EMADLANGENI LOCAL MUNICIPALITY

MID-YEAR PERFORMANCE ASSESSMENT REPORT

2024/25

1. INTRODUCTION

EMadlangeni Municipality is hereby reporting on the institutional performance relating to 2024/25 financial year. This reporting is required through Local Government Municipal Systems Act No. 32 of 2000 (MSA) and Local Government Municipal Financial Management Act 56 of 2003 (MFMA). In terms of Section 72 of the MFMA the Accounting Officer of a Municipality must by 25 January of every year assess the performance of the Municipality during the first half of the financial year.

The report covers the period: July 2024 to December 2024. Achievement and non-achievement of pre-determined targets have been indicated, reasons for non-achievement and corrective measures has also been furnished where there are such instances of non-achievement of targets.

2. PURPOSE

The purpose of the report is to account to the public on the 2024/25 mid-year assessment on performance for the eMadlangeni Municipality. The report contains information that is based on the Service Delivery and Budget Implementation Plan (SDBIP) formulated for the financial year 2024/25. The report was compiled using first and second quarter performance information.

3. LEGISLATIVE FRAMEWORK

Section 72 of the MFMA requires the Accounting Officer to prepare and submit a report on the performance of the Municipality during the first half of the financial year. The report must be submitted to the Mayor, National Treasury as well as the relevant Provincial Treasury.

Section 72(1) of the MFMA 56 of 2003, requires the Accounting Officer of a Municipality on 25 January of each year to:-

a) Assess the performance of the municipality during the first half of the financial year, and taking into account –
   - (i) the monthly statements referred to in Section 71 for the first half of the financial year;
   - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
   - (iii) the past year's annual report and progress on resolving problems identified in the annual report, and
   - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of Section 88 from any such entities; and

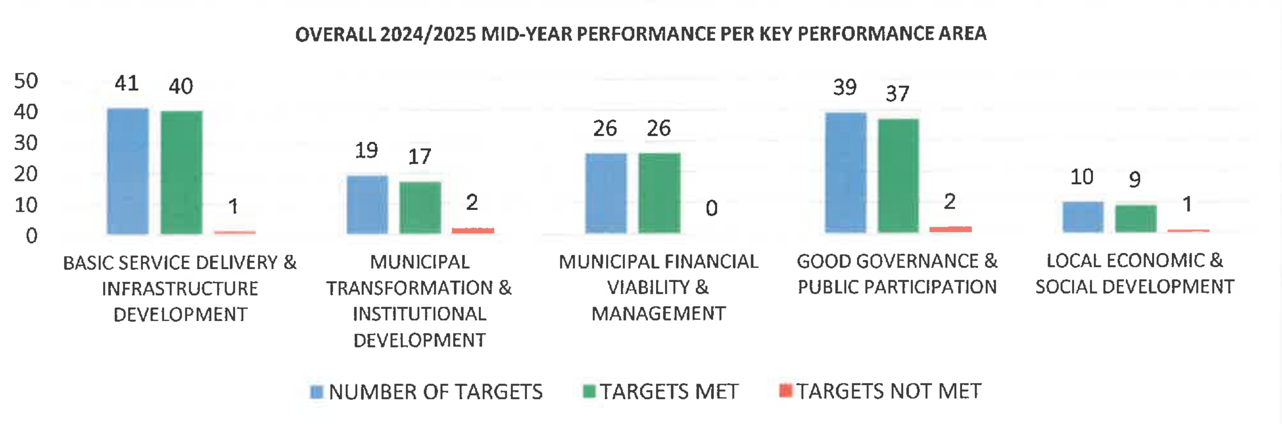
b) submit a report of such assessment to –
   (i) the Mayor of the Municipality
   (ii) the National Treasury; and
   (iii) the relevant Provincial Treasury

(2) The statement referred to in Section 72(1) for the sixth month of the financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The Accounting Officer must, as part of the review –

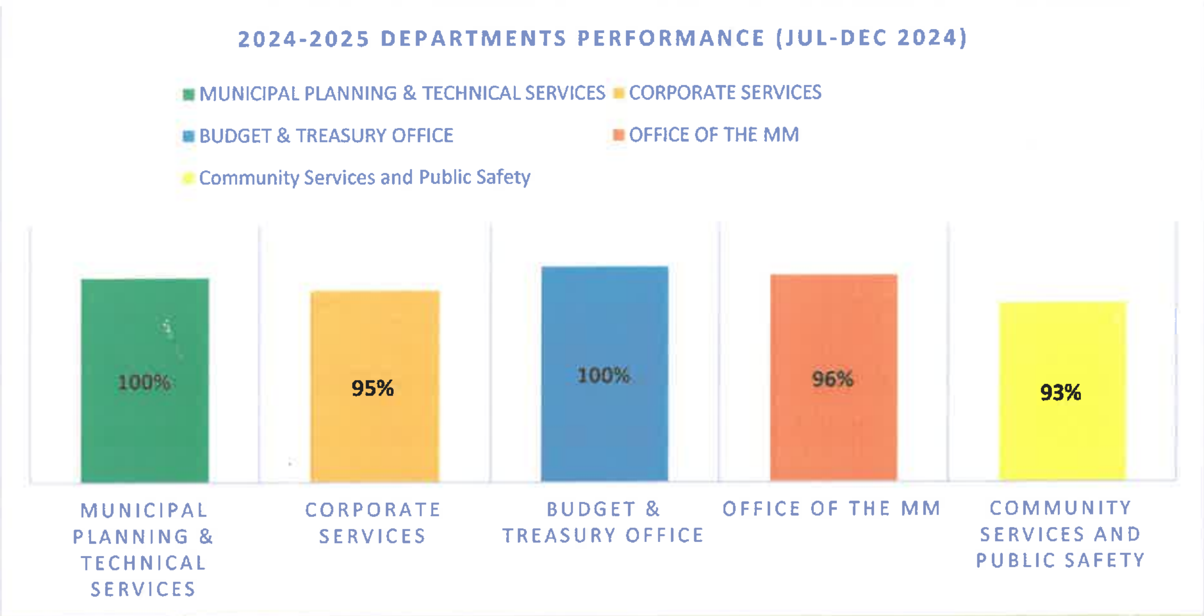
a) make recommendations as to whether an adjustments budget is necessary; and
b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

4. OVERALL, 2024/2025 MID-YEAR PERFORMANCE PER KEY PERFORMANCE AREA (KPA)



KEY PERFORMANCE AREAS	TOTAL NO. OF TARGETS (MID-YEAR)	TOTAL NO. OF TARGETS ACHIEVED	TOTAL NO. OF TARGETS NOT ACHIEVED	PERCENTAGE (%) OF TARGETS ACHIEVED
BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT	**41**	**40**	**01**	**98%**
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	**19**	**17**	**02**	**89%**
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT	**26**	**26**	**0**	**100%**
GOOD GOVERNANCE & PUBLIC PARTICIPATION	**39**	**37**	**02**	**95%**
LOCAL ECONOMIC & SOCIAL DEVELOPMENT	**10**	**09**	**01**	**90%**

5. OVERALL, 2024/2025 MID-YEAR PERFORMANCE PER DEPARTMENT



DEPARTMENT	TOTAL NO. OF TARGETS (MID-YEAR)	TOTAL NO. OF TARGETS ACHIEVED	TOTAL NO. OF TARGETS NOT ACHIEVED	PERCENTAGE (%) OF TARGETS ACHIEVED
MUNICIPAL PLANNING & TECHNICAL SERVICES	32	32	0	100%
CORPORATE SERVICES	37	35	02	95%
BUDGET & TREASURY OFFICE	26	26	0	100%
OFFICE OF THE MUNICIPAL MANAGER	25	24	01	96%
COMMUNITY SERVICES & PUBLIC SAFETY	15	14	01	93%

6. BREAKDOWN OF DEPARTMENTAL TARGETS NOT ACHIEVED

1. Corporate Services targets reported as not achieved constituted **05%** of the overall departments' achievement.

KPI NO.	PROJECT TO BE IMPLEMENTED	MID-YEAR MEASURABLE PERFORMANCE TARGETS	ACTUAL MID-YEAR PERFORMANCE	REASON FOR VARIENCE	CORRECTIVE MEASURE
2.3.1.1	Convening of the Local Labour Forums (LLF)	2 LLF meetings	1 LLF meeting convened in Quarter 1	LLF meeting did not convene because in October 2024, SAMWU elected new shop stewards, but have not been declared to date.	Meeting will convene in Quarter 3.
2.3.1.5	Convening of the Municipal Public Account Committee (MPAC) meetings	2 MPAC meetings	1 MPAC meeting that convened in Quarter 2	The meeting was scheduled for the 12th of August 2024, however, the meeting did not convene because there were no items submitted.	

