

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2024/2025

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

TABLE OF CONTENTS

	Page No
1. Glossary of words/symbols Chapter 1	4
2. Introduction to the report Chapter 2	5
3. Legislative Background Chapter 3	5
4. Financial Analysis Chapter 4	6-115
5. Comments on Annual Report 2024/25 Chapter 5	116
6. Summary of Mid-year/Second Quarter Performance 2024/25 Chapter 6	117-123
7. Detailed Mid-year SDBIP report 2024/25 Chapter 7	124-199
8. Summary of Budget and Performance Assessment challenges Chapter 8	10
9. Summary of Recommendations Chapter 9	76-80
10. Municipal Quality Certification Chapter 10	167

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

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

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 2022 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 2022/23, organisational performance challenges, recommendation for improvement, Summary of Mid-year/Second Quarter Performance, Detailed SDBIP Report 2022/23 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 1st 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 2024/25 has been compiled for consideration.

4. Financial Analysis

Content	Page
4.1. Part 1 – Annual Budget	
4.1.1. Introduction	7
4.1.2. Legislative Framework	7
4.1.3. Mayor’s Report (required if tabled in the municipal council)	7
4.1.4. Resolutions	7
4.1.5. Executive Summary	7-17
4.1.6. In year budget statement tables	18-37
4.2. Part 2 – Supporting Documentation	
4.2.1 Debtors’ Analysis	38
4.2.2. Creditors’ Analysis	39
4.2.3. Investment Portfolio analysis	41
4.2.4. Allocation and grant receipts and expenditure	42-43
4.2.5. Councillor and board member allowances and employee benefits	34-45
4.2.6. Materials variances to the service delivery and budget implementation plan	46
4.2.7. Capital programme performance	47-51
4.2.8. Other supporting documents	52
4.2.9 mSCOA Report	52-54
4.2.10. SCM Report	54-60

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 2025.

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 2024/25 budget process

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

2024/25 FY			
DESCRIPTION	TOTAL REVENUE	CAPITAL EXPENDITURE	OPERATING EXPENDITURE
Annual Budget	433 591 239	74 908 531	383 732 006
Plan to Budget (SDBIP)	216 795 620	37 454 266	191 866 003
Actual	291 778 078	33 186 207	170 919 297
Variance to SDBIP	- 74 982 459	4 268 059	20 946 706
% Spent to SDBIP	135%	89%	89%
% of Annual Budget	67%	44%	45%

The above information is based on the Annual Budget for 2024/25 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 at **R 50, 051,10**

An amount of R 3 079 000 was invested with ABSA in a form of guarantee to Eskom (account number 20-70-75-0019) the accurate interest is at **R 69, 041,85**.

The municipality open a new guarantee investment account amounting to **R 5,844,000**.

Call account

The municipal call account (93-540-11-904) investment has interest accrued and interest capitalized of **R 42, 180,23**.

Fixed Account

The municipality open an investment account amounting to **R100, 000,000.00** for two months at interest rates of 8.6% and received is **R 1,467,616.44** with Nedbank on the 23 December 2024.

Investment register: -

FINANCIAL INSTITUTION	ACCOUNT	INVESTMENTS	INTEREST	ACCRUED	BALANCE AT
	NUMBER	AMOUNT	RATE	INTEREST	31-Dec-24
ABSA	20-7075-0019	3 534 400.55	7.75	69 041.85	3 603 442.40
ABSA	93-6800-0389	8 184 879.27	3.23	50 051.10	8 234 930.37
ABSA	93-540-11-904	5 912 360.11	5.4	42 180.23	5 954 540.34
NEDBANK	'037881137614	100 000 000.00	8.63	1 467 616.44	101 467 616.44
	TOTAL	117 631 640		1 628 890	17 792 913

b. Cash and cash

The municipal has cash and cash equivalent amounting to **R 195,342,203** at the end of DECEMBER 2024 and **R 2,978,502 unspent** grant, therefore municipality has enough cash.

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

Description	Monthly	2 Months
Salaries	12 258 900	24 517 800
TELEPHONE	132 985,54	265 971
ESKOM	4 608 739	9 217 478
SECURITY	1 412 562	2 825 124
LEASES: TRANSPORT ASSETS AND EQUIPMENT	1 079 106	2 158 212
GRANT	21 189 647	21 189 647
TOTAL	40 681 939	60 174 232

Therefore for 2 months R 60,174,232 = R 195,342,203 – R 60,174,232 = R 135,167,971

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 2024. Actual revenue realised in the second quarter period against projected revenue is outlined and analysed below.

LIM351 Blouberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		35 449	55 308	55 308	3 996	18 791	27 654	(8 863)	-32%	55 308
Service charges - Water		–	–	–	(181)	262	–	262	#DIV/0!	–
Service charges - Waste Water Management		–	–	–	(3)	10	–	10	#DIV/0!	–
Service charges - Waste management		2 069	2 650	2 650	176	1 078	1 325	(247)	-19%	2 650
Sale of Goods and Rendering of Services		605	416	416	118	476	208	267	129%	416
Agency services		–	315	315	–	–	157	(157)	-100%	315
Interest								–		
Interest earned from Receivables		1 066	1 500	1 500	193	1 107	750	357	48%	1 500
Interest from Current and Non Current Assets		7 721	8 064	8 064	847	4 770	4 032	739	18%	8 064
Rent on Land		605	926	926	47	517	463	54	12%	926
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		1 223	5 245	5 245	91	542	2 622	(2 080)	-79%	5 245
Operational Revenue		8 797	2 295	2 295	–	–	1 147	(1 147)	-100%	2 295
Non-Exchange Revenue								–		
Property rates		68 961	34 586	34 586	659	68 265	17 293	50 972	295%	34 586
Fines, penalties and forfeits		–	2 802	2 802	26	197	1 401	(1 204)	-86%	2 802
Licence and permits		2 775	–	–	193	1 212	–	1 212	#DIV/0!	–
Transfers and subsidies - Operational		241 376	250 671	250 671	81 555	185 427	125 335	60 092	48%	250 671
Interest		1 396	1 328	1 328	136	736	664	72	11%	1 328
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		1 560	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		373 603	366 106	366 106	87 853	283 390	183 053	100 337	55%	366 106

The total actual revenue collected for the quarter ending 31 December 2024 amounting to R 283,390 million resulting in an Over performance of 53 percent or R 94,820 million.

Exchange Revenue

1. Services charges -: Electricity ,The municipality collected **R 15,667 million** instead of R **28,986 million** as per six months projected. The lower percentage is due to illegal connection.
2. Services charges -: Refuse ,The municipality collected **R 1,035 million** instead of R **1,500 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 0,135,00 million against a year to date budget of R 0,248,00 million.

Although the actual percentage on both grant and own income is **141%** as per planned SDBIP for the past six months, as for Grant revenue the municipality achieved more than the target as the planned target due to approve schedule from National treasury. The results for half yearly are a cause for concern compared to the budgeted and planned income and swift action would be necessary in that regard especially on own income. The municipality is experiencing challenges of collecting revenue on services charges e.g. property rates due to non-payment by the resident and the disposal of sale of sites has been done but the collection amount was not allocated into municipal revenue, due to dispute between the municipality and community .The total amount collected from sale of sites is amounting to **R 7 million** but not yet receipted..

Own revenue: The municipality planned to collect **R 39,617,989** on own revenue for the past six months as per projections, but only collected or billed **R 32,899,576 or 83%**.The main cause of none collection is the municipality did not recognise the collection amount from sale of sites.

Grants: The municipality received all the funds for grant as per DORA schedule projections.

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.

4.1.5.4. SERVICES CHARGES (PER SOUCE)

a. Property Rates

The actual collection is very poor but municipality billed property rates amounting to **R 28,513 million**. The main challenge is non-payment of resident. The municipality collected **R 17,613million** on property rate as per six months projections budget of **R 14,988 million**. Therefore, budget adjustment is needed in this regard to align the projections with bill.

b. Refuse and Electricity

The municipality billed **R 14,189 million** and the actual collection is at **R 11,520 million** on Services charges instead of **R 21,443 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.

c. Water and Sanitation

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

d. Rental of facilities and equipment

The municipality has received **R 0.00** as per the below table, but the collection of rental was wrongly transacting in to other revenue.

e. Interest earned- external investment and outstanding debtors

The municipality has received R 1,558 million on interest earned external investment and received R 1,091 million on outstanding debtors.

f. Fines

The municipality collected R 0,088 million on traffic fine, there is a need for negative adjustment during budget adjustment. Due to none payment of defaultors.

g. Licences and permits

The municipality has received **R 1,665 million** on traffic services instead **of R 1,415,924** as per planned SDBIP.

h. Other Income

The municipality has received **R 348 thousand** instead of **R5,862 million** as planned for six months, the municipality did dispose the land as planned hence the tribunal approve the township , and the challenge was dispute from community.

i. Debtors Analysis

LIM351 Blouberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions – Water	292	290	289	288	288	292	1 735	18 188	21 663	20 791	–	–
Trade and Other Receivables from Exchange Transactions – Electricity	1 217	604	660	900	1 314	724	3 451	22 736	31 606	29 125	–	–
Receivables from Non-exchange Transactions - Property Rates	1 241	449	3 334	430	59 728	458	2 592	88 625	156 857	151 834	–	–
Receivables from Exchange Transactions - Waste Water Management	3	3	3	3	3	147	871	5 768	6 799	6 791	–	–
Receivables from Exchange Transactions - Waste Management	392	185	208	176	175	176	1 080	6 792	9 185	8 399	–	–
Receivables from Exchange Transactions - Property Rental Debtors	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	652	316	313	282	277	412	1 678	9 233	13 162	11 881	–	–
Other	48	24	25	24	24	24	310	2 426	2 904	2 808	–	–
Total By Income Source	3 845	1 871	4 832	2 104	61 809	2 232	11 716	153 768	242 176	231 629	–	–
2023/24 - totals only									–	–		
Debtors Age Analysis By Customer Group												
Organs of State	397	197	1 129	362	19 092	262	873	9 573	31 885	30 162	–	–
Commercial	1 023	327	343	392	793	370	1 799	16 907	21 955	20 262	–	–
Households	2 198	1 233	1 367	1 211	2 081	1 357	8 439	64 750	82 636	77 838	–	–
Other	227	113	1 993	138	39 842	243	605	62 538	105 700	103 367	–	–
Total By Customer Group	3 845	1 871	4 832	2 104	61 809	2 232	11 716	153 768	242 176	231 629	–	–

The above table indicates that at the end of the second quarter/December the outstanding for debtors, is at **R 242,176** million for over 90+days. **R 231,629** million is for Assessment rate including Government debts. No bad debts written off against debtors.

The priority of the finance directorate 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 2022, the municipality spent **89%** as per planned for six months, although the poor performance was experienced on electrical projects and finance and administration. 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.

LIM351 Blouberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description R thousand	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote Expenditure of single-year capital appropriation	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-		-
02.1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 04 - Public And Safety		209	5 600	5 600	-	60	2 800	(2 740)	-98%	5 600
04.1 - Corporate Services Administration		209	5 600	5 600	-	60	2 800	(2 740)	-98%	5 600
Vote 05 - Waste Management		24 980	18 690	18 690	4 236	8 700	9 345	(644)	-7%	18 690
05.2 - Electrical Services		21 158	2 974	2 974	-	334	1 487	(1 153)	-78%	2 974
05.5 - Roads Services		3 822	15 716	15 716	4 236	8 366	7 858	508	6%	15 716
Vote 06 - Roads Services		-	250	250	-	-	125	(125)	-100%	250
06.1 - Community Services Administration		-	250	250	-	-	125	(125)	-100%	250
Vote 07 - Economic Development And Planning		59 390	50 369	50 369	7 169	24 426	25 185	(759)	-3%	50 369
07.1 - Project Management Unit		59 390	49 769	49 769	7 169	24 426	24 885	(459)	-2%	49 769
07.2 - Economic Development And Planning		-	600	600	-	-	300	(300)	-100%	600
Total Capital Expenditure		84 579	74 659	74 659	11 405	33 186	37 329	(4 143)	(0)	74 659

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 2024 is at **R 2,978,502.37**.

The total cash in the bank is amounting to **R 195,342,203** therefore, the municipality has cash to back up the unspent grant.

Summary of grants: End of December 2024

	EPWP	DMRG	MIG	FMG	Total
DORA ALLOCATION	2 005 000	15 716 000	51 769 000	2 400 000	71 890 000
Opening balance	-	-	-	-	-
Withheld by National Treasury Through Equitable share	-	-	-	-	-
Current year receipts	1 403 000	3 143 000	37 000 000	2 400 000	43 946 000
Conditions met - transferred to revenue	(2 005 000)	(9 621 107)	(28 139 787)	(1 201 603)	(40 967 497)
Conditions still to be met - unspent	(602 000)	(6 478 107)	8 860 212	1 198 396	2 978 502.37

Summary of grant: as at 31 December 2024

c. Conditional grant Roll-Over.

The Department of National Treasury approves Municipal roll-over (MIG and INEP) amounting to R 13,056,814 from 2023/24 financial year.

The following table show the expenditure on roll-over

Report on roll-over

Roll over	Budget	Exp	%
MIG	625 000.00	623 560.00	100%
MDRG	42 704 976.00	12 451 694.00	29%
INEP	15 646 270.00	-	0%
Total	58 976 246.00	13 075 254.00	

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.

LIM351 Blouberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description R thousands	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type	-									
Employee related costs		132 265	140 755	140 755	11 701	68 512	70 378	(1 866)	-3%	140 755
Remuneration of councillors		19 213	21 998	21 998	1 784	10 087	10 999	(912)	-8%	21 998
Bulk purchases - electricity		58 974	61 440	61 440	9 764	33 705	30 720	2 985	10%	61 440
Inventory consumed		4 753	5 337	5 337	40	2 921	2 669	253	9%	5 337
Debt impairment		-	49 171	49 171	-	-	24 585	(24 585)	-100%	49 171
Depreciation and amortisation		33 820	33 514	33 514	-	-	16 757	(16 757)	-100%	33 514
Interest		4 442	-	-	-	-	-	-		-
Contracted services		47 357	54 287	54 287	2 856	19 747	27 144	(7 397)	-27%	54 287
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		(9 058)	-	-	-	-	-	-		-
Operational costs		57 017	66 401	66 401	6 151	35 947	33 201	2 747	8%	66 401
Losses on Disposal of Assets		896	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		349 678	432 903	432 903	32 295	170 919	216 452	(45 533)	-21%	432 903

a. Salaries, benefits and allowances

- ✓ The municipality spent **R 68,512 million** on employee cost and the projection was **R 70,378 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 10,087 million** against the half yearly projections of **R 10,999 million**.

b. Bulk Purchases

- ✓ The municipality spent **R 33,705 million** against the half yearly projections of **R 30,720 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 33,201 million** and the actual spending is at **R 35,947 million**.

d. Contract Services

The half yearly projections for contract services is **R 35,947 million** and the actual spending is at **R 19,747 million**.

e. Depreciation and Bad debts

The half yearly projection for other depreciation and impairment cost is **R 41,342 million** and the actual is at **R 0**. The reason being municipality currently implementing grant module and is link to assets register.

