

ÉDUMBE MUNICIPALITY

**SECTION 72 MID-YEAR BUDGET
AND PERFORMANCE
ASSESSMENT REPORT**

2024/2025 FINANCIAL YEAR

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

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CHAPTER 1

1.1. MESSAGE BY THE ACTING ACCOUNTING OFFICER

As the Accounting Officer of eDumbe Municipality, I am taking this opportunity again to express my sincere gratitude thanks to His Worship Hon. Mayor M.S. Mkhabela, Executive Committee Members and the whole Council for trusting me and my management team with the responsibility of being the agency of change in this municipality. Since we started with our responsibilities as Municipal management team, we have committed ourselves in working as one team with one vision and mission.

In terms of Section 72 of the Municipal Finance Management Act, 56 of 2003, Municipalities are required to prepare the Mid-Term Performance Report that forms part of the Annual Report. This Performance Report is based on organisational objectives and the progress made by eDumbe Local Municipality.

The report indicates Municipal performance on targets in the 2024/2025 Service Delivery Budget and Implementation Plan (SDBIP) that was approved by Council on the 21 of May 2024. This is in a form of a template that was prepared to monitor performance at an operational level.

CoGTA defines PMS as “a strategic approach to management which equips leaders, managers, employees and stakeholders at different levels, with a set of tools and techniques to regularly plan, continuously monitor and periodically measure and review performance of the organisation (municipality) in terms of indicators and targets for efficiency, effectiveness and impact”.

Performance Management System is also intended to assist Council to improve service delivery by channelling its resources to meet performance targets and in doing so, ensures that the municipality achieves its strategic objectives as contained in its IDP. Service delivery excellence has its firm basis on providing the optimum services to the community of eDumbe and its periphery

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Looking at the Performance of the Municipality for 2024/2025 Mid-Year, a lot of strategies and improvement plans has to be put in place to fulfill the objectives of the IDP.

One has to acknowledge the fact that eDumbe Municipality managed to obtain Unqualified Audit opinion for 2023/2024 financial year which is a very good achievement when comparing with other financial years, however the Municipality still has to look at the few material findings raised in order to obtain a Clean Audit for 2024/2025 financial year.

Let me take this opportunity to thank all staff members, strategic personnel and all my management for once again giving it their best performance for the success of the municipality

Yours in Service Delivery

MR MS KHANYILE

ACTING MUNICIPAL MANAGER

EDUMBE MUNICIPALITY

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1.2. LEGISLATIVE MANDATE

Section 72 of the Municipal Finance Management Act No 56 of 2003 states that, 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, taking into account (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan.

1.3. OVERVIEW

A Municipality's Performance Management System is the primary mechanism to monitor, review and to improve the implementation of the Municipal IDP, and to measure the progress made in achieving the objectives set out in the IDP. The performance system provides early warning on poor or non service delivery and facilitate decision-making.

The Municipality should set out indicators and targets to compile a Municipal scorecard. Indicators are then cascaded into Departmental SDBIP's and are to be set on a SMART principle as follows:

- Specific
- Measurable
- Achievable
- Relevant, and
- Time bound

The Key Performance Areas as appear and reported on eDumbe Municipal Scorecard and SDBIP are as follows:

- Basic Service Delivery
- Municipal Financial Viability and Management
- Good Governance and Public Participation
- Local Economic Development
- Municipal Institutional Development and Transformation
- Cross Cutting Interventions

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Timeous and regular reporting of performance by Departments on the above KPA's is then crucial. It also allows for better preparation for audit. Section 56 Manager's performance are evaluated based on these KPA's and will be weighted in two components, KPA – 80% and Competencies – 20%.(a set of expectations on good management practice).

Purpose of the Report

The main purpose of this report is to account to the MEC for Local Government, Provincial legislature, NCOP, Minister of Cooperative Governance and Traditional Affairs, National Treasury, Auditor-General and to the citizens of South Africa on progress being made by municipalities towards achieving the mid-term goals of “a better life for all”. Furthermore, the report is a key performance report to the communities and other stakeholders in keeping with the principles of transparency and accountability of government to the citizens. It subscribes to the South African developmental nature of participatory democracy and cooperative governance and responds to the principles of the Constitution, Batho Pele, White Paper on Local Government, MSA and the MFMA

The Assessment Process and the Methodology followed in Compiling the Report

According to the provisions of the Municipal Systems Act, 32 of 2000, municipalities must monitor and measure the progress of their performance by preparing quarterly and mid-year performance reports, in terms of Chapter 6 of the MSA, on performance management systems. These quarterly and mid-year reports make up the municipalities' annual performance reports (Section 46 report), which are submitted to the Auditor-General, together with the financial statements, for auditing. After adoption of the audited performance report by the municipal council, it must then be submitted to the MEC for Local Government.

Compilation and Structure of the Report

The report should present the status of current progress on mid-term performance which has been conducted. This is followed by the SDBIP assessment attached as Annexure 1 showing the status of each Key Performance Indicator, Portfolio of evidence, Variances and Corrective Measures on KPI's that were not achieved.

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CHAPTER 2 - GOVERNANCE

2.1. ADMINISTRATIVE GOVERNANCE

The main focus in this key performance area is the institutional and organizational capacity of municipality to perform their functions and fulfill their developmental role as stipulated in the Constitution and the White Paper on Local Government. Institutional and organizational reform in local government is the key to sustainable municipalities. Having been allocated separate powers and functions entrenched in the Constitution; municipalities had to organize themselves in preparation to fulfill these functions and powers. Organizational transformation in local government is further explicitly prescribed in Section 51 of the Municipal Systems Act which provides as follows:

A municipality must, within its administrative and financial capacity, establish and organise its administration in a manner that would enable the municipality to:-

- a. be responsive to the needs of the local community;
- b. facilitate a culture of public service and accountability amongst its staff;
- c. ensure that its political structures, political office bearers and managers and other staff members align their roles and responsibilities with the priorities and objectives set out in the municipality's integrated development plan;
- d. establish clear relationships, and facilitate co-operation, co-ordination and communication, between-
 - i. its political structures, political office bearers, its administration and the local community
 - ii. its political structures, political office bearers and administration and the local community;
- e. organise its political structures, political office bearers and administration in a flexible way in order to respond to changing priorities and circumstances;
- f. perform its functions—
 - i. through operationally effective and appropriate administrative units and mechanisms, including departments and other functional or business units; and
 - ii. when necessary, on a decentralised basis;

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- iii. assign clear responsibilities for the management and co-ordination of these administrative units and mechanisms;
- iv. hold the municipal manager accountable for the overall performance of the administration;
- v. maximise efficiency of communication and decision-making within the administration;
- vi. delegate responsibility to the most effective level within the administration;
- vii. involve staff in management decisions as far as is practicable; and
- viii. provide an equitable, fair, open and non-discriminatory working environment

This key performance area focuses on organizational capacity and includes indicators that show progress on how the municipality has organized itself in terms of building capacity to deliver, compliance with equity targets as well as implementing both the organizational and individual performance management systems. Municipal performance in this KPA is assessed in the following six (6) focus areas:

- Performance Management Systems.
- Filling of Section 57 Manager positions;
- Signed performance agreements by Section 57 Managers;
- Disciplinary processes against Section 57 Managers;
- Employment Equity; and
- Skills development.

Administration is currently led by Mr MS Khanyile the Acting Municipal Manager who was appointed by Council in September 2024 after the sudden and traumatic passing of Mr JFK Khumalo the Municipal Manager. Mr ZR Thusi the CFO was the CFO during the financial year under review, Council then resolved to terminate his employment contract in May 2024 for incapacity due to ill-health. The outcome was based on the Municipal doctor's report undertaken prior to his termination. Mr SGZ Sibiyi was then appointed as a Acting CFO. Other Senior Manager's positions are filled by the following Directors, i.e. Director Corporate & Community Services Mr VB Mbatha, Director Infrastructure & Planning Mr MS Khanyile. Both Directors were appointed by Council in November 2023. Processes for appointing both the MM and CFO are currently ongoing.

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Having filled positions for all Section 54/56 Managers will assist the eDumbe Council to mitigate any risks identified and further improve the audit outcome.

eDumbe Municipality	MID-TERM (2024/2025)		
	No of posts approved	No of posts filled	No of vacant positions
Municipal Manager	1	Vacant (Mr MS Khanyile currently acts)	1
Chief Financial Officer	1	Vacant (Mr SGZ Sibiya currently acts)	1
Director Infrastructure & Planning	1	1 (Filled by Mr MS Khanyile)	0
Director Corporate & Community Services	1	1 (Filled by Mr VB Mbatha)	0
TOTAL	4	2	2

2.2. POLITICAL GOVERNANCE

The current Council consists of 18 representatives from six different political Parties which are as follows:

- 6 X NFP Councillors
- 5 X ANC Councillors
- 5 X IFP Councillors
- 1 X EFF Councillor
- 1 X ABC Councillor

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Among the elected Councillors and during the inauguration, seats were allocated as follows:

Cllr MS Mkhabela – His Worship the Mayor (NFP)

Cllr DJ Nhlengethwa – Honourable Speaker of the Council (NFP)

Cllr SJ Kunene – Honourable Deputy Mayor (ANC)

Cllr VA Mthethwa – Whip of Council (ANC)

Cllr ND Ndlangamandla – EXCO Member (IFP)

CHAPTER 3

3.1. MID-TERM ORGANISATIONAL PERFORMANCE

The MSA section 17 (2): requires a municipality to establish and organise its administration to facilitate a culture of accountability amongst its staff. Section 16 (1): states that a municipality must develop a system of municipal governance that compliments formal representative governance with a system of participatory governance. Section 18 (a) - (d): requires a municipality to supply its community with information concerning municipal governance, management and development

3.2. SUMMARY OF MUNICIPAL MID-TERM PERFORMANCE 2024/2025 FINANCIAL YEAR

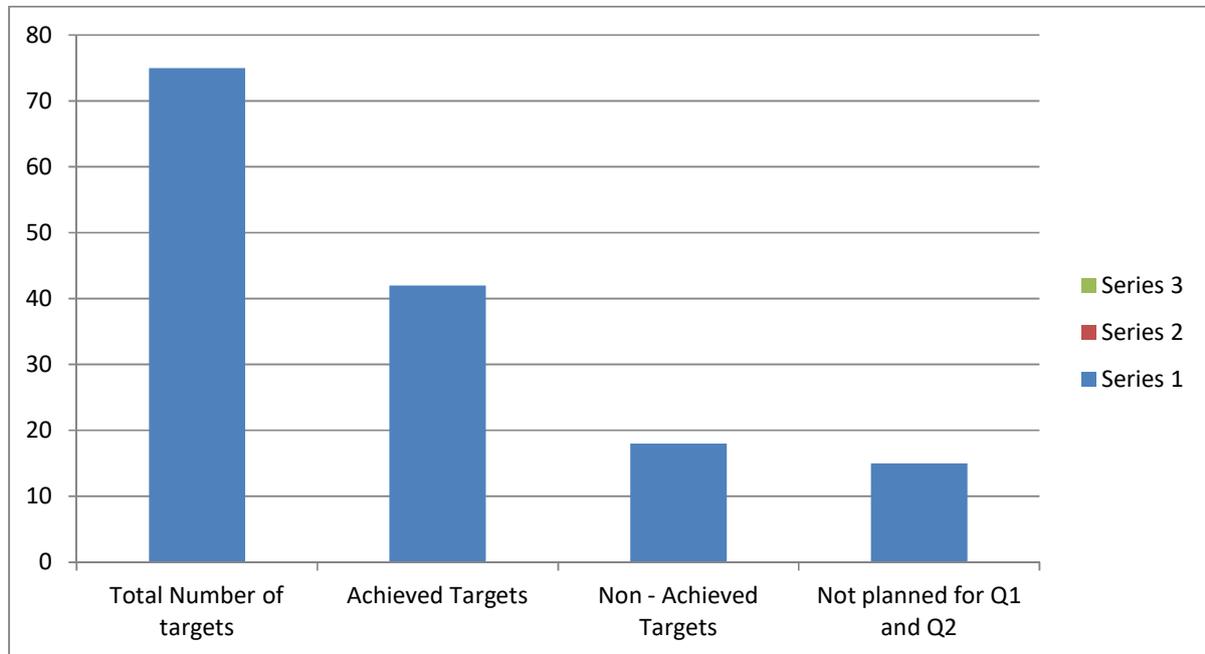
The information provided on the table below indicates the overall mid-term performance status on key performance indicators as listed on the 2024/2025 SDBIP. The analysis on targets were performed in line with the 6 national KPAs as regulated in the Municipal Systems

Table 1

Total number of targets	75
Q1&2 Achieved targets	42
Q1&2 Targets NOT Achieved	18
Targets not planned for Quarter 1& 2	15
% of Achieved Targets	56%
% of Non- Achieved Targets	24%
% of Targets not planned for Quarter 2	20%

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The below table indicates the overall scoring



A detailed report on each target indicating the status of achievement is listed on Annexure A of the report, which gives analysis to the Organisational SDBIP.

3.3. HIGHLIGHTS ON EACH KEY PERFORMANCE AREA

3.3.1. MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

The KPA focuses on Human Resource Management, Information Technology and Performance Management System. The performance on these KPA indicates a very good improvement as most indicators that were planned for Quarter 1&2 were of course achieved i.e performing of IT back-ups, performance of restores and registers, reviewing of access logs. The listed IT functions were performed on monthly basis as required.

All compliance reports were compiled and tabled to Council within the stipulated timeframes as per regulations i.e. signing of Performance Agreements by Municipal Manager and Director, adoption of 2024/2025 SDBIP, IDP and Budget

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CHALLENGES

Back to Basics cleaning campaign and Waste Pickers outreach programmes were not conducted as planned in quarter 2 due to financial constrains, however the day to day cleaning service by Waste Management Unit is ongoing

IT Disaster recovery Plan and business continuity plan has not been implemented yet due to delays in establishing the DRP site.

Below graph indicates the SDBIP performance on Municipal Institutional Development and Transformation.

MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	2024/2025 (MID-TERM)
Total targets(only those planned for Q1&2)	10
Achieved targets	7
Targets not achieved	3
Percentage of achieved targets	70%
Percentage of targets not achieved	30%

3.3.2. BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

The above KPA focuses on the provision of Basic Services Delivery to eDumbe Community through the construction of Capital projects as led by Technical Services Department.

Free basic Services

Consumers with a property value of R110 000 and less still benefits as indigent and they receive a certain rebate on monthly basis for waste and property rates. Qualifying consumers also get first 50 KWH free electricity (as per the approved indigent register)

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MUNICIPAL INFRASTRURE GRANT (MIG) PROJECTS

Performance on most of Capital projects is good. The below table illustrate projects under implementation through MIG funding and the construction status as at December 2024.

STATUS ON CAPITAL PROJECTS

PROJECT NAME	WARD	BUDGET	STATUS AS AT 31 DEC 2024
Kwamadinsi Road	6	R2 326 510.00	100% Construction
C Section Ezingadini Road	4	R3 678 373.84	95% Construction
Mangosuthu Taxi Road	10	R4 000 000.00	85% Construction
Manzamnyama Bridge	1	R4 073 489.94	95% Construction
Natal Spa/Kwamanzi Hall & SMME	7	R4 403 276.16	60% Construction

INEP Projects

Construction status on Electrical projects as at 31 Dec 2024 is as follows:

PROJECT NAME	WARD	BUDGET	STATUS
Ndabambi electrification	9	R657 900.00	0% Construction

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Bucangosi Electrification	7 & 9	R146 200.00	0% Construction
Mqothuka Electrification	9	R219 300.00	0% Construction
eDumbe switching Station infrastructure upgrade to be constructed by 30 June 2025	9	R6 729 600.00	30% Construction

CHALLENGES ON IMPLEMENTATION OF INEP PROJECTS

eDumbe Local Municipality's electricity backbone relies on the stability of the eDumbe Switching Station located near Eskom Main Intake. This switching station supplies eDumbe Hospital, eDumbe Industrial, Zululand Water, eDumbe Town, eDumbe Township/Location, eSkhaleni etc.

eDumbe Municipality is a licensed Municipality (KZ 261) by NERSA (National Electricity Regulator of South Africa) to supply electricity to customers. This service is regulated and controlled by this body.