2. Office of the Municipal Manager targets reported as not achieved constituted **04%** of the departments' overall achievement.

KPI NO.	PROJECT TO BE IMPLEMENTED	MID-YEAR MEASURABLE PERFORMANCE TARGETS	ACTUAL MID-YEAR PERFORMANCE	REASON FOR VARIENCE	CORRECTIVE MEASURE
4.5.1.4	Tabling of Audit Committee Reports to Council	2 Audit Committee Reports tabled to Council	1 Audit Committee Report tabled to Council	The presentation of the report was postponed for the council meeting due to be held in January 2025.	Report will be presented on 23 January 2025, and the resolution will be available thereafter.

3. Community Services and Public safety targets reported as not achieved constituted **07%** of the departments' overall achievement.

KPI NO.	PROJECT TO BE IMPLEMENTED	MID-YEAR MEASURABLE PERFORMANCE TARGETS	ACTUAL MID-YEAR PERFORMANCE	REASON FOR VARIENCE	CORRECTIVE MEASURE
5.2.1.1	Conducting Book Exchange Programmes	2 Book Exchange Programmes	1 Book Exchange Programme was conducted	The 3rd scheduled book exchange (12 August 2024 – 19 September 2024) was cancelled do renovations that took place at Dundee Depot.	

7. MUNICIPALITY'S 2024/2025 OVERALL MID-YEAR PERFORMANCE

2024/2025 MID-YEAR PERFORMANCE ASSESSMENT			
TARGETS ACHIEVED	TARGETS NOT ACHIEVED	TOTAL	PERCENTAGE (%)
131	04	135	97%

The Municipality's 2024/2025 financial year Mid-Year Performance stands at **97%**

QUALITY CERTIFICATE BY THE ACCOUNTING OFFICER

I, **Grace Nontuthuzelo Mavundla,** the Municipal Manager of Emadlangeni Local Municipality, hereby approve the Mid-year Budget and Performance Assessment Report for the 2024/2025 Financial Year. This Mid-Year Performance Report is prepared in terms and in compliance with the stipulated requirements as documented in the Local Government: Municipal Finance Management Act No. 56 of 2003; Municipal Systems Act No. 32 of 2000 and Municipal Planning and Performance Management Regulations of 2001.

Mrs. G.N. Mavundla

Municipal Manager

KEY PERFORMANCE AREA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						MID-TERM ACTUAL PERFORMANCE	REASON FOR VARIANCE	CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2024)			QUARTER 2 (OCT-DEC 2024)					
						Target	Budget	Means of verification	Target	Budget	Means of verification			

OBJECTIVES:

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	Q1 Target	Q1 Budget	Q1 Means of verification	Q2 Target	Q2 Budget	Q2 Means of verification	MID-TERM ACTUAL PERFORMANCE	REASON FOR VARIANCE	CORRECTIVE MEASURES TO BE TAKEN
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 56 households through rural electrification projects for year ending June 2025: Blue Mountain Phase 2, Ward 4.	Roll over	1.1.1.2. Number of households connected through rural electrification at Blue Mountain Phase 2, Ward 4.	56 connections	Construction	1 358 375	Quarterly Progress Report	Construction	1 358 375	Quarterly Progress Report	TARGET ACHIEVED		95% Complete
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 151 households through rural electrification projects for year ending June 2025: Dorothea, Ward 1	Roll over	1.1.1.3. Number of households connected through rural electrification at Dorothea, Ward 1	151 Connections	Construction	2 773 420,71	Construction	Construction	2 773 420,71	Quarterly Progress Report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 25 households through rural electrification projects for year ended June 2025: KwaNtaba Phase 3, Ward 4	Roll-over projects	1.1.1.4. Number of households connected through rural electrification at KwaNtaba Phase 3, ward 4	25 connections at KwaNtaba Phase 3	Construction	179 664.04	**Quarterly Progress Report or Close-Out Report**		Nil		TARGET ACHIEVED		99% complete but not energized
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 19 households through rural electrification projects for year ended June 2025: Kaarpoort Phase 3, Ward 4	Roll-over projects	1.1.1.5. Number of households connected through rural electrification at Kaarpoort Phase 3, Ward 4	19 connections	Construction	494 144	**Progress Report or Close-Out Report**		Nil		TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 20 households through rural electrification project for year ending June 2025: Blue Mountain Phase 3, ward 4	New Indicator	1.1.1.6 Number of Households connected through rural electrification at Blue Mountain, Phase 3, ward 4	20 connections at Blue Mountain Phase 3, ward 4	Site establishment, construction	2 006 250	Progress report	Construction	2 006 250	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	construction of 2.6 KMs Access gravel road at Emathangeni ward 3 for the year ending 30 June 2025	New Indicator	1.2.1.1. construction of 2.8 KMs Access gravel road at Emathangeni, ward 3	Completion of 2.8 KMs	SCM Processes and site establishment	2 000 000	Quarterly Progress Report	Construction	1 000 000	Progress Report	TARGET ACHIEVED		

Infrastructure and Planning Development	Basic service delivery and infrastructure developmen	construction of 2.6 KMs Access gravel road at Berouw ward 5 the year ending in 30 June 2025	New Indicator	1.2.1.2. construction of 2.6 KMs Access gravel road at Berouw ward 5	Completion of 2.6 KMs	SCM Processes and site establishment	2 000 000	Quarterly Progress Report	Construction	2 000 000	Progress Report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Length of roads levelled through road maintenance program in the 2024/25 Financial Year	60KM	1.2.1.4 Maintenance of 60 km of gravel roads in all 6 Wards	Maintenance of 60 KM in 6 Ward	15 KMs of Road Maintanance	100 000	Quarterly Report and Ward councilor's letter	15 KMs of Road Maintanance	100 000	Quarterly Report and Ward councilor's letter	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Regravelling of 4.65 KM at Dorothea access road in ward 1 for year ending 30 June 2025	Roll-over	1.2.1.6 Regravelling of 4.65 KM at Dorothea access road in ward 1	Regravelling of 4.65 KM, Dorothea Ward 1	Appointment, Site establishment , Construction	840 072,49	Appointment letter, Progress report	Construction	840 072,49	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Rehabilitation of Keerom Street 0.65 km in ward 2 for year ending 30 June 2025	Roll-over	1.2.1.8 Rehabilitation of Keerom Street 0.65 km in ward 2	Rehabilitation of 0.65 km,Keerom Street, ward 2	Appointment, Site establishment , Construction	769 346.77	Appointment letter, Progress report	Construction	769 346.77	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Regravelling of 2.49 KM at Vaalbank access road in ward 3for year ending 30 June 2025	Roll-over	1.2.1.8 Regravelling of 2.49 KM at Vaalbank access road in ward 3	Regravelling of 2.49 KM, Vaalbank, Ward 3	Appointment, Site establishment , Construction	612 355.08	Appointment letter, Progress report	Construction	612 355.08	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Regravelling of 4.6 KM at Reserve access road in ward 4 for year ending 30 June 2025	Roll-over	1.2.1.9 Regravelling of 4.6 KM at Reserve access road in ward 4	Regravelling of 4.6 KM, Reserve, Ward 4	Appointment, Site establishment , Construction	942 549.59	Appointment letter, Progress report	Construction	942 549.59	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Regravelling of 2.99 KM at Lenz access road in ward 5 for year ending 30 June 2025	Roll-over	1.2.1.10 Regravelling of 2.99 KM at Lenz access road in ward 5	Regravelling of 2.99 KM, Lenz, Ward 5	Appointment, Site establishment , Construction	562 365.02	Appointment letter, Progress report	Construction	562 365.02	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Regravelling of 4.7 KM at Mlwane access road in ward 6 for year ending 30 June 2025	Roll-over	1.2.1.11 Regravelling of 4.7 KM at Mlwane access road in ward 6	Regravelling of 4.7 KM, Mlwane, Ward 6	Appointment, Site establishment , Construction	649 910.96	Appointment letter, Progress report	Construction	649 910.96	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Rehabilition of Naude Street,Ward 2 1.3 KMs for the year ending in June 2025	New Indicator	1.2.1.12 Rehabilitation of of Naude Street 1.3 KMs in ward 2	Rehabilitation of 1.3 KMs in ward 2	Appointment, site establishment	1 545 000	Appointment letter	Site establishment y, progress report, construction	1 545 000	Progress report	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Reviewing and Adopting the Housing Sector Plan for the year ending June 2025	1	1.3.1.1 Number of Reviewed & Adopted Housing Sector Plan (HSP) within the 2024/25 financial year	1							NOT DUE		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Reviewing and adopting the Spatial Development Framework for the year ending June 2025	1	1.3.1.2 Number of Reviewed & Adopted Spatial Development Framework (SDF) within the 2024/25 financial year	1							NOT DUE		

