SCM practitioner	Enhance Sound Municipal financial viability and management	BLM	Number SCM Training attended by June 2026	1 x SCM Training conducted by June 2025	1 x SCM Training conducted by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1 x SCM Training attended	R 300,000.00	N/A	Attendance Register	Budget & Treasury
M F V M 13	Acquisition management (Bids Register)	Compilation of reports	Enhance Sound Municipal financial viability	BLM	Number updated awarded Bids reports by June 2026	12 x updated awarded Bids reports by June 2025	4 x updated awarded Bids placed on website by June 2026	1 x updated list awarded Bids placed on website	1 x updated list awarded Bids placed on website	Target achieved	N/A	N/A	N/A	1 x updated list awarded Bids placed on website	1 x updated list awarded Bids placed on website	OPEX	N/A	List of awarded Bids (updated)	Budget & Treasury

			and ma na ge me nt															
M F V M 14	Revenue management committee	Revenue management committee meetings to be held	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty an d ma na ge me nt	BL M	Num ber re ve nue man age ment meet ings held by June 2026	3 revenue managem ent meetings held by June 2025	4 x re ve nue man age ment meet ings to be held by June 2026	1 x re ve nue man age ment meet ing to be held	1 x re ve nue man age ment meet ing to be held	Target ach ieved	N/A	N/A	1 x re ve nue ma na ge ment meet ing to be held	1 x re ve nue ma na ge ment meet ing to be held	OPEX	N/ A	Atten danc e Regi ster	Bu dge t & Tre asu ry

M F V M 15	Billing Report	compilation of report	Enhance Sound Municipal financial viability and management	BLM	Number billing reports compiled by June 2026	12 billing reports compiled by June 2025	12 billing reports compiled by June 2026	3 billing reports compiled	3 billing reports compiled	Target achieved	N/A	N/A	3 billing reports compiled	3 billing reports compiled	OPEX	N/A	Billing reports	Budget & Treasury
M F V M 16	Electricity Distribution Loss	calculation of losses	Enhance Sound Municipal financial viability	BLM	Number quarterly distribution reports compiled by June 2026	4 quarterly distribution reports compiled by June 2025	4 quarterly distribution reports compiled by June 2026	1 quarterly distribution loss reports compiled	1 quarterly distribution loss reports compiled	Target achieved	N/A	N/A	1 quarterly distribution loss reports compiled	1 quarterly distribution loss reports compiled	OPEX	N/A	Distribution loss reports	Budget & Treasury

			and ma na ge me nt															
M F V M 18	VAT	Vat refunds	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty and ma na ge me nt	BL M	Num ber VAT 201 repor ts com piled by June 2026	12 VAT 201 reports compiled by June 2025	12 VAT 201 repor ts com piled by June 2026	3 VAT 201 repor ts com piled	3 VAT 201 repor ts com piled	Ta rg et ac hi ev ed	N/A	N/A	3 VA T 201 rep orts co mpi led	3 VA T 20 1 rep ort s co mp ile d	OPEX	N/ A	VAT 201 repor ts	Bu dge t & Tre asu ry

M F V M 19	Remuneration file	compilation of file	Enhance Sound Municipal financial viability and management	BLM	Number Remuneration reports compiled by June 2026	12 Remuneration reports compiled by June 2025	12 Remuneration reports compiled by June 2026	3 Remuneration reports compiled	3 Remuneration reports compiled	Target achieved	N/A	N/A		3 Remuneration reports compiled	3 Remuneration reports compiled	OPEX	N/A	Remuneration reports	Budget & Treasury
M F V M 20	Assets management plan	compilation of management	Tosafeguard municipal assets	BLM	Number asset management plan developed by June 2026	New Indicator	One asset management plan developed by June 2026	N/A	N/A	N/A	N/A	N/A		N/A	N/A	OPEX	N/A	Asset management plan	Budget & Treasury