Creditors

Awaiting 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									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE	0300									-	
deductions	0400									-	
VAT (output less input)	0500									-	
Pensions / Retirement deductions	0600									-	
Loan repayments	0700	296		31	4				3	334	
Trade Creditors	0800									-	
Auditor General	0900	69		15	-					84	
Other										-	
Medical Aid deductions										-	
Total By Customer Type	1000	364	-	47	4	-	-	-	3	418	-

4.1.6 In year budget statement tables

LIM351 Blouberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	68 961	34 586	34 586	659	68 265	17 293	50 972	295%	34 586
Service charges	37 519	57 958	57 958	3 988	20 141	28 979	(8 839)	-30%	57 958
Investment revenue	7 721	8 064	8 064	847	4 770	4 032	739	18%	8 064
Transfers and subsidies - Operational	241 376	250 671	250 671	81 555	185 427	125 335	60 092	0	250 671
Other own revenue	18 027	14 827	14 827	805	4 787	7 413	(2 626)	-35%	-
Total Revenue (excluding capital transfers and contributions)	373 603	366 106	366 106	87 853	283 390	183 053	100 337	55%	366 106
Employee costs	132 265	140 755	140 755	11 701	68 512	70 378	(1 866)	-3%	140 755
Remuneration of Councillors	19 213	21 998	21 998	1 784	10 087	10 999	(912)	-8%	21 998
Depreciation and amortisation	33 820	33 514	33 514	-	-	16 757	(16 757)	-100%	33 514
Interest	4 442	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	63 727	66 777	66 777	9 804	36 626	33 389	3 237	10%	66 777
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	96 212	169 859	169 859	9 006	55 694	84 930	(29 236)	-34%	169 859
Total Expenditure	349 678	432 903	432 903	32 295	170 919	216 452	(45 533)	-21%	432 903
Surplus/(Deficit)	23 925	(66 796)	(66 796)	55 558	112 471	(33 399)	145 870	-437%	(66 796)
Transfers and subsidies - capital (monetary allocations)	95 457	67 485	67 485	-	8 388	33 742	#####	-75%	67 485
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	119 381	689	689	55 558	120 859	343	120 516	35116%	689
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	119 381	689	689	55 558	120 859	343	120 516	35116%	689

<u>Capital expenditure & funds sources</u>									
Capital expenditure	84 579	74 909	74 909	11 405	33 186	37 454	(4 268)	-11%	74 909
Capital transfers recognised	83 484	65 785	65 785	11 405	32 792	32 893	(100)	-0%	65 785
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	1 094	9 124	9 124	–	394	4 562	(4 168)	-91%	9 124
Total sources of capital funds	84 579	74 909	74 909	11 405	33 186	37 454	(4 268)	-11%	74 909
<u>Financial position</u>									
Total current assets	283 401	323 086	323 086		375 189				323 086
Total non current assets	1 133 304	1 138 426	1 138 426		1 166 932				1 138 426
Total current liabilities	198 345	75 307	75 307		202 901				75 307
Total non current liabilities	19 629	27 204	27 204		19 629				27 204
Community wealth/Equity	1 175 936	1 358 313	1 358 313		1 289 876				1 358 313
<u>Cash flows</u>									
Net cash from (used) operating	119 403	79 659	79 659	131 841	55 967	39 829	(16 138)	-41%	79 659
Net cash from (used) investing	(94 419)	(85 617)	(85 617)	(11 524)	(41 544)	(42 809)	(1 265)	3%	(85 617)
Net cash from (used) financing	6 538	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	133 365	191 533	191 533	211 848	200 448	194 512	(5 937)	-3%	180 066
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Income Source	3 845	1 871	4 832	2 104	61 809	2 232	11 716	153 768	242 176
<u>Creditors Age Analysis</u>									
Total Creditors	–	–	–	–	–	–	–	–	–

LIM351 Blouberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		318 491	293 731	293 731	83 362	259 271	146 866	112 405	77%	293 731
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		318 491	293 731	293 731	83 362	259 271	146 866	112 405	77%	293 731
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		2 775	6 819	6 819	219	1 409	3 409	(2 000)	-59%	6 819
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		2 775	6 819	6 819	219	1 409	3 409	(2 000)	-59%	6 819
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		85 392	70 004	70 004	100	8 749	35 002	(26 253)	-75%	70 004
Planning and development		76 997	54 288	54 288	100	8 749	27 144	(18 395)	-68%	54 288
Road transport		8 394	15 716	15 716	–	–	7 858	(7 858)	-100%	15 716
Environmental protection		–	–	–	–	–	–	–		–
Trading services		62 402	63 038	63 038	4 173	22 349	31 519	(9 170)	-29%	63 038
Energy sources		58 895	56 287	56 287	4 072	19 208	28 143	(8 935)	-32%	56 287
Water management		–	–	–	(119)	634	–	634	#DIV/0!	–
Waste water management		–	–	–	18	130	–	130	#DIV/0!	–
Waste management		3 507	6 752	6 752	202	2 376	3 376	(999)	-30%	6 752
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	469 059	433 591	433 591	87 853	291 778	216 796	74 983	35%	433 591
Expenditure - Functional	-									
Governance and administration		162 184	226 414	226 414	15 500	92 350	113 207	(20 858)	-18%	226 414
Executive and council		72 406	74 063	74 063	7 549	38 206	37 032	1 174	3%	74 063
Finance and administration		89 778	152 351	152 351	7 951	54 144	76 176	(22 032)	-29%	152 351
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		19 582	18 551	18 551	1 740	10 871	9 276	1 595	17%	18 551

Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		19 582	18 551	18 551	1 740	10 871	9 276	1 595	17%	18 551
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		40 924	36 260	36 260	1 775	11 412	18 130	(6 718)	-37%	36 260
Planning and development		18 357	16 535	16 535	971	6 440	8 267	(1 827)	-22%	16 535
Road transport		22 567	19 725	19 725	804	4 971	9 863	(4 891)	-50%	19 725
Environmental protection		–	–	–	–	–	–	–		–
Trading services		126 988	151 678	151 678	13 280	56 287	75 839	(19 552)	-26%	151 678
Energy sources		94 625	112 766	112 766	11 189	44 799	56 383	(11 584)	-21%	112 766
Water management		–	–	–	–	–	–	–		–
Waste water management		73	–	–	–	–	–	–		–
Waste management		32 290	38 912	38 912	2 091	11 488	19 456	(7 968)	-41%	38 912
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	349 678	432 903	432 903	32 295	170 919	216 452	(45 533)	-21%	432 903
Surplus/ (Deficit) for the year		119 381	689	689	55 558	120 859	343	120 516	351.15878	689

LIM351 Blouberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–		–
Vote 02 - Finance And Administration		–	–	–	–	–	–	–		–
Vote 03 - Community Service		318 023	293 421	293 421	83 345	259 173	146 710	112 462	76.7%	293 421
Vote 04 - Public And Safety		468	311	311	17	98	155	(57)	-36.8%	311
Vote 05 - Waste Management		67 289	72 003	72 003	3 971	19 972	36 001	(16 029)	-44.5%	72 003
Vote 06 - Roads Services		6 282	13 570	13 570	421	3 786	6 785	(2 999)	-44.2%	13 570
Vote 07 - Econominc Development And Planning		76 997	54 288	54 288	100	8 749	27 144	(18 395)	-67.8%	54 288
Vote 08 -		–	–	–	–	–	–	–		–
Vote 09 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	469 059	433 591	433 591	87 853	291 778	216 796	74 983	34.6%	433 591
Expenditure by Vote	1									
Vote 01 - Executive & Council		21 767	25 208	25 208	2 156	11 273	12 604	(1 332)	-10.6%	25 208
Vote 02 - Finance And Administration		50 639	48 855	48 855	5 394	26 933	24 427	2 506	10.3%	48 855
Vote 03 - Community Service		23 482	68 649	68 649	1 780	16 403	34 325	(17 921)	-52.2%	68 649
Vote 04 - Public And Safety		66 295	83 702	83 702	6 171	37 741	41 851	(4 110)	-9.8%	83 702
Vote 05 - Waste Management		117 266	132 491	132 491	11 993	49 771	66 246	(16 475)	-24.9%	132 491
Vote 06 - Roads Services		51 871	57 463	57 463	3 832	22 359	28 732	(6 373)	-22.2%	57 463
Vote 07 - Econominc Development And Planning		18 357	16 535	16 535	971	6 440	8 267	(1 827)	-22.1%	16 535
Total Expenditure by Vote	2	349 678	432 903	432 903	32 295	170 919	216 452	(45 533)	-21.0%	432 903
Surplus/ (Deficit) for the year	2	119 381	689	689	55 558	120 859	343	120 516	35115.9%	689

LIM351 Blouberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		35 449	55 308	55 308	3 996	18 791	27 654	(8 863)	-32%	55 308
Service charges - Water		–	–	–	(181)	262	–	262	#DIV/0!	–
Service charges - Waste Water Management		–	–	–	(3)	10	–	10	#DIV/0!	–
Service charges - Waste management		2 069	2 650	2 650	176	1 078	1 325	(247)	-19%	2 650
Sale of Goods and Rendering of Services		605	416	416	118	476	208	267	129%	416
Agency services		–	315	315	–	–	157	(157)	-100%	315
Interest								–		
Interest earned from Receivables		1 066	1 500	1 500	193	1 107	750	357	48%	1 500
Interest from Current and Non Current Assets		7 721	8 064	8 064	847	4 770	4 032	739	18%	8 064
Dividends								–		
Rent on Land		605	926	926	47	517	463	54	12%	926
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		1 223	5 245	5 245	91	542	2 622	(2 080)	-79%	5 245
Operational Revenue		8 797	2 295	2 295	–	–	1 147	(1 147)	-100%	2 295
Non-Exchange Revenue								–		
Property rates		68 961	34 586	34 586	659	68 265	17 293	50 972	295%	34 586
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	2 802	2 802	26	197	1 401	(1 204)	-86%	2 802
Licence and permits		2 775	–	–	193	1 212	–	1 212	#DIV/0!	–
Transfers and subsidies - Operational		241 376	250 671	250 671	81 555	185 427	125 335	60 092	48%	250 671
Interest		1 396	1 328	1 328	136	736	664	72	11%	1 328
Fuel Levy								–		
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		1 560	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		373 603	366 106	366 106	87 853	283 390	183 053	100 337	55%	366 106

Expenditure By Type	-									
Employee related costs		132 265	140 755	140 755	11 701	68 512	70 378	(1 866)	-3%	140 755
Remuneration of councillors		19 213	21 998	21 998	1 784	10 087	10 999	(912)	-8%	21 998
Bulk purchases - electricity		58 974	61 440	61 440	9 764	33 705	30 720	2 985	10%	61 440
Inventory consumed		4 753	5 337	5 337	40	2 921	2 669	253	9%	5 337
Debt impairment		-	49 171	49 171	-	-	24 585	(24 585)	-100%	49 171
Depreciation and amortisation		33 820	33 514	33 514	-	-	16 757	(16 757)	-100%	33 514
Interest		4 442	-	-	-	-	-	-		-
Contracted services		47 357	54 287	54 287	2 856	19 747	27 144	(7 397)	-27%	54 287
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		(9 058)	-	-	-	-	-	-		-
Operational costs		57 017	66 401	66 401	6 151	35 947	33 201	2 747	8%	66 401
Losses on Disposal of Assets		896	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		349 678	432 903	432 903	32 295	170 919	216 452	(45 533)	-21%	432 903
Surplus/(Deficit)		23 925	(66 796)	(66 796)	55 558	112 471	(33 399)	145 870	(0)	(66 796)
Transfers and subsidies - capital (monetary allocations)		95 457	67 485	67 485	-	8 388	33 742	(25 355)	(0)	67 485
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		119 381	689	689	55 558	120 859	343	120 516	0	689
Income Tax								-		
Surplus/(Deficit) after income tax		119 381	689	689	55 558	120 859	343	120 516	0	689
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		119 381	689	689	55 558	120 859	343	120 516	0	689
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		119 381	689	689	55 558	120 859	343	120 516	0	689

LIM351 Blouberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Single Year expenditure appropriation</u>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-		-
Vote 03 - Community Service		-	-	-	-	-	-	-		-
Vote 04 - Public And Safety		209	5 600	5 600	-	60	2 800	(2 740)	-98%	5 600
Vote 05 - Waste Management		24 980	18 690	18 690	4 236	8 700	9 345	(644)	-7%	18 690
Vote 06 - Roads Services		-	250	250	-	-	125	(125)	-100%	250
Vote 07 - Econominc Development And Planning		59 390	50 369	50 369	7 169	24 426	25 185	(759)	-3%	50 369
Total Capital single-year expenditure	4	84 579	74 909	74 909	11 405	33 186	37 454	(4 268)	-11%	74 909
Total Capital Expenditure		84 579	74 909	74 909	11 405	33 186	37 454	(4 268)	-11%	74 909
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		209	5 600	5 600	-	60	2 800	(2 740)	-98%	5 600
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		209	5 600	5 600	-	60	2 800	(2 740)	-98%	5 600
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-

Housing								–		
Health								–		
Economic and environmental services		63 212	66 085	66 085	11 405	32 792	33 043	(250)	-1%	66 085
Planning and development		59 390	50 369	50 369	7 169	24 426	25 185	(759)	-3%	50 369
Road transport		3 822	15 716	15 716	4 236	8 366	7 858	508	6%	15 716
Environmental protection								–		
Trading services		21 158	3 224	3 224	–	334	1 612	(1) 278)	-79%	3 224
Energy sources		21 158	2 974	2 974	–	334	1 487	(1) 153)	-78%	2 974
Water management								–		
Waste water management								–		
Waste management		–	250	250	–	–	125	(125)	-100%	250
Other								–		
Total Capital Expenditure - Functional Classification	3	84 579	74 909	74 909	11 405	33 186	37 454	(4) 268)	-11%	74 909
Funded by:										
National Government		83 484	65 785	65 785	11 405	32 792	32 893	(100)	0%	65 785
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)		–	–	–	–	–	–	–		–
Transfers recognised - capital		83 484	65 785	65 785	11 405	32 792	32 893	(100)	0%	65 785
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		1 094	9 124	9 124	–	394	4 562	(4) 168)	-91%	9 124
Total Capital Funding		84 579	74 909	74 909	11 405	33 186	37 454	(4) 268)	-11%	74 909

LIM351 Blouberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description R thousand	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
								–		
Capital expenditure - Municipal Vote	1									
Expenditure of single-year capital appropriation										
Vote 02 - Finance And Administration		–	–	–	–	–	–	–		–
Vote 03 - Community Service		–	–	–	–	–	–	–		–
Vote 04 - Public And Safety		209	5 600	5 600	–	60	2 800	740) (2	-98%	5 600
04.1 - Corporate Services Administration		209	5 600	5 600	–	60	2 800	740) (2	-98%	5 600
Vote 05 - Waste Management		24 980	18 690	18 690	4 236	8 700	9 345	(644) (1	-7%	18 690
05.2 - Electrical Services		21 158	2 974	2 974	–	334	1 487	153) (1	-78%	2 974
05.5 - Roads Services		3 822	15 716	15 716	4 236	8 366	7 858	508	6%	15 716
Vote 06 - Roads Services		–	250	250	–	–	125	(125)	-100%	250
06.1 - Community Services Administration		–	250	250	–	–	125	(125)	-100%	250
06.2 - Traffic Services		–	–	–	–	–	–	–		–
Vote 07 - Econominc Development And Planning		59 390	50 369	50 369	7 169	24 426	25 185	(759)	-3%	50 369
07.1 - Project Management Unit		59 390	49 769	49 769	7 169	24 426	24 885	(459)	-2%	49 769
07.2 - Economic Development And Planning		–	600	600	–	–	300	(300)	-100%	600
Total single-year capital expenditure		84 579	74 909	74 909	11 405	33 186	37 454	(4) 268)	(0)	74 909
Total Capital Expenditure		84 579	74 909	74 909	11 405	33 186	37 454	(4) 268)	(0)	74 909

LIM351 Blouberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		186 025	204 753	204 753	203 542	204 753
Trade and other receivables from exchange transactions		10 991	4 650	4 650	16 121	4 650
Receivables from non-exchange transactions		57 755	35 928	35 928	122 885	35 928
Current portion of non-current receivables						
Inventory		1 854	62 056	62 056	2 857	62 056
VAT		27 714	2 931	2 931	30 700	2 931
Other current assets		(938)	12 769	12 769	(916)	12 769
Total current assets		283 401	323 086	323 086	375 189	323 086
Non current assets						
Investments		11 400	10 709	10 709	11 841	10 709
Investment property		9 916	9 517	9 517	9 916	9 517
Property, plant and equipment		1 111 879	1 117 417	1 117 417	1 145 065	1 117 417
Biological assets						
Living and non-living resources						
Heritage assets		–	–	–	–	–
Intangible assets		109	783	783	109	783
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		1 133 304	1 138 426	1 138 426	1 166 932	1 138 426
TOTAL ASSETS		1 416 705	1 461 512	1 461 512	1 542 121	1 461 512
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		6 538	9 323	9 323	6 538	9 323
Consumer deposits		(8)	–	–	(8)	–
Trade and other payables from exchange transactions		98 739	35 483	35 483	65 561	35 483
Trade and other payables from non-exchange transactions		59 647	23 000	23 000	93 944	23 000

Provision		2 591	2 201	2 201	2 591	2 201
VAT		30 838	5 300	5 300	34 276	5 300
Other current liabilities		–	–	–	–	–
Total current liabilities		198 345	75 307	75 307	202 901	75 307
Non current liabilities						
Financial liabilities		2 768	4 864	4 864	2 768	4 864
Provision		16 861	22 340	22 340	16 861	22 340
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		19 629	27 204	27 204	19 629	27 204
TOTAL LIABILITIES		217 974	102 511	102 511	222 531	102 511
NET ASSETS	2	1 198 731	1 359 001	1 359 001	1 319 590	1 359 001
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 175 936	1 358 313	1 358 313	1 289 876	1 358 313
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 175 936	1 358 313	1 358 313	1 289 876	1 358 313