Infrastructure and Planning Development	Basic service delivery and infrastructure development	Reviewing and adoption of the LED strategy for the year ending June 2025	1	1.4.1.1 Number of reviewed and adopted LED strategy within the 2024/25 Financial Year	1							NOT DUE		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	120 Job opportunities created under Extended Public Works Programme (EPWP) in year ending June 2025	120	1.4.1.2 Number of Job opportunities created under EPWP within the 2024/25 financial year	120	120		Attendance Register & Signed EPWP Contracts	120		Attendance registers (Last month of the Quarter)	TARGET ACHIEVED		
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Provide 4 Capacity Building Interventions for Entrepreneurs and SMME's for year ending June 2025	4	1.4.1.3 Number of Capacity Building Interventions for Local Entrepreneurs and SMME's provided within the 2024/25 financial year	4	1		Training Report & Attendance Register	1		Training Report & Attendance Register	TARGET ACHIEVED		
Community Services	Basic service delivery and infrastructure development	4 Disaster Management Advisory Forum Meetings to be conducted in the year ending June 2025	4	1.5.1.1 Number of Disaster Management Advisory Forum Meetings conducted within the 2024/25 financial year	4	1		Notice, Agenda & attendance register	1		Notice, Agenda & attendance register	TARGET ACHIEVED		
Community Services	Basic service delivery and infrastructure development	20 lightning conductors to be installed within the year ending June 2025	20	1.5.1.2 Number of lightning conductors Installed within the 2024/25 Financial Year	30							NOT DUE		
Community Services	Basic service delivery and infrastructure development	2 Reviewed and Updated Contingency Plans for the year ending June 2025	2	1.5.1.3 Number of Reviewed and updated contingency plan (Summer & Winter) for 2024/25 year	2	1 Summer Season Plan		Plan and Council resolution				TARGET ACHIEVED		
Community Services	Basic service delivery and infrastructure development	Disaster Management trainings & awareness campaigns conducted in the year ending June 2025	8	1.5.1.4 Number of Disaster Management trainings & awareness campaigns conducted within 2024/25 Financial Year	20	6	7500	Report & Attendance register	4	7500	Report & Attendance register	TARGET ACHIEVED		
Community Services	Basic service delivery and infrastructure development	1 Review & Update Disaster Management Sector Plan in the year ending in June 2025	1	1.5.1.5 Review & Update Disaster Management Sector Plan within 2024/25 financial year	1							NOT DUE		
Community Services	Basic service delivery and infrastructure development	1 Review & Adopt Disaster Management Sector Plan in the year ending in June 2025	1	1.5.1.6 Review & Adopt Disaster Management Plan within 2024/25 financial year	1							NOT DUE		

Community Services	Basic service delivery and infrastructure development	Monitoring of Construction of Disaster Management Centre for year ending 2025	1	1.5.1.7 Monitor construction of Disaster Management Centre within the 2024/25 financial year	1				1		Progress Report	TARGET ACHIEVED		
Community Services	Basic service delivery and infrastructure development	Reviewing and Adopting the Integrated Waste Management Plan (IWMP) for the year ending June 2025	New Indicator	1.7.1.1 Number of Reviewed & Adopted IWMP within the 2024/25 financial year	1	Submission of the IWMP to Council for adoption		Council Resolution & Copy of the IWMP				TARGET ACHIEVED		
Community Services	Basic service delivery and infrastructure development	Total number of formal households, business and governement areas with access to refuse removal once per week	New Indicator	1.7.1.2 Number of formal households, businesses and government areas with access to refuse removal within the 2024/25 financial year	1 320	1320		Quarterly Report; Billing System & Collecting Schedule	1320		Quarterly Report; Billing System & Collecting Schedule	TARGET ACHIEVED		

KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						MID-TERM ACTUAL PERFORMANCE	REASON FOR VARIANCE	CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2024)			QUARTER 2 (OCT-DEC 2024)					
						Target	Budget	Means of verification	Target	Budget	Means of verification			
OBJECTIVES:														
Corporate Services	Municipal institutional development and transformation	Review & Adoption of Municipal Policies for the year ending June 2025	4	2.1.1.1 Number of Developed, Adopted & Reviewed Policies within the 2024/25 financial year	4							NOT DUE		
Corporate Services	Municipal institutional development and transformation	Building capable work force to deliver services for the year ending June 2025	1	2.1.1.2 Number of Employee Wellness Campaigns held within the 2024/25 financial year	1				1 Employee Wellness Campaign conducted		Attendance Register	TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Ensure sustainable working environment	16	2.2.1.1 Number of lease agreements signed for Municipal Properties (Rental Houses) within the 2024/25 financial year	16	16		Individual Signed Lease Agreements				TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Reviewing and adoption of the organisational structure for the year ending June 2025	1	2.2.1.2 Number of Adopted & Reviewed Organogram for 2024/25 financial year	1							NOT DUE		
Corporate Services	Municipal institutional development and transformation	Convening of the Local Labour Forum for year ending June 2025	4	2.3.1.1 Number of LLF meetings conducted within the 2024/25 financial year	4	1		Notice of Meeting, Minutes & Attendance Register	1		Notice of Meeting, Minutes & Attendance Register	TARGET NOT ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Convening of the Corporate Services & Budget & Treasury Office Portfolio Committee Meetings for year ending June 2025	10	2.3.1.2(a) Number of Portfolio Committee Meetings conducted within the 2024/25 financial year	10	3		Notice of Meeting, Agenda, Minutes & Attendance Register	2		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET ACHIEVED		

Corporate Services	Municipal institutional development and transformation	Convening of the Infrastructure & Planning Development Portfolio Committee Meetings for year ending June 2025	10	2.3.1.2(b) Number of Portfolio Committee Meetings conducted within the 2024/25 financial year	10	3		Notice of Meeting, Agenda, Minutes & Attendance Register	2		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Convening of the Executive Committee (EXCO) Meetings for year ending June 2025	4	2.3.1.3 Number of EXCO Meetings conducted within the 2024/25 financial year	4	1		Notice of Meeting, Agenda, Minutes & Attendance Register	1		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Convening of the Legislated Council Meetings for year ending June 2025	4	2.3.1.4 Number of Council Meetings conducted within the 2024/25 financial year	5	1		Notice of Meeting, Agenda, Minutes & Attendance Register	1		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Convening of the Municipal Public Account Committee (MPAC) Meetings for year ending June 2025	4	2.3.1.5 Number of MPAC Meetings conducted within the 2024/25 financial year	4	1		Notice of Meeting, Agenda, Minutes & Attendance Register	1		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET NOT ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Reviewing of the Workplace Skills Plan (WSP) for ending June 2025	1	2.4.1.1 Number of approved Workplace Skills Plans submitted to LG SETA within the 2024/25 financial year	1							NOT DUE		
Corporate Services	Municipal institutional development and transformation	Conducting of Induction Programmes for Municipal Employees for year ending in June 2025	1	2.4.1.2 Number of Induction Programmes conducted within the 2024/25 financial year	1				Conduct Induction Programme		Induction/Training Manual & Attendance Register	TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Compile the Employment Equity Report for the year ending June 2025	1	2.4.1.3 Number of Employment Equity Report compiled within the 2024/25 financial year	1							NOT DUE		
Corporate Services	Municipal institutional development and transformation	Convening of the Municipal Facilities Committee Meetings for year ending June 2025	4	2.5.1.1 Number of Faciities Committee Meetings conducted within the 2024/25 financial year	4	1		Notice of Meeting, Agenda, Minutes & Attendance Register	1		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET ACHIEVED		
Corporate Services	Municipal institutional development and transformation	Convening of Information & Communications Technology (ICT) Steering Committee Meeting for year ending in June 2024	1	2.5.1.2 Number of ICT Steering Committee Meetings for 2024/25 financial year	4	1 ICT Steering Committee Meeting		Agenda, Minutes & Attendance Register	1 ICT Steering Committee Meeting		Agenda, Minutes & Attendance Register	TARGET ACHIEVED		

KEY PERFORMANCE AREA 3: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT (SOUND FINANCIAL MANAGEMENT)