M F V M 21	Unbundling of Asset Register	Unbundling of Asset Register	To safeguard municipal assets	BLM	Number unbundling of assets report compiled by June 2026	1 x unbundling of assets report compiled by June 2025	1 x unbundling of assets report compiled by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 1900000	R144650	Unbundling of Asset report	Budget & Treasury
M F V M 22	Municipal Insurance	Appointment of service provider	To safeguard municipal assets	BLM	Number Insurance service provider appointed by June 2026	01 Insurance service provider appointed by June 2025	One Insurance service provider appointed by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R3000000	R2546120	Insurance report	Budget & Treasury
M F V M 23	Reporting of incidents occurred	Reports	To safeguard municipal assets	BLM	Number incidents reports compiled by June 2026	12 monthly incidents reports compiled by June 2025	12 monthly incidents reports compiled by June 2026	1 x incidents report compiled	1 x incidents report compiled	Target achieved	N/A	N/A	1 x incidents report compiled	1 x incidents report compiled	OPEX	N/A	Incidents Reports	Budget & Treasury

M F V M 24	Property Rates	Payment of Property Rates	Enhance Sound Municipal financial viability and management	BLM	Revenue collected through property rates by June 2026	New Indicator	R 29 030 103 amount collected through property rates by June 2026	R 7 257 525 amount collected through property rates	R -6 519 016, 60 ( 44% ) amount collected through property rates	Target not achieved	Unregistered SDUs still remains the biggest challenge and None payment by customers	Meeting was held on the 15th Sept with LPT, Cogta to resolve the matter however DPW said it will start paying after registration. Meeting was held on the 30th Sept, with KumYol debt collectors to expedite enforcement of Debt Collection Meeting was held with farmers on the 04th September 2025 and 09 October 2025 .Updated invoices were submitted after the meeting of 28th October 2025 ( still waiting for payments).	R 7 257 525 amount collected through property rates	R 7 257 525 amount collected through property rates	OPEX	N/A	Revenue collection report	Budget & Treasury
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M F V M 25	Traffic Fines	Payment of traffic fines	En hanc e So und Mu nic ipa l fin anc ia l via bili ty and ma na ge ment	BL M	R am ount col lect ed thro ugh traffi c fines by June 2026	New Indicator	R 1 642 734 am ount col lect ed thro ugh traffi c fines by June 2026	R 410 683 am ount col lect ed thro ugh traffi c fines	R20 7,50 8.80 col lect ed thro ugh traffi c fines	Ta rg et no t ac hi ev ed	Lack a system to enforce payment by transgres sors	Purchase s a system to trace traffic fines	R 410 683 am ount col lect ed thro ugh traf fic fine s	R 410 683 am ount col lect ed thro ugh traf fic fine s	OPEX	N/ A	Reve nue col lect ion repor t	Co mm unit y ser vic es
M F V M 26	Traffic Licensi ng	Drivers and vehicle licensing	En hanc e So und Mu nic ipa l fin anc ia l via bili ty	BL M	R am ount col lect ed thro ugh traffi c licen sing by June 2026	New Indicator	R 5 475 780 am ount col lect ed thro ugh traffi c licen sing by June 2026	R 1 368 945 am ount col lect ed thro ugh traffi c licen sing	R 1 396 783, 35 am ount col lect ed thro ugh traffi c licen sing	Ta rg et ac hi ev ed	N/A	N/A	R 1 368 945 am ount col lect ed thro ugh traf fic lice nsi ng	R 1 368 945 am ount col lect ed thro ugh traf fic lice nsi ng	OPEX	N/ A	Reve nue col lect ion repor t	Co mm unit y ser vic es

			and ma na ge me nt										en sin g					
M F V M 27	Waste collecti on	Waste removal fees	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty an d ma na ge me nt	BL M	R amo unt col lec ted thro ugh was te col lec tion by June 2026	New Indicator	R1 625 000 amo unt col lec ted thro ugh was te col lec tion by June 2026	R 406 250 amo unt col lec ted thro ugh was te col lec tion	R 232 353. 27 thro ugh was te col lec tion servi ce	Ta rg et no t ac hi ev ed	None payment by customer s	Meeting was held on the 30th Sept, with KumYolz debt collectors to expedite enforcement of Debt Collection. Notices were forwarded to all defaulters during November and December for all to start making payment arrangements.	R 406 250 am oun t col lec ted thro ugh wa ste col lecti on	R 40 6 25 0 am ou nt col lec ted thro ugh wa ste col lec tio n	OPEX	N/ A	Reve nue col lec tion repo rt	Co mm uni ty ser vic es