LIM351 Blouberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		45 143	32 857	32 857	83	1 245	16 429	(15 184)	-92%	32 857
Service charges		32 988	57 824	57 824	3 522	18 818	28 912	(10 094)	-35%	57 824
Other revenue		230 098	12 976	12 976	101 845	114 206	6 488	107 718	1660%	12 976
Transfers and Subsidies - Operational		237 377	250 671	250 671	81 555	191 112	125 336	65 777	52%	250 671
Transfers and Subsidies - Capital		139 159	67 485	67 485	–	37 000	33 743	3 258	10%	67 485
Interest		3 104	8 064	8 064	563	1 722	4 032	(2 309)	-57%	8 064
Dividends								–		
Payments										

Suppliers and employees		(568 466)	(350 218)	(350 218)	(55 727)	(308 136)	(175 109)	133 027	-76%	(350 218)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		119 403	79 659	79 659	131 841	55 967	39 829	(16 138)	-41%	79 659
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 560	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-							-		
Decrease (increase) in non-current investments		(11 400)	(10 709)	(10 709)	(119)	(11 841)	(5 354)	(6 487)	121%	(10 709)
Payments										
Capital assets		(84 579)	(74 909)	(74 909)	(11 405)	(29 702)	(37 454)	(7 752)	21%	(74 909)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(94 419)	(85 617)	(85 617)	(11 524)	(41 544)	(42 809)	(1 265)	3%	(85 617)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		6 538	-	-	-	-	-	-		-
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		6 538	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		31 522	(5 958)	(5 958)	120 317	14 424	(2 979)			(5 958)
Cash/cash equivalents at beginning:		101 843	197 491	197 491	91 531	186 025	197 491			186 025
Cash/cash equivalents at month/year end:		133 365	191 533	191 533	211 848	200 448	194 512			180 066

MOTUPA M.J

ACTING CHIEF FINANCIAL OFFICER

DATE: 2025/01/23

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

LIM351 Blouberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	Budget Year 2024/25											
	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	292	290	289	288	288	292	1 735	18 188	21 663	20 791	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1 217	604	660	900	1 314	724	3 451	22 736	31 606	29 125	–	–
Receivables from Non-exchange Transactions - Property Rates	1 241	449	3 334	430	59 728	458	2 592	88 625	156 857	151 834	–	–
Receivables from Exchange Transactions - Waste Water Management	3	3	3	3	3	147	871	5 768	6 799	6 791	–	–
Receivables from Exchange Transactions - Waste Management	392	185	208	176	175	176	1 080	6 792	9 185	8 399	–	–
Receivables from Exchange Transactions - Property Rental Debtors	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	652	316	313	282	277	412	1 678	9 233	13 162	11 881	–	–
Other	48	24	25	24	24	24	310	2 426	2 904	2 808	–	–
Total By Income Source	3 845	1 871	4 832	2 104	61 809	2 232	11 716	153 768	242 176	231 629	–	–
2023/24 - totals only									–	–		
Debtors Age Analysis By Customer Group												
Organs of State	397	197	1 129	362	19 092	262	873	9 573	31 885	30 162	–	–
Commercial	1 023	327	343	392	793	370	1 799	16 907	21 955	20 262	–	–
Households	2 198	1 233	1 367	1 211	2 081	1 357	8 439	64 750	82 636	77 838	–	–

Other	227	113	1 993	138	39 842	243	605	62 538	105 700	103 367	–	–
Total By Customer Group	3 845	1 871	4 832	2 104	61 809	2 232	11 716	153 768	242 176	231 629	–	–

The above table indicates that at the end of the second quarter the outstanding for debtors, is at R 242,176 million for up-to 90+days. R 231,629 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									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	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	-
------------------------	------	-----	---	----	---	---	---	---	---	-----	---

LIM351 Blouberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Re f	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varianc e %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
-										
Operating Transfers and Grants										
National Government:		241	250	250	81	185	125	60		250
		376	671	671	555	427	335	092	47.9%	671
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
		233	246	246	81	184	123	61	49.6%	246
Equitable Share		792	266	266	555	166	133	033		266
		1	2	2		1	1		14.6%	2
Expanded Public Works Programme Integrated Grant		185	005	005	-	149	002	146		005
		2	2	2			1	(1	-90.6%	2
Local Government Financial Management Grant		400	400	400	-	113	200	088)		400
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant	3	999	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
<i>Specify (Add grant description)</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Mayors' Charity Fund</i>		-	-	-	-	-	-	-		-

<i>National Skills Fund</i>		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	376 241	671 250	671 250	555 81	427 185	335 125	60 092	47.9%	671 250
<u>Capital Transfers and Grants</u>										
National Government:		95	67	67	–	8	33	(25 355)	-75.1%	67
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		22	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		4	15	15	–	–	7	(7 858)	-100.0%	15
Municipal Infrastructure Grant		68	51	51	–	8	25	(17 497)	-67.6%	51
Provincial Government:		–	–	–	–	–	–	–		–
<i>[insert description]</i>								–		
District Municipality:		–	–	–	–	–	–	–		–
<i>[insert description]</i>								–		
Other grant providers:		–	–	–	–	–	–	–		–
<i>[insert description]</i>								–		
Total Capital Transfers and Grants	5	95 457	67 485	67 485	–	8 388	33 742	(25 355)	-75.1%	67 485
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	336 833	318 156	318 156	81 555	193 815	159 078	34 737	21.8%	318 156

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 at **R 50, 051,10**

An amount of R 3 079 000 was invested with ABSA in a form of guarantee to Eskom (account number 20-70-75-0019) the accurate interest is at **R 69, 041,85**.

Call account

The municipal call account (93-540-11-904) investment has interest accrued and interest capitalized of **R 42, 180,23**.

Fixed Account

The municipality open an investment account amounting to **R100, 000,000.00** for two months at interest rates of 8.6% and received is **R 1,467,616.44** with Nedbank on the 23 December 2024.

FINANCIAL INSTITUTION	ACCOUNT	INVESTMENTS	INTEREST	ACCRUED	BALANCE AT
	NUMBER	AMOUNT	RATE	INTEREST	31-Dec-24
ABSA	20-7075-0019	3 534 400.55	7.75	69 041.85	3 603 442.40
ABSA	93-6800-0389	8 184 879.27	3.23	50 051.10	8 234 930.37
ABSA	93-540-11-904	5 912 360.11	5.4	42 180.23	5 954 540.34
NEDBANK	'037881137614	100 000 000.00	8.63	1 467 616.44	101 467 616.44
	TOTAL	117 631 640		1 628 890	17 792 913

4.2.4. Allocation and grant receipts and Expenditure

LIM351 Blouberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Re f	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
-										
Operating expenditure of Transfers and Grants										
National Government:		216 325	248 940	248 940	18 170	112 865	124 471	(11 606)	-9.3%	248 940
Equitable Share		209 213	242 535	242 535	18 168	109 256	121 268	(12 012)	-9.9%	242 535
Expanded Public Works Programme Integrated Grant		1 185	2 005	2 005	-	2 598	1 003	1 595	159.1%	2 005
Local Government Financial Management Grant		2 396	2 400	2 400	2	867	1 200	(333)	-27.7%	2 400
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		3 478	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		54	2 000	2 000	-	143	1 000	(857)	-85.7%	2 000
Provincial Government:		-	-	-	-	-	-	-	-	-

								-		
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		199	200	200	-	-	100	(100)	-100.0%	200
National Skills Fund		-	-	-	-	-	-	-		-
Skill Development and Training		199	200	200	-	-	100	(100)	-100.0%	200
Total operating expenditure of Transfers and Grants:		216 524	249 140	249 140	18 170	112 865	124 571	(11 706)	-9.4%	249 140
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		83 484	65 785	65 785	11 405	32 792	32 893	(100)	-0.3%	65 785
Energy Efficiency and Demand Side Management Grant		-	300	300	-	-	150	(150)	-100.0%	300
Integrated National Electrification Programme Grant		20 273	-	-	-	-	-	-		-
Local Government Financial Management Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		3 822	15 716	15 716	4 236	8 366	7 858	508	6.5%	15 716
Municipal Infrastructure Grant		59 390	49 769	49 769	7 169	24 426	24 885	(459)	-1.8%	49 769
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
Discount Benefit Scheme (Housing		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		83 484	65 785	65 785	11 405	32 792	32 893	(100)	-0.3%	65 785
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		300 008	314 925	314 925	29 575	145 657	157 463	(11 807)	-7.5%	314 925

4.2.5 Councillor allowances and employee benefits

LIM351 Blouberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D

<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	9 242	11 075	11 075	1 144	6 374	5 537	837	15%	11 075
Pension and UIF Contributions	3 036	3 490	3 490	–	–	1 745	(1 745)	-100%	3 490
Medical Aid Contributions	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	222	247	247	20	113	123	(10)	-8%	247
Cellphone Allowance	2 034	2 817	2 817	168	1 013	1 409	(395)	-28%	2 817
Housing Allowances	–	–	–	–	–	–	–		–
	4	4	4		2	2			4
Other benefits and allowances	678	369	369	452	586	185	401	18%	369
Sub Total - Councillors	19 213	21 998	21 998	1 784	10 087	10 999	(912)	-8%	21 998
% increase		14.5%	14.5%						14.5%
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	1 834	5 664	5 664	176	1 131	2 832	(1 701)	-60%	5 664
Pension and UIF Contributions	302	1 484	1 484	37	225	742	(517)	-70%	1 484
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	115	337	337	–	–	168	(168)	-100%	337
Motor Vehicle Allowance	523	1 704	1 704	66	396	852	(456)	-54%	1 704
Cellphone Allowance	100	220	220	14	78	110	(32)	-29%	220
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	169	1	1	0	34	0	33	7184%	1
Payments in lieu of leave	–	–	–	–	–	–	–		–
Long service awards	–	–	–	–	–	–	–		–
Post-retirement benefit obligations	–	–	–	–	–	–	–		–
Entertainment	–	–	–	–	–	–	–		–
Scarcity	–	–	–	–	–	–	–		–
Acting and post related allowance	–	–	–	–	–	–	–		–
In kind benefits	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	3 044	9 410	9 410	293	1 863	4 705	(2 842)	-60%	9 410
% increase		209.1%	209.1%						209.1%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	71 376	69 839	69 839	6 404	38 262	34 919	3 343	10%	69 839
Pension and UIF Contributions	16 839	18 594	18 594	1 481	8 722	9 297	(575)	-6%	18 594
Medical Aid Contributions	5 402	4 937	4 937	475	2 834	2 468	366	15%	4 937
Overtime	5 188	1 670	1 670	127	1 588	835	753	90%	1 670

Performance Bonus		6 311	8 193	8 193	433	2 551	4 097	(1 546)	-38%	8 193
Motor Vehicle Allowance		17 209	21 275	21 275	1 536	9 179	10 638	(1 459)	-14%	21 275
Cellphone Allowance		3 146	2 767	2 767	458	2 199	1 384	816	59%	2 767
Housing Allowances		282	420	420	150	276	210	66	31%	420
Other benefits and allowances		721	619	619	53	383	310	74	24%	619
Payments in lieu of leave		826	2 468	2 468	251	329	1 234	(905)	-73%	2 468
Long service awards		–	108	108	–	121	54	67	124%	108
Post-retirement benefit obligations	2	1 393	–	–	–	–	–	–		–
Entertainment								–		
Scarcity								–		
Acting and post related allowance		528	455	455	40	204	227	(23)	-10%	455
In kind benefits								–		
Sub Total - Other Municipal Staff		129 221	131 345	131 345	11 408	66 649	65 673	976	1%	131 345
% increase	4		1.6%	1.6%						1.6%
Total Parent Municipality		151 477	162 753	162 753	13 485	78 599	81 377	(2 778)	-3%	162 753

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

LIM351 Blouberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	6 242	6 242	6 394	6 394	6 242	(152)	-2.4%	9%
August	3 178	6 242	6 242	1 149	1 149	12 485	11 336	90.8%	2%
September	4 635	6 242	6 242	1 295	1 295	18 727	17 432	93.1%	2%
October	8 736	6 242	6 242	3 130	3 130	24 970	21 839	87.5%	4%
November	11 402	6 242	6 242	9 813	9 813	31 212	21 399	68.6%	13%
December	9 969	6 242	6 242	11 405	11 405	37 454	26 049	69.5%	15%
January	1 462	6 242	6 242	–	–	43 697	43 697	100.0%	0%
February	2 458	6 242	6 242	–	–	49 939	49 939	100.0%	0%
March	6 095	6 242	6 242	–	–	56 181	56 181	100.0%	0%
April	7 516	6 242	6 242	–	–	62 424	62 424	100.0%	–
May	9 890	6 242	6 242	–	–	68 666	68 666	100.0%	–
June	6 374	6 242	6 242	–	–	74 909	74 909	100.0%	–
Total Capital expenditure	71 716	74 909	74 909	33 186					

The municipality spent R 33,186 million for the past six month instate of R 37,454 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.

LIM351 Blouberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		81 321	41 850	41 850	7 169	24 426	20 925	(3 501)	-16.7%	41 850
Roads Infrastructure		61 049	39 776	39 776	7 169	24 426	19 888	(4 538)	-22.8%	39 776
Roads		61 049	39 776	39 776	7 169	24 426	19 888	(4 538)	-22.8%	39 776
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		20 273	2 074	2 074	-	-	1 037	1 037	100.0%	2 074
Power Plants		-	-	-	-	-	-	-		-
HV Substations		15 275	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		4 998	-	-	-	-	-	-		-
LV Networks		-	2 074	2 074	-	-	1 037	1 037	100.0%	2 074
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-

<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>							-	
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	-	-
<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>							-	
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-
<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>							-	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-
<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>							-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-
<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>							-		
	<u>Community Assets</u>	2 163	-	-	-	-	-	-		-
Community Facilities		2 163	-	-	-	-	-	-		-
	<i>Halls</i>	2 163	-	-	-	-	-	-		-
	<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>Purls</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>	-	-	-	-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-
<u>Other assets</u>	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-

Biological or Cultivated Assets								-		
<u>Intangible Assets</u>									100.0%	
Servitudes								-		
Licences and Rights								300	100.0%	
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								300	100.0%	
Load Settlement Software Applications								-		
Unspecified								-		
<u>Computer Equipment</u>								290	82.9%	
Computer Equipment								290	82.9%	
<u>Furniture and Office Equipment</u>								544	100.0%	
Furniture and Office Equipment								544	100.0%	
<u>Machinery and Equipment</u>								75	100.0%	
Machinery and Equipment								75	100.0%	
<u>Transport Assets</u>								6 852	100.0%	
Transport Assets								6 852	100.0%	
<u>Land</u>								-		
Land								-		
<u>Zoo's, Marine and Non-biological Animals</u>								-		
Zoo's, Marine and Non-biological Animals								-		
<u>Living resources</u>								-		
Mature								-		
Policing and Protection								-		
Zoological plants and animals								-		
Immature								-		
Policing and Protection								-		
Zoological plants and animals								-		
Total Capital Expenditure on new assets	1	83 741	58 093	58 093	7 169	24 486	29 046	4 560	15.7%	58 093

4.2.8 Other supporting document

a. Roll Over Projects :2023/24

National Treasury approves roll-over projects amounting to R 58,976,246 (R 625,000 MIG , R 15,646,270 INEP & MDRG R42,704,976.20) and as at December 2024 municipality spent R 1 796 378 only for MIG.

b. Action plan for 2023/24 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	89	277
Total number of requisitions processed and forwarded to orders section	89	277
Difference between specification request received and requisitions processed*	0	0

2. ORDERS

	Current Month	Year to date
Requisitions received from Acquisition Management	89	277
Total number of orders processed for the month	89	277
Difference between requisitions received and orders processed*	0	0

2. ORDERS PER SUPPLIER ABOVE R30 000 FOR NOVEMBER AND DECEMBER 2024

Company Name	Current Month	Expenditure in current month	YTD Orders	YTD Expenditure
MAPHUNGUBYE TRAVELLING AGENCY	R 256 074.00	R 256 074.00	16	666 591.30