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						MID-TERM ACTUAL PERFORMANCE	REASON FOR VARIANCE	CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2024)			QUARTER 2 (OCT-DEC 2024)					
						Target	Budget	Means of verification	Target	Budget	Means of verification			
OBJECTIVES:														
Budget & Treasury	Municipal financial viability & management (sound financial management)	Annual Financial Statements prepared and submitted to Auditor General for the year ending June 2025	1	3.1.1.1 Number of Annual Financial Statement submitted to Auditor General within the 2024/25 financial year	1	1		Proof of Submission & Copy of Annual Financial Statement				TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Preparing and submitting the Draft & Final Budget to Council & Treasury for the year ending June 2025	1	3.1.1.2 Number of Municipal Draft & Final Annual Budget adopted within the 2024/25 financial year	1							NOT DUE		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Reviewing & adopting the Adjustment Budgetfor adoption by Council & submission to Treasury for the year ending in June 2025	1	3.1.1.3 Number of Municipal Adjustment Budget adopted within the 2024/25 financial year	1							NOT DUE		
Budget & Treasury	Municipal financial viability & management (sound financial management)	12 Investment Reconciliations prepared for the year ending in June 2025	12	3.2.1.1 Number of Monthly Investments Reconciliation within the 2024/25 financial year	12	3	-	Signed Investment Registers	3	-	Signed Investment Registers	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	12 Grant Reconciliations prepared for the year in June 2025	12	3.2.1.2 Number of Monthly Grant Reconciliation prepared within the 2024/25 financial year	12	3	-	Signed copies of Grant Reconciliations	3	-	Signed copies of Grant Reconciliations	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	12 Creditors Reconciliations prepared for the year ending in June 2025	12	3.2.1.3 Number of Monthly Creditors Reconciliations prepared within the 2024/25 financial year	12	3	-	Signed copies of the Creditors Reconciliations	3	-	Signed copies of the Creditors Reconciliations	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Preparing 12 Valuation Roll Reconciliations for the year ending June 2025	12	3.2.1.4 Number of Monthly Valuation Roll Reconciliations prepared within the 2024/25 financial year	12	3	-	Signed copies of Valuation Roll Reconciliations	3	-	Signed copies of Valuation Roll Reconciliations	TARGET ACHIEVED		

Budget & Treasury	Municipal financial viability & management (sound financial management)	Preparing 12 Debtors Reconciliations for the year ending June 2025	12	3.2.1.5 Number of Monthly Debtors Reconciliations prepared within the 2024/25 financial year	12	3		Signed copies Debtors Reconciliation s	3		Signed copies Debtors Reconciliation s	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Prepare 12 Assets Reconciliations for the year ending in June 2025	12	3.2.1.6 Number of Monthly Assets Reconciliation compiled within the 2024/25 financial year	12	3		Signed Copies of Asset Reconciliation s	3		Signed Copies of Asset Reconciliation s	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Prepare 12 Bank Reconciliation for the year ending in June 2025	12	3.2.1.7 Number of Monthly Bank Reconciliations prepared within the 2024/25 financial year	12	3		Signed Copies of Bank Reconciliation s	3		Signed Copies of Bank Reconciliation s	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Preparing 12 Supply Chain Management Reports for submission to the Mayor; CoGTA and Provincial Treasury for the year ending June 2025	12	3.3.1.1 Number of Monthly and Quarterly Supply Chain Processes reports prepared within the 2024/25 financial year	12	3		Monthly & Quarterly Reports	3		Compile monthly & quarterly reports	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Preparing & Submitting Procurement Plans for the year ending June 2025	1	3.3.1.2 Number of Adopted and Updated SCM Framework within the 2024/25 financial year	1	1		Proof of Submission and Signed Procurement Plan				TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Reviewing and Updating the Contract Register 4 times annually for the year ending in June 2025	4	3.4.1.1 Number of Contract Registers Reviewed and Updated within the 2024/25 financial year	4	1		Signed copies of Updated Contract Registers	1		Signed copies of Updated Contract Registers	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Prepare 12C schedule (S71) Reports & Submit to Mayor and Provincial Treasury for the year ending in June 2025	12	3.4.1.2 Number of Compiled Monthly Section71 Reports within the 2024/25 financial year	12	Compile 3 Reports for S71 reports		Proof of Submission & Copy of Report	Compile 3 Reports for S71 reports		Proof of Submission & Copy of Report	TARGET ACHIEVED		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Prepare 1 Section 72 Report & submit to Council for adoption for year ending in June 2025	1	3.4.1.3 Number of Section 72 reports Completed & Submitted to Council within the 2024/25 financial year	1							NOT DUE		
Budget & Treasury	Municipal financial viability & management (sound financial management)	Prepare 4 Section 52 Reports & Submit to Council for the year ending in June 2025	4	3.4.1.4 Number of Annual Financial Reports compiled & submitted within the 2024/25 financial year	4	1 Submission		Proof of Submission & Report	1 Submission		Proof of Submission & Report	TARGET ACHIEVED		

Budget & Treasury	Municipal financial viability & management (sound financial management)	12 VAT Returns Submitted to SARS for the year ending June 2025	12	3.4.1.5 Number of VAT returns submitted to SARS within the 2024/25 financial year	12	3		VAT 201 Statements	3		VAT 201 Statements	TARGET ACHIEVED		

KEY PERFORMANCE AREA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST)

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						MID-TERM ACTUAL PERFORMANCE	REASON FOR VARIANCE	CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2024)			QUARTER 2 (OCT-DEC 2024)					
						Target	Budget	Means of verification	Target	Budget	Means of verification			
Office of the Municipal Manager	Good governance and public participation (putting people first)	24 Public meetings conducted in year ending in June 2025	24	4.1.1.1 Number of public meetings (per ward) conducted in 2024/25 financial year	24	6		Minutes & Attendance register	6		Minutes & Attendance register	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	6 Public meetings conducted during the year ending in June 2025	6	4.1.1.2 Number of Izimbizo meetings conducted in 2024/25 financial year	6							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	72 ward committee meetings held during the year ending in June 2025	72	4.1.1.3 Number of quarterly meetings per ward (ward committee) during the 2024/25 financial year	72	18		Minutes & Register	18		Minutes & Register	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Conducting of IDP Representative Forum meetings in the year ending June 2025	2	4.2.1.1 Number of the IDP RF functionality.in the 2024/25 financial year	2				1 IDP Representative Forum		Meeting invitation; Minutes & Attendance Register	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepared, Adopt & Submitted the IDP for the year ending in June 2025	2023/2024 IDP	4.2.1.2 Adoption & Submission of a credible reviewed Integrated Development Plan (IDP) in terms of Municipal Systems Act (MSA) within the 2024/25 Financial year	Review and adopt 2025/26 IDP	Development & adoption of the 2024/25 IDP, PMS & Budget Process Plan in terms of MSA		Council Resolution				TARGET ACHIEVED		

Office of the Municipal Manager	Good governance and public participation (putting people first)	Preparation, Adoption and Submission of the Service Delivery & Budget Implementation Plan (SDBIP) for the 2024/25 Financial Year	2024/25 SDBIP	4.2.1.3 2024/2025 Service Delivery and Budget Implementation Plan	1 Adoption of SDBIP							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepare the Annual Performance Report & Submit to Auditor General (AG) & Relative Authorities	1	4.2.1.4 Number of Annual Performance Reports prepared & submitted to AG and relative authorities	1	Submission of the 2023/24 Annual Performance Report		Extract for Annual Performance Report & Proof of Submission				TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Review & Adopt the Performance Management System (PMS) for the year ending June 2025	1	4.2.1.5 Number of Reviewed & Adopted (PMS) Policy	1							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Manage the adopted Performance Management System (PMS) in terms of Chapter 6 of the Municipal Systems Act (MSA)	Signed Section 54&56 Performance Agreements	4.2.1.6 Number of managed Performance Management Systems in terms of Chapter 6 MSA within the 2024/25 financial	Section 54&56 Managers to sign 2024/25 Performance Agreements & Conduct Performance Assessments	Sign Performance Agreements; Submit to CoGTA & Publish the Performance Agreements		Copy of signed Performance Agreements; Proof of Submission & Advert	Conduct Performance Assessments for Quarter 1		Copy of Completed Assessment Sheet	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepare 4 Quarterly Performance Reports & submit to Internal Auditor & Council for adoption for year ending June 2025	4	4.2.1.7 Number of Quarterly Performance Reports generated & submitted to Internal Auditors within the 2024/25 financial year	4	1 Quarterly Report Submission		Extract of the report & Proof of Submission from Internal Auditor	1 Quarterly Report Submission		Extract of the report & Proof of Submission from Internal Auditor	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepare the 2023/24 Annual Report to be submitted to Council for Adoption		4.2.1.8 Number of Annual Reports prepared & submitted within the 2024/25 financial year	2023/24 Annual Report							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepare Oversight Report 2022/23 & Submit to MPAC for the year ended in June 2025	1	4.2.1.9 Number of Oversight Reports prepared & submitted to MPAC	1							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Publishing of Municipal Newsletters in the year ending June 2025	4	4.3.1.1 Number of Municipal Newsletters Published within the 2024/25 financial year	1	1	50 000	Copy of the newsletter				TARGET ACHIEVED		