However, eDumbe Municipality sits with a more critical problem of an unfinished or rather incomplete Switching Station Upgrade project. The total project cost is approximately R22 000 000.00 and initially during the 2021/22 FY the project was allocated R11 000 000.00 hence there is a shortfall.

On the 08 and 09 February 2024 eDumbe Municipality held it's Mid Term Budget Review Session in Mount Sinai. Amongst the budget related critical issues discussed was the 2024/25 INEP budget. Council was made aware of the criticality of an incomplete eDumbe Switching Station Project.

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The eDumbe Municipal Council held a strategic planning session in Durban on the 13 and 14 March 2024, once again the burning issue of the incomplete and more critical eDumbe Switching Station project gained momentum. It was deliberated and concluded that eDumbe Switching would be prioritised during the 2024/25 FY.

After Council discussion Funds for Ndabambi, Bucangosi and Mqothuka Electrification Projects were re-allocated to eDumbe Switching Station. Since the Station requires an urgent repairs and upgrade after being damaged by heavy rain. More funding is also required.

Change control has been submitted to DMRE to utilize funds for other projects and to apply for additional funding and the item for re-allocate of INEP projects funds will be submitted to Council on the 23 February 2025 for Council approval.

Below graph indicates the SDBIP performance on Basic Service Delivery and Infrastructure Development

BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	2024/2025 (MID-TERM)
Total targets	13
Achieved targets	7
Targets not achieved	6
Percentage of achieved targets	54%
Percentage of targets not achieved	46%

3.3.3. LOCAL ECONOMIC DEVELOPMENT

These KPA focuses on creating conducive environment for sustainable economic growth and development i.e. through job creation, formalising the Informal Traders, processing of business licences and co-operative registration. This is performed by Planning Department

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The Municipality received a Budget allocation of R1 482 000 for implementation of EPWP in 2024/2025 financial year. As per the incentive agreement signed between eDumbe Municipality and the Department of Public Works, eDumbe has a target of 172 and 57 FTE's Work Opportunities to be created throughout the financial year.

Work Opportunities created through MIG, INEP and COGTA grants are also reported as EPWP, this also includes security services.

The Municipality has created 224 and 59 FTE's Work Opportunities as at 31 Dec 2024. This indicates a very huge improvement as compared to previous years and it may result in a grant increase in the next financial year.

Business licensing and co-operative registration

The process of business licensing is ongoing and LED Unit within the Municipality does assists businesses to obtain licences after various inspections have been done. Business trainings have been conducted by SEDA on various aspects of business including application for funding.

Informal traders support

Food poisoning has and is still the subject talked about since it has affected a number of local children both at school and in the local Spaza Shops.

eDumbe Council has adopted and customised the standard informal traders by-law to control and enforce the registration of local spaza shops on the municipal data base.

The Municipality ought to take into cognizance the budgeting to Gazette the Informal Traders Bylaw.

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Below graph indicates the SDBIP performance on Local Economic Development

LOCAL ECONOMIC DEVELOPMENT	2022/2023 (MID-TERM)
Total targets (only those planned for Q1&2)	4
Achieved targets	4
Targets not achieved	0
Percentage of achieved targets	100%
Percentage of targets not achieved	0%

3.3.4. GOOD GOVERNANCE AND PUBLIC PARTICIPATION

The above KPA promotes effective Community participation through different programmes, i.e operation sukuma sakhe, sports development, art & culture programmes, ensure functionality of Council and all Council Committees on public participation programmes, functionality of Council and Its Committees

Most of the Public Participation programmes were achieved as planned by December 2024. IDP and Budget road show with Community members were held in all Wards (1-10) where the Honourable Mayor was taking Community's wish list for inclusion in the Municipal IDP.

- Special Programmes i.e Horse riding event was held with success in December 2024.
- Art and culture programme, Ingoma and Cothoza was successfully held in December 2024.
- Council Structures i.e. Council, EXCO meetings were held as per the schedule.

CHALLENGES

Some Portfolio Committees are not fully functional as they do not meet as per approved schedule, Items are not submitted to Council support office hence meetings are not convened.

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Below graph indicates the SDBIP performance on Good Governance and Public Participation

GOOD GOVERNANCE AND PUBLIC PARTICIPATION	2024/2025 (MID-TERM)
Total targets (only those planned for Q1&2)	21
Achieved targets	15
Targets not achieved	6
Percentage of achieved targets	71%
Percentage of targets not achieved	29%

3.3.5. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

The above Key Performance Area focuses on improving Municipal financial viability by ensuring revenue collection, expenditure on Capital and operational budget and submission of in-year financial reports in line with legislations.

CHALLENGES

Most of Creditors were not paid within 30 days as per regulations,

Below graph indicates the SDBIP performance on Municipal Financial Viability and Management

MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	2022/2023 (MID-TERM)
Total targets	9
Achieved targets	7
Targets not achieved	2
Percentage of achieved targets	78%
Percentage of targets not achieved	22%

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3.3.6. CROSS CUTTING INTERVENTIONS

IDP Process plan was approved in August 2024 which is within the stipulated timeframe. IDP processes including Community Participation through IDP and Budget roadshows were successfully conducted in Quarter 2.

Below graph indicates the SDBIP performance on Cross Cutting Interventions

CROSS CUTTING INTERVENTIONS	2024/2025 (MID-TERM)
Total targets (only those planned for Q1&2)	4
Achieved targets	3
Targets not achieved	1
Percentage of achieved targets	75%
Percentage of targets not achieved	25%

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CHAPTER 4: FINANCIAL SERVICES

1. MIDTERM REPORTING LEGISLATION

Section 54 outlines Budgetary Control and early identification of financial problems, and states that

1) *On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must:*

- a) *Consider the statement or report*
- b) *Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;*
- c) *Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
- d) *Issue any appropriate instructions to the accounting officer to ensure:*
 - i. *that the budget is implemented in accordance with the service delivery and budget implementation plan; and*
 - ii. *that spending of funds and revenue collection proceed in accordance with the budget;*
- e) *Identify any financial problems facing the municipality, including any emerging or impending financial problems; and*
- f) *In the case of a section 72 report, submit the report to the council by 31 January of each year.*

2) *If the municipality faces any serious financial problems, the Mayor must:*

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- a) *Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include:*
 - i. *steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;*
 - ii. *the tabling of an adjustments budget; or*
 - iii. *steps in terms of Chapter 13; and*
 - b) *Alert the council and the MEC for local government in the province to those problems.*
- 3) *The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.*

Chapter 13 (135) of MFMA – which outlines Resolution of Financial Problems; states that:

- a) *The primary responsibility to avoid, identify and resolve financial problems in a municipality rest with the municipality itself.*
- b) *A municipality must meet its financial commitments.*
- c) *If a municipality encounters a serious financial problem or anticipates problems in meeting its financial commitments, it must immediately:*
 - i. *Seek solutions for the problem.*
 - ii. *Notify the MEC for local government and the MEC for finance in the province; and*
 - iii. *Notify organised local government*

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

2. MAYORS REPORT

For the mid-year budget and performance assessment, the mayor's report must also provide _

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- (a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report.
- (b) A summary of any potential impact of the national adjustments budget and the relevant provincial
- (c) A recommendation as to whether an adjustments budget for the municipality is necessary

1.1 Summary of the previous year's annual report

Whilst EDumbe has over years has been experiencing financial challenged it need to start maintaining a strong financial position through having sufficient reserves. Our reserves depleted for a long time as were financing long term contracts, capital, and operational projects internally. The municipality is experiencing a service delivery backlog and financial intervention is from National Treasury. Due to the rural nature of the municipality, we rely heavily on government grants as we have a low revenue base and There Municipality fall in to a rural areas where unemployment rate its above 60 percent and as resulted in low colletion and most people around this are indigent .

The below table is the Consolidated table of actual expenditure to date. It comprises of Adopted Budget for 2024/25 and Actual expenditure for six month.

Consolidated Overview of the Mid year budget 2024/25

	Original Budget	Year to Date /Mid Year Budget.	Actual as at 31/12/2024	YTD Variance	YTD variance %
Total Revenue	R 266 863 000	R 133 362 000	R160 372 000	(R -2.700 000)	-20%
Total Expenditure	R 237 120 000	R 118 560 000	R 93 756 000	(R 24 804 000)	21%
Total	R 236 853 .137	R 14 802 000	R 66 616 000		

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Overview of mid year report Budget assumptions.

Whilst eDumbe has over years has been experiencing financial challenged it need to start maintaining a strong financial position through having sufficient reserves. Our reserves depleted long time as were financing long term contracts, capital, and operational projects internally. The municipality is experiencing a service delivery backlogs and financial intervention is from National Treasury. Due to the rural nature of the municipality, we rely heavily on government grants as we have a low.

Consolidated Overview of the Final Budget 2024/2025			
Description	Final Budget 2024/2025	2025/26	2026/27
Total Revenue	238 603 000	249 411 000	260 810 000
Total Operation Expenditure	-237 120 000	-248 028 000	- 259 442 000
Surplus (Deficit)	1 483 000	1 383 000	1 367 000

1.2 Financial problems or risks facing the municipality.

It is a known fact that due to the non-payment of debtors and endemic poverty in the area, the collection rate for municipal services and Rates debt recovery is low. This has a detrimental effect on the municipality's financial resources.

Financial administration should be the second most important focus point of municipality with basic service delivery as the most important. Any additional resources should be directed at developing a financial administration turnover strategy and The was adopted by Council on a current period and implanted accordingly if debtor who the Municipality from previous paid half

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of their debt The Municipality give the 50% as discount of other 50% off (Debtor) . It must concentrate on in-service training and assistance on every aspect of financial administration with detail to the lowest level and administrative powers be delegated to the lowest level without impeding on proper internal control.

1.3 Remedial Action Taken on Audit Outcomes of Prior Year

EDumbe Local Municipality had received the Unqualified Audit from Auditor General, with emphasis of Matter.

The Municipality put extensive effort into implementing the recommendations in respect of prior year's findings that were made during the previous audit. All the audit recommendations are within the Audit Action Plan where progress is regularly monitored. The Audit Action Plan form part of the 2023/24 Annual Report.

The annual report for 2023/2024 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and action for correction in the current financial year.

1.4 Mid-Year Performance Assessment Municipal Adjustments Budgets

A municipality may revise an approved annual budget through an adjustments budget.

An adjustments budget—

- Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for.
- May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

- May authorize the utilization of projected savings in one vote towards spending under another vote.
- May authorize the spending of funds that were unspent at the end of the past financial year where the under spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.
- May correct any errors in the annual budget; and
- May provide for any other expenditure within a prescribed framework.

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

3. THE EXECUTIVE SUMMARY

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

INTRODUCTION

The Mid-Year Review has been prepared in terms of the Local Government: Municipal Budget and Reporting Regulations (as per the prescribed formats) Government Gazette 32141, 17 April 2009.

It must be noted that in all instances where the tables contained within this report include the audited outcomes for 2023/24 that these results are based on the audited annual financial statements that were audited by the Auditor General in accordance with Section 126 (3) of the Municipal Finance Management Act.

4. BUDGET OVERVIEW–2024/25 MID-TERM BUDGET PERFORMANCE

OPERATING REVENUE

It should be noted that column full year forecast should be used as guidance for adjustments except for projects and programmes that are seasonal in nature. Line managers are expected to study their expenditure trends as they have an insight at this stage considering the duration and payment schedule for such projects. Under normal circumstances, Pro-rata expenditure should

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

be around 100% and 110% as at 31 December 2024 and departments need to analyse all votes that are against the norm to be considered during the adjustment budget.

Monthly Budget Statement Summary

For the month of 31 December 2024, the municipality have realised a revenue of R140 605 000 million this is due to the grants received, an equitable trench as well as own revenue.

Operating expenditure year to date expenditure is R93 756 000 million against the budgeted expenditure of R118 560 000 million with a variance of 24 804 000.

The total outstanding debtors' amount to R 239 million Total amounts of creditors is R 6.24 million which included prior year accruals.

The municipality is under spending when compared to their projections as per table General Expenditure. This is since Accrual was not taken care of when the budget was approved. The Available Cash received get allocated to creditors owed first before if get distributed to the approved Budget activities.

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The Monthly Financial Performance by Revenue Source – The Municipality managed to collect as per below

MID-TERM REVENUE ANALYSES - DECEMBER2024						
SOURCE OF REVENUE	ORIGINAL BUDGET	MIDTERM YEAR TO DATE BUDGET	Year TO Date Actual.	Variance	% Variance	COMMENTS
Rates	34 448 000	17 224 000	25 237 000	8013 00	47%	The billing was cause by annually billing for Government departments (included Public works that happen on first Quarter Municipality is implement debt management and credit control policy as well Revenue enhancement Strategy with residential arrangement are monitored on monthly bases business and Public on arrangement .and reporting this on our portfolio on monthly bases as well are council Meeting quarterly.
Electricity	57 446 000	22 127 000	22 127 000	(6 526 000)	(23%)	The most of residential Area at eDumbe Location have illegal connections but the Done meter audit and bought new meters and we are in process of implementation for this smut metering and Furthermore appointed of services provider for this project
Refuse	1,468.000	1 794 000	1 558 000	(237 000)	(13%)	This was base on new shop that open during the first quarter that included boxer shopping center At Paulpietersburg .The service rendered to the community affecting collection refuse. The refuse trucks its collection of refuse in town and eDumbe Location ,

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Sale of Goods and Rendering of services	272 000	136 000	36 000	(136 000)	(100)	This dependent on sale of tenders The line item was decrease that was not anticipated but will correct adjusted budget. Shows the negative of collection of 97bthousand and the its negative 72 %
Fines	3 403 000	1 701 000	951,000	(750 000)	23%	The under collection was cause by Roads Project its undergoing in Town car drivers are not using our roads now. The budget needs to be revised. New strategies need to be introduced to improve collection
Licenses and permits	770 00	385 000	162 000	(223)	289%	This undercollection because the learners driver licenses was close because of the New Project of Roads the Municipality was able to test during the first 6 months.
Licenses and Permit non exchange non exchange	1 309 000	655 000	438 000	(217)		This under collection because the learners driver licenses was close because of the New Project of Roads the Municipality was able to test during the first 6 months
Interest earned from receivable	6 540 000	3 270 000	2 816 000	(454 000)	(47%)	Interest charge on debtors overdue account
Rental From Fixed Assets	1 597 000	798 000	875 000	76	10%	Mondi rental of fixed was decrease base on factor that Municipality remove their for anther land or forest that cause the decrease in a line items development that be consider
Operational Revenue	9 942 000	4 971 000	198 000	(4 773)	96%	The decrease of line items it's the hall hirer was renovated on first six month affected our revenue buries fees

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

						decreases. The must be corrected on a Adjustment budget. Negative percentage of 36% to cut the expenditure that is finance by this item.
Interest on Investment	3 100 000	1 550 000	576 000	0		This was cause by the amount of Capital Project that was received from KZN Department of Transport that was anticipated on financial year as result we put this monies on our call account to get some of interest .Collected more we anticipated on investment on line items will adjusted accordingly on adjusted budget.
Transfers and subsidies	112 224 000	56 112 000	83 323 000	27 211 000		Grant all received as per DORA however we realization was more than that was budget for its because of a New Grant that we received Department of Transport KZN this will be included in a adjusted budget.
Interest on non exchange	3 964 000	2 317 000	1 982 000	335 000		The Interest charge on outstanding debtors who owe the municipality on monthly base as per resolution or tariffs approved by Council on current period.
Other Gain			-7			The line was not budget but we did receive any amount disposing the asset that was left on prior year. Also, to be included in adjustment budget.
TOTAL INCOME	238 603 000	119 232 000	140 805 000	71 325 000	18%	The BTO is busy with the reconciliation to ensure that funds are receipted in the correct votes to ensure that we are not overstating our budget