CHEAP CHEAP TRAVEL AGENCY	R 35 048.00	R 35 048.00	19	452 191.51
ARCH ACTURIAL CONSULTING	R0	R 0	01	10350.00
KETLAKGONA SUPPLY AND PROJECTS	R 66 300.00	R 66 300.00	16	451 348.96
DEOCON BUSINESS ENTERPRISE	R0	R 0	01	140650.50
TSHEH1 TSHEHLA RETAIL AND CATERING	R0	R0	01	50374.00
TUMISHI ELECTRICAL AND CONSTRUCTION	R0	R0	01	140 937.45
MOGOMOGO DEVELOPMENT & PROJECTS	R 0	R0	01	220 800.00
KGAUGELO KAE KAE	R 30 130.00	R 30 130.00	03	265 880.00
PIN AFRIKA CONSULTING ENGINEERS	R0	R0	02	186 679.76
HONOLO PROJECTS	R0	R0	01	65 100.00
KGOKANANG TRADING ENTERPRISE	R0	R0	01	260 345.00

TEMO BEAUTIFUL CREATIONS PTY LTD	R0	R0	01	73 050.00
MANTHLANA TRADING ENTERPRISE	R0	R0	01	54 000.00
INSTITUTE OF WASTE MANAGEMNT OF SOUTHERN AFRICA	R0	R0	01	44 850.00
PAYDAY	R0	R0	01	46 920.00
SEKGOPHO DEVELOPMENT PROJECTS	R 298 000.00	R 298 000.00	01	298 000.00
MAMOTSIBUDI TRADING PTY LTD	R 248 550.90	R 248 550.90	01	248 550.90
MAILULAMORABA TRANSPORT AND PROJECT	R 291 000.00	R 291 000.00	01	291 000.00
SEOMANE TRADING ENTERPRISE	R 294 000.00	R 294 000.00	01	294 000.00
HUSIKA BUSINESS ENTERPRISE(PTY)L TD	R 161 000.00	R 161 000.00	01	161 000.00
TEMAPELE PTY LTD	R 294 410.00	R 294 410.00	01	294 410.00
K4K TRADING (PTY)LTD	R 132 440.00	R 132 440.00	02	309 820.00

MORONGOANGOA KO PTY	R 79 800.00	R 79 800.00	01	79 800.00
MIT GROUP	R 123 000.00	R 123 000.00	01	123 000.00
BOPHELO LIFE GROUP	R 178 368.00	R 178 368.00	01	178 368.00
RABOW TRADING AND PROJEC	R 191 560.00	R 191 560.00	01	191 560.00
TETELOM	R 98 100.00	R 98 100.00	01	98 100.00
KHUTELA CAPENTRY	R 62 650.00	R 62 650.00	01	62 650.00
DRUZER PHALA TRADING AND PROJECTS	R 50 995.00	R 50 995.00	01	50 995.00
KEATHABANG TRADING AND SERVICES	R 247 000.00	R 247 000.00	01	247 000.00
DEELIGHT GROUP (PTY) LTD	R 148 500.00	R 148 500.00	01	148 500.00
BASIAMISI PROJECTS	R 99 431.50	R 99 431.50	01	99 431.50
THE RIVERS ENTERPRISE	R 275 000.00	R 275 000.00	01	275 000.00
BLOUBERG FM	R 77 900.00	R 77 900.00	02	77 900.00
BELL EQUIPMENT SALES SOUTH AFRICA	R 279 381.93	R 279 381.93	02	279 381.93

3. BIDS UNDER ADJUDICATION FOR NOVEMBER AND DECEMBER 2024

Bid No.	Description	Business unit	Status	Validity date

4. APPROVED DEVIATIONS FOR NOVEMBER AND DECEMBER 2024

No	Vendor name	User Department	Details of deviation request	Contract period	Approval date	Amount
01	Bell Equipment Sales South Africa	Corporate Services	Maintenance and repairs of yellow plant	N/A	06 Nov 2024	279,381.93
02	Blouberg FM	Corporate Services	Advertising	N/A	06 Nov 2024	77 900.00

5. LIST OF SERVICE PROVIDERS

Description	Current Month	Year to date
No. of Bids/contracts approved by MM	02	11
No. of new bids advertised	02	13
No. of SLAs concluded: - from deviations - from awarded bids	00	00
	00	08

No. of contracts coming to an end:	00	00
No. of deviations from SCM procedures	04	11
No. of new suppliers	02	06

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 <u>one month</u>				
Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comment

Contracts awarded			
Service provider	Description	Amount	Bid number

BASIAMISI PROJECTS	Procurement of servers	496 259.88	BM21/24/25
BATSIBI TECHNOLOGIES	Procurement of Microsoft 365	473 446.26	BM14/24/25

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

PROCUREMENT VALUE ANALYSIS FOR NOVEMBER AND DECEMBER 2024		
Analysis of procurement value by location	Amount	Percentage
Total value of goods/services procured within Blouberg	R 2 331 489.68	85%
Total value of goods/services procured outside Blouberg	R 415 334.93	15%

Total value of goods/services procured during November and December 2024	R 2 746 824.61	100%
--	----------------	------

Appendix A –Action plan 2024 financial year

Financial Year: 2023/2024				
Annexure: Matters Affecting Audit Report				
Audit Action Plan Status: All				
Implementation Status: Not Yet Started In Progress Completed Agreed Findings Addressed				
Line Item	Finding	Responsible Person	Due Date Dev	Due Date Imp
Bids not adjudicated by properly constituted adjudication committee	PPR 2022 requirement not applied to quotations	Maditlou Monyemagena	11-Dec-2024	11-Dec-2024
Property, plant and equipment	Incorrect classification of Assets as Repairs and maintenance	Moris Makobela	12-Dec-2024	31-Jan-2025
Property, plant and equipment	Items of PPE not recorded in the asset register-Electricity infrastructure	Moris Makobela	12-Dec-2024	12-Dec-2024
	Prior year issues and the related internal control deficiencies not addressed.	Moris Makobela	17-Dec-2024	17-Dec-2024
	Items of PPE in poor condition and not impaired	Moris Makobela	17-Dec-2024	17-Dec-2024

	PPR 2022 requirement not applied to quotations			
Missing or incomplete information		Maditlou Monyemagena	17-Dec-2024	17-Dec-2024
Declarations of interest not submitted by suppliers	Awards made to persons without a declaration of interest	Maditlou Monyemagena	20-Dec-2024	20-Dec-2024
	Grants not spent according to conditions	Malese Riba, Herminah Rabumbulu	20-Dec-2024	20-Dec-2024
Property, plant and equipment	Completed asset still reflect as work in progress.	Moris Makobela	20-Dec-2024	20-Dec-2024
	Information not submitted for audit			
		Moris Makobela	20-Dec-2024	20-Dec-2024
Three written quotations not invited	The SCM policy is not updated with the PPR 2022 changes.	Maditlou Monyemagena	03-Dec-2024	
Other	Incomplete Audit Action plan			
	Internal auditor plan not completely executed			
Other				
	High level review findings of the AFS (Consumer debtors differences)			
	Differences between the valuations roll and note 24 to the annual financial statements disclosure			
	Incorrect impairment calculation			
		Kingsley Mmonwa	10-Dec-2024	10-Dec-2024

Invalid deviations from official procurement process - SCM reg. 32	Approved deviations not justifiable	Maditlou Monyemagena	11-Dec-2024	11-Dec-2024
	Differences between AFS and long service award policy (SALGBC policy) on entitled leave days.	Joseph Motupa	11-Dec-2024	11-Dec-2024
	Overtime not pre-approved	Phuti Joyce Malatji	11-Dec-2024	11-Dec-2024
	No segregation of duties	Malese Riba	11-Dec-2024	11-Dec-2024
	Incoherent signature dates on Payment certificate	Joseph Motupa	11-Dec-2024	11-Dec-2024
	Internal memo for request of services not signed as proof of approval	Joseph Motupa	11-Dec-2024	11-Dec-2024
	Political allowance not terminated for individuals' who have been appointed as employees of the municipality	Nyangani Robert Mdaka	11-Dec-2024	11-Dec-2024
	Incorrect classification of Expenditure as contracted services	Joseph Motupa	12-Dec-2024	12-Dec-2024
	No stamp on the invoice as proof that goods or services were received and no goods received notes completed	Joseph Motupa	12-Dec-2024	12-Dec-2024

	Payment made before the expenditure unit can confirm the receipts of the invoice	Joseph Motupa	12-Dec-2024	12-Dec-2024
Other	Differences between grants received and disclosures in the AFS	Malese Riba	12-Dec-2024	12-Dec-2024
	Cost of maintaining the solar system was incorrectly classified as other expense instead of repairs and maintenance			
Missing or incomplete information	Signed Service Level Agreements without dates	Maditlou Monyemagena	12-Dec-2024	12-Dec-2024
Competitive bidding not invited	Allocation of work within the panel	Maditlou Monyemagena	12-Dec-2024	12-Dec-2024
Bulk purchases	Understatement of Eskom payables	Joseph Motupa	12-Dec-2024	12-Dec-2024
Receivables from exchange transactions	Gain on disposal of assets	Moris Makobela	12-Dec-2024	12-Dec-2024
Rev from non-exch transactions: Property rates	Differences between the valuations roll and note 24 to the annual financial statements disclosure	Kingsley Mmonwa	12-Dec-2024	12-Dec-2024
Missing or incomplete information	Debt collector's contract irregularly awarded (Enigma)	Maditlou Monyemagena	12-Dec-2024	12-Dec-2024
Competitive bidding not invited	Deliberate splitting of quotations	Maditlou Monyemagena	12-Dec-2024	12-Dec-2024
Employee-related costs	Differences between AFS and long service award policy (SALGBC policy) on entitled leave days.	Joseph Motupa	12-Dec-2024	12-Dec-2024
	Limitation to calculate the value inventory at year end	Moris Makobela	12-Dec-2024	12-Dec-2024
	Terminations – Payment of basic salary	Joseph Motupa	12-Dec-2024	12-Dec-2024

Missing or incomplete information	Issue 01: Tender file not submitted Issue 01: Supporting information to support the quotations was not submitted.	Maditlou Monyemagena	12-Dec-2024	12-Dec-2024
	Differences in the depreciation calculations	Moris Makobela	12-Dec-2024	12-Dec-2024
Rev from exch transactions: Interest revenue	Overstatement of the AFS revenue amounts	Kingsley Mmonwa	13-Dec-2024	13-Dec-2024
	Issue 01: Differences in PPE useful lives as per accounting policy	Moris Makobela	17-Dec-2024	17-Dec-2024
	Items of PPE not verified	Moris Makobela	17-Dec-2024	17-Dec-2024
	Beneficiaries receiving free electricity not included in the indigent register of the municipality	Kingsley Mmonwa	20-Dec-2024	30-Jun-2025
	Spending over the budget without valid explanations	Malese Riba, Joseph Motupa, Kingsley Mmonwa	20-Dec-2024	20-Dec-2024
Cash flow statement	Differences identified in the statement of cash flows	Joseph Motupa, Kingsley Mmonwa, Malese Riba	20-Dec-2024	20-Dec-2024
Contingent liabilities	Incomplete disclosures of Contingent liabilities	Malese Riba	20-Dec-2024	20-Dec-2024
	Issue 01: Restated amount per Note 42 does not agree with the corresponding amount as per the current year's financial statements. Issue 02: VAT payable to SARS not paid within the legislated period. Issue 03: Actual VAT payable as per the annual financial statements does not agree with the auditor's recalculations. Issue 04: VAT input per the returns does not agree with VAT input per the general ledger.	Joseph Motupa	20-Dec-2024	20-Dec-2024

Property, plant and equipment	Differences in the depreciation calculations	Moris Makobela	20-Dec-2024	20-Dec-2024
Rev from exch transactions: Income from agency services	Differences in the principal and agents arrangements amounts disclosed in the AFS and supporting documents	Kingsley Mmonwa	20-Dec-2024	20-Dec-2024
False declarations by suppliers	Awards made to persons in service of other state institutions	Maditlou Monyemagena	20-Dec-2024	20-Dec-2024
Missing or incomplete information	Tender register not kept and signed by the bidders	Maditlou Monyemagena	20-Dec-2024	20-Dec-2024
	Assessment of minimum competencies of the head of supply chain management and officials	Phuti Joyce Malatji	20-Dec-2024	20-Dec-2024
Rev from exch transactions: Other income	Differences in the restated amount of revenue from exchange transactions	Kingsley Mmonwa	20-Dec-2024	20-Dec-2024
Property, plant and equipment	Assets written off incorrectly classified as impairment loss	Moris Makobela	20-Dec-2024	20-Dec-2024
	Issue 01: Reported achievement not accurate and valid Issue 02: Lack of supporting evidence to confirm the classification of beneficiaries as indigents	Kingsley Mmonwa, Lodwig Manamela	20-Dec-2024	20-Dec-2024
	Supporting information to support the journals was not submitted	Malese Riba	20-Dec-2024	20-Dec-2024
Property, plant and equipment	Completed asset still reflect as work in progress	Moris Makobela	20-Dec-2024	20-Dec-2024
Rev from non-exch transactions: Property rates	Differences in market values as per customer statements and valuation roll	Kingsley Mmonwa	20-Dec-2024	20-Dec-2024
	Information not submitted for audit	Moris Makobela	20-Dec-2024	20-Dec-2024
	Differences between FAR and the AFS	Moris Makobela	20-Dec-2024	20-Dec-2024

	Issue 01: Differences between AFS and the notes Issue 02: Differences between the amount as per note 9 and casting done on the note 9	Joseph Motupa	20-Dec-2024	20-Dec-2024
	Issue 01: Consultancy reduction plan developed is not implemented Issue 02: Lack of adequate evidence of skills transfer by contracted in consultants	Malese Riba	30-Jun-2027	30-Jun-2027
Other	Issue 01: Irrelevant risks included in disclosure Issue 02: Incomplete disclosure of risks Issue 03: PPE-Delayed projects disclosures	Malese Riba	30-Nov-2024	30-Nov-2024
	Issue 01: Municipal Councilors Issue 02: MPAC investigation not detailed	Nyangani Robert Mdaka	30-Jun-2025	30-Jun-2025
	Issue 01: Completeness of finance lease obligations	Maditlou Monyemagena	19-Dec-2024	19-Dec-2024
	Issue 1: Amount disclosed as commitment but does not meet the requirements to be disclosed as commitment. Issue 2: Project extended without an approved extension letter Issue 3: Contract register not up to date Issue 4: Overpayment to contractors Issue 5: Completeness of commitment register	Maditlou Monyemagena	31-Dec-2024	31-Dec-2024

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 2022/23

2023/24 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 2024/25 Per Department

The table below indicate the summary of Mid-year SDBIP 2024/25 Performance. Out of 102 targets for the mid-year, 83 targets were achieved while 19 targets were not achieved. The overall performance for the Mid-year stands at 81 %

Department	Total Mid-Year Targets	Targets Achieved	Targets not achieved	Achievement in Percentage
Corporate Services	12	10	2	83%
Community Services	49	44	5	90%
Economic Development & Planning	5	3	2	60%
Budget & Treasury	12	12	0	100%
Technical Services	17	9	8	53%
Municipal Managers 'Office	7	5	2	71%
Overall Total Targets	102	83	19	81%

2. Comparison on Mid-year 2024/25 and 2022/23

Overall Total Municipal Targets for Mid-year	Year	Total Targets for Mid-year	Total Targets Achieved for Mid-year	Total Targets not achieved for Mid-year	Overall Percentage for Mid- year
	2024/25	102	83	19	81 %
	2022/23	109	63	46	58%

Comparison of 2024/25 mid-year targets indicates a 23 % improvement compared to 2022/23

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
BSID 23	Procurement processes for appoitment of service providers for maintenance.	Traget Not Achieved Measurements and Assesment of condition of the roads	Austerity measures	Target will be budgeted in the 2025/26FY	Technical services
BSID 24	Construction of 09 culverts and 04 wingwalls	Target Not Achieved Construction of 09 culverts	Breakdown of machines and construction of wingwalls were	Culverts will be constructed in the 3rd quarter.	Technical services

		and 04 wingwalls not constructed	affected by the austerity measures		
BSID 31	Specification and SCM processes. Purchase of 20 road signs	Target Not Achieved Identification of critical road signs	Austerity measures	Target will be budgeted in the 2025/26FY	Technical services
BSID 33	Procurement of identified road maintenance materials purchased(Yellow Paints(10),White Paints(10), Road marking brushes/rollers (20), concrete/asphalt cutting discs)	Target Not Achieved Specification submitted to SCM	Austerity measures	Target will be budgeted in the 2025/26FY	Technical services
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 arround 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 measures were applied	To be implemented in the 03rd Quarter	Corporate Services
MTOD 05	Delivery and Installation	Target Not Achieved	Budgetary constraints and austerity measures were applied	To be implemented in the 03rd Quarter	Corporate Services
GGPP 01	One unqualified audit opinion obtained for 2023-24 financial year	Target not Achieved	There are issues related to assets that were raised by AG that led to a qualified opinion	Develop AG's action plan and address issues raised	MM'Office