Office of the Municipal Manager	Good governance and public participation (putting people first)	Conduct Radio Interviews by the Executive Mayor of the Municipality in the year ending June 2025	4	4.3.1.2 Number of Media Engagements conducted in the 2024/25 financial year	4	1 Media Engagements		Infographic	1 Media Engagements		Infographic	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Procurement of Banners in the year ending June 2025	2	4.3.1.3 (a) Number of Banners Procured within the 2024/25 financial year	2 Banners Procured							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Procurement of Municipal Calendars & Diaries in the year ending June 2025	10 000 calendars & 200 diaries	4.3.1.3 (b) Number of marketing material procured (calendars & diaries)	1000 calendars & 150 diaries							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	121 Political/Official bearers pictures in a collage or uploaded in social media platform in the year ended 30 June 2025	40	4.3.1.4 Number of photography services conducted within 2024/25 financial year	40	40 Pictures		Invoice				TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	8 Outreach and Activation artwork	8	4.3.1.5 Number of artwork services produced 2024/25	8	2		Artwork	2		Artwork	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	4 District Communicators Forum Meetings	4	4.3.1.6 Number of DCF Meetings conducted 2024/25	4	1		Minutes/ Registers	1		Minutes/ Registers	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	2 Local Government Communicators Forum meeting	2	4.3.1.7 Number of LGCF meetings attended in 2024/25					1		Minutes/ Registers	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Convening of the Municipal Council Meetings for the year ending in June 2025	4	4.4.1.1 Number of Legislated Council Meetings within the 2024/25 financial year	4	1		Notice of Meeting, Agenda, Extract of Minutes & Attendance Register	1		Notice of Meeting, Agenda, Extract of Minutes & Attendance Register	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	4 Audit Committee Meetings to convene in the year ending in June 2025	4	4.5.1.1 Number of Quarterly Audit Committee Meetings within the 2024/25 financial year	4	1		Notice of Meeting, Agenda, Minutes & Attendance Register	1		Notice of Meeting, Agenda, Minutes & Attendance Register	TARGET ACHIEVED		

Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepare & Generate 12 Internal Audit Reports in the year ending June 2025	12	4.5.1.2 Number of internal audit report generated within the 2024/25 financial year	12	3		Extracts of Reports	3		Extracts of Reports	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Approval of the Internal Audit Charter by the Audit Committee for the year ending in June 2025	1	4.5.1.3 Number of Internal Audit Charter approved by Audit Committee within the 2024/25 financial year	1	1		Audit Committee Resolution on Approved Charter				TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Tabling of Audit Committee Reports to Council for the year ending in June 2025	4	4.5.1.4 Number of Audit Committee Reports tabled to Council within the 2024/25 financial year	4	1		Council Resolution	1		Council Resolution	TARGET NOT ACHIEVED		
Office of the municipal manager	Good governance and public participation (putting people first)	Developing 1 Internal Audit Annual Plan in the year ending June 2025	1	4.5.1.6 Number of Internal Audit Annual Plan developed within the 2024/25 financial year	1	Develop an Internal Audit Annual Plan		Audit Committee Resolution & Copy of Internal Audit Annual Plan				TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Preparation of Action Plan on Audit Findings & Submit to the Municipal Manager for the year ending June 2025	1	4.5.1.7 Number of Action Plan prepared on audit findings and submitted to Municipal Manager within the 2024/25 financial year	1							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Convene Risk Management Meetings for year ending in June 2025	4	4.6.1.1 Number of Risk Management meetings held within the 2024/25 financial year	4	1		Agenda, Minutes & Attendance Register	1		Agenda, Minutes & Attendance Register	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Conduct an Annual Risk Assessment & Annual Fraud Risk Assessment for 2024/25	1	4.6.1.2 Number of Annual Risk Assessment & Annual Fraud Risk Assessment conducted	1							NOT DUE		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Update the Risk Register generated Quarterly for the year ending in June 2025	4	4.6.1.3 Number of Risk Registers updated quarterly within the 2024/25 financial year	4	1		Updated Risk Register	1		Updated Risk Register	TARGET ACHIEVED		

Office of the Municipal Manager	Good governance and public participation (putting people first)	Reviewal & Approval of the Risk Committee Charter, Risk Management Policy & Risk Management Strategy by Council for year ending June 2025	New Indicator	4.6.1.4 Number of Reviewed & Approved Risk Committee Charter; Risk Management Policy & Risk Management Strategy within the 2024/25 financial year	Council Resolutions	Submission of the Risk Committee Charter, Risk Management Policy & Risk Management Strategy to the Risk Management Committee		Minutes	Submission of the Risk Committee Charter, Risk Management Policy & Risk Management Strategy to Coucil for adoption		Council Resolution	TARGET ACHIEVED		
Office of the Municipal Manager	Good governance and public participation (putting people first)	Convening of Management Committee (MANCO) Meetings for year ending in June 2025		4.7.1.1 Number of MANCO meetings seating within the 2024/25 financial year	12	3		Agenda, Minutes & Attendance Register	3		Agenda, Minutes & Attendance Register	TARGET ACHIEVED		

KEY PERFORMANCE AREA 5: LOCAL ECONOMIC AND SOCIAL DEVELOPMENT (SERVICE DELIVERY)

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						MID-TERM ACTUAL PERFORMANCE	REASON FOR VARIANCE	CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2024)			QUARTER 2 (OCT-DEC 2024)					
						Target	Budget	Means of verification	Target	Budget	Means of verification			
Objective:														
Office of the Municipal Manager	Local Economic Development (service delivery)	Conduct Vulnerable Groups Forum Meetings/ Workshops for year ending in June 2025	4	5.1.1.1 Number of meetings/ workshop for forums of vulnerable groups implemented in 2024/25 financial year	4	1		Agenda, Minutes & Attendance Registers	1		Agenda, Minutes & Attendance Registers	TARGET ACHIEVED		
Office of the Municipal Manager	Local Economic Development (service delivery)	Conduct Special Programmes for the year ending June 2025	8	5.1.1.2 Number of special programmes coordinated to empower the vulnerable groups for 2024/25 financial year	8	2	**116 250**	Report & Register	2	**116 250**	Report & Register	TARGET ACHIEVED		
Corporate & Community Services	Local Economic Development (service delivery)	Conducting Book Exchange Programmes for the year ending June 2025	4	5.2.1.1 Number of book exchange programmes within the 2024/25 financial year	4	1		Quarterly Report	1		Quarterly Report	TARGET NOT ACHIEVED		
Corporate & Community Services	Local Economic Development (service delivery)	Conduct Library Orientation & Outreach Programmes for the year ending June 2025	4	5.2.1.2 Number of Library Orientation & Outreach Programmes within the 2024/25 financial year	4	1		Agenda, Minutes & Attendance Registers	1		Agenda, Minutes & Attendance Registers	TARGET ACHIEVED		
Corporate & Community Services	Local Economic Development (service delivery)	Conduct Road Blocks for the year ending June 2025	8	5.4.3.1 Number of road blocks conducted within the 2024/25 financial year	12	3		Quarterly Report	3		Quarterly Report	TARGET ACHIEVED		

EMADLANGENI MUNICIPALITY

MID-YEAR ASSESSMENT REPORT FOR

2024/2025

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

TABLE OF CONTENTS

INTRODUCTION

MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT: 31 DECEMBER 2024

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA), and Sections 33 and 34 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32141 of 17 April 2009, which requires that specific financial particulars be reported on and in the formats prescribed.

The report also provides a high level overview of the municipality financial viability and sustainability.

BACKGROUND

Section 72(1) (a), (b), (2) and (3) of the Municipal Finance Management Act (MFMA) states:

"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 and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury: …".