M F V M 28	Electricity conventional	Payment of electricity	Enhance Sound Municipal financial viability and management	BL M	R amount collected through conventional electricity by June 2026	New Indicator	R 6 052 140 amount collected through conventional electricity by June 2026	R 1 513 035 amount collected through conventional electricity	R61 5 446. 27 amount collected through conventional electricity	Ta rget no t ach ie ved	Delay in delivery of the three ph ase prep aid meter s from th e supplie r	Expected delivery i n February 2026 an d continuous unplan ned inspection for ill egal connections	R 1 513 035 amount collected through conventional electricity	R 1 51 3 03 5 amount collected through conventional electricity	OPEX	N/ A	Revenue collection report	Tec hni cal ser vices
M F V M 29	Electricity prepaid	Payment of electricity	Enhance Sound Municipal financial viability	BL M	R amount collected through prepaid electricity by June 2026	New Indicator	R 52 000 000 amount collected through prepaid electricity by June 2026	R 13 000 000 amount collected through prepaid electricity	R 8 777 621. 00 amount collected through prepaid electricity	Ta rget no t ach ie ved	DBSA is currently assisting the municipality and experienced delays in terms of delivery of materials	Expected delivery in February 2026 and continuous unplanned inspection for illegal connections	R 13 000 000 amount collected through prepaid ele	R 13 00 00 0 amount collected through prepaid	OPEX	N/ A	Revenue collection report	Tec hni cal ser vices

			and ma na ge me nt									ctri city	ele ctri cit y					
M F V M 30	Electricity reconn ection fees	Payment of reconnection fees	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty and ma na ge me nt	BL M	R amo unt colle cted throu gh elect ricity reco nne ction by June 2026	New Indicator	R 290 291 amo unt colle cted throu gh elect ricity reco nne ction by June 2026	R 72 572, 5 amo unt colle cted throu gh elect ricity reco nne ction	R 73 246, 11 amo unt colle cted throu gh elect ricity reco nne ction	Ta rg et ac hi ev ed	N/A	N/A	R 72 572 ,5 am oun t col lect ed throu gh ele ctri city rec onn ecti on	R 72 57 2,5 am oun t col lec ted throu gh ele ctri city rec on ne cti on	OPEX	N/ A	Reve nue colle ction repor t	Tec hni cal ser vic es

M F V M 31	Sale of Sites	Sale of sites	Enhance Sound Municipal financial viability and management	BLM	Amount collected through sale of sites by June 2026	New Indicator	R 2000000 amount collected through sale of sites by June 2026	N/A	N/A	N/A	N/A	N/A	R 2000000 amount collected through sale of sites	N/A	OPEX	N/A	Revenue collection report	Economic Development and Planning
M F V M 32	Building Plans	Inspection and approval of building plans	Enhance Sound Municipal financial viability	BLM	Amount collected through building plans by June 2026	New Indicator	R 110000 amount collected through building plans by June 2026	R 27500 amount collected through building plans	R 27500 amount collected through building plans	Target achieved	N/A	N/A	R 27500 amount collected through building plans	R 27500 amount collected through building plans	OPEX	N/A	Revenue collection report	Economic Development and Planning

			and ma na ge me nt															
M F V M 33	Busines s Registr ation	Inspection and issuing of business licences	En ha nc e So un d Mu nic ipa l fin an cia l via bili ty an d ma na ge me nt	BL M	R amo unt colle cted throu gh busin ess regis tratio ns by June 2026	New Indicator	R 180 000 amo unt colle cted throu gh busin ess regis tratio ns by June 2026	R 45 000 amo unt colle cted throu gh busi ness regis trati ons	R 45 000 amo unt colle cted throu gh busi ness regis tratio ns	Ta rg et ac hi ev ed	N/A	N/A	R 45 000 am oun t coll ect ed throu gh bus ine ss regi stra tion s	R 45 00 0 am oun t col lec ted throu gh bu sin es s regi stra ti on s	OPEX	N/ A	Reve nue colle ction repor t	Eco no mic De vel op me nt and Pla nni ng