DETAILED MID-YEAR SDBIP REPORT 2024-25

KPA	BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT																
NDP	BUILDING KEY CAPABILITIES(HUMAN,PHYSICAL AND INSTITUTIONAL																
OUTCOME 9	IMPROVE ACCESS TO BASIC SERVICES (OUTPUT 2)																
Project Details																	
								Quarterl y Projectio ns									
Project/KPI Number	Project Name	Project Descripti on (major activities)	Strate gic Objec tive	Locatio n	Key Perfor manc e Indica tor	202 3- 24 Bas elin e	2024-25 Annual Target	Q1	Q2	Actual Performanc e	Rea son for vari anc e	Corr ecti ve mea sure s	Q3	Q4	2024- 25 Budget	Portfolio of evidence	Responsible Department

BSID 1	Solar system	Solar Panels Stands, Battery room, Battery banks, Inverters and Air conditioners	Back-up system in case of power failure	BLM	Number of solar system purchased and installed by June 2025	Solar Panels installed	One solar system purchased and installed by June 2025	PLANNING STAGE - Inception, Concept and Viability, Design Development,	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 conducted Terms of reference with BOQ Developed	Budgetary constraints	To be budgeted in the 2025/26 fy	Installation of Solar System	Solar System installed and operational	R 300 000	Advert, appointment letters, site hand over certificate, pictures and Completion certificate	Technical services
--------	--------------	--	---	-----	---	------------------------	---	--	--	---	-----------------------	----------------------------------	------------------------------	--	-----------	--	--------------------

BSID 2	Digging Compressor	Purchasing of Digging Compressor	To improve maintenance capacity	BLM	Number of digging compressor to be purchased by June 2025	New indicator	01 digging Compressor to be purchased by June 2025	Procurement processes for appointment of service providers.	Issuing of order to the appointed service provider	Target Achieved. order to appoint the service provider has been issued	N/A	N/A	Compressor purchased and delivered	N/A	R150 000	Proof of purchase and Delivery note	Community services
--------	--------------------	----------------------------------	---------------------------------	-----	---	---------------	--	---	--	--	-----	-----	------------------------------------	-----	----------	-------------------------------------	--------------------

BSID 3	Lawn Mower Machine	Purchasing of Lawn Mower Machine	To improve maintenance capacity	BLM	Number of Lawn Mower Machine purchased by June 2025	New Indicator	One Lawn Mower Machine purchased by June 2025	N/A	One Lawn Mower Machine purchased	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	N/A	N/A	R100 000	Proof of purchase	Community services
BSID 4	Transformers	Purchasing and Installation of emergency Transformers	To ensure uninterrupted energy supply	BLM	Percentage of new transformers purchased and	New indicator	100% new transformers purchased and installed by June 2025 as	100% new transformers purchased and installed as an when a	100% new transformers purchased	Target achieved 100% new transformers purchased and installed as an when a need arise	N/A	N/A	100%	100%	R1 000 000.00	Proof of Purchase and Register	Technical services

					instal led by June 2025 as an when a need arise		an when a need arise	need arise	and inst alle d as an whe n a nee d aris e				rch as ed an d ins tall ed as an wh en a nee d aris e	cha sed and inst alle d as an wh en a nee d aris e			
BSID 7	TID Roll- over	Replace ment of meters installed before 2015 to STS6 complia	To ensur e unint errup ted energ y	BLM	Num ber meter s repla ced by	638 0 me ter s rep lac ed	8645 meters replace d by June 2025	8645 meters replace d	N/A	N/A	N/A	N/A	N/ A	N/A	R3, 500 000.00	Report	Budget & Treasury

		nt by Novemb er 2024	suppl y		June 2025	by Ju ne 202 4											
BSID 8	Poles	Replace ment of dilapidat ed poles	To ensur e unint errupt ed energ y suppl y	BLM	Num ber of dilapi dated poles repla ced by June 2025	Ne w ind ica tor	20 dilapida ted poles replace d by June 2025	Procure ment process es for appoitm ent of service provide rs.	Issu ing of ord er to the app oint ed serv ice pro vide r	Target Achieved. Service provider appointed.	N/A	N/A	10 Pol es pu rch as ed an d ins tall ed as an d wh en	10 Pol es pur cha sed and inst alle d as wh en req uir ed	R300 000.00	Proof of Purchase and pictures	Technical services

													req uir ed				
BSID 12	Slasher purcha se	Purchas e	To impro ve maint enan ce capci ty	BLM	Num ber slash er purch ased by June 2025	Ne w Ind ica tor	One slasher purchas ed by June 2025	N/A	One slas her pur cha sed by Jun e 202 5	Target Not Achieved	Tar get is affe cte d by cos t con tain me nt	Tar get to be adj ust ed duri ng bud get adj ust me nt	N/ A	N/A	R 100 000	Proof of Purchase and pictures	Community services

BSID 23	Road Maintenance	Road Maintenance	To maintain internal streets and access roads on continuous basis	Senwarwana	Square meters of patching potholes and km of road markings done by June 2025	Square meters of patching potholes, square meters of road markings	Measurements and Assessment of condition of the roads	Procurerment processes for appointment of service providers for maintenance.	Target Not Achieved Measurements and Assessment of condition of the roads	Audit yearly measures	Target will be budgeted in the 2025/26 FY	Maintenace of internal streets	N/A	R100 000.00	Photographs, Ward Councillors confirmati on letter	Technical services
---------	------------------	------------------	---	------------	--	--	---	--	---	-----------------------	---	--------------------------------	-----	-------------	--	--------------------

						tion of sp ee d hu mp s, sq uar e me ter s of roa d											
BSID 24	Culvert	Culverts	To maint ain intern al street s and	BLM	Num ber of culve rts const ructe d	06 ne w cul ver ts an	Number of culverts constru cted complet e with	Constru ction of 09 culverts and 04 wingwal ls	Con stru ctio n of 09 culv erts	Target Not Achieved Constructi on of 09 culverts and 04 wingwalls	Bre akd own of mac hin es	Cul vert s will be con stru	Co nst ruc tio n of 09	Co nst ruc tio n of 03	R 100 000		Technical services

			access roads on continuous basis		complete with wing- walls by June 2025	d 04 win gw alls co nst ruc ted an d 60 ne w cul ver ts pur ch ase d by Ju ne	wing- walls by June 2025		and 04 win gwa lls	not constructe d	and con stru ctio n of win gwa lls wer e affe cte d by the aus terit y mea sur es	cte d in the 3rd qua rter.	cul ver ts an d 04 wi ng wa lls	cul ver ts and 02 win gw alls			
--	--	--	--	--	--	--	-----------------------------------	--	--------------------------------	------------------------	---	---	--	--	--	--	--

						2024											
BSID 26	Rehabilitation of Senwabarwana D12000 CBD road and the construction of storm water drainage system	To rehabilitate the Senwabarwana D1200 CBD road and to construct the storm water drainage system	To maintain internal streets and access roads on continuous basis	Senwabarwana	Kilometres of Senwabarwana D1200 CBD and internal streets road rehabilitated and	Kilometres of Senwabarwana D1200 CBD and internal streets road rehabilitated and	Kilometres of Senwabarwana D1200 CBD and internal streets road rehabilitated and	Procurement Process for the appointment of a Contractor. Site Establishment,	Relocation of services, Reconstruction of the layerworks, excavation	Target Achieved Procurement processes for the appointment of the contractor, site establishment, Relocation of services, Reconstruction of the layerworks	N/A	N/A	Re-surfacing of the road and internal streets and	N/A	R 15 716 000	Photographs, Ward Councillors confirmation letter	Technical services

					the numb er of Stor m- water drain age const ructe d by June 2025	s reh abi lita ted an d Sto rm- wat er dra ina ge co nst ruc ted by Ju ne 202 4	e constru cted by June 2025		for the stor mw ater drai ns	, excavation for the stormwater drains			d co nst ruc tio n of the sto rm wa ter dra ins				
--	--	--	--	--	---	---	---	--	--	--	--	--	--	--	--	--	--

BSID 31	Road maintenance	Road Maintenance	To maintain internal streets and accesses roads on continuous basis	Senwarwana	Number of road signs purchased by June 2025	Installation of road signs and road signs and 50 square meters of road markings	20 road signs purchased by June 2025	Identification of critical road signs required	Specification and SCM processes. Purchase of 20 road signs	Target Not Achieved Identification of critical road signs	Audit measures	Target will be budgeted in the 2025/26 FY	N/A	N/A	R100 000	Proof of purchase	Technical services
---------	------------------	------------------	---	------------	---	---	--------------------------------------	--	--	---	----------------	---	-----	-----	----------	-------------------	--------------------

						at Mill eni um Par k Int ern al Str eet s an d Sto rm wat er do ne by Ju ne 202 4											
--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	--	--

BSID 33	Road Maintenance Materials	Purchase	Improve maintenance capacity	BLM	Number of road construction materials purchased	Number of sets of identified road maintenance materials purchased by June 2025 (Yellow Paints(10), White Paints(10), Road marking brushes /rollers (20), concrete/asphalt cutting	Specific and SCM processes	Procurement of identified road maintenance materials purchased(Yellow Paints(10), White	Target Not Achieved Specification submitted to SCM	Aus	Terity measures	Target will be budgeted in the 2025/26 FY	N/A	N/A	R 200 000	Proof of purchase	Technical services
---------	----------------------------	----------	------------------------------	-----	---	---	----------------------------	--	--	-----	-----------------	---	-----	-----	-----------	-------------------	--------------------

						202 4	discs (10)		te Pai nts(10), Roa d mar king bru she s/ro llers (20), con cret e/as phal t cutt ing disc s)								
--	--	--	--	--	--	----------	---------------	--	--	--	--	--	--	--	--	--	--

BSID 36	Construction of Lethale ng to Pickum access road Access road	Construction of Lethale ng to Pickum access road	To improve road infrastructure	Lethale ng and Pickum	Kilometres of Lethale ng to Pickum access road constructed from gravel to pavement and Storm-water channel comp	Kilometres of Lethale ng to Pickum access road completed by June 2025	Construction of 6,2 kilometres of Lethale ng to Pickum access road completed by June 2025	CONSTRUCTION STAGE – laying of pavement, construction of v-drains and construction of kerbs	100 % construction of V-drains, Kerbs, laying of pavement, road marking, and installation	Target not Achieved 95% construction of V-drains, Kerbs, laying of pavement, 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	N/A	N/A	R 18 678 333	Advert, appointment letters, handover minutes, Site visit report ,pictures and Completion certificate	Technical services
---------	--	--	--------------------------------	-----------------------	---	---	---	---	---	---	--	--	-----	-----	--------------	---	--------------------

					leted by June 2025	pa ve me nt an d Sto rm- wat er ch an nel co mp let ed by Ju ne 202 4			of roa d Sig ns for Let hale ng to Pick um acc ess roa d com plet ed by Jun e 202 5								
--	--	--	--	--	-----------------------------	--	--	--	--	--	--	--	--	--	--	--	--

BSID 35	Constr uction of Kwarun g internal street and stormw ater control	Constru ction of Kwarung internal street and stormwa ter controt	To impro ve road infras truct ure	Kwaru ng	Kilom etres of Road bed layer, Sub base and base layer for Kwar ung intern al street const ructe d from grave l to pave ment comp	On e De sig n rep ort de vel op ed an d ap pro ve d for Kw aru ng int ern al str eet	Constru ction of 1,240 km of Roadbe d layer, Sub base and base layer for Kwarun g internal street constru cted from gravel to paveme nt complet ed by	Tender Stage, Site Handov er and Establis hment	CO NST RU CTI ON STA GE – Site clea ran ce and roa d exc avat ions	Target Achieved Tender stage, site handover and establishm ent CONSTRU CTION STAGE – Site clearance and road excavation s	N/A	N/A	CO NS TR UC TI ON ST AG E rel oc ati on s of exi sti ng ser vic es, co nst ruc tio n	100 % con str ucti on of Ro adb ed lay er, Su b bas e and bas e lay er for Kw aru ng inte	R 7 830 208	Advert,app ointment letters,han dover minutes,Si te visit report ,pictures	Technical services
---------	---	--	---	-------------	--	---	---	---	---	--	-----	-----	---	--	----------------	---	-----------------------

					leted by June 2025	an d sto rm wat er co ntr ol co mp let ed by Ju ne 202 4	June 2025						of roa d be d for Kw aru ng Int ern al str eet	rna l str eet and sto rm wat er con trol co mpl ete d by Jun e 202 5			
--	--	--	--	--	-----------------------------	---	--------------	--	--	--	--	--	---	---	--	--	--

BSID 37	Constr uction of Bosehl a to Thalane access road	Constru ction of Bosehla to Thalane access road	To impro ve road infras tructure	Boseh la, Thalan e	Kilom etres of Bose hla to Thala ne acces s road const ructe d from grave l to pave ment and storm water contr ol comp leted by	On e De sig n rep ort de vel op ed an d ap pro ve d for Bo se hla to Th ala ne acc	Constru ction of 2,720k m of Roadbe d layer, Sub base and base layer for Bosehla to Thalane access road constru cted from gravel to paveme nt complet ed by	Tender Stage, Site Handov er and Establis hment	CO NST RU CTI ON STA GE – Site clea ran ce and roa d exc avat ions	Target Achieved Tender stage, site handover, establishm ent and Relocation of services,R e- constructio n of the layerworks , excavation for the stormwater drains	N/A	N/A	CO NS TR UC TI ON ST AG E rel oc ati on s of exi sti ng ser vic es, co nst ruc tio n	100 % con str ucti on of Ro adb ed lay er, Su b bas e and bas e lay er for Kw aru ng inte	R9,043,60 2.61	Advert,app ointment letters,han dover minutes,Si te visit report ,pictures	Technical services
---------	---	---	---	-----------------------------	--	---	--	---	---	--	-----	-----	---	--	-------------------	---	-----------------------

					June 2025	ess roa d an d sto rm wat er co ntr ol co mp let ed by Ju ne 202 4	June 2025						of roa d be d for Kw aru ng Int ern al str eet	rna l str eet and sto rm wat er con trol co mpl ete d by Jun e 202 5			
--	--	--	--	--	--------------	--	--------------	--	--	--	--	--	---	---	--	--	--

BSID	Construction of Senwabarwana Substation Phase 3	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction,	To provide sustainable energy to all households	Senwabarwana electricity substation Phase 3	Number 20MV A 132/22KV Power Transformer, NEC RT, AC/DC Distribution panel procured and installed and contractor	Perimeter fencing (120m), Drilling and pinning of border hole (01) and Bui	Procurement and installation of 1 x 20MVA 132/22KV Power Transformer, 1X NECRT, 1 x AC/DC Distribution panel and construction 100 metres paving Internal Access	Construction stage (Procurement of 1 x 20MVA 132/22KV Power Transformer, 1X NECR, 22KV Panel	Construction stage (Installation of 1 x 20MVA 132/22KV Power Transformer, 1X NE CRT, 1X	Target Not Achieved. Still awaiting delivery of the long lead material	Still awaiting delivery of the long lead material	Construction follow up with the service providers and The expected arrival date of the transformer	Construction follow up with the service providers and The expected arrival date of the transformer	Completion stage : (Commissioning of 1 x 20MV A 132/22KV Power Transformer, 1	R16,000,000	Quarterly Progress reports, pictures and Completion Certificate.	Technical services
------	---	---	---	---	--	--	---	--	---	--	---	--	--	---	-------------	--	--------------------

		closeout			uction 100 metre s paving Internal Access Road by June 2025	Idi ng of Substati on Houses(160 m2),Paving (350m2), Access road (1.3k	Road by June 2025		22K V X AC/ DC Distribution Panel			s to South Africa will be on the 24 January 2025.	13 2/2 2K V Power Transformer or meter and Construction of 100 meters Pa	X NE CR T, 1X 22 KV AC/ DC Distribution Panel			
--	--	----------	--	--	---	---	-------------------	--	-----------------------------------	--	--	---	--	---	--	--	--

						m). Co nst ruc tio n of Pri ma ry Pla nt Pla tfor m, Co nst ruc tio n of Pri ma ry Pla nt							vin g of Int ern al Ac ce es s Ro ad				
--	--	--	--	--	--	--	--	--	--	--	--	--	---	--	--	--	--