Sections 33 and 34 of the Municipal Budget and Reporting Regulations states:

"A mid-year budget and performance assessment of a Municipality must be in the format specified in Schedule C, and within five working days of **25 January** each year, the Municipal Manager must make the mid-year budget and performance assessment public by placing it on the municipal website…"

The Mid-Year Report and Supporting Tables of eMadlangeni Municipality prepared in accordance with the Municipal Budget and Reporting Regulations are attached **(Annexure 1- C Schedule)**

SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE ANALYSIS

The operating budget as reflected in Table C (annexure 1) of the Budget Statement Tables can be summarized as follows:

FINANCIAL PERFORMANCE

DETAILS	APPROVED BUDGET FOR 2024/2025	YEAR TO DATE BUDGET AS AT 31/12/2024	ACTUALS AS AT 31/12/2024	VARIANCE
Total Revenue	R 131 415 604.00	R 65 707 803.50	R 72 941 673.00	R -07 233 869.50
Total Expenditure	R 124 022 209.00	R 62 011 104.50	R 68 273 962.00	R -06 262 856.50
Surplus/ (Deficit)	**R 007 393 398.00**	**R 03 696 699.00**	**R 04 667 712.00**	

The budgeted revenue for the half year ending **31 December 2024** is **R65 707 803.50** against actual revenue billed to date of R **72 941 673.00** which resulted to favourable balance of **R7 233 869.50**

Expenditure incurred during this period amounts to **R68 273 962** against the budget of **R62 011 105** which resulted to an unfavourable variance of **R6 262 856.50**.The actual expenditure is more than estimated budget and must be adjusted upwards the spending be monitored.

REVENUE MANAGEMENT

OPERATING REVENUE BY SOURCE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET

Property Rates

The negative variance of **-6%** is due to changes in some categories of properties as per supplementary valuation roll. E.g The farm being purchased by the organ of state then the billing rate will decrease.

Conclusion: Downwards adjustment will be made by assessing the individual category of debtors against the actual revenue recognised and budgeted revenue in the first half of the year.

Service Charges-Electricity Revenue

The service charges on electricity performed with a negative variance of **-15%**. This particular service is dependent on the existence of property, illegal connection and ageing infrastructure are the large cause of the variance.

Conclusion: Downwards adjustment will be made on the electricity service Charge for the year.

Service Charges-Refuse Revenue

The service charges on refuse removal had a positive variance of **29%**. More subdivision of properties was done during the first half of the year.

Conclusion: Upwards adjustment will be made on the refuse removal service charge for the year.

Rental of Facilities and Equipment

The negative variance of **-16%** was because some tenants moved out of rented municipal facilities. This category of revenue is also difficult to predict as it is dependent on the external factors like rental of equipment and game park rental.

Conclusion: downwards adjustment will be made on rental of facilities and equipment for the year.

Interest Earned-External Investments

This revenue source is more dependent on grant received from National Department. The positive variance of **44%** is the investment of grant received. When Grants are received are kept in the investments accounts.

Conclusion: Upwards adjustment will be made on interest earned on external investments for the year.

Interest of outstanding debtors

The increase on interest is due to the fact that age debtors is increasing.

Fines, Penalties and Forfeits

The negative variance of **-29%** was caused by challenges faced by the local court. The official who was responsible for our account went on pension and we have since not been allocated an official to attend to our account. We have made several attempts to resolve this but been told it is a Provincial issue.

Conclusion: Downwards adjustment will be made on fine, penalties and forfeits for the year.

Licences and Permits

This category is for motor vehicle licenses. We have received more people taking licences coming from outside the boundaries of our Municipality. The positive variance of 10% will be adjusted accordingly during adjustment budget

Conclusion: Adjustment will be made on licences and permits for the year.

Transfers and Subsidies

The positive variance is mainly attributable to the receipt of the second tranche of the Equitable Share grant from National Treasury and other grants.

Conclusion: The adjustment will be made in line with Adjustment Division of Revenue Act (DORA).

Other Revenue

This category of revenue relates to revenue sources that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as clearance certificates and other sundry revenue. Our budget was based on prior years actuals. This category reflects under performance variance of **-84%** and will accordingly be adjusted during the adjustment budget.

Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.

The inputs from each department that contributes revenues to the municipality is critical as they fully understand what causes the variances.

EXPENDITURE MANAGEMENT

OPERATING EXPENDITURE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET

Employee Related Costs

The performance of this line item of expenditure is above the projected budget for the first half of the financial year, and this resulted in a variance of **9%**. This is a result from overtime and standby allowances. The Heads of Departments have been cautioned about this and are monitoring it closely.

Conclusion: Upwards adjustment will be made.

Remuneration of Councillors

The performance of this line item of expenditure is within the projected budget, and this resulted in a variance of 1%. The councillors' salaries are in terms of Determination of upper limits of salaries, allowances and benefits of different members.

Conclusion: The adjustment will be made based on the published Government Gazette.

Debt Impairment, and Depreciation and Amortisation

The performance of this line item of expenditure is within the projected budget, and this resulted in a variance of **10%**.

Finance Charges

Municipality did not budget for interest expense only **R749** incurred during the first half of the year. Budget adjustment will be done during the adjustment budget.

Bulk Purchases

The expenditure performance on purchase of electricity has a negative variance of **11%**. When the budget was prepared we used NERSA approved tariffs as increase but we have experienced very high bills from ESKOM that prompted us to have a meeting with them as there's lot of items on the invoice that were new and are not happy with. Eskom had promised to come on site and also do a through investigation on our network and to assist the Municipality to review our tariffs and billing.

Conclusion: Upwards adjustment will be made on bulk purchases for the year.

Other materials

The expenditure performance on other materials has favourable variance of **70%**. This is due the municipality implementing cost containment majors.

Conclusion: No adjustment will be made on other materials for the year due to unfavourable municipal bank balance.

Contracted Services

This category of contracted services relates to expenditure types that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as security fees, legal fees and other contracted expenditure. This category reflects unfavourable variance of **68%** and will be adjusted during the adjustment budget. The Municipality is looking on ways to reduce this expenditure. Most cases have been concluded and we are expecting a decline in legal costs.

Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.

Other Expenditure

The expenditure performance on other expenditure has unfavourable variance of **22%** and will be adjusted during the adjustment budget. The big amount that resulted to unfavourable variance is audit fees.

Conclusion: Upwards adjustment will be made on other expenditure for the year.

CAPITAL EXPENDITURE

Total Capital Expenditure – Actual vs Budget

Table C5 and annexure 2 indicates expenditure incurred during this period amounts to **R34 054 305.82** against the budget of **R33 383 272** which resulted to an undesirable variance of **R671 033.82.**

The Municipality is grant dependent and capital budget is mainly grants. The over-expenditure on Municipal Disaster Recovery Grant is due to the fact that the municipality applied for a roll over and was approved in December 2024 the financial year the roll over amount will be added in the adjustment budget.

Conclusion: The adjustments will done accordingly.

ASSET MANAGEMENT

The asset module has assisted the municipality to comply with mSCOA. The safeguarding of asset is still a going concern and management need to monitor that very closely. The current ratio is slightly below the norm this is an indication that municipality should introduce new strategies of improving the current situation.

CASH MANAGEMENT 31 DECEMBER 2024 (ANNEXURE 3)

Below table indicates that the municipality is financially unsustainable and not will be able to discharge its financial commitment when they fall due if the status don't change.

Cash and cash equivalents consist of	
Cash on hand	R 0 001 083.00
Bank balance	R 0 088 067.76
Short term deposits	R 5 213 359.71
TOTAL	**R 5 302 510.54**

DEBTORS

Analysis by to total Debtors by source as at 31 December 2024

Debtors per category	Amounts	Percentage
Organs of State	29 816 899	33%
Commercial	04 146 503	5%
Households	19 084 449	22%
Other	35 605 361	40%
	88 653 212	**100%**

AGE ANALYSIS (ANNEXURE 4)

Ageing	Debtors at 31.12.2024	Debtors at 31.12.2023	Movement
0-30 days	05 973 774	04 674 791	01 298 983
31-60 days	03 265 817	04 011 020	-00 745 203
61-90 days	03 296 612	01 290 801	02 005 811
91- 120 days	03 146 473	02 531 916	00 614 557
121- 365 days	72 970 537	68 212 039	04 758 498

	88 653 212	**80 720 568**	**07 932 646**

The total debtors outstanding of **R88 653 212** represents an increase of **R7 932 646**, which is about **8.95%** compared to December 2023. The implementation of incentive and data cleansing assisted in small increase in debtors but there is still a lot that needs to be done. The big portion of this is caused by the non-payments from farmers and trusts. We have started the process of engaging farmers with Provincial COGTA, this has resulted in a positive feedback and concerns that the farmers have raised are being addressed by Department of Land Affairs. We are expecting Farmers we have met with to honour their debt. More meeting have been organised with other Farmers Associations within the Municipality.

Debt Collection Activities

There are number of issues which are impacting to debt collection. The illegal connection of electricity is the major one and is not only impacting on revenue but even on cash flows. The process of reminding customers about the outstanding debt is the priority in public participation events while the legal process should commence soon, this would improve the revenue base of the municipality. The current control system is being be monitored continuously.

CREDITORS (ANNEXURE 5)

Creditors are normally paid within 30 days as stipulated by the MFMA except where there are disputes between the municipality and the creditor. But due to cash flow problems there were delays in paying some creditors.