M F V M 34	Hawker s	Payment of hawkers fees	En hanc e So und Mu nic ipa l fin anc ia l via bili ty and ma na ge me nt	BL M	R am ount col lect ed thro ugh hawk ers stalls by June 2026	New Indicator	R 81 312 am ount col lect ed thro ugh hawk ers stalls rental by June 2026	R20 328 am ount col lect ed thro ugh hawk ers stall s rental	Colle cted R 2 860	Ta rg et no t ac hi ev ed	None com plian ce: Slow pace on signing of legal agreeme nts.	Joint operation by end of January 2025	R2 0 328 am oun t coll ect ed thro ugh hawk ers stall s rental	R2 0 32 8 am oun t col lec ted thro ugh hawk ers stall s rental	OPEX	N/ A	Reve nue col lec tion repor t	Eco no mic De vel op me nt and Pla nni ng
M F V M 35	Skills Levy	Refund for skills development	En hanc e So und Mu nic ipa l fin anc ia l via bili ty	BL M	R am ount col lect ed thro ugh skills devel opment levy by June 2026	New Indicator	R 307 830 am ount col lect ed thro ugh skills devel opment levy by June 2026	N/A	N/A	N/ A	N/A	N/A	R 307 830 am oun t coll ect ed thro ugh skill s devel opment	N/ A	OPEX	N/ A	Reve nue col lec tion repor t	Cor por ate ser vic es



M F V M 38	Development fund and Rental of facilities	Development fund and Rental of facilities	Enhance Sound Municipal financial viability and management	BLM	Amount collected through development fund and rental of facilities by June 2026	New Indicator	R1 593 200 amount collected through development fund by June 2026	R 398 300 amount collected through development fund and rental of facilities	R - 477, 105. 25 amount collected through development fund and rental of properties	Target no t a c h i e v e d	Lack of support from councilors	Office of Mayor and Speaker to intervein and assist with deployment of councilors on the developed program	R 398 300 amount collected through development fund and rental of facilities	R 39 8 30 amount collected through development fund and rental of facilities	OPEX	N/A	Revenue collection report	Budget & Treasury
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																		
N D P	ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT																	
O U T C O	DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE MODEL(OUTPUT 5)																	

M E 9																		
Project Details																		
Project/ KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2024-25 Baseline	2025-26 Annual Target							2025-25 Budget	Q2 Budget Expenditure	Portfolio of evidence	Responsible Department	
								Q2 Target	Q2 Actual	Target achieved / Not achieved	Reason for Variance	Corrective Measure	Q3					Q4
GGPP 01	Auditing	Coordination of external Audit process	Improved audit opinion	BLM	Number unqualified audit opinion obtained for 2024	Unqualified audit opinion obtained for 2023-24	One unqualified audit opinion obtained for 2024-25	One unqualified audit opinion obtained for 2024-25	One unqualified audit opinion obtained for 2024-25	Target achieved	N/A	N/A	N/A	N/A	R 520000	R35674	Audit report 2023-24	MM/Mayor's Office

					-25 finan cial year by June 2025		finan cial year by June 2025	finan cial year	finan cial year										
GGPP02	Audit & Risk Committee Allowances	Coordination of Risk and Audit Committee meetings	Impr ov ed au dit opi nio n	BL M	Num ber Risk and Audit Com mitte e meet ings by June 2026	08 meetings held by June 2025	04 Risk and 04 Audit Com mitte e meet ings by June 2026	01 Risk and 01 Audi t Com mitte e mee tings held	01 Risk and 01 Audit Com mitte e meet ings held	Tag et ac hi ev ed	N/A	N/A	01 Ris k and 01 Au dit Com mitte e	01 Ris k and 01 Au dit Com mitte e	R 600 000	R2 97 11 6	Minut es and Regi sters	MM /Ma yor' Offi ce	
GGPP03	Printing and Publication	Production of Municipal newsletter, diaries, calendars	To im pr ov e co m mu nic ati on	BL M	Num ber news letter editio ns, di aries and calen dars prod uced by June 2026	2 editions newsletters , 100 diaries and 1000 calendars produced by June 2025	2 news letter editio ns, 60 diari es and 2000 calen dars prod uced by June 2026	One new slett er editi on prod uced	One new slett er editi on prod uced	Tag et ac hi ev ed	N/A	N/A	60 dair ies and 200 0 cal end ar prod uced	On e new sl ett er edi tio n pro du ced	R500 000	R7 8 63 0	Copy of news letter , order and PoP	Cor por ate ser vic es	