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

KZN261 eDumbe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	R e 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										
Revenue										
Exchange Revenue										
Service charges - Electricity		33 769	57 446	–	3 732	22 127	28 653	(6 526)	-23%	57 446
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		2 715	3 589	–	260	1 558	1 794	(237)	-13%	3 589
Sale of Goods and Rendering of Services		169	272	–	2	36	136	(100)	-73%	272
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		5 478	6 540	–	471	2 816	3 270	(454)	-14%	6 540
Interest from Current and Non Current Assets		1 725	3 100	–	91	576	1 550			3 100
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 559	1 597	–	143	875	798	76	10%	1 597
Licence and permits		254	770	–	33	162	385	(223)	-58%	770
Operational Revenue		1 810	9 942	–	10	198	4 971	(4 773)	-96%	9 942
Non-Exchange Revenue										
Property rates		32 664	34 448	–	1 540	25 237	17 224	8 013	47%	34 448
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		2 451	3 403	–	232	951	1 701	(750)		3 403
Licence and permits		733	1 309	–	18	438	655	(217)		1 309
Transfers and subsidies - Operational		187 033	112 224	–	35 604	83 323	56 112	27 211		112 224
Interest		3 964	3 964	–	423	2 317	1 982	335		3 964
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		34	–	–	–	(7)	–	(7)		–
Discontinued Operations		–	–	–	–	–	–	–		–

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Total Revenue (excluding capital transfers and contributions)	274 356	238 603	–	42 560	140 605	119 232	21 374	18%	238 603
Expenditure By Type									
Employee related costs	86 000	88 010	–	7 174	42 602	44 005	(1 403)	-3%	88 010
Remuneration of councillors	8 644	10 370	–	658	3 750	5 185	(1 435)	-28%	10 370
Bulk purchases - electricity	42 660	50 446	–	3 289	25 917	25 223	694		50 446
Inventory consumed	–	–	–	–	–	–	–		–
Debt impairment	3 151	7 099	–	–	–	3 549	(3 549)	-100%	7 099
Depreciation and amortisation	27 006	18 506	–	–	–	9 253	(9 253)	-100%	18 506
Interest	1 697	1 282	–	4	115	641	(526)	-82%	1 282
Contracted services	27 211	35 710	–	3 250	13 222	17 855	(4 633)	-26%	35 710
Transfers and subsidies	–	–	–	–	–	–	–		–
Irrecoverable debts written off	25 495	4 282	–	–	167	2 141	(1 974)		4 282
Operational costs	16 552	21 414	–	1 223	7 982	10 707	(2 725)	-25%	21 414
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	–	–	–	–	–	–	–		–
Total Expenditure	238 417	237 120	–	15 598	93 756	118 560	(24 805)	-21%	237 120
Surplus/(Deficit)	35 939	1 483	–	26 962	46 850	672	46 178	0	1 483
Transfers and subsidies - capital (monetary allocations)									
	19 385	28 260	–	6 941	19 767	14 130	5 637	0	28 260
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	55 324	29 743	–	33 903	66 617	14 802			29 743
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	55 324	29 743	–	33 903	66 617	14 802			29 743
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	55 324	29 743	–	33 903	66 617	14 802			29 743
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	55 324	29 743	–	33 903	66 617	14 802			29 743

Based on the above analysis, the collection levels are very low meaning that the municipality is depending on grant funding. Therefore, the municipality needs to invest in Infrastructure Assets i.e., to priorities in Road and Electricity Infrastructure and look at other Sources of funding that may increase revenue base such as New Developments, Property Investments, Rental of Municipal Houses and revising existing lease agreements to identify if what we get is market related or not

- Our Billing system needs to improve to work reasonably well. The audit needs to take place to identify gaps, errors and areas which are not being billed. This in the process of being addressed when we start employing the Debt Management and Credit Control Policy implementation.
- Electricity Meter readings- All queries need to be attended to and the fact that officials can't read some meters to access control.
- Credit control and debt management policy. This policy had been approved by the eDumbe Council and only needed to be promulgated into a bylaw. This would be done in the very near future.
- Indigent policy - The municipality has a policy and busy updating the indigent register and those listed would be double-checked once we have established a cheaper way of verification.
- Cleaning up of data – This project is on the pipeline. With the Compilation of Final Valuation Roll was done to be release for consumers inspection and Debt Management in place, it will address done.

Monthly Financial Performance by Revenue Type

KZN261 eDumbe - 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										
<u>Revenue</u>										
Exchange Revenue										
Service charges - Electricity		33 769	57 446	-	3 732	22 127	28 653	(6 526)	-23%	57 446

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Service charges - Water	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-
Service charges - Waste management	2 715	3 589	-	260	1 558	1 794	(237)	-13%	3 589
Sale of Goods and Rendering of Services	169	272	-	2	36	136	(100)	-73%	272
Agency services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 478	6 540	-	471	2 816	3 270	(454)	-14%	6 540
Interest from Current and Non Current Assets	1 725	3 100	-	91	576	1 550	-	-	3 100
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 559	1 597	-	143	875	798	76	10%	1 597
Licence and permits	254	770	-	33	162	385	(223)	-58%	770
Operational Revenue	1 810	9 942	-	10	198	4 971	(4 773)	-96%	9 942
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-
Property rates	32 664	34 448	-	1 540	25 237	17 224	8 013	47%	34 448
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 451	3 403	-	232	951	1 701	(750)	-	3 403
Licence and permits	733	1 309	-	18	438	655	(217)	-	1 309
Transfers and subsidies - Operational	187	112	-	-	-	-	-	-	-
Interest	033	224	-	35 604	83 323	56 112	27 211	-	112 224
Fuel Levy	3 964	3 964	-	423	2 317	1 982	335	-	3 964
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	34	-	-	-	(7)	-	(7)	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	274 356	238 603	-	42 560	140 605	119 232	21 374	18%	238 603
Expenditure By Type	-	-	-	-	-	-	-	-	-
Employee related costs	86 000	88 010	-	7 174	42 602	44 005	(1 403)	-3%	88 010
Remuneration of councillors	8 644	10 370	-	658	3 750	5 185	(1 435)	-28%	10 370
Bulk purchases - electricity	42 660	50 446	-	3 289	25 917	25 223	694	-	50 446
Inventory consumed	-	-	-	-	-	-	-	-	-
Debt impairment	3 151	7 099	-	-	-	3 549	(3 549)	-100%	7 099

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Depreciation and amortisation	27 006	18 506	-	-	-	9 253	(9 253)	-100%	18 506
Interest	1 697	1 282	-	4	115	641	(526)	-82%	1 282
Contracted services	27 211	35 710	-	3 250	13 222	17 855	(4 633)	-26%	35 710
Transfers and subsidies	-	-	-	-	-	-	-		-
Irrecoverable debts written off	25 495	4 282	-	-	167	2 141	(1 974)		4 282
Operational costs	16 552	21 414	-	1 223	7 982	10 707	(2 725)	-25%	21 414
Losses on Disposal of Assets	-	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	238 417	237 120	-	15 598	93 756	118 560	(24 805)	-21%	237 120
Surplus/(Deficit)	35 939	1 483	-	26 962	46 850	672	46 178	0	1 483
Transfers and subsidies - capital (monetary allocations)	19 385	28 260	-	6 941	19 767	14 130	5 637	0	28 260
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	55 324	29 743	-	33 903	66 617	14 802			29 743
Income Tax	-	-	-	-	-	-			-
Surplus/(Deficit) after income tax	55 324	29 743	-	33 903	66 617	14 802			29 743
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	55 324	29 743	-	33 903	66 617	14 802			29 743
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	55 324	29 743	-	33 903	66 617	14 802			29 743

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Monthly Financial Performance by Expenditure Type

KZN261 eDumbe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

KZN261 eDumbe - 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										
Expenditure By Type										
Employee related costs	-	86 000	88 010	-	7 174	42 602	44 005	(1 403)	-3%	88 010
Remuneration of councillors		8 644	10 370	-	658	3 750	5 185	(1 435)	-28%	10 370
Bulk purchases - electricity		42 660	50 446	-	3 289	25 917	25 223	694		50 446
Inventory consumed		-	-	-	-	-	-	-		-
Debt impairment		3 151	7 099	-	-	-	3 549	(3 549)	-100%	7 099
Depreciation and amortisation		27 006	18 506	-	-	-	9 253	(9 253)	-100%	18 506
Interest		1 697	1 282	-	4	115	641	(526)	-82%	1 282
Contracted services		27 211	35 710	-	3 250	13 222	17 855	(4 633)	-26%	35 710
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		25 495	4 282	-	-	167	2 141	(1 974)		4 282
Operational costs		16 552	21 414	-	1 223	7 982	10 707	(2 725)	-25%	21 414
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		238 417	237 120	-	15 598	93 756	118 560	(24 805)	-21%	237 120

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

KZN261 eDumbe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

KZN261 eDumbe - 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 1 - Executive & Council		14 854	15 854	–	5 210	11 722	7 927	3 795	47.9%	15 854
Vote 2 - Finance and Admin		184 069	135 704	–	17 303	80 746	67 782	12 964	19.1%	135 704
Vote 3 - Internal Audit		1 400	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		23 240	19 603	–	7 343	17 608	9 802	7 807	79.6%	19 603
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	7 753	–	1 489	4 595	3 876	718	18.5%	7 753
Vote 9 - Planning & Development		63 718	81 246	–	17 743	43 323	40 623	2 700	6.6%	81 246
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–
Vote 11 - Energy Sources		4 822	5 221	–	260	1 440	2 611	(1 171)	-44.8%	5 221
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–
Vote 14 - Other		1 638	1 482	–	153	939	741	198	26.8%	1 482
Vote 15 - Finance and Admin2		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	293 741	266 863	–	49 501	160 372	133 362	27 010	20.3%	266 863
Expenditure by Vote	1									
Vote 1 - Executive & Council		24 620	26 842	–	1 518	10 740	13 421	(2 681)	-20.0%	26 842
Vote 2 - Finance and Admin		119 875	99 673	–	5 252	32 209	49 837	(17 628)	-35.4%	99 673
Vote 3 - Internal Audit		–	50	–	–	–	25	(25)	-100.0%	50
Vote 4 - Community and Social Services		21 491	24 036	–	2 836	10 629	12 018	(1 388)	-11.6%	24 036
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		45 109	55 322	-	3 289	26 570	27 661	(1 091)	-3.9%	55 322
Vote 9 - Planning & Development		23 417	28 325	-	2 204	12 607	14 162	(1 555)	-11.0%	28 325
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		3 818	2 913	-	499	999	1 456	(457)	-31.4%	2 913
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	238 332	237 160	-	15 598	93 756	118 580	(24 824)	-20.9%	237 160
Surplus/ (Deficit) for the year	2	55 410	29 703	-	33 903	66 616	14 782	51 835	350.7%	29 703

MID- YEAR BUDGET AND PERFORMACE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

KZN261 eDumbe - 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		33 769	57 446	-	3 732	22 127	28 653	(6 526)	-23%	57 446
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		2 715	3 589	-	260	1 558	1 794	(237)	-13%	3 589
Sale of Goods and Rendering of Services		169	272	-	2	36	136	(100)	-73%	272
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 478	6 540	-	471	2 816	3 270	(454)	-14%	6 540
Interest from Current and Non Current Assets		1 725	3 100	-	91	576	1 550	-	-	3 100
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 559	1 597	-	143	875	798	76	10%	1 597
Licence and permits		254	770	-	33	162	385	(223)	-58%	770
Operational Revenue		1 810	9 942	-	10	198	4 971	(4 773)	-96%	9 942
Non-Exchange Revenue										
Property rates		32 664	34 448	-	1 540	25 237	17 224	8 013	47%	34 448
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 451	3 403	-	232	951	1 701	(750)	-	3 403
Licence and permits		733	1 309	-	18	438	655	(217)	-	1 309
Transfers and subsidies - Operational		187 033	112 224	-	35 604	83 323	56 112	27 211	-	112 224
Interest		3 964	3 964	-	423	2 317	1 982	335	-	3 964
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		34	-	-	-	(7)	-	(7)	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Total Revenue (excluding capital transfers and contributions)		274 356	238 603	-	42 560	140 605	119 232	21 374	18%	238 603
Expenditure By Type	-									
Employee related costs		86 000	88 010	-	7 174	42 602	44 005	(1 403)	-3%	88 010
Remuneration of councillors		8 644	10 370	-	658	3 750	5 185	(1 435)	-28%	10 370
Bulk purchases - electricity		42 660	50 446	-	3 289	25 917	25 223	694		50 446
Inventory consumed		-	-	-	-	-	-	-		-
Debt impairment		3 151	7 099	-	-	-	3 549	(3 549)	-100%	7 099
Depreciation and amortisation		27 006	18 506	-	-	-	9 253	(9 253)	-100%	18 506
Interest		1 697	1 282	-	4	115	641	(526)	-82%	1 282
Contracted services		27 211	35 710	-	3 250	13 222	17 855	(4 633)	-26%	35 710
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		25 495	4 282	-	-	167	2 141	(1 974)		4 282
Operational costs		16 552	21 414	-	1 223	7 982	10 707	(2 725)	-25%	21 414
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		238 417	237 120	-	15 598	93 756	118 560	(24 805)	-21%	237 120
Surplus/(Deficit)		35 939	1 483	-	26 962	46 850	672	46 178	0	1 483
Transfers and subsidies - capital (monetary allocations)										
		19 385	28 260	-	6 941	19 767	14 130	5 637	0	28 260
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		55 324	29 743	-	33 903	66 617	14 802			29 743
Income Tax		-	-	-	-	-	-			-
Surplus/(Deficit) after income tax		55 324	29 743	-	33 903	66 617	14 802			29 743
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		55 324	29 743	-	33 903	66 617	14 802			29 743
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		55 324	29 743	-	33 903	66 617	14 802			29 743

References

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

KZN261 eDumbe - 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									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Energy Sources		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - Waste Management		-	-	-	-	-	-	-		-
Vote 14 - Other		-	-	-	-	-	-	-		-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Admin		(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Vote 8 - Health		11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
Vote 9 - Planning & Development		30 692	16 071	-	4 701	13 159	8 036	5 124	64%	16 071
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Energy Sources		68 968	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - Waste Management		-	-	-	-	-	-	-		-
Vote 14 - Other		-	-	-	-	-	-	-		-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581
Total Capital Expenditure		29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581
Capital Expenditure - Functional Classification										
Governance and administration		(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		99 660	16 071	-	4 701	13 159	8 036	5 124	64%	16 071
Planning and development		30 692	16 071	-	4 701	13 159	8 036	5 124	64%	16 071
Road transport		68 968	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
Energy sources		11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Funded by:										
National Government		42 596	22 813	-	5 996	17 150	11 406	5 743	50%	22 813
Provincial Government		68 452	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Transfers recognised - capital		111 048	22 813	-	5 996	17 150	11 406	5 743	50%	22 813
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Total Capital Funding		29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

KZN261 eDumbe - 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		2 209	32 174	–	10 058	32 174
Trade and other receivables from exchange transactions		26 890	27 044	–	21 829	27 044
Receivables from non-exchange transactions		(16 341)	(87)	–	12 021	(87)
Current portion of non-current receivables		–	–	–	–	–
Inventory		91	339	–	84	339
VAT		106 358	(1 830)	–	110 296	(1 830)
Other current assets		309	61	–	282	61
Total current assets		119 516	57 701	–	154 570	57 701
Non current assets						
Investments		–	–	–	–	–
Investment property		21 042	20 119	–	21 042	20 119
Property, plant and equipment		430 177	376 968	–	447 731	376 968
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	147	–	–	147
Intangible assets		3	205	–	3	205
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		451 222	397 439	–	468 776	397 439
TOTAL ASSETS		570 738	455 140	–	623 346	455 140
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		250	391	–	251	391

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Trade and other payables from exchange transactions		23 931	3 992	–	11 548	3 992
Trade and other payables from non-exchange transactions		4 614	–	–	(3 250)	–
Provision		36 634	32 659	–	34 454	32 659
VAT		107 630	5 341	–	111 427	5 341
Other current liabilities		–	–	–	–	–
Total current liabilities		173 059	42 382	–	154 430	42 382
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		391	–	–	391	–
Total non current liabilities		391	–	–	391	–
TOTAL LIABILITIES		173 450	42 382	–	154 820	42 382
NET ASSETS	2	397 288	412 758	–	468 526	412 758
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		397 188	412 798	–	468 425	412 798
Reserves and funds		100	–	–	100	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	397 288	412 798	–	468 526	412 798

Income performance

Total revenue (Incl. grants)

Above is the C4 – Financial Performance schedule for the Municipality. The actual total revenue including grants from 01 July 2024 to 31 December 2024 is at R 169.2 million and Total expenditure is at R 91.2 Million. It shows that the council is operating at an actual projected of the to date budget R104,6 million. The Financial Performance is prepared in the accrual basis.