Age Analysis (annexure 3 of annexure a)

Ageing	Debtors at 31.12.2024	Debtors at 31.12.2023	Movement
0-30 days	04 926 193.52	1 684 635.81	03 241 557.71
31-60 days	03 308 916.96	0 452 190.50	02 856 726.46
61-90 days	01 453 967.76	0 000 000.00	01 453 967.76
91- 120 days	05 056 313.77	0 000 000.00	05 056 313.77
121- 365 days	00 728 002.73	-0 366 737.00	01 094 739.73
	15 473 394.74	**1 770 089.31**	**13 703 305.43**

SERVICE DELIVERY PERFORMANCE ANALYSIS

The Service Delivery and Budget Implementation Plan (SDBIP) performance is covered in a separate report by the Performance Management Section. However, departments have indicated that plans are in place to ensure that spend on capital projects is maximised. The actual performance against the key performance indicators and targets are monitored on a quarterly basis and corrective actions are put in place to address variances.

ADJUSTMENTS BUDGET

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

"An adjustment budget may be tabled in the Municipal Council at any time after Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year"

An Adjustment budget is the revision of an approved annual budget, usually by the utilisation of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget may be tabled in the Municipal Council during a financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by Council at its meeting to be held by the 28 February 2025.

ANNUAL REPORT

The annual report of 2023/2024 financial year is covered in a separate report to council.

RECOMMENDATION

This Report which is submitted in compliance with Sections 52(d) and 72 of the MFMA and in terms of the Government Notice 32141 dated 17 April 2009, relating to the "Local Government: Municipal Finance Management Act 2003, the Municipal Budget and Reporting Regulations", as at 31 December 2024, be considered by Council.

....

Mrs. GN Mavundla

Municipal Manager

Description	Original Budget 202425	Mid-year budget	YearTD actual	YTD variance	YTD variance %	Recommodation
Revenue						
Exchange Revenue						
Service charges - Electricity	21 195 868,00	10 597 934,00	9 496 725,00	1 101 209,00	10,39	downwards adjustment
Service charges - Waste Management	2 104 594,00	1 052 297,00	1 360 633,00	- 308 336,00	- 29,30	upwards adjustment
Sale of Goods and Rendering of Services	331 200,00	165 600,00	177 971,00	- 12 371,00	- 7,47	upwards adjustment
Interest earned from Receivables	3 549 313,00	1 774 656,50	766 374,00	1 008 282,50	56,82	downwards adjustment
Interest earned from Current and Non Current Assets	1 169 101,00	584 550,50	1 085 486,00	- 500 935,50	- 85,70	upwards adjustment
Rental from Fixed Assets	1 726 126,00	863 063,00	721 854,00	141 209,00	16,36	downwards adjustment
Licence and permits	2 066 351,00	1 033 175,50	1 138 470,00	- 105 294,50	- 10,19	upwards adjustment
Operational Revenue	850 058,00	425 029,00	69 927,00	355 102,00	83,55	downwards adjustment
Non-Exchange Revenue						
Property rates	47 566 650,00	23 783 325,00	22 275 905,00	1 507 420,00	6,34	downwards adjustment
Fines, penalties and forfeits	1 004 033,00	502 016,50	351 690,00	150 326,50	29,94	downwards adjustment
Transfer and subsidies - Operational	46 303 000,00	23 151 500,00	32 276 851,00	- 9 125 351,00	- 39,42	DEPENDS DORA ALLOCATION
Interest	3 549 313,00	1 774 656,50	3 219 787,00	- 1 445 130,50	- 81,43	upwards adjustment
Total Revenue (excluding capital transfers)	**131 415 607,00**	**65 707 803,50**	**72 941 673,00**	**- 7 233 869,50**	**- 11,01**	
Expenditure						
Employee related costs	52 089 849,00	26 044 924,50	28 260 244,00	- 2 215 319,50	- 8,51	upwards adjustment
Remuneration of councillors	4 740 489,00	2 370 244,50	2 350 303,00	19 941,50	0,84	No adjustment
Bulk purchases - electricity	22 883 173,00	11 441 586,50	12 705 597,00	- 1 264 010,50	- 11,05	upwards adjustment
Inventory consumed	5 572 413,00	2 786 206,50	822 915,00	1 963 291,50	70,46	downwards adjustment
Debt impairment	2 851 852,00	1 425 926,00	-	1 425 926,00	100,00	No adjustment
Depreciation and amortisation	9 332 041,00	4 666 020,50	4 181 910,00	484 110,50	10,38	downwards adjustment
Contracted services	14 229 961,00	7 114 980,50	11 950 039,00	- 4 835 058,50	- 67,96	upwards adjustment
Operational costs	12 322 431,00	6 161 215,50	7 509 644,00	- 1 348 428,50	- 21,89	upwards adjustment
Total Expenditure	**124 022 209,00**	**62 011 104,50**	**67 780 652,00**	**- 5 769 547,50**	- 9,30	upwards adjustment
Surplus/(Deficit)	**7 393 398,00**	**3 696 699,00**	**5 161 021,00**	**- 1 464 322,00**	- 39,61	
Transfers and subsidies - capital	**31 858 000,00**	**15 929 000,00**	**32 378 325,00**	**- 16 449 325,00**	- 103,27	Disaster grant roll over was not budgeted in the original budget will be added in the adjustment
Capital from own revenue	**1 525 272,00**	**762 636,00**	**1 675 980,82**	**- 913 344,82**	- 119,76	

ANNEXURE 1

Municipal In-year reports & supporting tables

mSCOA Version 6.8

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury
Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

KZN253 Emadlangeni - Table C1 Monthly Budget Statement Summary - M06 December

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	37 400	47 567	–	3 704	22 276	23 783	(1 507)	-6%	47 567
Service charges	17 004	23 300	–	1 788	10 857	12 260	(1 403)	-11%	23 300
Investment revenue	1 454	–	–	–	–	–	–		–
Transfers and subsidies - Operational	1 454	1 169	–	(323)	1 085	585	501	86%	1 169
Other own revenue	55 934	56 895	–	13 673	38 723	28 447	10 275	36%	–
Total Revenue (excluding capital transfers and contributions)	**113 247**	**128 931**	**–**	**18 842**	**72 942**	**65 075**	**7 866**	**12%**	**128 931**
Employee costs	51 116	52 090	–	6 780	28 260	26 045	2 215		52 090
Remuneration of Councillors	4 647	4 740	–	394	2 350	2 377	(27)		4 740
Depreciation and amortisation	18 575	9 332	–	713	4 182	4 666	(484)		9 332
Interest	307	–	–	–	(1)	–	(1)		–
Inventory consumed and bulk purchases	22 599	28 456	–	1 668	13 529	14 228	(699)		28 456
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	70 704	29 404	–	4 845	19 954	14 702	5 252	36%	29 404
Total Expenditure	**167 949**	**124 022**	**–**	**14 401**	**68 274**	**62 018**	**6 256**	**10%**	**124 022**
Surplus/(Deficit)	**(54 702)**	**4 909**	**–**	**4 441**	**4 668**	**3 058**	**1 610**	**53%**	**4 909**
Transfers and subsidies - capital (monetary	44 266	31 858	–	7 447	32 378	15 929	16 449	103%	31 858
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**	**18 059**	**95%**	**36 767**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**	**18 059**	**95%**	**36 767**
Capital expenditure & funds sources									
Capital expenditure	**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**200%**	**29 228**
Capital transfers recognised	(3 231)	27 703	–	1 887	41 415	13 851	27 564	199%	27 703
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	9 669	1 525	–	974	2 430	763	1 667	219%	1 525
Total sources of capital funds	**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**200%**	**29 228**
Financial position									
Total current assets	60 017	92 127	–		74 162				92 127
Total non current assets	148 072	160 782	–		187 735				160 782
Total current liabilities	92 657	65 735	–		109 536				65 735
Total non current liabilities	1 636	28 716	–		1 518				28 716
Community wealth/Equity	**113 796**	**158 458**	**–**		**150 842**				**158 458**
Cash flows									
Net cash from (used) operating	22 560	27 696	–	(13 865)	78 158	19 516	(58 641)	-300%	27 696
Net cash from (used) investing	77 462	(33 612)	–	(2 861)	43 845	(16 806)	(60 651)	361%	(33 612)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**97 302**	**(27 707)**	**–**	**–**	**130 402**	**(19 080)**	**(149 483)**	**783%**	**–**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 974	3 266	3 297	3 146	2 576	3 054	9 158	58 183	88 653
Creditors Age Analysis									
Total Creditors	4 926	3 309	1 454	5 491	184	107	2	–	15 473