GGPP04	Publicity and Branding	Gazebo, banners, vehicle branding	To enhance the image of the Municipality	BLM	Number banners purchased and vehicles branded	20 banners purchased and 5 vehicles branded by June 2025	20 banners purchased and 5 vehicles branded by June 2026	20 banners purchased and 5 vehicles branded	Not purchased	Target not achieved	Not delivered due to budget constraints	To adjust the SDBIP	N/A	N/A	R300000	N/A	Pictures	Corporate services
GGPP08	Community Participation	Meetings	Enhanced Community participation	BLM	Number Council outreach programmes coordinated and supported by June 2026	6 Council outreach programmes coordinated and supported by June 2025	4 Council outreach programmes coordinated and supported by June 2026	1 Council outreach programmes coordinated and supported	1 Council outreach programmes coordinated and supported	Target achieved	N/A	N/A	1 Council outreach programmes coordinated and supported	1 Council outreach programmes coordinated and supported	R1M	R93074	Council Outreach programmes Report	Corporate services

GGPP 09	Whippery Management	Meetings	Promote multiparty relations	BLM	Number Whippery management meeting coordinated and supported by June 2025	4 Whippery management meeting coordinated and supported by June 2025	4 Whippery management meeting coordinated and supported by June 2026	1 Whippery management meeting coordinated and supported	1 Whippery management meeting coordinated and supported	Target achieved	N/A	N/A	1 Whippery management meeting coordinated and supported	1 Whippery management meeting coordinated and supported	R200000	R0.00	Whippery meetings Report	Corporate services
GGPP 10	MPAC Programmes	Coordination of MPAC programmes	To improve public participation	BLM	Number MPAC programs coordinated by June 2026	5 programmes coordinated by June 2025	5 MPAC programs coordinated by June 2026	N/A	N/A	N/A	N/A	N/A	5 MPAC programs coordinated by June 2025	N/A	R 538000	N/A	MPAC programmes Report	Corporate services

GGPP11	Ward Committees' Conference Programmes	Convene a Ward Committees' Conference Programmes	To improve public participation	BLM	Number of Ward Committees' Conference held by June 2026	1 Ward Committees' Conference held	1 Ward Committees' Conference held by June 2026	1 Ward Committees' Conference held by June 2026	1 Ward Committees' Conference held by June 2026	Target achieved	N/A	N/A	N/A	N/A	R1900000	N/A	Ward committee conference Report	Corporate services
GGPP12	Remuneration of ward committees	Payment of stipends for Ward Committees	To improve public participation	BLM	Percentage Ward Committee members receiving monthly stipend by June 2026	100% Ward Committee members receiving monthly stipend by June 2025	100% Ward Committee members receiving monthly stipend by June 2026	100% Ward Committee members receiving monthly stipend	100% Ward Committee members receiving monthly stipend	Target achieved	N/A	N/A	100% Ward Committee members receiving monthly stipend	100% Ward Committee members receiving monthly stipend	R5,1M	R1330737	Ward committee stipend Report	Corporate services

GGPP 13	IDP Review	Review of IDP/Budget	To ensure successful review of the IDP	BLM	Number IDP/Budget 2026-27 reviewed compiled by June 2026	1 IDP/Budget 2025-26 reviewed compiled by June 2025	1 IDP/Budget 2026-27 reviewed compiled by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	One IDP/Budget 2026-27 reviewed compiled	OPEX	N/A	Copy of IDP and Council resolution	MM/Mayor' Office
GGPP 14	IDP/Budget Process plan	development and approval of plan	To ensure successful review of the IDP	BLM	Number IDP Process plan developed and approved by June 2026	1 IDP Process plan developed and approved by June 2025	1 IDP Process plan developed and approved by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	OPEX	N/A	Copy and Council Resolution	MM/Mayor' Office
GGPP 15	Strategic planning sessions	Hold sessions	To ensure successful review	BLM	Number strategic sessions held by June 2026	2 Strategic session held by June 2025	6 Strategic session held by June 2026	2 Strategic session held	2 strategic sessions held	Target achieved	N/A	N/A	1 Strategic session held	2 Strategic session held	OPEX	N/A	Strategic session Report	MM/Mayor' Office