Operating Revenue by Source

The table indicates billing for service charges for property rates, electricity, and refuse. Billing for property rates reflects expected revenue of R 25 237 000 from 01 July 2024 to 31 December 2024.

The collection of billed amounts for rates remains a huge challenge. Most of the customers are not paying rates which have resulted to the increase on outstanding debtors. The revenue enhancement strategy has been developed and the Revenue Section is currently implementing the strategy which will be closely monitored by the department and reports will be sent to MANCO, EXCO and Council meetings. The MANCO have also established the Debt Steering Committee which also deals with the matters.

Services charges

Services charges: We have done collection of R 22 127 million of the Mid-Year budget. Refuse revenue collected is at (13%) to date. Table indicates that from the Services charges actual collected from July to December is R 17 161 000 and refuse actual is R 1 158 000, which includes revenue from services rendered by the municipality including electricity, refuse. The major problem is most customers from eDumbe Location that are not buying electricity which makes life difficult for the municipality to sustain the electricity business.

Licences and permits.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

This was caused by the project of Roads that happened in the first 6 months of the current period that have in testing of drivers and permits, during the testing closed because of construction. Licences and permits for the mid-year budget is R 1 309 million. The R 438 000 disclosed here is all actual cash received.

Revenue from operating grants

Revenue from operating grants is at 59% of the year-to-date budget. Operating grants received came to R 83 323 000 Million out of the budgeted year to date of R 27 .2 Million, which we have received most of the operating grant that was due to us this mid-year.

Other revenue

Other revenue collected is R198 000 and year to date budget R 4.9 million for six months and variance -96% other revenue collected includes collections from eDumbe dam, Insurance claim, Clearance certificate, connection fee, re-connection fee, tender monies, burial fees, and hall hire fees. Included asset disposal of land.

Total revenue

Total Revenue (included Capital transfers and Operational Grants that include EQS,FMG,KZN EPWP and LIABRARIES Grants) came to R 83.3 million (20% variance) compared to the budget year to date of R56.1 Million as at the end of the Mid-Year

This includes revenue from services rendered by the municipality, which are electricity, refuse, Rates, Licences and permits, Traffic fine and rental facilities.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Expenditure performance

Operating Expenditure by type

In accordance with Municipal Finance Management Act No. 56 of 2003 section 99, this deals with expenditure management. Section 99(2) the accounting officer has taken all reasonable steps to ensure that – Internal controls are in place such as procedure for authorization, approval, withdrawals, and payment of funds.

Operational Expenditure the under spent that was cause be the monitoring on motor vehicles fuel we are using FNB cards system track this expenditures and some our Grade we not working for first 6 month , The control on printing and Stationery .

This report includes other expenditure which are travel and subsistence claims, Advertising, Cleaning Materials, printing and stationery, Fuel, Telkom etc. Operating expenditure year to date expenditure is R 93.7 million against the budgeted expenditure of R118.50 million with a variance of (R 24.8 million). Total amount of creditors R 6.2 million which includes prior year accruals. Payments are not yet all processed within 30 days of receipt of invoice due to financial constraints.

A contracted service

The Municipality was under spent budget on these contacted services it's the following of

Services and Maintenance- under expenditure on this line item was due to non appointment of services provider for repairs and road Maintenance of road maintenance, graders were not in good condition and not working in a first 6 month. A new contracted was appointed for the Security services also be needed to just on line items.

Includes payments to Grass cutting, Security Services, Rental of office equipment and Repairs and Maintenance which was under control for the first 6 month the Municipality have some saving on contracted services that its good for eDumbe Local Municipality . Council to note that Depreciation is non- cash item, but provision must be made for it.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Employee related costs.

The municipality is currently spending R 42.6 million on employee cost and R 3.7 million remuneration for councillors for the first 6 month .

Employee related costs and remuneration of councillor's actual comes to only 52% of the budgeted year to date amount of R 4,4 million for Employee related cost and Council for the Mid Year. This monthly expenditure management ensures that funds of the Municipality are spent in terms of an approved budget and sets up controls to minimize misuse of funds through fraud and corruption and it ensures that the municipality is financially viable.

Depreciation and amortization the Municipality did post the Journal on this line items but Going forward the municipality posted those furthermore the Municipality have appointed the consultant on asset to deal with function and the municipality appointed officer on this Unit .

Debt impairment was wrongly budget on a original that its budget was allocated in bad written off this will be corrected in a adjustment to avoid unauthorized expenditure on cash Items

During the Assessment review it was identified that municipality has misallocation with some voted as finance staff they are busy with reconciliation of voted

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

a. **Table C5: Monthly Budget Statement -Capital Expenditure**

KZN261 eDumbe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

KZN261 eDumbe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	R e f	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 – Housing		-	-	-	-	-	-	-	-	-
Vote 8 – Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 – Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4 7	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		(81	1 769	-	-	405	884	-	-54%	1 769

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

	288)						(480)		
Vote 3 - Internal Audit	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 7 – Housing	-	-	-	-	-	-	-	-	-
Vote 8 – Health	11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
Vote 9 - Planning & Development	30 692	16 071	-	4 701	13 159	8 036	124 ⁵	64%	16 071
Vote 10 - Road Transport	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources	68 968	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management	-	-	-	-	-	-	-	-	-
Vote 14 – Other	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4 29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581
Total Capital Expenditure	29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581
Capital Expenditure - Functional Classification									
Governance and administration	(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	-	-	-	-	-	-	-	-
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	99 660	16 071	-	4 701	13 159	8 036	5 124	64%	16 071
Planning and development	30 692	16 071	-	4 701	13 159	8 036	5 124	64%	16 071
Road transport	68 968	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	11 388	6 742	-	1 295	3 990	3 371	-	18%	6 742

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Energy sources		11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581
Funded by:										
National Government		42 596	22 813	-	5 996	17 150	11 406	5 743	50%	22 813
Provincial Government		68 452	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Transfers recognised - capital		111 048	22 813	-	5 996	17 150	11 406	5 743	50%	22 813
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		(81 288)	1 769	-	-	405	884	(480)	-54%	1 769
Total Capital Funding		29 760	24 581	-	5 996	17 554	12 291	5 264	43%	24 581

KZN261 eDumbe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	R e 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
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council									
1.2 - Municipal Manager, Town Secretary and Chief Executive									
1.3 - Fleet Management									
1.4 - [Name of sub-vote]									
1.5 - [Name of sub-vote]									
1.6 - [Name of sub-vote]									
1.7 - [Name of sub-vote]									
1.8 - [Name of sub-vote]									
1.9 - [Name of sub-vote]									
1.10 - [Name of sub-vote]									
Vote 2 - Finance and Admin	-	-	-	-	-	-	-	-	-
2.1 - Administrative and Corporate Support									
2.2 - Asset Management									
2.3 - Finance									
2.4 - Human Resources									
2.5 - Information Technology									
2.6 - Legal Services									
2.7 - [Name of sub-vote]									
2.8 - [Name of sub-vote]									
2.9 - [Name of sub-vote]									
2.10 - [Name of sub-vote]									
Vote 3 - Internal Audit	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]									

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

5.4 - [Name of sub-vote]							-	
5.5 - [Name of sub-vote]							-	
5.6 - [Name of sub-vote]							-	
5.7 - [Name of sub-vote]							-	
5.8 - [Name of sub-vote]							-	
5.9 - [Name of sub-vote]							-	
5.10 - [Name of sub-vote]							-	
Vote 6 - Public Safety	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]							-	
6.2 - [Name of sub-vote]							-	
6.3 - Public Toilets							-	
6.4 - [Name of sub-vote]							-	
6.5 - [Name of sub-vote]							-	
6.6 - [Name of sub-vote]							-	
6.7 - [Name of sub-vote]							-	
6.8 - [Name of sub-vote]							-	
6.9 - [Name of sub-vote]							-	
6.10 - [Name of sub-vote]							-	
Vote 7 - Housing	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]							-	
7.2 - Solid Waste Removal							-	
7.3 - [Name of sub-vote]							-	
7.4 - [Name of sub-vote]							-	
7.5 - [Name of sub-vote]							-	

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

7.6 - [Name of sub-vote]							-	
7.7 - [Name of sub-vote]							-	
7.8 - [Name of sub-vote]							-	
7.9 - [Name of sub-vote]							-	
7.10 - [Name of sub-vote]							-	
Vote 8 – Health	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]							-	
8.2 – Electricity							-	
8.3 - [Name of sub-vote]							-	
8.4 - [Name of sub-vote]							-	
8.5 - [Name of sub-vote]							-	
8.6 - [Name of sub-vote]							-	
8.7 - [Name of sub-vote]							-	
8.8 - [Name of sub-vote]							-	
8.9 - [Name of sub-vote]							-	
8.10 - [Name of sub-vote]							-	
Vote 9 - Planning & Development	-	-	-	-	-	-	-	-
9.1 - Economic Development/Planning							-	
9.2 - Town Planning, Building Regulations and Enforcement, and City Engineer							-	
9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)							-	
9.4 - Project Management Unit							-	
9.5 - Central City Improvement District							-	
9.6 - Development Facilitation							-	
9.7 - [Name of sub-vote]							-	

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

9.8 - [Name of sub-vote]							-	
9.9 - [Name of sub-vote]							-	
9.10 - [Name of sub-vote]							-	
Vote 10 - Road Transport	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]							-	
10.2 - Sports Grounds and Stadiums							-	
10.3 - [Name of sub-vote]							-	
10.4 - [Name of sub-vote]							-	
10.5 - [Name of sub-vote]							-	
10.6 - [Name of sub-vote]							-	
10.7 - [Name of sub-vote]							-	
10.8 - [Name of sub-vote]							-	
10.9 - [Name of sub-vote]							-	
10.10 - [Name of sub-vote]							-	
Vote 11 - Energy Sources	-	-	-	-	-	-	-	-
11.1 – Roads							-	
11.2 - [Name of sub-vote]							-	
11.3 - Police Forces, Traffic and Street Parking Control							-	
11.4 - Road and Traffic Regulation							-	
11.5 - Licensing and Regulation							-	
11.6 - [Name of sub-vote]							-	
11.7 - [Name of sub-vote]							-	
11.8 - [Name of sub-vote]							-	
11.9 - [Name of sub-vote]							-	

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

14.1 - [Name of sub-vote]									
14.2 - [Name of sub-vote]									
14.3 - [Name of sub-vote]									
14.4 - [Name of sub-vote]									
14.5 - Regional Planning and Development									
14.6 - [Name of sub-vote]									
14.7 - [Name of sub-vote]									
14.8 - [Name of sub-vote]									
14.9 - [Name of sub-vote]									
14.10 - [Name of sub-vote]									
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-		-
15.1 - [Name of sub-vote]									
15.2 - [Name of sub-vote]									
15.3 - [Name of sub-vote]									
15.4 - [Name of sub-vote]									
15.5 - Property Services									
15.6 - [Name of sub-vote]									
15.7 - [Name of sub-vote]									
15.8 - [Name of sub-vote]									
15.9 - [Name of sub-vote]									
15.10 - [Name of sub-vote]									
Total multi-year capital expenditure	-	-	-	-	-	-	-		-
Capital expenditure - Municipal Vote									

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

<u>Expenditure of single-year capital appropriation</u>	1								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-
1.3 - Fleet Management		-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		(81 288)	1 769	-	-	405	884	(480)	-54%
2.1 - Administrative and Corporate Support		(0)	1 173	-	-	235	587	(352)	-60%
2.2 - Asset Management		(81 288)	596	-	-	170	298	(128)	-43%
2.3 - Finance		-	-	-	-	-	-	-	-
2.4 - Human Resources		-	-	-	-	-	-	-	-
2.5 - Information Technology		-	-	-	-	-	-	-	-
2.6 - Legal Services		-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

3.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.5 - Disaster Management	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	-	-	-	-	-	-	-	-	-
4.1 - Aged Care	-	-	-	-	-	-	-	-	-
4.2 - Animal Care and Diseases	-	-	-	-	-	-	-	-	-
4.3 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
4.4 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-
4.5 - Libraries and Archives	-	-	-	-	-	-	-	-	-
4.6 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
4.7 - Recreational Facilities	-	-	-	-	-	-	-	-	-
4.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
4.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
4.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]	-	-	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

5.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-
Vote 6 - Public Safety	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.3 - Public Toilets	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-
7.2 - Solid Waste Removal	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 8 – Health	11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
8.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.2 – Electricity	11 388	6 742	-	1 295	3 990	3 371	619	18%	6 742
8.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development	30 692	16 071	-	4 701	13 159	8 036	5 124	64%	16 071
9.1 - Economic Development/Planning	30 692	-	-	-	1 442	-	1 442	#DIV/0!	-
9.2 - Town Planning, Building Regulations and Enforcement, and City Engineer	-	-	-	-	-	-	-	-	-
9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
9.4 - Project Management Unit	-	16 071	-	4 701	11 717	8 036	3 681	46%	16 071
9.5 - Central City Improvement District	-	-	-	-	-	-	-	-	-
9.6 - Development Facilitation	-	-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.2 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources	68	-	-	-	-	-	-	-	-
	968	-	-	-	-	-	-	-	-
11.1 – Roads	968	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
11.4 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
11.5 - Licensing and Regulation	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management	-	-	-	-	-	-	-	-	-	-
13.1 – Housing	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Vote 14 – Other	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.5 - Property Services	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	29 760	24 581	-	5 996	17 554	12 291	5 264	0	24 581

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Total Capital Expenditure	29 760	24 581	-	5 996	17 554	12 291	5 264	0	24 581
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References

The assessment of Project are appointed by Municipality and Back Logs that are facing Municipality.