						Equipment Foundations, Supply and Installation of Primary Plant Equip											
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

						ments by June 2024											
--	--	--	--	--	--	-----------------------------	--	--	--	--	--	--	--	--	--	--	--

BSID 38	Construction of Ga Kobe internal streets and stormwater control	Construction of Ga Kobe internal streets and stormwater control	To improve road infrastructure	Ga-Kobe	Number Design report developed and approved for Ga Kobe internal streets and stormwater control by June 2025	new indicator	One Design report developed and approved for Kwarung internal street and stormwater control by June 2025	One Design report developed and approved for Kwarung internal street and stormwater control by June 2025	N/A	N/A	N/A	N/A	N/A	N/A	R4 223 999,99	Scoping report ,preliminary design report and detailed approved design report	Technical services
---------	---	---	--------------------------------	---------	--	---------------	--	--	-----	-----	-----	-----	-----	-----	---------------	---	--------------------

BSID 39	Specialized Waste vehicles	Purchase of specialized waste vehicles	To improve waste collection plant	BLM	Number Specialized Waste vehicles purchased by June 2025	New Indicator	6 Specialized Waste vehicles purchased by June 2025	N/A	N/A	N/A	N/A	N/A	SCM processes	6 Specialized Waste vehicles purchased and delivered	R9,404,404,61	Proof purchase and delivery notes	Technical services
KPA	INSTITUTIONAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT																
NDP	BUILDING CAPABLE AND DEVELOPMENTAL STATE																
OUTCOME 9		ADMINISTRATIVE AND FINANCIAL															

		CAPABILITY															
Project Details																	
Project/KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2023-24 Baseline	2024-25 Annual Target	Quarterly Projections							2024-25 Budget	Portfolio of evidence	Responsible Department
								Q1	Q2	Actual Performance	Reason for variance	Corrective Measure	Q3	Q4			
MTOD 01	Fleet management	Procurement of vehicles	Improve fleet assets of the Municipality	BLM	Number of Tipper Trucks, Electrical Bakkies, Crane Truck, Traffic	New Indicator	01x Tipper Truck, 2x Electric Bakkies, 1x Crane Truck, 2x Traffic vehicle purchases	SCM Process	Delivery	Target Not Achieved	Budgetary constraints and austerity measures	To be implemented in the 03rd Quarter	N/A	N/A	R 4 300 000	Delivery note and Invoices	Corporate services

						c vehic les purch ased by June 2025		ed by June 2025				e app lied						
M	TOD 03	Micros oft License	Procure ment of Microsof t Licens e	Impro ve ICT	BLM	Num ber Micro soft Lince nse purch ased by June 2025	Ne w Ind ica tor	One Microso ft Licens e purchas ed by June 2025	Procure mnt Process and Delivery	N/A	N/A	N/A	N/A	N/ A	N/A	R700 000	Purchase Order	Corporate services
M	TOD05	Procure ment of IT Servers	Procure ment of IT Serves	Impro ve muni cipal ICT	BLM	Num ber IT serve r Proc ured	Ne w Ind ica tor	One IT server Procure d and Installe d by	Procure ment Process	Deliv ery and Inst	Target Not Achieved	Bud get ary con stra ints	To be imp lem ent ed	N/ A	N/A	R500,000	Delivery note and Invoice	Corporate services

					and Instal led by June 2025		June 2025		allat ion		and aus terit y mea sur es wer e app lied	in the 03r d Qua rter					
MTOD 09	Trainin g of Council lors	Training of Councill ors	To capa citate Coun cillor s to perfo rm the overs ight role	BLM	Num ber Coun cillor s traine d by June 2025	20 Co un cill ors trai ne d by Ju ne 202 4	20 Council lors trained by June 2025	N/A	N/A	N/A	N/A	N/A	20 Co un cill ors Tra ine d	N/A	R 500 000	Training Report	Corporate services

M	TOD 10	Training of employees	Training of Municipal Employees	To enhance skills of employees	BLM	Number of Employees trained by June 2025	15 Employees to be trained by June 2025	15 Employees to be trained by June 2025	N/A	N/A	N/A	N/A	N/A	15 Employees trained	N/A	R 400 000	Training Report	Corporate services
M	TOD 11	Municipal employees bursary	Granting of bursaries	Skilling of Municipal Employees	BLM	Number of employees granted bursary by	Bursaries granted to 4 employees by June 2025	Bursaries granted to 4 employees by June 2025	N/A	N/A	N/A	N/A	N/A	4 Bursaries granted to employees	N/A	R300,000	Bursary allocation report	Corporate services

					June 2025	employees by June 2024							employees				
MTOD 15	Employee wellness	Wellness programmes to be conducted	Offer awareness to employees to increase the morale of employees	BLM	Number Wellness programme conducted by June 2025	2 Wellness programme conducted by June 2024	2 Wellness programme conducted by June 2025	1 Wellness Programme	1 Wellness Programme	Target Achieved. 02 Wellness programme was conducted on the 28th August 20th November 2024	N/A	N/A	N/A	N/A	OPEX	Wellness report and Attendance register	Corporate services

MTOD 16	PPE	Procurement of PPE's	To ensure safety of employees	BLM	Percentage PPE's procured by June 2025	100 % PPE's procured by June 2024	100 % PPE's procured by June 2025	Procurement Process	N/A	N/A	N/A	N/A	Distribution of PPE's	N/A	R 734 300	Proof of submission of Specification and Distribution list	Corporate services
MTOD17	Gazetting of By-laws	Gazetting	To ensure law and order within the jurisdiction of the municipality	BLM	Number by-laws gazetted by June 2025	Three by-laws gazetted by June 2024	Three by-laws gazetted by June 2025	N/A	N/A	N/A	N/A	N/A	Three By-laws Gazetted	N/A	R 150 000	Report	Corporate services

MTOD 58	Office furniture	Procurement of office furniture	Ensure conducive working environment	BLM	Percentage Office furniture purchased by June 2025	New Indicator	100% Office furniture purchased by June 2025	Procurement process	N/A	N/A	N/A	N/A	Delivery and distribution	N/A	R500,000	Proof of purchase and delivery notes	Corporate services
MTOD 59	Contract Management	Compile Contract Management Report	Ensure monitoring of contracts	BLM	4 Contracts Management reports compiled by end of	4 Contracts Management Reports compiled by end of	4 Contracts Management Reports compiled by end of June 2025	Compile	1 Contract Management Report	Target Achieved. 02 Contract Management report developed	N/A	N/A	1 Contract Management Report	1 Contract Management Report	OPEX	Reports	Corporate services

					June 2025	mp ile d by en d of Ju ne 202 4											
MTOD 60	Legal Costs & Litigation	Management of litigation cases	Consultations, inspection in loco, Formulation of Court papers	BLM	Number of Municipal litigation Report compiled by June 2025	04 Municipal litigation Report compiled by June 2025	04 Municipal litigation Report compiled by June 2025	01 Litigation Report	01 Litigation Report	Target Achieved. 02 Litigation report compiled	N/A	N/A	01 Litigation Report	01 Litigation Report	R 1 500 000	Reports	Corporate services

						d by Ju ne 202 4											
MTOD 18	Conduc t waste disposa l facilitie s externa l audits	Conduct external Audits	To ensur e effici ent Wast e Mana geme nt	BLM	Num ber waste dispo sal facilit ies exter nal audit s cond ucted by June 2025	Ne w Ind ica tor	01 waste disposa l facilitie s external audit conduct ed by June 2025	N/A	N/A	N/A	N/A	N/A	N/ A	01 wa ste dis pos al faci litie s ext ern al aud its con duc ted	R 200 000	Waste facilities external audit report	Community Services

M	TOD 22	Conduct Cleaning Campaigns	Facilitation of Cleaning Awareness and Campaigns	To ensure awareness on waste management	BLM	Number of cleaning campaigns conducted by June 2025	04 cleaning campaigns conducted by June 2025	1 cleaning campaign conducted	1 cleaning campaign conducted	Target Achieved. 02 cleaning campaign conducted on the 25th September at Witten and 16th October 2024	N/A	N/A	1 cleaning campaign conducted	1 cleaning campaign conducted	OPEX	Cleaning campaigns reports and photos	Community Services
M	TOD 24	Waste Management	Management of Senwabarwana landfill site	To ensure proper maintenance and operation of site	BLM	Number of landfill site maintenance reports compiled by June 2025	12 landfill site maintenance reports compiled by June 2025	3 landfill reports compiled	3 landfill reports compiled	Target Achieved. 06 landfill reports compiled	N/A	N/A	3 landfill reports compiled	3 landfill reports compiled	R5,000,000	Landfill maintenance reports	Community Services

					June 2025	s compiled											
MTOD 30	Climate change strategy	Develop climate change strategy	To mitigate climate change	BLM	Number of strategy compiled by June 2025	1 strategy compiled by June 2025	1 strategy compiled by June 2025	Specific and SCM processes	1 strategy compiled	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	N/A	N/A	R 500 000	Appointment letter and copy of the strategy	Community Services

M	TOD 31	Digging Compressor	Procurement	To ensure that graves are up to standard	BLM	2 Compressor system purchased by the end of June 2025	New Indicator	2 Compressor system purchased by the end of June 2025	2 Compressor system purchased by the end of June 2025	N/A	N/A	N/A	N/A	N/A	N/A	R 150000		Community Services
M	TOD 36	Traffic law enforcement	Calibration of speed machines	Maintenance	BLM	Number Maintenance Report compiled by	4 Maintenance Report compiled by June 2025	4 Maintenance Report compiled by June 2025	1 Maintenance Report compiled	1 Maintenance Report compiled	Target not Achieved.	delays by the service provider	To finalise with the service provider in the	1 Maintenance Report compiled	1 Maintenance Report compiled	R 100 000	Maintenance Report	Community Services

					June 2025	filed by June 2024						03rd quarter	filed				
MTOD 38	Traffic law enforcement	Road safety campaigns	To celebrate transport month and promote awareness	BLM	Number transport Awareness Events conducted by June 2025	2 transport Awareness Events conducted by June 2025	4 transport Awareness Event conducted by June 2025	1 transport Awareness Event conducted	1 transport Awareness Event conducted	Target Achieved. 02 Transport Awareness event conducted on the 14th August at Westphalia ,23 October and the 11th December 2024	N/A	N/A	1 transport Awareness Event conducted	1 transport Awareness Event conducted	OPEX	Attendance register,,report and pictures	Community Services

						2024												
MTOD 39	Licensing Management	Maintenance of equipment	To ensure proper working equipment	BLM	Number VTS machines calibrated by June 2025	One VTS machine calibrated by June 2025	N/A	N/A	N/A	N/A	N/A	One VTS machines calibrated by June 2025	1 Maintenance Report completed	R 77 000	Equipment maintenance report	Community Services		

						June 2024							by June 2024				
MTOD 41	Pound management.	Awareness campaigns	Promote safety	BLM	Number awareness campaigns conducted by June 2025	4 awareness campaigns conducted by June 2025	4 awareness campaigns conducted by June 2025	1 pound awareness campaign conducted	1 pound awareness campaign conducted	Target Achieved. 02 Pound awareness campaign conducted on the 10th August and 26th October 2025	N/A	N/A	1 pound awareness campaign conducted	1 pound awareness campaign conducted	OPEX	Pound awareness campaigns reports	Community Services

MTOD 42	Pound management.	Protective clothing	Availability of PPE	BLM	Number set of uniform purchased for Law Enforcement Personnel by June 2025	New Indicator	10 sets of uniform purchased for Law Enforcement Personnel by June 2025	Specific and SCM processes	Uniform purchased for Law Enforcement Personnel	Target Not Achieved	Target is affected by cost containment	Target to be adjusted during budget adjustment	N/A	N/A	R 200 000	Proof of purchase	Community Services
MTOD 45	Facility management	Maintenance of buildings	To ensure safe Municipal facilities	BLM	Number municipal buildings maintained	3 municipal buildings	7 municipal buildings maintained by	Assessment	Specifications compiled and	Target achieved Assessment and Specifications compiled and	N/A	N/A	7 municipal buildings	7 municipal buildings maintained	R 300 000	Municipal building maintenance reports and pictures	Community Services

					by June 2025	s ma int ain ed by Ju ne 202 4	June 2025		pro cur eme nt	procureme nt			s ma int ain ed.	ntai ned .			
M TOD 46	Facility manage ment	Mainten ance of sports facilities	To ensur e user- friend ly Sport s facilit ies	BLM	Num ber sport s facilit ies maint ained by June 2025	2 sp ort s facilit ies maint ained by June 2025	3 sports facilitie s maintai ned by June 2025	Assess ment	Spe cific atio n and pro cur eme nt	Target Achieved Assessme n t and Specificati ons compiled and procureme nt	N/A	N/A	3 sp ort s facilit ies ma int ain ed	3 spo rts faci litie s mai ntai ned	R 100 000	Sports facilities maintenan ce reports	Community Services

						2024											
MTOD 47	Facility management	Maintenance of community halls	To ensure user-friendly Sports facilities	BLM	Number sports facilities maintained by June 2025	2 sports facilities maintained by June 2024	3 sports facilities maintained by June 2025	Assessment	Specification and procurement	Target Achieved Assessment and Specifications compiled and procurement	N/A	N/A	3 sports facilities maintained	3 sports facilities maintained	R100 000	Community halls maintenance reports	Community Services

M	TOD 49	Conduc t Disaste r Manage ment educati on and awaren ess campai gns to commu nities	campaig ns	To unsur e effect ive Disas ter Mana geme nt	BLM	Num ber disas ter educ ation and awar enes s camp aigns cond ucted by June 2025	4 Ed uc ati on an d aw are ne ss ca mp aign s co nd uct ed by Ju ne 202 4	4 disaster Educati on and awaren ess campai gns conduct ed by June 2025	1 Disaste r Educati on and awaren ess campai gns conduct ed	1 Dis aste r Edu cati on and awa ren ess cam paig ns con duc ted	Target Achieved Disaster Education and Awreness campaign was succsfully conducted at 19th September at Senwabar wana and Sweethom e village Sekhung Village on 14 November 2024.	N/A	N/A	1 Dis ast er Ed uc ati on an d aw are ne ss ca mp aig ns co nd uct ed	1 Dis ast er Ed uca tio n and aw are nes s ca mp aig ns con duc ted	OPEX	Attendene ce register,,re oprt and pictures	Community Services
---	--------	--	---------------	---	-----	---	--	--	---	--	---	-----	-----	--	--	------	---	-----------------------

MTOD 51	IDP Steering Committees and Review Sessions	Compilation of quarterly SDBIP Reports	Compliance with legislation s	BLM	Number of SDBIP Reports compiled by June 2025	Four SDBIP Reports compiled by June 2025	Fourth Quarter SDBIP 2022-23	First Quarter SD BIP Report 2023/24	Target Achieved. Forth Quarter 2023/24 and first Quarter 2024/25 SDBIP report compiled	N/A	N/A	Mid- year Quarter SD BIP Report 2023/24	Third Quarter SD BIP Report 2023/24	OPEX	Reports	MM/Mayor's Office
MTOD 52	Performance Assessments	Conducting individual performance Assessments	Enhanced Municipal performance	BLM	Number individual performance assessments	Two Individual Assessments conducted (Annual and Mid-	N/A	N/A	N/A	N/A	N/A	Annual and Mid- year	N/A	OPEX	Reports and Registers	MM/Mayor's Office

					ts cond ucted (Ann ual and mid- year) by June 2025	ent s co nd uct ed(An nu al an d Mi d- yea r) by Ju ne 202 4	year) by June 2025						Ind ivi du al As se ss me nts co nd uct ed				
--	--	--	--	--	--	--	--------------------------	--	--	--	--	--	--	--	--	--	--

M	TOD 53	Security Management	Appointment and payment of Physical Security service provider	Secure municipal property	BLM	Number Physical security services reports compiled by June 2025	12 Physical security services reports compiled by June 2024	12 Physical security services reports compiled by June 2025	3 Physical security services reports compiled	3 Physical security services reports compiled	Target Achieved. 06 Physical security services reports compiled	N/A	N/A	3 Physical security services reports compiled	3 Physical security services reports compiled	R 20 000 000	Reports	Community Services
KPA	LOCAL ECONOMIC																	

		DEVELOPMENT																	
9	OUTCOME		IMPLEMENTATION OF COMMUNITY WORKS PROGRAMME																
Project Details																			
Project/KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2023-24 Baseline	2024-25 Annual Target	Quarterly Projections							2023-24 Budget	Portfolio of evidence	Responsible Department		
								Q1	Q2	Actual Performance	Reason for variance	Corrective Measures	Q3	Q4					