			ie w of the ID P															
GGPP16	IDP/Budget Public participation	IDP stakeholder consultations	To ensure effective public participation in the review of the IDP	BLM	Number IDP consultative meetings conducted, IDP consultative reports compiled by June 2026	10 IDP consultative meetings conducted and One IDP consultative reports compiled by June 2025	10 IDP consultative meetings conducted and One IDP consultative reports compiled by June 2026	1 Rep forum	1 Rep forum meeting held	Target achieved	N/A	N/A	N/A	10 consultative meetings held	R 667 000	N/A	IDP/Budget Consultation Report	MM/Mayor' Office

GGP 17	Development municipal multi sectoral implementation plan	development and approval of plan	To Provide support on HIV/AIDS programme	BLM	Number Municipal HAS T plan approved by the Local AIDS council and submitted to DAC and LPA C by June 2025	01 plan developed, approved and submitted by 2025	1 Municipal HAS T plan approved by the Local AIDS council and submitted to DAC and LPA C by June 2026	1 Municipal HAS T plan approved by the Local AIDS council and submitted to DAC and LPA C	1 Municipal HAS T plan approved by the Local AIDS council and submitted to DAC and LPA C	Target achieved	N/A	N/A	N/A	N/A	OPEX	N/A	Municipal HAS T Plan	Community services
GGP 18	Conduct HIV/AIDS programmes	meetings	Implementation HIV/AIDS programmes	BLM	Number M&E meetings held by June 2026	3 HIV/AIDS programmes coordinated by June 2024	4 M&E meetings held by June 2026	1 M&E meetings held	1 M&E meetings held	Target achieved	N/A	N/A	1 M&E meetings held	1 M&E meetings held	OPEX	N/A	M & E Meetings Reports	Community services

GGPP19	HIV/AIDS Council technical committee	meetings	Implementation HIV/AIDS programmes	BLM	Number AIDS Council technical committee meetings held by June 2026	4 HIV/AIDS programmes coordinated by June 2025	4 AIDS Council technical committee meetings held by June 2026	1 AIDS Council technical committee held	1 AIDS Council technical committee held	Target achieved	N/A	N/A	1 AIDS Council technical committee held	1 AIDS Council technical committee held	OPEX	N/A	Reports and attendance	Community services
GGPP20	Local Aids council meetings	meetings	Implementation HIV/AIDS programmes	BLM	Number Local Aids council meetings held by June 2026	4 Local Aids council meeting held by June 2025	4 Local Aids council meetings held by June 2026	1 Local Aids council meeting held	1 Local Aids council meeting held	Target achieved	N/A	N/A	1 Local Aids council meeting held	1 Local Aids council meeting held	OPEX	N/A	Reports and attendance	Community services
GGPP21	HIV/AIDS Ward/C luster meetings	meetings	Promote advocacy and stake	BLM	Number HIV/AIDS ward/cluster meeting coordinated	6 HIV/AIDS coordinated	12 HIV/AIDS ward/cluster meeting coordinated	6 HIV/AIDS ward/cluster meeting coordinated	6 HIV/AIDS ward/cluster meeting coordinated	Target achieved	N/A	N/A	N/A	6 HIV/AIDS ward/cluster meeting	OPEX	N/A	Reports and attendance	Community services

			holder collaboration		ed by June 2026		by June 2026	dated	dated					eting coordinated				
GGPP 22	Prevent spread of communicable diseases	Hold awareness campaigns	To prevent spread of communicable diseases	BLM	Number HAST awareness campaigns and preventions held by June 2026	4 HAST awareness campaigns and preventions held by June 2025	3 HAST awareness campaigns and preventions held by June 2026	1 HAST awareness campaigns held	1 HAST awareness campaigns and preventions held	Target achieved	N/A	N/A	N/A	1 HAST awareness campaigns and preventions held	OPEX	N/A	Reports and attendance	Community services