BID/ A1:L30ON NUMBER	DESCRIPTION OF GOODS/SERVICES/PROJECTS	CONTRACT VALUE AS PER CONTRACT	CONTRACT AMOUNT PAID	BALANCE OF CONTRACT VALUE	% EXPENDITURE	CONTRACT START DATE	COMMENTS
EDUPRO02/2021/22	eDUMBE SWITCHING STATION UPGRADE PHASE 2	6 729 600.00	R 1 892 066.78	R 4 837 533	28.12%	2024-07-01	The was budget however the % of 28% that was supposed to be 50%

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

							expenditure.
EDUMPRO02/2021/2 2	ESIKHALENI MV LINK LINE PHASE 2	R 2 000 000.00	R 1 999 999.99	R 0.01	100.00%	2024-07-03	This was not budget on curent period
EDUMPRO02/2023/24	KwasSonkela Electrification Projects (phase4)	R 5 705 000.00	R 696 672.20	5 008 327.80	12.21%	2023-07-03	This was not budget on curent period
			R 4 588 738.97				
EDUMPRO04/2021/2 2	CONSTRUCTION NATAL SPA KWAMANZI HALL	R 4 403 276.16	R 2 463 519.67	1 939 756.49	55.95%	2024-03-01	The project was budget its shows the percent of 56 percent that its good for six month.
EDUMPRO01/2021/2 2	MANZAMNYAMA BRIDGE	R 604 376.05	R 619.07 414	R 189 756.98	68.60%	2024-07-22	The project shows for the percentage of 69% which its good for a six mothly.
EDUMPRO04/2021/22	KWANGWANYA PEDESTRIAN	R 4 300 000.00	R 911.37 1 036	R 3 263 088.63	24.11%	2022-08-19	The Project Shows a slow progress
EDUMPRO04/2021/22	MANGOSUTHU TAXI ROAD	R 4 000 000.00	R 396.86 2 800	R 1 199 603.14	70.01%	2024-07-03	Project it shows the right percentage that above 50 % on a six month.
EDUMT01/2024/25	CONSTRUCTION OF KWAMANZI AMANYAMA BRIDGE	R 4 088 554.76	R 815.46 2 034	R 2 053 739.30	49.77%	2024-07-22	The shows 50 % in a six month that good,
EDUMT02/2024/25	CONSTRUCTION OF EZINGADINI SECTION C ACCESS ROAD	R 3 098 813.58	R 460.85 3 026	R 72 352.73	97.67%	2024-07-22	the project sitting at 98% that igood .
EDUMPRO01/2021/22	EZINGADINI PROFESSIONAL FEES	R 433 833.90	R 899.66 299	R 133 934.24	69.13%	2024-07-22	its good percentages of 69% more than 50%.
EDUMT03/2024/25	CONSTRUCTION OF KWAMADINSI ACCESS ROAD	R 1 942 224.65	R 358.93 2 113	R -171 134.28	108.81%	2024-07-22	THE WAS OVERSPENT TO CHECK VARIANCE ON PROJECT.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

EDUMPRO01/2021/22	PROFESSIONAL FEES KWAMADINSI	R 540 603.99	R 349.15	321	R 219 254.84	59.44%	2024-07-03	its good percentages of 59.44% more than 50%.
		R		14 511 331.02				

Table C5 indicates the year actual expenditure on capital expenditure for all votes of Capital expenditure amounts to R 56.1 million were realized against the budgeted amount of R 36.9 million as at the end December 2024. That includes the Grant This expenditure is in a form of infrastructure projects and motor vehicles and office equipment. Furthermore, the adjustment budget will include that Project that undergoing in Paulpietersburg Town. Also the following grants will be adjusted as per new gazettes that was realize by National Treasury for MIG and Energy cut however the challenge will be facing by Municipality for cutting project was already appointed service providers.

Monthly Statement Cash Flow

KZN261 eDumbe - 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		(20 941)	28 488	–	670	9 289	14 244	(4 955)	-35%	28 488
Service charges		(36 287)	48 926	–	4 211	24 256	24 463	(207)	-1%	48 926
Other revenue		8 534	27 231	–	581	3 534	13 615	(10 082)	-74%	27 231
Transfers and Subsidies - Operational		(44 480)	112 224	–	–	46 413	56 112	(9 699)	-17%	112 224
Transfers and Subsidies - Capital		81 448	28 260	–	–	12 607	14 130	(1 523)	-11%	28 260
Interest		9 441	3 100	–	895	5 133	1 550	3 583	231%	3 100
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(435 899)	(218 529)	–	(21 843)	91 921	(98 894)	(190 815)	193%	(218 529)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(438 183)	29 700	–	(15 486)	193 152	25 220	(167 932)	-666%	29 700
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		463 651	(28 268)	–	(5 996)	17 554	(14 134)	(31 688)	224%	(28 268)

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

NET CASH FROM/(USED) INVESTING ACTIVITIES		463 651	⁽²⁸⁾ 268	-	(5 996)	17 554	(14 134)	(31 688)	224%	(28 268)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		25 468	¹ 431	-	(21 482)	210 707	11 086			-
Cash/cash equivalents at beginning:		(4 000)	⁽²⁴⁾ 700	-	(208)	1 946	(24 700)			1 946
Cash/cash equivalents at month/year end:		21 468	⁽²³⁾ 269	-		212 652	(13 614)			-

The municipality's cash flow is positive currently, which shows that the municipality still has recover its financial stability, but the status has improved as compared to the previous years; this is due to the approved cost cutting measures that the municipality is strongly applying. The second tranche of the equitable share and other conditional grants have also contributed on revenue increase. Also, the monies that are not used immediately are being invested in call accounts to attract. There are no Borrowing that exist within the institution except money owed by creditors.

Debtors' ageing report

KZN261 eDumbe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	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	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 364	997	265	240	191	245	733	6 216	11 252	7 626	
Receivables from Non-exchange Transactions - Property Rates	1400	1 433	1 117	1 038	1 049	1 040	11 894	5 805	64 726	88 101	84 514	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	246	241	234	223	224	218	1 301	84 649	87 336	86 615	
Receivables from Exchange Transactions - Property Rental Debtors	1700	9	9	19	9	9	6	25	114	200	163	
Interest on Arrear Debtor Accounts	1810	895	884	876	815	810	804	4 756	42 455	52 294	49 640	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	7	7	7	
Total By Income Source	2000	4 947	3 248	2 431	2 336	2 275	13 167	12 621	198 166	239 191	228 565	
2023/24 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	957	830	642	523	510	10 249	2 812	30 068	46 590	44 162	
Commercial	2300	1 762	1 037	613	616	580	762	3 141	30 486	38 998	35 586	
Households	2400	1 231	1 035	959	984	975	1 258	5 414	125 939	137 795	134 570	
Other	2500	997	346	218	212	210	898	1 255	11 673	15 809	14 248	
Total By Customer Group	2600	4 947	3 248	2 431	2 336	2 275	13 167	12 621	198 166	239 191	228 565	

The total debtor's book continues to grow and to-date, total debtors amount to R 239.1 million compare to last assessment this is cause for concern since the culture of non-payment of Services by our customers in all categories as indicated on a ageing and the They did approve the incentive Scheme on beginning of current period and Some customers are paying but its enough because the unemployment rate in Paulpietersburg its above 35 % and Also this most of them are indigent.

An intensive collection drive aimed at ensuring that collection of outstanding debtors is improved is underway. This process was which will start by ensuring that debtors are encouraged to ensure that their current monthly account is settled by implementing the credit control and debt management policy. Also, a Revenue Enhancement Strategy is currently being developed it will include projects such as meter audit, customer care line, correctness of billing and will ensure that queries are attended to timorously, faulty meters are being fixed to ensure the correctness and to avoid customer dissatisfaction. This will ensure Statements to the customers are issued monthly.

The municipality needs to tackle to 100 debtors and to deal with problematic government accounts. However, on Government debt the Public works its paying the Municipality for Services.

Customer care we need to improve on this can find a way of providing a service to customers with a 'one-stop shop' where all accounts could be paid to allow accounts to be paid at banks, the Post Office, retail chain stores, etc.

5. Table SC4- creditors Age Analysis

KZN261 eDumbe - 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	-	843	-	-	-	-	8	-	852	852
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	401	246	-	-	-	-	963	(0)	1 610	1 610
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	3 785	-	-	-	-	-	-	-	3 785	3 785
Total By Customer Type	1000	4 186	1 090	-	-	-	-	971	(0)	6 246	6 246

Table SC4 shows the amount of Creditors ageing as at 31 December 2024. An amount of R 6.2 million remains a liability at the end of the six month and the creditor that is sitting on 181 days its Salga of which we have any arrangement with that department; the table also shows how the municipality arrived to this amount. Even though the municipality is not paying its creditors within 30 days as required by the MFMA, the ageing of the creditors has been reduced as compared to the previous years.

It should be noted that withdrawals in terms of Section 11(1) (b) to (j) of the Local Government Municipal Finance Management Act, 2003 are prohibited and the municipality made no such withdrawals during the midterm from 01July 2024 to 31 December 2024.

The following information should be noted:

Section 11(1) (b): Expenditure that was authorised in terms of Section 26(4)

- No withdrawals in terms of this section

Section 11(1) (c) Unforeseeable and unavoidable expenditures

- No withdrawals

Section 11(1) (d): Withdrawals in respect of Trust and so forth

- No withdrawals

Overpayments on monies received on behalf of a person or state body

- No withdrawals

Section 11: Withdrawals 11(1) (f): Monies erroneously deposited into bank account

- No withdrawals

Section 11 (1) (g): Guarantees, sureties and security deposits refunded

- No withdrawals

eDumbe LOCAL MUNICIPALITY

INVESTMENT REGISTER (Regulation 3(1)(g)) 2024/2025

INSTITUTION	OPENING BALANCE 2024-07-01	Bank charges	INVESTED in current year	Withdrawal	INTEREST	BALANCE 2025-06-30	INTEREST Earned
FNB – 62033660376	223 633.59	-	70 700 000.00	58 300 000.00	378 381.99	13 002 015.58	378 381.99
GRINDROD – 154009	21 926.13	-	-	-	881.70	22 807.83	881.70
FNB – 624218433807	204 755.37	-	7 000 000.00	7 234 356.73	76 409.13	46 807.77	76 409.13
FNB – 61328003233	809 351.24	-	3 000 000.00	3 250 000.00	40 595.64	599 946.88	40 595.64
FNB – 62219848746	152 456.76	-	-	-	4 903.97	157 360.73	4 903.97
TOTAL	1 412 123.09	-	80 700 000.00	68 784 356.73	501 172.43	13 828 938.79	501 172.43
Summary							
Total interest received from this investments (for the period 1 July 2024 to 30 June 2025)						501 172.43	
Total amount on current investments & call account (as at 31 December 2024)						13 828 938.79	

Investment Portfolio

Investment revenue is the amount of interest earned on the amount invested with various financial institutions registered with South African Banking Council. The total amount of money in the bank amounts to **R 13.8 million and compare to previous financial its was 23 million that shows the decrease on this financial year as** at the end of 31 December 2024.

In line with the investment policy, funds are invested only on call accounts with FNB and Grindrod institutions. The municipality is still dealing with it financial state which does not allow us to start looking for better interest rates as cash is needed now and then and has no reserves.

MID- YEAR BUDGET AND PERFORMACE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Grants Income and Expenditure 31 December 2024

EDUMBE MUNICIPALITY - GRANTS REGISTER 31 DECEMBER 2024						
GRANT	GRANT' BUDGET(DORA)2024-2025	AMOUNT RECEIVED	YEAR-TO-DATE PAYMENTS	UNSPENT CLOSING BLANCE	% Spent	COMMENTS
Equitable Share	104 192 000.00	(78 144 000)	60 779 000	26 048 000.00	75%	The amount was received as per Dora allocation financial year2024/25. The last trench will be in March as per treasury payment schedule.
FMG	3,000,000	(3,000,000)	2,280 381.75	(719 618.25)	79.01%	The expenditure on this was supposed to be at 50% on mid-year but is sat on 78,57% that good for Municipality and Grants was spent according to plan.
Energy	21 305 000	(4 600 000)	4 588 738.97	11 261.03	99.76%	The expenditure was supposed to be at 50% in midyear but now sitting 99.76 %at which it's good for Municipality. The municipality has used its own funding to pay invoice for this Grant but that amount will be recovered on next trenches .
MIG	20 774 000	(14 007, 000,00)	15 177 974,31	(4,999,427)	108%	The Grant was Received as per Dora Allocation, and this was supposed to be 50% spent on December but we spent 70.06 % as its December expenditure against the amount received. On October we received another allocation or gazette by National Treasury cutting the for MIG that will be corrected in a adjustment budget February
EPWP	1,638,000	(1,840892.44)	821,182.58	(325,817.42)	58%	Received as per Dora Allocation we spent 58% as per December this shows that the next months will have some challenges with this operational Grant.
Art & Culture	3,550,000	(3,550,000)	1,958930.09	(1 591 069.91)	55%	The amount that was received as Provincial KZN Gazette. This was supposed to be 50% as at December but its 54% as at December

It should be noted that some of the operational grants have low percentage in terms of their spending; this due to the nature of the grant and some expenditures will be reflected in the following months once they are included the approved budget

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Table SC8 Councillor and Staff benefits

In terms of section 66 of the Municipal Finance Management Act number 56 of 2003, the Accounting Officer of a Municipality must report to the council on all expenditure incurred by the municipality on staff salaries, allowances, and benefit.

KZN261 eDumbe - 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		6 991	9 474	-	658	3 750	4 737	(987)	-21%	9 474
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		755	880	-	-	-	440	(440)	-100%	880
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		898	16	-	-	-	8	(8)	-100%	16
Sub Total – Councillors		8 644	10 370	-	658	3 750	5 185	(1 435)	-28%	10 370
% increase	4		20.0%							20.0%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		1 980	2 874	-	-	33	1 437	(1 404)	-98%	2 874
Pension and UIF Contributions		5	11	-	-	-	6	(6)	-100%	11
Medical Aid Contributions		-	108	-	-	-	54	(54)	-100%	108
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		121	258	-	-	-	129	(129)	-100%	258
Motor Vehicle Allowance		292	611	-	-	-	306	(306)	-100%	611
Cellphone Allowance		74	137	-	-	-	68	(68)	-100%	137
Housing Allowances		249	465	-	-	-	233	(233)	-100%	465
Other benefits and allowances		54	85	-	-	-	42	(42)	-100%	85

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Payments in lieu of leave		61	121	-	-	-	61	(61)	-100%	121
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 835	4 671	-	-	33	2 336	(2 303)	-99%	4 671
% increase	4		64.8%							64.8%
Other Municipal Staff										
Basic Salaries and Wages		58 057	59 503	-	5 265	31 219	29 751	1 467	5%	59 503
Pension and UIF Contributions		9 626	9 754	-	840	4 971	4 877	94	2%	9 754
Medical Aid Contributions		2 721	3 083	-	245	1 472	1 541	(70)	-5%	3 083
Overtime		1 047	1 482	-	82	494	741	(247)	-33%	1 482
Performance Bonus		4 818	3 176	-	170	905	1 588	(683)	-43%	3 176
Motor Vehicle Allowance		2 064	2 156	-	190	1 120	1 078	42	4%	2 156
Cellphone Allowance		321	381	-	106	646	190	455	239%	381
Housing Allowances		215	114	-	31	211	57	153	268%	114
Other benefits and allowances		2 484	2 745	-	191	1 175	1 373	(198)	-14%	2 745
Payments in lieu of leave		923	309	-	17	93	154	(61)	-39%	309
Long service awards		388	182	-	-	-	91	(91)	-100%	182
Post-retirement benefit obligations	2	277	105	-	10	63	53	10	20%	105
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		226	348	-	27	201	174	27	16%	348
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		83 165	83 339	-	7 174	42 569	41 669	900	2%	83 339
% increase	4		0.2%							0.2%
Total Parent Municipality		94 644	98 381	-	7 832	46 352	49 190	(2 838)	-6%	98 381
			3.9%							3.9%

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		94 644	98 381	-	7 832	46 352	49 190	(2 838)	-6%	98 381
% increase	4		3.9%							3.9%
TOTAL MANAGERS AND STAFF		86 000	88 010	-	7 174	42 602	44 005	(1 403)	-3%	88 010

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

Employee related costs

The expenditure to date for employee related costs amounts to R 42.6million against the expected expenditure of R 44.0 million on midyear the variance of 1.4 million of which is not good for the Municipality. The percentage variance -3% shows the percentage of saving . This was cause by the travel allowances of the employees, overtime, wages, Pension and UIF, performance bonuses of Directors as well as they medical aid and temporally works that were under budgeted in current year this will be corrected on adjustment budget included in a original budget. The performance of Directors for prior year or last that was not paid and this was not included in a budget for this period the percentage was more than the was budget for, the budget the increase on salaries was 6% while the assessment of Director still in a progress but this will be considered on a adjustment budget.