LED 01(1)	LED Projects	Financial support to LED Projects	To create and promote LED initiatives in the business sector	BLM	Number LED Projects Financially supported by June 2025	3 projects supported financially	4 LED Projects Financially supported by June 2025	Identification of SMMEs to be supported	facilitate the appointment process of service provider	Target not Achieved.	Budget constraints	To be done in the next financial year	3 LED Projects Financially supported	Project close out report	R 630 000.00	Reports and pictures	Economic Development & Planning
LED 03	Informal traders	management of hawkers	To create and promote LED initiatives in the business	BLM	Number quarterly reports on management of hawkers	Four quarterly reports on management of hawkers compiled by	Four quarterly reports on management of hawkers compiled by	One quarterly report on management of hawkers compiled	One quarterly report on management of hawkers compiled	Target Achieved. 02 Quarterly reports on management of hawkers compiled	N/A	N/A	One quarterly report on management	One quarterly report on management	OPEX	Reports	Economic Development & Planning

			sector		compiled by June 2025	name of hawkers compiled by June 2024	June 2025		hawkers compiled					geometric of hawkers compiled			
LED 04	Informal Traders By-Law	Development of by-law	To create and promote LED initiatives in the	New Indicator	Number of by-law developed and approved	New Indicator	One by-law developed and approved by June 2025	N/A	N/A	N/A	N/A	N/A	N/A	One by-law developed and approved	OPEX	By-law and Council resolution	Economic Development & Planning

			business sector		by June 2025									reviewed by June 2024			
LED 05	EPWP - Grant	Appointment of EPWP PRACTITIONERS	To create job opportunities through EPWP programme	BLM	Number job opportunities created through EPWP programme by June 2025	250 opportunities created through EPWP programme by June 2024	260 job opportunities created through EPWP programme by June 2025	260 EPWP job opportunities created	260 EPWP job opportunities created	Target Achieved. 260 EPWP job opportunities created	N/A	N/A	N/A	N/A	R 6 000 000	List and reports	Community Services

FINANCIAL VIABILITY AND MANAGEMENT																	
NDP	BUILDING OF KEY CAPABILITIES(HUMAN,PHYSICAL &INSTITUTIONAL)																
OUTCOME 9		ADMINISTRATIVE AND FINANCIAL CAPABILITY (OUTPUT 6)															
Project Details																	
Project/KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2023-24 Baseline	2024-25 Annual Target	Quarterly Projections							2024-25 Budget	Portfolio of evidence	Responsible Department
								Q1	Q2	Actual Performance	Reason for variance	Corrective measures	Q3	Q4			

M FVM 01	Annual financial statement	Compilation of AFS	Enhance Sound Municipal financial viability and management	BLM	Number set of AFS Compiled & submitted to AGS A,LP T,CO GOH STA& NT by June 2025	2020/21 AFSCOMPILED & submitted to AGSA,LP T,CO GOH STA& NT by June 2025	One set of AFS Compiled & submitted to AGSA,LP T,CO GOH STA & NT by June 2024	AFS Compiled & submitted to AGSA,LP T,CO GOH STA & NT by June 2024	N/A	N/A	N/A	N/A	N/A	N/A	R 1 200 000	Acknowledgement of the receipt from AGSA, LPT, CoGHSTA & NT	Budget & Treasury
M FVM 02	Quarterly mSCOA data strings report	Compilation of reports	Enhance Sound Municipal	BLM	Number Quarterly mSCOA	4 Quarterly mSCOA strings	4 Quarterly mSCOA strings	1 Quarterly mSCOA strings	1 Quarterly mSCOA	Target Achieved. 02 MSCO data report strings	N/A	N/A	1 Quarterly mS	1 Quarterly mS CO	OPEX	Reports	Budget & Treasury

			finan cial viabil ity and mana geme nt		data string s repor t comp iled by June 2025	CO A dat a stri ng s rep ort co mp ile d by Ju ne 202 4	report compile d by June 2025	report compile	A data stri ngs rep ort com pile	report compiled			CO A dat a stri ng s rep ort co mp ile	A dat a stri ngs rep ort com pile			
--	--	--	---	--	---	--	---	-------------------	---	--------------------	--	--	---	---	--	--	--

M FVM 03	Monthly budget statement (Sec 71 reports)	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	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	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. 03 Budget statements submitted to treasury within 10 working days after month end	N/A	N/A	3 monthly budget statement submitted to Treasury within 10 working days	3 monthly budget statement submitted to Treasury within 10 working days	OPEX	Reports	Budget & Treasury
----------	---	------------------------	--	-----	---	---	---	--	--	--	-----	-----	---	---	------	---------	-------------------

						ys aft er mo nth - en d			nth- end				ys aft er mo nth - en d	afte r mo nth - end			
M FVM 05	MSCOA project s implem entatio n	Compilat ion of reports	Enha nce Soun d Muni cipal finan cial viabil ity and mana geme nt	BLM	Num ber MSC OA proje cts imple ment ation repor ts comp iled by June 2025	On e MS CO A pro jec ts imple ment ation repor ts comp iled by June 2025	4 x MSCOA projects implem entation reports compiled by June 2025	1 x MSCOA projects implem entation reports compiled	1 x MS CO A proj ects impl eme ntat ion rep orts com pile d	Target Achieved 02x MSCOA projects implement ation reports compiled	N/A	N/A	1 x MS CO A pr oje cts im ple me nta tio n rep ort s	1 x MS CO A pro ject s imple ment atio n rep ort s co	OPEX	Project Reports	Budget & Treasury

						s co mp ile d by Ju ne 202 4							co mp ile d	mpi led			
M FVM 06	Reconciliations and registers	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number monthly reconciliation, registers and schedules compiled by	400 monthly reconciliation, registers and schedules compiled by June 2025	400 x monthly reconciliation, registers and schedules compiled by June 2025	100 x monthly reconciliation, registers and schedules compiled by September 2024	100 x monthly reconciliation, registers and schedules compiled by December 2024	Target Achieved. 200x monthly reconciliation and schedules compiled by December 2024	N/A	N/A	100 x monthly reconciliation, registers and schedules compiled by June 2025	100 x monthly reconciliation, registers and schedules compiled by September 2024	OPEX	Reconciliation, registers and schedules compiled/performed	Budget & Treasury

					June 2025	orted to portfolio by June 2024			es compiled by Dec 2024				sc he dul es co mp ile d by March 2025	les co mpi led by June 2025			
M FVM 07	Annual Budget (Draft)	Compilation of reports	Enhance Sound Municipal financial viability and mana	BLM	Number draft budget compiled and tabled by June 2025	1 draft budget compiled & tabled	1 x draft budget compiled and tabled by March 2025	N/A	N/A	N/A	N/A	N/A	1 x draft budget compiled and	N/A	OPEX	Council Resolution	Budget & Treasury

			gement			by June 2024							tabled March				
M FVM 08	Annual Budget (Final)	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number final budget completed by June 2025	1 Final budget compiled by June 2024	1 x Final budget compiled by June 2026	N/A	N/A	N/A	N/A	N/A	N/A	1 x Final budget compiled	OPEX	Council Resolution	Budget & Treasury

M FVM 09	Adjust ment budget	Compilation of adjustment budget	Enhance Sound Municipal financial viability and management	BLM	Number adjustment budget compiled by June 2025	Adjusted budget compiled by June 2025	1 x adjustment budget compiled and submitted to council, LP & NT by June 2025	N/A	N/A	N/A	N/A	N/A	1 x adjustment budget compiled and submitted to LP & NT	N/A	OPEX	Council resolution	Budget & Treasury
----------	--------------------------	--	--	-----	--	--	---	-----	-----	-----	-----	-----	--	-----	------	-----------------------	----------------------

M FVM 12	Compile financial report, (section 52)	Compilation of report	Enhance Sound Municipal financial viability and management	BLM	Number quarterly financial reports compiled and reported to Executive Committee (EXCO) and Council by June 2025	4 x quarterly financial report compiled and reported to Executive Committee and Council by June 2025	4 x quarterly financial report compiled and reported to Executive Committee and Council by June 2025	1 x quarterly financial report compiled and reported to EXCO & Council	1 x quarterly financial report compiled and reported to EXCO & Council	Target Achieved. 02x quarterly financial reports compiled and reported to EXCO and Council	N/A	N/A	1 x quarterly financial report compiled and reported to EXCO & Council	1 x quarterly financial report compiled and reported to EXCO & Council	OPEX	Reports	Budget & Treasury
----------	--	-----------------------	--	-----	---	--	--	--	--	--	-----	-----	--	--	------	---------	-------------------

						by Ju ne 202 4							un cil				
M FVM 13	Procure ment plan	Compilat ion of report	Enha nce Soun d Muni cipal finan cial viabil ity and mana geme nt	BLM	Num ber procu reme nt plan devel oped and appro ved by June 2025	1 x pro cur em ent pla n devel oped and appro ved an d ap pro	1 x procure ment plan develop ed and approve d by June 2025	1 procure ment plan develop ed and approve d	N/A	N/A	N/A	N/A	N/ A	N/A	OPEX	Procureme nt plan	Budget & Treasury

						ve d											
M FVM 15	Conduc t training of SCM practiti oner	Conduct training of SCM practitio ner	Enha nce Soun d Muni cipal finan cial viabil ity and mana geme nt	BLM	Num ber SCM Traini ng atten ded by June 2025	SC M Tra ini ng att en de d	1 x SCM Trainin g conduct ed by June 2025	N/A	N/A	N/A	N/A	N/A	N/ A	1 x SC M Tra inin g atte nde d	R 200,000.0 0	Attendanc e Register	Budget & Treasury

M FVM 16	Acquisition management(Bids Register)	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number updated awarded Bids reports by June 2025	12 x updated awarded Bids by June 2024	4 x updated awarded Bids on website by June 2025	1 x updated list awarded Bids on website	1 x updated list awarded Bids placed on website	Target Achieved. 02X Updated lists of awarded bids placed on the website	N/A	N/A	1 x updated list awarded Bids placed on website	1 x updated list awarded Bids placed on website	OPEX	List of awarded Bids (updated)	Budget & Treasury
M FVM 17	Revenue management committee	Revenue management committee meeting	Enhance Sound Municipal financial	BLM	Number revenue management	Two revenue management	4 x revenue management meetings to be held by	1 x revenue management meeting to be held	1 x revenue management	Target Not Achieved			1 x revenue management	1 x revenue management	OPEX	Attendance Register	Budget & Treasury

			s to be held	cial viabil ity and mana geme nt		meeti ngs held by June 2025	ge me nt me eti ng s hel d	June 2025		mee ting to be held					me nt me eti ng to be hel d	ent me etin g to be hel d			
M/FVM 28	Unbund ling of Asset Registe r	Unbundl ing of Asset Register	Enha nce Soun d Muni cipal finan cial viabil ity and mana geme nt	BLM	Num ber unbu ndlin g of asset s repor t comp iled by June 2025	As set un bu ndl ing rep ort s	1 x unbund ling of assets report compile d by June 2025	1 x Report on asset Unbund ling	N/A	N/A	N/A	N/A	N/ A	N/A	R 1 600 000	Unbundlin g of Asset report	Budget & Treasury		

M	FVM 30	Reporti ng of inciden ts occurre d	Reports	Enha nce Soun d Muni cipal finan cial viabil ity and mana geme nt	BLM	Num ber incid ents repor ts comp iled by June 2025	12 mo nth ly inc ide nts rep ort s co mp ile d by Ju ne 202 4	12 monthly incident s reports compile d by June 2025	1 x incident s report compile d	1 x inci den ts rep ort com pile d	Target Achieved. 02x Incident reports compiled	N/A	N/A	1 x inc ide nts rep ort co mp ile d	1 x inci den ts rep ort co mpi led	OPEX	Incidents Reports	Budget & Treasury
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																		
NDP		ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT																
OUTCOME 9		DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE MODEL(OUTPUT 5)																

Project Details																	
Project/KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2023-24 Baseline	2024-25 Annual Target	Quarterly Projections							2023-24 Budget	Portfolio of evidence	Responsible Department
								Q1	Q2	Actual Performance	Reason for variance	corrective measures	Q3	Q4			
GGPP 01	Auditing	Coordination of external Audit process	Improved audit opinion	BLM	Number unqualified audit opinion obtained for 2023-24 financial year	Unqualified audit opinion obtained for 2023-24	One unqualified audit opinion obtained for 2023-24 financial year by June 2025	N/A	One unqualified audit opinion obtained for 2023-24	Target not Achieved	The re are issues related to assets that were raised by	Develop AG's action plan and address issues raised	N/A	N/A	R 5 200 000	Audit report	MM/Mayor's Office

					by June 2025				ncia l year		AG that led to a qua lif ie d opi nio n						
GGPP 02	Audit & Risk Commit tee Allowa nces	Coordin ation of Risk and Audit Committ ee meeting s	Impro ved audit opini on	BLM	Num ber Risk and Audit Com mitte e meeti ngs by June 2025	08 me eti ng s hel d by Ju ne 202 4	04 Risk and 04 Audit Commit tee meeting s by June 2025	01 Risk and 01 Audit Commit tee	01 Ris k and 01 Aud it Co mmi ttee	Target Achieved. 02x risk committee on the 16th July and Audit Committee on 21st October 2024	N/A	N/A	01 Ris k an d 01 Au dit Co m mit tee	01 Ris k and 01 Au dit Co mm itte e	R 700 000	Minutes and Registers	MM/Mayor Office

GGPP 03	Printing and Publication	Production of Municipal newsletters, diaries, calendars	To improve communication	BLM	Number newsletters, diaries and calendars produced by June 2025	2 editions, 60 newsletters and 100 diaries produced by June 2025	2 newsletters, 60 diaries and 2000 calendars produced by June 2025	N/A	One newsletter edition produced	Target Achieved. 01X newsletter edition produced	N/A	N/A	60 diaries and 2000 calendars produced	One newsletter edition produced	R500,000	Copy of newsletter, Reports and PoP	Corporate services
---------	--------------------------	---	--------------------------	-----	---	--	--	-----	---------------------------------	--	-----	-----	--	---------------------------------	----------	-------------------------------------	--------------------

						June 2024											
GGPP 08	Community Participation	Meetings	Enhanced Community participation	BLM	Number Council outreach programmes coordinated and supported by June 2025	6 Council outreach programmes coordinated and supported by June 2025	4 Council outreach programmes coordinated and supported by June 2025	1 Council outreach programmes coordinated and supported	1 Council outreach programmes coordinated and supported	Target Achieved. 02x Council outreach programmes were held on the 30th July and 28th October 2024	N/A	N/A	1 Council outreach programmes coordinated and supported	1 Council outreach programmes coordinated and supported	R 1 M	Report	Corporate services

						pp ort ed by Ju ne 202 4							d su pp ort ed				
GGPP 09	Whippe ry Manage ment	Meeting s	Prom ote multi party relati ons	BLM	Num ber Whip pery mana geme nt meeti ng coord inate d and supp orted by	4 Wh ipp ery ma na ge me nt meeti ng coord inate d and supp orted by	4 Whippe ry manage ment meeting coordin ated and support ed by June 2025	1 Whippe ry manage ment meeting coordin ated and support ed	1 Whi ppe ry man age men t mee ting coo rdin ated and sup	Target Achieved. 02x Whippery meetings conducted on the 29th July and 29th October 2024	N/A	N/A	1 Wh ipp ery ma na ge me nt me eti ng co or din ate	1 Wh ipp ery ma na gem ent me etin g coo rdi nat ed and	R200,000	Report	Corporate services

						June 2025	and supported by June 2024			ported				d and supported	suppor ted				
GGPP 10	MPAC Programmes	Coordination of MPAC programmes	To improve public participation	BLM	Number MPAC programs coordinated by June 2025	5 programs coordinated by June	5 MPAC programs coordinated by June 2025	N/A	N/A	N/A	N/A	N/A	5 Coordination of MPAC programs co	N/A	R 588 000	Report	Corporate services		

						2024							ordinate d by June 2023				
GGPP 11	Ward Commit tees' Confere nce Progra mmes	Convene a Ward Committ ees' Confere nce Program mes	To impro ve publi c partic ipatio n	BLM	Num ber of Ward Com mitte es' Conf erenc e held by June 2025	1 Ward Com mit tee s' Co nfe ren ce hel d	1 Ward Commit tees' Confere nce held by June 2025	N/A	N/A	N/A	N/A	N/A	N/ A	N/A	R2 M	Report	Corporate services