GGP 23	Gender Programme	Support gender programs	to provide support to special focus groups	BLM	Number men and women councils meeting coordinated by June 2026	4 men and 4 women councils meeting coordinated by June 2025	4 men and 4 women councils meeting coordinated by June 2026	1 men and 1 women councils meeting coordinated	1 men and 1 women councils meeting coordinated	Target achieved	N/A	N/A	1 men and 1 women councils meeting coordinated	1 men and 1 women councils meeting coordinated	OPEX	N/A	Minutes and Registers	Community services
GGP 24	Special focus groupings and gender mainstreaming	coordination of events	promote the needs and interests of special focus groupings and	BLM	Number gender mainstreaming activities conducted as per calendar events by June 2026	4 gender programs and mainstreaming supported by June 2025	3 gender mainstreaming activities conducted as per calendar events by June 2026	1gender mainstreaming activities conducted as per calendar events	1gender mainstreaming activities conducted as per calendar events	Target achieved	N/A	N/A	N/A	1gender mainstreaming activities conducted as per calendar events	OPEX	N/A	Gender mainstreaming reports	Community services

			gender mainstreaming															
GGP 25	Special focus groupings and gender mainstreaming (capacity building)	Conduct capacity building workshops	To provide support to disability groups	BLM	Number capacity building workshop conducted by June 2026	2 capacity building workshop conducted by June 2025	1 capacity building workshop conducted by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	OPEX	N/A	Report and attendance registers	Community services	
GGP 26	Elderly and disability programmes	Coordination of events	To provide support to disability and elderly	BLM	Number events coordinated by June 2026	2 programmes supported	02 events coordinated by June 2026	1 event coordinated	1 event coordinated	Target achieved	N/A	N/A	N/A	N/A	OPEX	Report and attendance registers	Community services	

			groups															
GGP 27	Elderly and disability programmes( Council meetings)	meetings	To provide support to disability and elderly groups	BLM	Number elderly and disability council meetings coordinated by June 2026	4 elderly and 4 disability council meetings coordinated by June 2025	4 elderly and 4 disability council meetings coordinated by June 2026	1 elderly and 1 disability council meetings coordinated	1 elderly and 1 disability council meetings coordinated	Target achieved	N/A	N/A	1 elderly and 1 disability council meetings coordinated	1 elderly and 1 disability council meetings coordinated	OPEX	N/A	Minutes and Registers	Community services
GGP 28	Elderly and disability programmes( Capacity building )	Workshops	To provide support to elderly groups	BLM	Number capacity building workshop conducted by June 2026	02 capacity building workshop conducted by June 2025	01 capacity building workshop conducted by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	OPEX	N/A	Capacity building workshop Reports	Community services

			ou ps		June 2026													
G G P P 29	Youth and children progra mme(Y outh Council meeting s)	meetings	To pr ovi de su pp ort to Yo uth an d chi ldr en	BL M	Num ber Yout h Coun cil meet ings held by June 2026	4 Youth Council meetings held by June 2025	4 Yout h Coun cil meet ings held by June 2026	1 Yout h Coun cil mee tings held	1 Yout h Coun cil meet ings held	Ta rg et ac hi ev ed	N/A	N/A	1 Yo uth Co unc il me etin gs hel d	1 Yo uth Co unc il me etin gs hel d	OPEX	N/ A	Minut es and Regi sters	Com munit y serv ices
G G P P 30	Youth and children progra mme(B ack to school campai gn)	Conduct the back to school campaign	To pr ovi de su pp ort to Yo uth an d chi ldr en	BL M	Num ber Back to scho ols cam paign progr amme condu cted by June 2026	10 schools visited during back to school campaign	01 Back to scho ols cam paign progr amme condu cted by June 2026	N/A	N/A	N/ A	N/A	N/A	01 Ba ck to sch ool s ca mp aign progr amme con	N/ A	OPEX	N/ A	Back to scho ol Repo rt and atten danc e regist ers	Com munit y serv ices

													duced					
GGP 31	Youth and children programme(Career guidance and EXPO)	Coordination of event	To provide support to Youth and children	BLM	Number Career guidance and EXPO held by June 2026	1 Career guidance and EXPO held by June 2025	1 Career guidance and EXPO held by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	OPEX	N/A	Career EXPO Report	Community services
GGP 32	Youth and children programme(Commemoration of youth month)	Coordination of event	To provide support to Youth and children	BLM	Number Youth month commemoration event hosted by June 2026	1 Youth month commemoration event hosted by June 2025	1 Youth month commemoration event hosted by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	Number Youth month commemoration event hosted	OPEX	N/A	Report	Community services