Remuneration of Councillors

The expenditure to date for remuneration of Councillors amounts to R3.7million against the expected budget of R 5.1 million and the variance R1.4 saving on first six months, This was cause by the backpay that was approved by MEC of COGTA to pay our councilors' from July furthermore this will be adjusted on our adjustment budget on February.

CHALLENGES: IN YEAR MONITORING (IYM)

- The in-year reporting (IYM) or Schedule C template is not adhered to nor completed; only returns are submitted to treasury. We are still using the manual format when submitting our report
- Lack of review by senior managers on submissions made to Provincial Treasury.
- Cash flow projections for the municipality are prepared on the straight-line basis, therefore not realistic.
- The creditors report which is AC of appendix B and Schedule C report submitted are often not aligned.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

- Municipal commitments are also understated as the municipal orders are not all disclosed; therefore, the contracts register, and commitments register not updated monthly.
- The municipal under spending is also due to bid committees not sitting and appointment of bid committees.
- The municipality not submitting the narrative document and therefore not complying with Municipal Budgeting and Reporting Regulations (MBRR).

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

6. 2024/25 MID-TERM BUDGET PERFORMANCE: RECOMMENDATIONS

- The In Year Reporting (IYR) which is schedule C must be submitted monthly and report be submitted to all portfolio using the format not the manual format
- More effort should be put in reviewing the IYM submission made to PT.
- The municipality is advised to revise cash flows to align with municipal procurement plans.
- The municipality must always align AC of appendix B and Schedule C reports.
- The municipality needs to state names of the top 10 creditors. However, the municipality is commended for paying its creditors within 30 days.
- Municipality must update the contracts register and commitments register on monthly basis.
- The municipality is advised to have a schedule of meetings for all bid committees and honour the dates.
- The opening cash flow balance at the beginning of the month must always be captured in the CFA return; and
- The municipality is urged to adhere to submission dates and times and to submit credible reviewed work.

BUDGET PERFORMANCE vs. ADJUSTMENT BUDGET

Factors that inform the need for adjustment of the budget

Having considered the financial performance for the half year period, the following factors informed the need for the adjustment.

- Under collection on own revenue
- Recognition of grants and income that were not budgeted for during the approved 2024/25 final budget
- Capital project that are in progress that need the more funds
- Over/under spending on general expenditure

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

2024/2025 BUDGET FOCUS AREAS

The local government equitable share will grow at an average annual rate of above 9 per cent over the MTEF, this is because of funds that will be added in 2024/25 to offset the cost pressures of electricity purchases which continue to grow faster than inflation.

The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, we must consider the following when compiling their 2024/25 MTREF budgets:

- Cost Containment Measures are affected and that non-core items as outlined in Circular 82 are kept at a ceiling or reduced.
- Improving the effectiveness of revenue management processes and procedures.
- Ensure locative efficiency and the protection of core service delivery items; and
- The affordability of providing free basic services to all households.
- Implementation of Incentive Scheme

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

7. SCM ISSUES

Irregular expenditure

The Municipality reported, through the SCM policy implementation report, an irregular expenditure is yet to be investigated and recovered by the municipality. The irregular expenditure is caused, inter alia, by non-compliance to the PPPFA and SCM regulations.

It is therefore recommended that:

- Compliance to the relevant legislations and regulations is always adhered to minimize and stop the irregular expenditure.
- Recovery of irregular expenditure.

SCM Reg. 36 Deviations from normal procurement processes

The municipality reported a very minimum number of procurements done through SCM Reg. 36. The municipality is applauded for keeping a very minimum number of procurements done through regulation 36.

Compliance issues

- **Website information**

The website of the municipality does not show up to date bid information as required in terms of Supply Chain Management Regulations. For example, the advertisement of all bid invitation, Bid received register & awarded bids.

It is recommended that all the required information be published on the website to achieve the transparency of the procurement system and fairness as envisaged by the MFMA and SCM policy of the municipality.

- **Other matters**
 - Model SCM Policy for infrastructure (MFMA circular 77)
 - Procurement Plan vs. SDBIP & IDP

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

- Centralised supplier database (CSD) and adverting of tender as per MFMA circular 83 of

Quarter report is attached

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

8. ANNUAL REPORT FOR 2023 - 2024

AUDIT OUTCOME

The financial statements were submitted on time and Final audit Outcome its Unqualified for eDumbe Municipality with Auditor General.

- Irregular Expenditure decrease compared to last however we need to capacitate our unit of SCM and Finance Staff in order not to commit such expenditure and Policy will be implemented going forward in control such irregular expenditure.
- Unauthorised Expenditure this was decrease on financial year however the Council and the MPAC was not approved the unauthorised expenditure and irregular expenditure last year
- Fruitless and wasteful expenditure shows the increase because cash flow challenges this biggest contribute its Eskom and Auditor General
- Commitments understated / increase because the eDumbe Municipality depended on Grant on Capital Project and the Municipality facing the backlogs in term of project.

BTO ASSESSMENT

The functionality of the BTO within our municipality has such challenges:

- Approved of the Organ gram and Appointed of Asset Management Accountant .
- No aligned reporting processes.
- Lack of implementation of internal controls (Weak internal controls) and accountability
- Training we requested in provincial treasury for bid committee members and SCM officials its done during first 6 month and Excel was thru fimg Grants.
- Dependency on consultants
- Subordinates are not supervised as reports are submitted to outside stakeholders without the knowledge of supervisors.
- The intervention through internal audit, when doing their audit charter is critical to BTO, to ensure implementation of the recommendations raised in this report.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

N O.	CHALLENGES PROGRAMMES IDENTIFIED	/	PROGRESS ON RESOLVING PROBLEMS
1.	The municipality does not collect revenue to its maximum level	/	<p>The municipality is facing serious back blocks especially with the road's infrastructure and maintenance thereafter.</p> <p>The Municipality has developed and adopt Revenue Enhancement Strategy the challenges implementation and Council must support.</p> <p>There has been a slight improvement for revenue collection. To effectively implement this strategy, we need more funding for installation of meters. At eDumbe Location illegal connection are increase year in and out biggest challenge at moment .</p> <p>The registers Indigent register was approved on current and implementation its closed monitored. Identify qualifying indigent consumers for free basic services and ensure that we don't increase our debt book with consumers who are indigent.</p>
2.	Non-Payment of Service providers and Inadequate Spending Against Capital Budget.	/	<p>The municipality is looking at other source of financial modeling to speed up the implementation of projects and to strengthen the municipal cash flows. Several tenders have been advertised for Source of funding.</p> <p>The municipality has multi projects that have not been completed affecting the service delivery and this should be addressed in the next two years once as our financial situation is improving</p>
3.	Grants Expenditure not in line with DORA requirements.	/	<p>The normally affects and reduces grant allocation for outer year. The municipality to fast-track and accelerate projects and to utilise entire funding as allocated to avoid holding of funds by NT</p>
4.	Inadequate funding for Repairs and Maintenance. The budget does not provide enough funding to meet the demand of repairing existing water infrastructure asset.	/	<p>Funding should be made available for the Development of Asset Maintenance and Replacement plan. This will assist the municipality to budget accordingly to meet the challenges faced for un-maintained infrastructure assets</p>
5.	Multi Year projects not completed on time and poor contract management	/	<p>The issue of work in progress remains a challenge even the audit has vast of issues raised for projects not completed on time, non-performing Service Providers (SP's) not charged penalties and extension of Contract now and then.</p> <p>The projects which are under construction to be completed within time frames and be capitalised; and nonperforming SP be charged penalties.</p> <p>The project files be updated monthly with financial and non-financial information, and this will assist in compiling credible Contract Management Register.</p>
6.	Supply Chain Management – Non sitting of bid committees causing delay in the implementation of projects	/	<p>The bid committees to adhere to the calendar for bid schedule meeting. The report for sitting of bids and implementation of procurement plans be submitted to Municipal Manager monthly</p>
7.	Supply Chain Management – non implementation of SCM	/	<p>The deviation reports are being compiled on monthly bases buton investigations have taken place as per the Municipal Public Accounting</p>

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

	policy resulting to deviation from SCM regulations	Committee
8.	Lack of Office Space	ANDM need to source funding for the construction or of municipal office space, this will ensure that service delivery is appropriately implemented and improve performance
9.	Standard Operating Procedures (SOP's)	The SOPs are currently being reviewed to assist with the segregation of duties within the Budget and Treasury Office (BTO). The document should be ready for implementation by end of January 2025 and are in the stage of finalisation.
10.	Non-Implementation of audit action plan	The non-resolve issues will be included in the audit action plan and implementation is imperative to improve audit opinion Unqualified Audit Opinion that good for Municipality to maintain the audit opinion Some of the queries were addressed during the preparation of Annual Financial Statement (AFS)
11.	Delay in implementation of Data Cleansing project due to planning	The municipality need to launch the Data Cleansing exercise ASAP. Community outreach and other source of communication will be utilised to communicate this project to all communities. SCM bid committee to start the process. The revenue to perform reconciliation between billing system, data collected to date as well valuation roll information
12	Non – implementation of Standard Chart of Accounts (SCOA)	The current financial system has been upgraded to be SCOA compliant. This is an ongoing process, and everyone need to participate and be trained to ensure that everyone understand their requirements

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

CHAPTER 5 – RECOMMENDATIONS TO THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

RECOMMENDATIONS ON PLANNING AND BUDGET PROCESS

- The municipality must put added effort in ensuring that all the information that is indicated as not submitted/populated in the budget check list is fully submitted and or populated to achieve full compliance.
- The municipality's grant budget must be captured as per DoRA and gazette Provincial allocations.
- The executive summary must encompass all the critical components of the budget.
- Clear and sufficient information on measurable performance objectives and indicators must be included in the budget report.
- An explanation on movements that are above or below the norm must be provided in the municipality's budget report.
- An allocation towards repairs and maintenance budget must be increased.
- The MTREF budget and IDP must be fully aligned and SA tables A4 to A6 must be fully populated.
- The municipality must state clear and measurable objectives and populate Table SA7.
- There must be clear information on how the municipality's SDF, IDP priorities, SDBIP and budget are aligned.
- Previous years' figures must be submitted to the LG-database; and the municipality must always ensure when preparing its budget that it is fully funded budget and realistic in accordance with Circular 28

RECOMMENDED for THE BUDGET ADJUSTMENT THAT:

- 1) The Mid-year Budget and Performance Assessment Report of eDumbe Municipality for the period ended 31 December 2024 as referred to in S72 of the MFMA be and are hereby NOTED.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

- 2) The Monthly Budget Statement for the month of 31 December 2024 and the supporting documents as referred to in S71 of the MFMA be and is hereby NOTED.
- 3) The Quarterly Budget Implementation Report and supporting documents as referred to in S52 (d) of the MFMA be and is hereby NOTED.
- 4) The Consolidated Report of withdrawals from municipal bank account be and is hereby NOTED.
- 5) The Mid-Year Budget and Performance Assessment 2024/25 be submitted to the Provincial and National Treasury in both electronic and hard copies.
- 6) The revision to the Service Delivery and Budget Implementation plan as referred to in S54(c) of the MFMA be and is hereby APPROVED.
- 7) The service delivery targets and performance indicators in the SDBIP will only be approved by Council following the approval of the adjustment budget.
- 8) The financial problems facing the municipality including any pending financial problems be and is hereby NOTED.
- 9) Instructions as referred to in S54(d)(i) of the MFMA be and is hereby given to the Municipal Manager to ensure that the budget is implemented in accordance with the service delivery and budget implementation plan be NOTED.
- 10) Instructions as referred to in S54 (d) (ii) of the MFMA be and hereby given to the Municipal Manager that spending of funds and revenue collection proceed in accordance with the budget be NOTED.
- 11) The municipality as referred to in S54(2)(a) of the MFMA be and is hereby committing to: -
 - i. Introduce steps spending since revenue anticipated is less than the projected in the municipality's approved budget.
 - ii. Steps in terms of section Chapter 13 of MFMA is and hereby NOTED.

MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- 2024/2025 FINANCIAL YEAR

12) The MEC for the Department of Co-operative Governance and Traditional affairs as referred to in S54 (2) (b) of the MFMA be and is hereby alerted to the financial problems facing EDumbe Local Municipality

CHAPTER 6

ANNEXURE A (SEE ATTACHED) 2024/2025 SDBIP PERFORMANCE MID-YEAR TARGETS VS ACTUALS



EDUMBE LOCAL MUNICIPALITY

2024/2025 SDBIP MID-TERM PERFORMANCE REPORT

KPI NO	Strategic Objective	Strategy	Strategic Action/ Project	IDP REF NO.	Key Performance Indicator (KPI)	Unit of Measure	Annual Target	Funding Source	BUDGET 2024/2025		WARD	MID-TERM TARGETS VS ACTUAL		STATUS (TARGET ACHIEVED / NOT ACHIEVED)	REASON FOR VARIANCE	MEASURES TO IMPROVE PERFORMANCE	RESPONSIBLE DEPARTMENT	PORTFOLIO OF EVIDENCE
									ANNUAL BUDGET	MID-TERM EXPENDITURE		Q 2 - Target	Q 2 - Actuals					
KPA 1: MUNICIPAL TRANSFORMATION & ORGANISATIONAL DEVELOPMENT																		
B2B PILLAR 5: BUILDING CAPABLE LOCAL GOVERNMENT INSTITUTIONS																		
KPI 1	To improve institutional capacity through Policy Development and Enforcement	Development, review and implementation of Policies	Develop and adopt HR Strategy	1,1,1,5	Date the HR Strategy to be developed and adopted by Council	Date	HR Strategy be developed and adopted by 31 March 2025	None	R 0,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Corporate and Community Services	None
KPI 2		Submission of compliance reports in line with legislation	Submit Workplace Skills Plan to LGSETA	1,1,1,4	Date the 2025/2026 Workplace Skills Plan submitted to LGSETA	Date	2025/2026 Workplace Skills Plan be submitted to LGSETA by 31 May 2025	None	R 0,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Corporate and Community Services	None
KPI 3		Submit Employment Equity reports to DoL	Submit Employment Equity reports to DoL	1,1,1,6	Date Employment Equity Plan submitted to Department of Labour	Date	Employment Equity Plan be submitted to Department of Labour by 31 January 2025	None	R 0,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Corporate and Community Services	None
KPI 4		Improving the ICT Infrastructure	Review ICT Policies and ICT Strategy		Number of ICT Policies and ICT Strategy to be reviewed	Number	26 ICT Policies and ICT Strategy be reviewed by 30 June 2025	None	R 0,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Corporate and Community Services	None
KPI 5			Perform information backups and registers		Number of IT Backups and Registers performed	Number	12 monthly IT Backups and Registers performed by 30 June 2025	None	R 0,00	R 0,00	Institutional	3 monthly IT Backups and Registers performed by 31 Dec 2024	All monthly IT backups and registers were successfully performed	Target Achieved	N/A	N/A	Corporate and Community Services	3 monthly IT Backups and Registers performed for Oct 2024 - Dec 2024
KPI 6			Perform information restores		Number of information Restores and Registers performed	Number	4 quarterly information Restores and Register performed by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 Restore and Register performed by 31 Dec 2024	Quarterly Restores and Registers were successfully performed	Target Achieved	N/A	N/A	Corporate and Community Services	Quarter 2 Screen shots and registers
KPI 7			Review Access Logs		Number of Access logs reviewed	Number	12 monthly Access Logs reviewed by 30 June 2025	None	R 0,00	R 0,00	Institutional	3 Access Logs Reviewed by 31 Dec 2024	3 monthly Access logs were reviewed by 31 Dec 2024	Target Achieved	N/A	N/A	N/A	3 monthly Access Logs reports (Oct-Dec 2024)
KPI 8			Implement Disaster Recovery Plan and Business Continuity Plan tests		Date the IT Disaster Recovery Plan and Business Continuity Plan be implemented (using the iCloud backup solution)	Date	IT Disaster Recovery Plan and Business Continuity Plan be implemented by 30 June 2025 (using the iCloud backup solution)	None	R 350 000,00	R 0,00	Institutional	Test the functionality of DRP and BCP	Test the functionality of DRP and BCP	Target not Achieved	DRP site is still not established	As per the Department concerned, DRP site will be established by Quarter 3 or 4	Corporate and Community Services	None
KPI 9			Monitor Antivirus software		Number of antivirus software monitored	Number	4 quarterly Antivirus software monitored by 30 June 2025	Internal Funding	R 30 000,00	R 0,00	Institutional	1 X Monitored antivirus software by 31 Dec 2024	1 antivirus software were monitored by 31 Dec 2024	Target Achieved	N/A	N/A	Corporate and Community Services	quarter 2 Antivirus software reports
KPI 10			Develop and approve 2024/2025 SDBIP		Date the 2024/2025 SDBIP is developed and approved by Council	Date	The 2024/2025 SDBIP be developed and approved by 30 June 2024 (i.e. before the start of the financial year)	Internal Funding	R 6 000,00	R 6 000,00	Institutional	Compiled Quarter 2 SDBIP/PMS reports	2024/2025 SDBIP was developed and approved on the 21st May 2024, and Quarter 2 SDBIP/PMS report was compiled	Target Achieved	N/A	N/A	Executive	Approved 2024/2025 SDBIP and PMS reports(refer to Q2 file)