GGPP 12	Remuneration of ward committees	Payment of stipends for Ward Committees	To improve public participation	BLM	Number Ward Committee members receiving monthly stipend by June 2025	220 Ward Committee members receiving monthly stipend by June 2025	220 Ward Committee members receiving monthly stipend	220 Ward Committee members receiving monthly stipend	220 Ward Committee members receiving monthly stipend	Target Achieved. 440 ward Committee members receiving monthly stipends	N/A	N/A	220 Ward Committee members receiving monthly stipend	220 Ward Committee members receiving monthly stipend	R 5,1 M	Report	Corporate services
GGPP 14	IDP Review	Review of IDP/Budget	To ensure successfu	BLM	Number IDP/Budget review	IDP public par	One IDP/Budget reviewed	N/A	N/A	N/A	N/A	N/A	N/A	One IDP/Budget	OPEX	Copy of IDP and Council resolution	MM/Mayor's Office

			I revie w of the IDP		wed comp iled by June 2025	tici pat ion rep ort	compile d by June 2025							t revi ew ed co mpi led			
GGPP 15	IDP/Bu dget Proces s plan	develop ment and approval of plan	To ensur e succ essfu l revie w of the IDP	BLM	Num ber IDP Proce ss plan devel oped and appro ved by June 2025	On e IDP Proce ss plan devel oped and appro ved d	One IDP Process plan develop ed and approve d by June 2025	One IDP Process plan develop ed and approve d	N/A	N/A	N/A	N/A	N/ A	N/A	OPEX	Copy and Council Resolution	MM/Mayor Office

						by Ju ne 202 4											
GGPP 16	IDP/Bu dget Booklet s	Produce Booklets	To ensur e succ essfu l revie w of the IDP	BLM	Num ber IDP Bookl ets prod uced by June 2025	Ne w ind ica tor	50 IDP Booklet s produc ed by June 2025	50 IDP Booklet s produc ed	N/A	Target not achieved	delays	N/A	N/A	N/A	R 200 000	Proof of purchase	MM/Mayor's Office
GGPP 17	Strategi c plannin g sessions	Hold sessions	To ensur e succ essfu l revie w of	BLM	Num ber strate gic sessi ons held by	2 Str ate gic ses sion held by	6 Strategi c session held by June 2025	1 Strategi c session held	2 Stra tegi c ses sion held	Target Achieved. 03 Strategic Sessions held in July and October 2024	N/A	N/A	1 Str ate gic se ssi on hel d	2 Str ate gic ses sion hel d	OPEX	Report	MM/Mayor's Office

			the IDP		June 2025	June 2024											
GGPP 18	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	IDP publication report	13 IDP consultative meetings conducted and One IDP consultative reports compiled by June 2025	N/A	1 Rep forum	Target Achieved. IDP rep forum held on the 10 October 2024	N/A	N/A	N/A	13 consultative meetings held	R 667 000	Reports	MM/Mayor's Office

					June 2025												
GGPP 19	Development municipal multi sectoral implementation plan	development and approval of plan	To Provide support on HIV/AIDS programme	BLM	Number Municipal HAST plan approved by the Local AIDS council and submitted	One plan developed, approved, provided, approved	1 Municipal HAST plan approved by the Local AIDS council and submitted to DAC and LPAC	HST plan consultative processes completed	1 Municipal HAST plan approved by the Local AIDS	Target Achieved. Municipal Hast Plan was successfully Approved .	N/A	N/A	N/A	N/A	OPEX	Reports	Community services

					itted to DAC and LPAC by June 2025	itte d by 202 4	by June 2025		cou ncil and sub mitt ed to DA C and LPA C								
GGPP 20	Conduc t HIV/AIDS progra mmes	meeting s	Imple ment ation HIV/A IDS progr amm es	BLM	Num ber M&E meeti ngs held by June 2025	2 HIV /AI DS pro gra m me s co ord ina ted	4 M&E meeting s held by June 2025	1 M&E meeting s held	1 M& E mee ting s held	Target Achieved. M& E Meeting was succesfully held at 23 July at Alldays clinic Alldays Clinic on	N/A	N/A	1 M& E me eti ng s hel d	1 M& E me etin gs hel d	OPEX	Reports	Community services

										10 October 2024.							
--	--	--	--	--	--	--	--	--	--	---------------------	--	--	--	--	--	--	--

GGPP 21	HIV/AIDS Council technical committee	meetings	Implementation HIV/AIDS programmes	BLM	Number AIDS Council technical committee meetings held by June 2025	4 HIV/AIDS programme meetings held by June 2025	4 AIDS Council technical committee meetings held by June 2025	1 AIDS Council technical committee held	1 AIDS Council technical committee held	Target Achieved . Local Aids Council Technical meeting was successfull y held on the 11th september at Blouberg Municipal Westwingo n 14 November 2024.	N/A	N/A	1 AIDS Council technical committee held	1 AIDS Council technical committee held	OPEX	Reports	Community services
---------	--------------------------------------	----------	------------------------------------	-----	--	---	---	---	---	---	-----	-----	---	---	------	---------	--------------------

GGPP 22	Local Aids council meetings	meeting s	Implementation HIV/AIDS programmes	BLM	Number Local Aids council meetings held by June 2025	4 Local Aids council meetings held by June 2024	4 Local Aids council meetings held by June 2025	1 Local Aids council meeting held	1 Local Aids council meeting held	Target Achieved. Local AIDS Council Meeting was successful y held on the 18th September 2024 at Municipal Council Chamber on 25 November 2024.	N/A	N/A	1 Local Aids council meeting held	1 Local Aids council meeting held	OPEX	Reports	Community services
---------	-----------------------------	-----------	------------------------------------	-----	--	---	---	-----------------------------------	-----------------------------------	--	-----	-----	-----------------------------------	-----------------------------------	------	---------	--------------------

GGPP 24	HIV/AIDS Ward/Cluster meetings	meetings	Promote advocacy and stakeholder collaboration	BLM	Number HIV/AIDS ward/cluster meeting coordinated by June 2025	2 HIV/AIDS coordinated	12 HIV/AIDS ward/cluster meeting coordinated by June 2025	N/A	6 HIV/AIDS ward/cluster meeting coordinated	Target Achieved HIV/AIDS /Cluster Meeting was successfully held at ward 01,02,07,09 ,13,14,15,1 6,17,and 18 on 03,15,22,31 October 2024.	N/A	N/A	N/A	6 ward/cluster meeting coordinated	OPEX	Reports	Community services
---------	--------------------------------------	----------	--	-----	--	------------------------------	--	-----	---	---	-----	-----	-----	---	------	---------	-----------------------

GGPP 25	Prevent spread of communicable diseases	Hold awareness campaigns	To prevent spread of communicable diseases	BLM	Number of HAST awareness campaigns and prevention held by June 2024	4 HAST awareness campaigns and prevention held by June 2025	1 HAST awareness campaigns and prevention held	1 HAST awareness campaigns and prevention held	Target Achieved	N/A	N/A	1 HAST awareness campaign was successfully held on the 16th September at Makaepa and Hopane Surgery (senwabar wana) on 15 November 2024.	1 HAST awareness campaign and prevention held	OPEX	Reports	Community services
---------	---	--------------------------	--	-----	---	---	--	--	-----------------	-----	-----	--	---	------	---------	--------------------

GGPP 26	Gender Programme	Support to gender programs	To provide support to special focus groups	BLM	Number men and women council meetings coordinated by June 2025	4 men and 4 women council meeting coordinated by June 2025	1 men and 1 women council meeting coordinated	1 men and 1 women council meeting coordinated	Target Achieved Men and Women Council Meeting was successfully held on the 05 August at Laanglagte, 06th August at Wegdraai, Witten Sattelite Office and Grootpan Village on 02 October 2024 and 04 November 2024 .			1 men and 1 women council meeting coordinated	1 men and 1 women council meeting coordinated	OPEX	Minutes and Registers	Community services
---------	------------------	----------------------------	--	-----	--	--	---	---	---	--	--	---	---	------	-----------------------	--------------------

GGPP 27	Special focus groupings and gender mainstreaming	coordination of events	promote the needs and interests of special focus groupings and gender mainstreaming	BLM	Number of gender mainstreaming activities conducted as per calendar event s by June 2025	Four gender mainstreaming projects implemented as per calendar by June 2025	1 gender mainstreaming activities conducted as per calendar events	1 gender mainstreaming activities conducted as per calendar events	Target Achieved. Gender mainstreaming activities were held on the 07th August , 02 October 2024 and 27th November 2024	N/A	N/A	1 gender mainstreaming activities conducted as per calendar events	1 gender mainstreaming activities conducted as per calendar events	OPEX	Reports	Community services
---------	--	------------------------	---	-----	--	---	--	--	--	-----	-----	--	--	------	---------	--------------------

GGPP 28	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 2025	2 capacity building workshops conducted by June 2024	2 capacity building workshop conducted by June 2025	1 capacity building workshop conducted	N/A	Target Achieved. Capacity building workshop conducted on the 02nd August and 21-23 August 2024 at Makgobaskloof	N/A	N/A	1 capacity building workshops conducted	N/A	OPEX	Report and attendance registers	Community services
---------	--	-------------------------------------	---	-----	--	--	---	--	-----	---	-----	-----	---	-----	------	---------------------------------	--------------------

GGPP 29	Elderly and disability programmes	Coordination of events	To provide support to disability and elderly groups	BLM	Number of events coordinated by June 2025	Two programmes supported	03 events coordinated by June 2025	1 event coordinated	1 event coordinated	Target Achieved. 02x elderly and disability programmes held on the 24th October 2024	N/A	N/A	N/A	1 event coordinated	OPEX	Report and attendance registers	Community services
---------	-----------------------------------	------------------------	---	-----	---	--------------------------	------------------------------------	---------------------	---------------------	--	-----	-----	-----	---------------------	------	---------------------------------	--------------------

GGPP 30	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 2025	4 elderly and 4 disability council meetings coordinated by June 2024	4 elderly and 4 disability council meetings coordinated by June 2025	1 elderly and 1 disability council meeting coordinated	1 elderly and 1 disability council meeting coordinated	Target Achieved. 02X elderly and disability on the 13th August and the 17th September, 26th October and the 12th December 2024 in municipal chamber	N/A	N/A	1 elderly and 1 disability council meetings coordinated	1 elderly and 1 disability council meetings coordinated	OPEX	Minutes and Registers	Community services
---------	--	----------	---	-----	---	--	--	--	--	---	-----	-----	---	---	------	-----------------------	--------------------

GGPP 31	Elderly and disability programmes(Capacity building)	Workshops	To provide support to elderly groups	BLM	Number capacity building workshop conducted by June 2025	02 capacity building workshop conducted by June 2025	02 capacity building workshop conducted by June 2025	1 capacity building workshop conducted	N/A	Target Achieved. The workshop was conducted on the 05th September 2024	N/A	N/A	1 capacity building workshop conducted	N/A	OPEX	Reports	Community services
---------	--	-----------	--------------------------------------	-----	--	--	--	--	-----	--	-----	-----	--	-----	------	---------	--------------------

GGPP 32	Youth and children programme (Youth Council meetings)	meetings	To provide support to Youth and children	BLM	Number of Youth Council meetings held by June 2025	4 Youth Council meetings held by June 2024	4 Youth Council meetings held by June 2025	1 Youth Council meetings held	1 Youth Council meetings held	Target achieved. youth council meeting held on the 30th August at love life youth centre and 24th October 2024	N/A	N/A	1 Youth Council meeting held	1 Youth Council meetings held	OPEX	Minutes and Registers	Community services
GGPP 33	Youth and children programme (Back to school)	Conduct the back to school campaign	To provide support to Youth and	BLM	Number of schools visited during	17 back to school during	10 schools visited during back to campaign by	N/A	N/A	N/A	N/A	N/A	10 schools visited during	N/A	OPEX	Back to school Report and attendance registers	Community services

	campai gn)		childr en		back to camp aign by June 2025	mp aig ns co nd uct ed.	June 2025						rin g ba ck to ca mp aign n				
GGPP 34	Youth and childre n progra mme(C areer guidan ce and EXPO)	Coordin ation of event	To provi de supp ort to Yout h and childr en	BLM	Num ber Caree r guida nce and EXPO held by June 2025	1 Car eer gui da nc e an d EX PO hel d by Ju ne	1 Career guidanc e and EXPO held by June 2025	1 Career guidanc e and EXPO held	N/A	Target Achieved. The expo was held on the 26th July 2024 at the senwabarw ana sports complex	N/A	N/A	N/ A	N/A	OPEX	Reports	Community services

						2024											
GGPP 35	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 2025	1 Youth month commemoration event hosted by June 2025	1 Youth month commemoration event hosted by June 2025	N/A	N/A	N/A	N/A	N/A	N/A	Number Youth month commemoration event hosted	OPEX	Reports	Community services

						by Ju ne 202 4								ted by Jun e 202 4			
GGPP 36	Youth and childre n progra mme(Y outh capacit y buildin g)	Worksho ps	To provi de supp ort to Yout h and childr en	BLM	Num ber Yout h capa city buildi ng event cond ucted by June 2025	4 youth ca pa cit y bui ldi ng eve nt co nd uct ed by Ju ne	4 youth capacit y building event conduct ed by June 2025	1 youth capacit y building event conduct ed	1 you th cap acit y bui ldin g eve nt con duc ted	Target Achieved. The youth capacity event was held on the 03rd July 2024 at senwabarw ana TVET college and 27th November 2024 at Witten	N/A	N/A	1 yo uth ca pa cit y bui ldi ng ev ent co nd uct ed	1 you th cap acit y bui ldin g eve nt con duc ted	R 70 000	Report and attendance registers	Community services

						2024											
GGPP 37	Youth and children programme (Children's day)	Support to the children programs	To provide support to Youth and children	BLM	Number of children's day celebrated by June 2025	Two children's programs supported	1 children's day celebrated by June 2025	N/A	1 children's day celebrated	Target Achieved. The celebration was held on the 10th October at Thokampe Sec School	N/A	N/A	N/A	N/A	R 100 000	Report and attendance registers	Community services

						ort ed											
GGPP 38	Youth and children programme(T ake a child to work)	Coordin ation of event	To provi de supp ort to Yout h and childr en	BLM	Num ber take a child to work camp aign cond ucted by June 2025	Tw o chi ldr en' s pro gra ms su pp ort ed by Ju ne	01 Take a child to work campai gn conduct ed by June 2025	N/A	N/A	N/A	N/A	N/A	N/ A	01 Tak e a chil d to wor k ca mp aign con duc ted	R 100 000	Reports	Community services

							2024																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
--	--	--	--	--	--	--	------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

SPATIAL RATIONALE																	
NDP	ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT																
OUTCOME 9	ACTION SUPPORTIVE TO HUMAN SETTLEMENT(OUTPUT 1)																
Project Details																	
Project/KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2023-24 Baseline	2024-25 Annual Target	Quarterly Projections							2024-25 Budget	Portfolio of evidence	Responsible Department
								Q1	Q2	Actual Performance	Reason for variance	Corrective Measures	Q3	Q4			
SPR 08	Survey Software	Purchase	To improve on land use management	BLM	Number set of survey software purchased	New Indicator	One set of survey software purchased by	Prepare software specification . Facilitate procurement of	N/A	N/A	N/A	N/A	N/A	N/A	R 600 000	Specification and delivery note	Economic Development and Planning

					by June 2025		June 2025	softwar e									
SPR 10	Supple mentar y Valuati on roll	Compilat ion	To impro ve on land use mana geme nt	BLM	Num ber of suppl emen tary valua tion roll comp iled by June 2025	On e su ppl em ent ary val uat ion roll co mp ile d by Ju ne	One supple mentary valuatio n roll compile d by June 2025	N/A	Sub mis sion of pro pert ies to the valu er	Target Achieved. Submissio n of properties to the valuer facilitated	N/A	N/A	Ad ver ts	Co unc il app rov al	R 800 000	Council resolution	Economic Developme nt and Planning

						2024											
SPR 16	Township Establishment Ext 11	Township development	To improve on land use management	BLM	Number township establishment project completed by June 2025	New Indicator	One township establishment project completed at Township Establishment Ext 11 by June 2025	Finalise studies and Adverts	Environmental Authorization and Tribunal Approval	Target not Achieved.	Applications were received were not sufficient to be eval	The tribunal will sit during third quarter and February	Pegging and approval of GP approval	registration and proclamation of the township of the township	R 850 000	Report	Economic Development and Planning

												uat ed						
--	--	--	--	--	--	--	--	--	--	--	--	-----------	--	--	--	--	--	--

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.

10. 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 2024 on implementation of the IDP/Budget and state of affairs of the Municipality for the year 2024/25 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 2025/01/24