GGPP 35	Youth and children programme(Take a child to work)	Coordination of event	To provide support to Youth and children	BLM	Number take a child to work campaign conducted by June 2026	2 children's programs supported by June 2025	01 Take a child to work campaign conducted by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	01 Take a child to work campaign conducted	OPEX	N/A	Reports	Community services
GGPP 36	Mayor – Magoshi	Hosting of Mayor Magoshi	Improved stakeholder relations	BLM	Number Mayor-Magoshi meetings held by June 2026	4 Mayor-Magoshi meetings held by June 2025	1 Mayor-Magoshi meetings held by June 2026	1 Mayor-Magoshi meetings held	1 Mayor-Magoshi meetings held	Target achieved	N/A	N/A	1 Mayor-Magoshi meetings held	1 Mayor-Magoshi meetings held	R100000.00	R1445	Reports and registers	Community services

**SPATIAL RATIONALE**

**NDP** ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT

**OUTPUT C** ACTION SUPPORTIVE TO HUMAN SETTLEMENT(OUTPUT 1)

O M E 9																	
	Project Details																
	Project Name	Project Description (major activities)	Strat egic Obj ec tiv e	Lo cat ion	Key Perf orma nce Indic ator	2024-25 Baseline	2025 -26 Ann ual Targ et					2025- 26 Budg et	Q2 Bu dg et Ex pe ndi tur e	Portf olio of evid ence	Re sp on sibl e De par tm ent		
Proj ec t/ K PI N u m be r							Q2 Targ et	Q2 Actu al	Ta rg et ac hi ev ed / N ot ac hi ev ed	Reason fo Variance	Corrective Measure	Q3	Q4				

S P R 10	Supplementar y Valuation roll	Compilation	To im pr ov e on lan d us e ma na ge me nt	BL M	Num ber of suppl eme ntary valua tion roll com piled by June 2026	1 supplement ary valuation roll compiled by June 2025	1 suppl eme ntary valua tion roll com piled by June 2026	Sub miss ion of prop ertie s to the valu er	List of prop ertie s sub mitte d to the valu er	Ta rg et ac hi ev ed	N/A	N/A	Ad vert s	Co un cil ap pro val	R 800 000	N/ A	Coun cil resol ution	Eco no mic De vel op me nt and Pla nni ng
S P R 16	Townsh ip Establis hment Ext 11	Township development	To im pr ov e on lan d us e ma na ge me nt	BL M	Num ber town ship esta blish ment proje ct com plete d by June 2025	Layout plan approved, E IA done & draft application report received.	1 town ship esta blish ment proje ct com plete d at Town ship Estab lish ment Ext 11 by June 2025	Appr oval og gen eral plan	Peg ging com plete d	Ta rg et ac hi ev ed	N/A	N/A	Re gist rati on of tow nsh ip	Co un cil ap pro val	R800 000	R0 .0 0	Final Town ship estab lishm ent repor t	Eco no mic De vel op me nt and Pla nni ng

## **9. Recommendations**

### **The following are recommended;**

As per the assessment of the half yearly report budget adjustment is necessary to revise projections and reduce expenditure.

Let us implement corrective measures

Revise the SDBIP where applicable

Continue to monitor SDBIP Implementation on weekly and monthly basis.

2. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I **Ramothwala R.J** The Municipal Manager of Blouberg Local Municipality, hereby certify that:

The Section 72 report ending 31 December 2025 on implementation of the IDP/Budget and state of affairs of the Municipality for the year 2025/26 in accordance with the **Municipal Finance Management Act and Regulations** made under the Act no 56 of 2003.

**Print Name: Ramothwala R.J**

Municipal Manager of Blouberg Local Municipality: Lim 351

Signature 

Date 2026/02/03