KPI 11		Develop and sign 2024/2025 Performance agreement		Date the 2024/2025 performance agreements for all filled Section 54/56 positions to be developed and signed	Date	Performance agreements for all filled Section 54/56 positions to be developed and signed by 31 July 2024	Internal Funding	R 6 000,00	R 6 000,00	Institutional	N/A	Performance Agreements for all filled Section 54/56 positions were signed on the 02 July 2024	Target Achieved	N/A	N/A	Executive	Refer to Q1 file for POE
KPI 12		Compile and adopt the 2023/2024 Annual report		Date the 2023/2024 Annual Report to be compiled and adopted	Date	The 2023/2024 Annual Report to be compiled and adopted by 31 January 2025	None	R 6 000,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Executive	None
KPI 13		Compile and adopt 2024/2025 Mid-term Budget and Assessment Performance report		Date the 2024/2025 Mid-term Budget and Performance Assessment report to be compiled and adopted	Date	2024/2025 Mid term Budget and Performance Assessment report to be compiled and adopted by 25 January 2025	None	R 0,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Executive	None
KPI 14		Compile and adopt 2023/2024 Oversight Report		Date the 2023/2024 Oversight report to be compiled and adopted	Date	2023/2024 Oversight Report to be compiled and adopted by 31 March 2025 i.e. within 60 days of the tabling of annual report	None	R 6 000,00	R 0,00	Institutional	N/A	Not planned for Q2		N/A	N/A	Executive	None
KPI 15		Update the Municipal website	1,1,1,9	Number of Municipal website updates	Number	4 quarterly updates on Municipal websites by 30 June 2025	Internal Funding	R 50 000,00	R 20 000,00	Institutional	Signed Screen shots For updated Municipal website	Municipal website was updated in Quarter 2	Target Achieved	N/A	N/A	Corporate and Community Services	Signed Screen shots - For updated Municipal website
KPI 16	Waste Management	Functionalise B2B/ Cleaning campaigns		Number of Back to Basics / cleaning campaigns to be conducted	Number	4 quarterly B2B/cleaning campaigns be conducted by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 B2B/cleaning campaign conducted by 31 Dec 2024	1 B2B/cleaning campaign conducted by 31 Dec 2024	Target not Achieved	B2B campaign was not conducted due to shortage of cleaning material in Q2, However the day to day cleaning service was done throughout the quarter	Cleaning material was eventually procured	Corporate and Community Services	None
KPI 17		Conduct Waste Pickers Outreach Program		Date the Waste Pickers Outreach Program to be conducted	Date	Waste Pickers Outreach Program be conducted by 31 Dec 2024	Internal Funding	R 50 000,00	R 0,00	Institutional	Waste Pickers Outreach Program be conducted by 31 Dec 2024	Waste Pickers Outreach Program did not conducted by 31 Dec 2024	Target not Achieved	Waste Pickers Outreach Program was not conducted due to shortage of cleaning material in Q2, However the day to day cleaning service was done throughout the quarter	Cleaning material was eventually procured	Corporate and Community Services	None

KPA 2: BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT

B2B PILLAR 2 : DELIVERING BASIC SERVICES

KPI 18	To ensure provision of basic services in a fair, equitable and sustainable manner	Provide free basic services to all indigent households with available resources	Free Basic Electricity	2,1,1,2	Number of qualifying indigent consumers to be provided with free basic electricity	Number	more than 150 qualifying Indigent Consumers provided with free basic electricity (first 50 KWH) by 30 June 2025	EQS	R 600 000,00	R 400 000,00	All Wards	more than 150 of qualifying indigent consumers provided with free basic electricity (first 50 KWH) by 31 Dec 2024	Payments for free basic electricity were made on the old register which Revenue Department could not give assurance of its correctness and reliability	Target not Achieved	There were delays in approving the new indigent register due to Council selecting some items	A new register has been finalised, verified and was tabled to Council for implementation from October 2024	Finance	List of qualifying indigent beneficiaries
KPI 19			Free Waste Services		Percentage of consumers with a property value of R110 000 and less to be provided with free basic waste	percentage	100% qualifying consumers with a property value of R110 000 and less provided with free basic waste by 30 June 2025	EQS	As per invoices	As per invoices	Ward 3 ,4 & 9	100% qualifying consumers with a property value of R110 000 and less provided with free basic waste by 31 Dec 2024	100% qualifying consumers with a property value of R110 000 and less provided with free basic waste by 31 Dec 2024	Target Achieved	N/A	N/A	Finance	List of beneficiaries with a property value of R110 and less
KPI 20		Improvement of Access to Roads	Kwamadinsi Road	2,1,1	Percentage of Kwamadinsi road to be constructed by 30 June 2025	Percentage	100% of Kwamadinsi road be constructed by 30 June 2025	MIG	R2 326 510.00	R2 323 478.66	Ward 6	60% of construction completed by 31 Dec 2024	Progress was at 100% by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Completion Certificate
KPI 21			C Section Ezingadini Road		Percentage of C Section Ezingadini Road to be constructed by 30 June 2025	Percentage	100% of C Section Ezingadini road be constructed by 30 June 2025	MIG	R3 678 373.84	R352 013.34	Ward 4	60% of construction completed by 31 Dec 2024	Progress was at 95% by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Progress report and project photos

KPI 22		Mangosuthu Taxi Road	Percentage of Mangosuthu Taxi Road to be constructed by 30 June 2025	Percentage	100% of Mangosuthu Taxi Road be constructed by 30 June 2025	MIG	R4 000 000.00	R2 800 396.83	Ward 10	60% of construction completed by 31 Dec 2024	Progress was at 85% by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Progress report and project photos
KPI 23		Manzamyama Bridge	Percentage of Manzamyama Bridge to be constructed by 30 June 2025	Percentage	100% of Manzamyama Bridge be constructed by 30 June 2025	MIG	R4 073 489.94	R2 449 434.53	Ward 1	60% of construction completed by 31 Dec 2024	Progress was at 95% by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Progress report and project photos
KPI 24		Natal Spa/Kwamanzi Hall & SMME	Percentage of Natal Spa/Kwamanzi Hall & SMME to be constructed by 30 June 2025	Percentage	100% of Natal Spa/Kwamanzi Hall & SMME be constructed by 30 June 2025	MIG	R4 403 276.16	R3 328 652.04	Ward 7	60% of construction completed by 31 Dec 2024	Progress was at 60% by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Progress report and project photos
KPI 25		Ndabambi electrification	Percentage of Ndabambi Electrification project to be constructed by 30 June 2025	Percentage	100% of Ndabambi Electrification project be constructed by 30 June 2025	INEP	R657 900.00	R657 900.00	Ward 9	60% of construction completed by 31 Dec 2024	Progress was at 0% / no progress made by 31 Dec 2024	Target not Achieved	Funds for this project was re-allocated to another electrical project (eDumbe Switching Station which required urgent attention and more funding). Re-allocation of funds was approved by Council and Management during the Strategic planning held last FY	Change control has been submitted to DMRE to utilise funds and to apply for additional funding	Infrastructure and Planning	2024/25 INEP Projects and eDumbe Switching station report
KPI 26		Bucangosi Electrification	Percentage of Bucangosi Electrification project to be constructed by 30 June 2025	Percentage	100% of Bucangosi Electrification be constructed by 30 June 2025	INEP	R146 200.00	R146 200.00	WARD 7 & 9	60% of construction completed by 31 Dec 2024	Progress was at 0% / no progress made by 31 Dec 2024	Target not Achieved	Funds for this project was re-allocated to another electrical project (eDumbe Switching Station which required urgent attention and more funding). Re-allocation of funds was approved by Council and Management during the Strategic planning held last FY	Change control has been submitted to DMRE to utilise funds and to apply for additional funding	Infrastructure and Planning	2024/25 INEP Projects and eDumbe Switching station report
KPI 27		Mqothuka Electrification	Percentage of Mqothuka Electrification to be constructed by 30 June 2025	Percentage	100% of Mqothuka Electrification be constructed by 30 June 2025	INEP	R219 300.00	R219 300.00	WARD 9	60% of construction completed by 31 Dec 2024	Progress was at 0% / no progress made by 31 Dec 2024	Target not Achieved	Funds for this project was re-allocated to another electrical project (eDumbe Switching Station which required urgent attention and more funding). Re-allocation of funds was approved by Council and Management during the Strategic planning held last FY	Change control has been submitted to DMRE to utilise funds and to apply for additional funding	Infrastructure and Planning	2024/25 INEP Projects and eDumbe Switching station report
KPI 28		eDumbe switching Station infrastructure upgrade to be constructed by 30 June 2025	Percentage of eDumbe switching Station infrastructure upgrade to be constructed by 30 June 2025	Percentage	100% of eDumbe switching Station infrastructure upgrade be constructed by 30 June 2025	INEP	R6 729 600.00	R 2 288 040,53	WARD 9	60% of construction completed by 31 Dec 2024	Progress was at 30% by 31 Dec 2024	Target not Achieved	Shortage of funds	Construction to proceed once the remaining allocation/ trench has been received by the Municipality	Infrastructure and Planning	Progress report and project photos
KPI 29	Ensuring Provision and Maintenance of Municipal Building	Repairs and Maintenance to Municipal Building	Percentage of Municipal Buildings to be maintained	Percentage	100% of Municipal Buildings to be maintained by 30 June 2025	EQS	R2 157 600.00	R 0,00	Institutional	60% of maintenance on Municipal Buildings completed by 31 Dec 2024	No maintenance on buildings has been done	Target not Achieved	Funds on this vote are currently utilised on road maintenance	Changes will be effected during the revision of the SDBIP in Feb 2025	Infrastructure and Planning	None

KPI 30		Improvement of access to sustainable human settlement	Facilitate Housing Forums	2,1,1,5	Number of Housing Forum meetings to be facilitated	Number	4 quarterly Housing Forums facilitated by 30 June 2025	None	R 0,00	R 0,00	Institutional	Q2 Housing Forum held by 31 Dec 2024	Q2 Housing Forum were held on the 07 Nov 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Attendance Registers and minutes of the quarterly Housing Forum meetings
KPA 3: LOCAL ECONOMIC DEVELOPMENT																		
B2B PILLAR 2 : DELIVERING BASIC SERVICES																		
KPI 31	To create conducive environment for sustainable economic growth and development	Job creation and promotion of employment opportunities	Implement EPWP Programme	3,1,1,1	Number of Work Opportunities created through EPWP and Capital Projects	Number	172 Work Opportunities created through EPWP and Capital Projects by 30 June 2025	EPWP and Capital Grants Funding	R 1 482 000,00	R 939 288,00	Institutional	172 Work Opportunities created through EPWP and Capital Projects by 30 June 2025	224 participants Work Opportunities created through EPWP and Capital Projects by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	EPWP report
KPI 32		LED Projects	Implement LED projects		Date of LED projects in all Wards to be procured	Date	LED projects in all Wards be procured by 30 June 2025	EQS	R 1 000 000,00	R 0,00	Ward 1 - 10	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Infrastructure and Planning	None
KPI 33		Processing of business licences	Processing of business licences		Number of business licence applications processed within 21 days	Number	40 business applications (i.e 10 per each quarter) processed within 21 days by 30 June 2025	None	R 0,00	R 0,00	Institutional	10 business licence applications processed by 31 Dec 2024	11 business licence applications were processed by 31 Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Applications of Business licences
KPI 34		Formalizing the Informal Economy through Informal Traders	Formalise the Informal Traders		Number of the meetings with the Informal Traders Committee to be conducted	Number	2 meetings be conducted with Informal Traders Committee by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 meetings be conducted with Informal Traders Committee by 31 Dec 2024	1 meetings be conducted with Informal Traders Committee on the 25 Nov 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Attendance register
KPI 35		inspections conducted on business licence compliance	inspections conducted on business licence compliance		Number of inspections conducted on business licence compliance	Number	04 quarterly inspections conducted ensuring business licence compliance by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 round of inspections conducted ensuring business licence compliance by 31 Dec 2024	1 round of inspections were conducted by Dec 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Inspection report
KPA 4: GOOD GOVERNANCE, COMMUNITY PARTICIPATION & WARD COMMITTEE SYSTEM																		
B2B PILLAR 3: GOOD GOVERNANCE/B2B PILLAR 1: PUTTING PEOPLE FIRST																		
KPI 36	To promote effective Community Participation		Facilitate IDP Consultative Meeting	4,1,2,1	Number of IDP road-shows to be facilitated	Number	2 IDP and Budget Road shows be facilitated by 30 June 2025	OWN FUNDING	R 150 000,00	R 75 000,00	Institutional	1 IDP and Budget Road shows be facilitated by 31 Dec 2024	IDP and Budget roadshows were conducted in all Wards during Q2	Target Achieved	N/A	N/A	Infrastructure and Planning	Attendance Register
KPI 37		Implementation of Operation Sukuma Sakhe	Ensure functionality of war rooms	4,1,2,3	Number of War room meetings to be conducted	Number	4 quarterly War room meetings be conducted by 30 June 2025	None	R 0,00	R 0,00	Institutional	Q2 war room meeting held by 31 Dec 2024	Q2 war room meeting were not held by 31 Dec 2024	Target not Achieved	No items were submitted for the facilitation of the meeting	Department concerned will ensure the functionality of War rooms in the next remaining quarters	Executive	None
KPI 38			uMkhosi Womhlanga/Royal Reed Dance		Date to participate in uMkhosi Womhlanga/Royal Reed Dance	Date	Participated in uMkhosi Womhlanga/Royal Reed Dance by 30 September 2024	EQS	R 450 000,00	R 450 000,00	Institutional	N/A	The Municipality participated in uMkhosi Womhlanga/Royal Reed Dance which took place on the 13-15 Sept 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Refer to Q1 file for POE
KPI 39		Youth / Sports Development	Ward Based Games(WBG)		Date to Participate in Ward Based Games (WBG)	Date	Participated in Ward Based games(WBG) by 30 September 2024	EQS	R 150 000,00	R 0,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Corporate and Community Services	None
KPI 40			Mayoral Games	3,1,2,3	Date to participate in Local Mayoral games	Date	Participated in Local Mayoral games by 30 September 2024	EQS	R 600 000,00	R 0,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Corporate and Community Services	None

KPI 41		District Mayoral games		Date to participate in District Mayoral games	Date	Participated in District Mayoral games by 30 Sep 2024	OWN FUNDING	R 500 000,00	R 500 000,00	Institutional	N/A	The Municipality participated in District Mayoral games held on the 12 October 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Refer to Q1 file for POE
KPI 42		District and SALGA games		Date to participate in SALGA games	Date	Participated in SALGA games by 31 Dec 2024	OWN FUNDING	R 200 000,00	R 200 000,00	Institutional	Participated in SALGA games by 31 Dec 2024	SALGA games were conducted on the 8 to 11 December 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Report for SALGA games and photos
KPI 43		Provincial Indigenous games		Date to Participate in Local, District & Provincial Indigenous games	Date	Participated in Local, District & Provincial Indigenous games by 31 Dec 2024	OWN FUNDING	R 30 000,00	R 30 000,00	Institutional	Participated in Provincial indigenous games by 31 Dec 2024	Participated in Provincial indigenous games by 31 Dec 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Report for Indigenous games and photos
KPI 44		Senior Citizens Games		Date to conduct Senior Citizens Games	Date	Senior Citizens games be conducted by 30 Sept 2024	OWN FUNDING	R 30 000,00	R 30 000,00	Institutional	N/A	Senior Citizens games were conducted on the 14 Aug 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Refer to Q1 file for POE
KPI 45		Good Friday Sports Tournament Games		Date to Participate in Good Friday Sports Tournament	Date	Participated in Good Friday Sports Tournament games by 31 March 2025	OWN FUNDING	R 150 000,00	R 0,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Corporate and Community Services	None
KPI 46	Community Special Programmes	eDumbe Annual Horse Riding (Amahhashi) Competition	3,1,2,4	Date the eDumbe Horse Riding Competition (Amahhashi) to be conducted	Date	eDumbe Horse Riding Competition (Amahhashi) be conducted by 31 Dec 2024	OWN FUNDING	R 300 000,00	R 300 000,00	Institutional	eDumbe Horse Riding Competition (Amahhashi) be conducted by 31 Dec 2024	eDumbe Horse Riding Competition was conducted on the 27 December 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Report on Horse Riding competition and photos
KPI 47		eDumbe Annual Ingezo Competition		Date the eDumbe Annual Ingezo Competition be conducted	Date	eDumbe Annual Ingezo Competition be conducted by 31 March 2025	OWN FUNDING	R 20 000,00	R 0,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Corporate and Community Services	None
KPI 48		Disability Day Commemoration		Date to participate in Local& District Disability Games	Date	Participated in Local & District Disability Games by 31 Dec 2024	OWN FUNDING	R 30 000,00	R 30 000,00	Institutional	Participated in Local & District Disability Games by 31 Dec 2024	Participate in Local& District Disability Games	Target Achieved	N/A	N/A	Corporate and Community Services	Report for Disability games and photos
KPI 49		HIV/AIDS Campaign		Number of HIV/AIDS campaigns to be conducted	Number	2 HIV/AIDS Campaigns be conducted by 31 March 2025	OWN FUNDING	R 150 000,00	R 0,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Corporate and Community Services	None
KPI 50		Art & Culture Programmes		Ingoma Yezinsizwa, Ingoma Yezintombi Programs	Date the Art & Culture Programs (Ingoma yezinsizwa and ingoma yezintombi) to be conducted	Date	Art & Culture Programs (Ingoma yezinsizwa and ingoma yezintombi) be conducted by 31 Dec 2024	OWN FUNDING	R 180 000,00	R 180 000,00	Institutional	Art & Culture Programs (Ingoma yezinsizwa and ingoma yezintombi) be conducted by 31 Dec 2024	Ingoma yezinsizwa was conducted on the 26,28 & 31 Dec 2024. Ingoma yezintombi was conducted on the 22 December 2024	Target Achieved	N/A	N/A	Corporate and Community Services
KPI 51		eDumbe music festival (umubele wethu)		Date the eDumbe music festival (umubele wethu) to be conducted	Date	eDumbe music festival (umubele wethu) be conducted by 30 September 2024	OWN FUNDING	R 200 000,00	R 200 000,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Corporate and Community Services	None
KPI 52		eDumbe Zion Competition		Date the eDumbe Zion Competition to be conducted	Date	eDumbe Zion competition be conducted by 31 December 2024	OWN FUNDING	R 100 000,00	R 0,00	Institutional	eDumbe Zion Competition conducted by 31 December 2024	eDumbe Zion Competition conducted by 31 December 2024	Target not Achieved	Target was moved to Q4 due to a number of programmes that were to be conducted during the quarter under review	An adjustment will be done during the revision of SDBIP in Feb 2025	Corporate and Community Services	None
KPI 53		Women's month Programs		Date the Women's month Program to be conducted	Date	Women's month Program to be conducted by 30 September 2024	OWN FUNDING	R 300 000,00	R 300 000,00	Institutional	Women's month Program be conducted by 30 Sept 2024	Women's month Program was conducted on the 19&20 Sept 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Refer to Q1 file for POE
KPI 54		Isicathamiya/Cothoza Program		Date Isicathamiya/Cothoza program to be conducted	Date	Isicathamiya/Cothoza program be conducted by 30 June 2025	OWN FUNDING	R 140 000,00	R 140 000,00	Institutional	Isicathamiya/Cothoza program conducted by 31 December 2024	Isicathamiya/Cothoza program was conducted on the 29 December 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Report for Isicathamiya /Cothoza including photos

KPI 55	Ensure the functioning of Council and Council Committees	Facilitate sitting of Council meetings	4,1,1,6	Number of Council meetings to be convened	Number	04 quarterly Council meetings be convened by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 Council Meeting by 31 Dec 2024	7 Council meetings held by 31 Dec 2024 (including special meetings)	Target Achieved	N/A	N/A	Corporate and Community Services	Notices, agenda and attendance registers	
KPI 56		Facilitate sitting of Executive Committee meetings		Number of Executive Committee meetings to be convened	Number	04 quarterly Executive Committees meetings be convened by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 Executive Committee Meeting by 31 Dec 2024	1 Executive Committee Meeting held by 31 Dec 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Notice, agenda and attendance register	
		Facilitate sitting of Finance and Community Portfolio Committee meetings		Number of Finance and Community Portfolio Committee meetings to be convened	Number	04 Finance and Community portfolio committee meetings be convened by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 Finance and Community Portfolio Meeting by 31 Dec 2024	1 Finance Portfolio Meeting held by 31 Dec 2024	Target Achieved	N/A	N/A		Notice, agenda and attendance register	
KPI 57											1 Community Portfolio Meeting by 31 Dec 2024	No Community Portfolio Meeting convened by 31 Dec 2024	Target not Achieved	No items were submitted for the sitting of Community Services Portfolio	Department concerned to ensure the functionality of the Committee	Corporate and Community Services	None	
KPI 58		Facilitate sitting of Infrastructure and Planning Portfolio Committee meetings			Number of Infrastructure and Planning Portfolio Committee to be convened	Number	04 Infrastructure and Planning Portfolio Committee meetings be convened by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 Infrastructure and Planning Portfolio Meeting by 30 Sep 2024	No Infrastructure and Planning Portfolio Meeting convened by 31 Dec 2024	Target not Achieved	No items were submitted for the sitting of Infrastructure Portfolio	Department concerned to ensure the functionality of the Committee	Corporate and Community Services	None
KPI 59		Facilitate sittings of Community and Corporate Services Portfolio Committee meeting			Number of Corporate Services Portfolio Committee meetings to be convened	Number	04 Corporate Services Portfolio Committee meetings be convened by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 Corporate Services Portfolio Meetings by 31 Dec 2024	No Corporate Services Portfolio Meetings Convened by 31 Dec 2024	Target not Achieved	No items were submitted for the sitting of Corporate Services Portfolio	Department concerned to ensure the functionality of the Committee	Corporate and Community Services	None
KPI 60		Facilitate sittings of Municipal Public Accounts Committee (MPAC) meeting			Number of Municipal Public Accounts Committee (MPAC) to be convened	Number	04 Municipal Public Accounts Committee (MPAC) meetings be convened by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 MPAC Meeting by 31 Dec 2024	1 MPAC meeting was convened on the 12 Dec 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Notice, agenda and attendance register
KPI 61		Facilitate sittings of Audit Committee			Number of Audit Committee Meetings to be convened	Number	04 Audit Committee Meetings be convened by 30 June 2025	EQS	R 300 000,00	R 100 000,00	Institutional	1 Audit Committee Meeting by 31 Dec 2024	1 Audit Committee Meetings by 31 Dec 2024	Target not Achieved	Slow response from management in providing requested information for audit which delayed Internal Audit on compiling report	To entice management to timeously respond to information requested for Audit	Executive	None

KPA 5: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT

B2B PILLAR 4: SOUND FINANCIAL MANAGEMENT

KPI 62			Functionality of Audit Committee		Number Audit Committee reports submitted to Council	Number	At least 2 Audit Committee reports submitted to Council by 30 June 2025	None	R 0,00	R 0,00	Institutional	N/A	1 Audit Committee Report	Target not Achieved	Slow response from management in providing requested information for audit which delayed Internal Audit on compiling report	To entice management to timeously respond to information requested for Audit	Executive	None
KPI 63			Functionality of Risk Management Committee		Number of Risk Steering Committee Meetings convened	Number	04 quarterly Risk Steering Committee Meetings convened by 30 June 2025	EQR	R 100 000,00	R 50 000,00	Institutional	1 Risk Steering Committee Meeting by 31 Dec 2024	Risk Committee Meeting was convened on the 29 Oct 2024	Target Achieved	N/A	N/A	Executive	Attendance Registers and Risk reports

KPI 64	To improve municipal financial viability and sound financial management	Payment to creditors to be made within 30 days in terms of section 65 of MFMA	Ensure payment of creditors within 30 days	4,1,1,5	Percentage of monthly Creditors paid within 30 days	Percentage	100% of Creditors paid within 30 days on monthly basis till 30 June 2025	EQS	As per invoices	As per invoices	Institutional	100% Creditors paid within 30 days / Creditors Age Analysis (Oct - Dec 2024)	Few Creditors are still not paid within 30 days	Target not Achieved	Financial Constrains	Municipality have to procure according to budget which is aligned to procurement plan	Finance	Creditors Age Analysis for Quarter 2
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KPI 65	Ensuring financial reporting and compliance	Submit in-year Financial Reports in line with legislation	5,1,1,1	Number of Section 71 reports to be compiled and submitted to Treasury within 10 working days	Number	12 monthly Section 71 reports compiled and submitted to Treasury by 30 June 2025	None	R 0,00	R 0,00	Institutional	Confirmation of submission by Treasury (Oct - Dec 2024)	Monthly section 71 reports were submitted within the stipulated timeframe i.e (Oct to Dec 2024)	Target Achieved	N/A	N/A	Finance	Confirmation of submission reports
KPI 66	Capital Expenditure Management	Formulate a plan for Capital Budget expenditure	5,1,1,4	Percentage of expenditure on Capital Budget	Percentage	100% expenditure spent on Capital Budget by 30 June 2025	Grants	R 40 905 000,00	R 24 945 313,15	Institutional	60% Expenditure (Grant register report for all implemented) Capital projects (Oct - Dec 2024)	Above 60% on grant spent by July to Dec 2024	Target Achieved	N/A	N/A	Finance	Grant Register (for Oct - Dec 2024)
KPI 67	Expenditure Management	To reduce occurrence / percentage of UIFW expenditure by 30 June 2023		Percentage of reduced occurrence of UIFW expenditure	Percentage	40% reduced occurrence of UIFW expenditure by 30 June 2025	None	R 0,00	R 0,00	Institutional	UIFW register for Oct - Dec 2024	Occurance of UIFW expenditure did reduce when comparing with last quarter	Target Achieved	N/A	N/A	Finance	Q2 UIFW expenditure report
KPI 68	Budget & Treasury Policies and Procedures	Review and approve all budget related policies	5,1,1,1	Date the budget related policies reviewed and adopted	Date	Budget related policies be reviewed and adopted by 30 September 2025	None	R 0,00	R 0,00	Institutional	N/A	budget policies were reviewed and adopted by council on the 21 May 2024	Target Achieved	N/A	N/A	Finance	Refer to Q1 file for POE
KPI 69	Contract Management	Monitor performance of Contractors by 30 June 2024		Number of monitoring of Contractors to be conducted	Number	At least 04 Quarterly Monitoring of Contractors be conducted by 30 June 2025	None	R 0,00	R 0,00	Institutional	1 X Monitoring Report by 31 Dec 2024 (Q2)	Contracts Monitoring report for Q2	Target Achieved	N/A	N/A	Finance	Quarter 2 monitoring report
KPI 70	Assets Management	Perform Assets verification	5,1,1,8	Number of Asset verifications on movable assets to be performed	Number	04 quarterly Assets verifications on movable assets be performed by 30 June 2025	None	R 600 000,00	R 0,00	Institutional	Q2 Assets Reconciliation	Assets were verified and reconciled in Q2	Target Achieved	N/A	N/A	Finance	Assets verification report

KPA 6 : CROSS CUTTING INTERVENTIONS (SPATIAL DEVELOPMENT, ENVIRONMENT PLANNING & DISASTER MANAGEMENT)

KPI 71	To ensure efficient and sound Strategic and Spatial municipal planning	Facilitate the formulation of the Credible IDP	Adopt IDP process plan	6,1,1,1	Date the IDP process plan to be adopted	Date	IDP process plan be adopted by 30 Sep 2024	None	R 0,00	R 0,00	Institutional	Approved IDP process plan 30 Sep 2024	IDP process plan was adopted on the 20 Aug 2024	Target Achieved	N/A	N/A	Infrastructure and Planning	Refer to Q1 file for POE
KPI 72		Formulate and adopt a credible IDP			Date the 2025/2026 credible IDP to be adopted	Date	2025/2026 IDP be adopted by 31 May 2025	None	R 0,00	R 0,00	Institutional	N/A	Not planned for Q2	Target Achieved	N/A	N/A	Infrastructure and Planning	None
KPI 73		Traffic, Fire & Disaster Awareness campaign	Conduct Traffic, Fire & Disaster Awareness Campaign in Schools	2,1,1,5	Number of Traffic, Fire & Disaster Awareness Campaigns to be conducted in Schools	Number	4 quarterly Traffic, Fire & Disaster Awareness Campaign be conducted in Schools by 30 June 2025	None	R 40 000,00	R 20 000,00	Institutional	Q1 Campaign conducted by 31 Dec 2024	2 Campaigns were conducted on the 29 & 30 October 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Traffic, Fire & Disaster Awareness Campaign Report
KPI 74		Local Disaster Forum	Facilitate Disaster Forums		Number of Disaster Forum meetings to be facilitated	Number	4 quarterly Disaster Forum meetings be facilitated by 30 June 2025	None	R 0,00	R 0,00	Institutional	Q1 Disaster Forum by 31 Dec 2024	Q2 Disaster Forum meeting held on the 05 December 2024	Target Achieved	N/A	N/A	Corporate and Community Services	Attendance Registers of the quarterly meetings
KPI 75		Road Awareness campaign	Conduct Road awareness campaign		Number of Road awareness campaigns to be conducted	Number	2 Road awareness campaign conducted by 30 June 2025	None	R 40 000,00	R 0,00	Institutional	1 Road awareness campaign conducted by 31 Dec 2024	No Road awareness campaign conducted by 31 Dec 2024	Target not Achieved	Management resolved not to conduct the campaign as it was regarded as fruitless and wasteful expenditure	KPI will be removed during the revision of SDBIP in Feb 2025	Corporate and Community Services	None