KZN253 Emadlangeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**86 042**	**97 386**	**–**	**15 909**	**56 572**	**48 693**	7 879	16%	**97 386**
Executive and council		38 069	39 936	–	11 456	28 096	19 968	8 128	41%	39 936
Finance and administration		47 973	57 450	–	4 453	28 476	28 725	(249)	-1%	57 450
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**5 052**	**4 983**	**–**	**919**	**2 173**	**2 492**	(318)	-13%	**4 983**
Community and social services		1 999	2 086	–	781	816	1 043	(227)	-22%	2 086
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		3 053	2 897	–	139	1 357	1 449	(92)	-6%	2 897
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**19 262**	**17 811**	**–**	**7 476**	**25 663**	**8 906**	16 757	188%	**17 811**
Planning and development		1 177	1 393	–	3	946	696	250	36%	1 393
Road transport		18 085	16 418	–	7 474	24 717	8 209	16 508	201%	16 418
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**45 201**	**39 883**	**–**	**1 944**	**19 367**	**20 552**	**(1 185)**	-6%	**39 883**
Energy sources		42 570	36 714	–	1 711	18 006	18 967	(960)	-5%	36 714
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		2 632	3 169	–	233	1 361	1 585	(224)	-14%	3 169
Other	4	**1 955**	**726**	**–**	**40**	**1 545**	**363**	**1 182**	**326%**	**726**
Total Revenue - Functional	2	**157 513**	**160 789**	**–**	**26 288**	**105 320**	**81 004**	**24 316**	**30%**	**160 789**
Expenditure - Functional										
Governance and administration		**56 272**	**51 567**	**–**	**5 723**	**24 886**	**25 790**	(904)	-4%	**51 567**
Executive and council		11 404	10 651	–	1 226	6 640	5 332	1 307	25%	10 651
Finance and administration		43 568	39 010	–	4 294	17 425	19 505	(2 080)	-11%	39 010
Internal audit		1 300	1 905	–	203	822	953	(131)	-14%	1 905
Community and public safety		**33 960**	**25 499**	**–**	**4 398**	**16 270**	**12 749**	3 520	28%	**25 499**
Community and social services		12 482	7 507	–	856	3 993	3 754	240	6%	7 507
Sport and recreation		2 183	2 837	–	354	1 328	1 419	(90)	-6%	2 837
Public safety		19 295	15 155	–	3 188	10 948	7 577	3 371	44%	15 155
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**18 565**	**13 043**	**–**	**1 660**	**8 037**	**6 521**	1 515	23%	**13 043**
Planning and development		4 258	5 693	–	563	2 682	2 846	(164)	-6%	5 693
Road transport		14 307	7 350	–	1 097	5 355	3 675	1 680	46%	7 350
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**54 865**	**29 668**	**–**	**2 216**	**15 998**	**14 834**	**1 163**	8%	**29 668**
Energy sources		50 003	26 060	–	1 909	14 488	13 030	1 458	11%	26 060
Water management		–	–	–	–	–	–	–		–
Waste water management		127	–	–	11	57	–	57	#DIV/0!	–
Waste management		4 736	3 608	–	295	1 453	1 804	(351)	-19%	3 608
Other		**4 286**	**4 245**	**–**	**404**	**3 084**	**2 123**	**961**	**45%**	**4 245**
Total Expenditure - Functional	3	**167 949**	**124 022**	**–**	**14 401**	**68 274**	**62 018**	**6 256**	**10%**	**124 022**
Surplus/ (Deficit) for the year		**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**	**18 059**	**95%**	**36 767**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN253 Emadlangeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		86 042	97 386	–	15 909	56 572	48 693	7 879	16%	97 386
Executive and council		38 069	39 936	–	11 456	28 096	19 968	8 128	0	39 936
Mayor and Council		38 069	39 936	–	11 456	28 096	19 968	8 128	0	39 936
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
Finance and administration		47 973	57 450	–	4 453	28 476	28 725	(249)	(0)	57 450
Administrative and Corporate Support		28 178	22 662	–	(722)	(1 839)	11 331	(13 170)	(0)	22 662
Asset Management		–	–	–	–	–	–	–		–
Finance		19 795	34 788	–	5 175	30 315	17 394	12 921	0	34 788
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		–	–	–	–	–	–	–		–
Information Technology		–	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		–	–	–	–	–	–	–		–
Valuation Service		–	1	–	–	–	0	(0)	(0)	1
Internal audit		–	–	–	–	–	–	–		–
Governance Function		–	–	–	–	–	–	–		–
Community and public safety		5 052	4 983	–	919	2 173	2 492	(318)	(0)	4 983
Community and social services		1 999	2 086	–	781	816	1 043	(227)	(0)	2 086
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		33	36	–	5	34	18	16	0	36
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		4	3	–	–	2	2	1	0	3
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		1 962	2 047	–	776	780	1 023	(243)	(0)	2 047
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		3 053	2 897	–	139	1 357	1 449	(92)	(0)	2 897
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		–	–	–	–	–	–	–		–
Licensing and Control of Animals		3 053	2 897	–	139	1 357	1 449	(92)	(0)	2 897
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		–
Pounds		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		19 262	17 811	–	7 476	25 663	8 906	16 757	0	17 811
Planning and development		1 177	1 393	–	3	946	696	250	0	1 393
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–		–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		40	47	–	2	10	24	(14)	(0)	47

Economic Development/Planning		1 137	1 345	–	1	936	673	264	0	1 345
Regional Planning and Development		–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement, and City Engineer		–	–	–	–	–	–	–		–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		18 085	16 418	–	7 474	24 717	8 209	16 508	0	16 418
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		18 085	16 418	–	7 474	24 717	8 209	16 508	0	16 418
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		–	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		45 201	39 883	–	1 944	19 367	20 552	(1 185)	(0)	39 883
Energy sources		42 570	36 714	–	1 711	18 006	18 967	(960)	(0)	36 714
Electricity		42 570	36 714	–	1 711	18 006	18 967	(960)	(0)	36 714
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Water Treatment		–	–	–	–	–	–	–		–
Water Distribution		–	–	–	–	–	–	–		–
Water Storage		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		–	–	–	–	–	–	–		–
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		–	–	–	–	–	–	–		–
Waste management		2 632	3 169	–	233	1 361	1 585	(224)	(0)	3 169
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		2 632	3 169	–	233	1 361	1 585	(224)	(0)	3 169
Street Cleaning		–	–	–	–	–	–	–		–
Other		1 955	726	–	40	1 545	363	1 182	0	726
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		1 955	726	–	40	1 545	363	1 182	0	726
Total Revenue - Functional	2	157 513	160 789	–	26 288	105 320	81 004	24 316	0	160 789
Expenditure - Functional										
Municipal governance and administration		56 272	51 567	–	5 723	24 886	25 790	(904)	(0)	51 567
Executive and council		11 404	10 651	–	1 226	6 640	5 332	1 307	0	10 651
Mayor and Council		6 845	6 722	–	498	3 644	3 368	276	0	6 722
Municipal Manager, Town Secretary and Chief Executive		4 559	3 930	–	728	2 996	1 965	1 031	0	3 930
Finance and administration		43 568	39 010	–	4 294	17 425	19 505	(2 080)	(0)	39 010
Administrative and Corporate Support		27 990	24 607	–	2 520	8 976	12 304	(3 328)	(0)	24 607
Asset Management		1 750	1 421	–	160	1 373	710	662	0	1 421
Finance		5 580	3 320	–	568	2 369	1 660	709	0	3 320
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		1 212	2 002	–	154	512	1 001	(489)	(0)	2 002
Information Technology		3 500	2 911	–	219	2 122	1 455	666	0	2 911
Legal Services		1 836	1 400	–	453	1 105	700	406	0	1 400
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		820	1 653	–	33	265	826	(562)	(0)	1 653
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		880	1 696	–	187	703	848	(145)	(0)	1 696
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		1 300	1 905	–	203	822	953	(131)	(0)	1 905
Governance Function		1 300	1 905	–	203	822	953	(131)	(0)	1 905
Community and public safety		33 960	25 499	–	4 398	16 270	12 749	3 520	0	25 499
Community and social services		12 482	7 507	–	856	3 993	3 754	240	0	7 507
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		75	200	–	–	158	100	58	0	200
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		6 660	250	–	65	284	125	159	0	250
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		1 616	1 591	–	231	884	796	88	0	1 591
Education		42	–	–	–	109	–	109	#DIV/0!	–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–

Libraries and Archives	2 385	2 100	–	339	1 377	1 050	327	0	2 100
Literacy Programmes	7	150	–	–	29	75	(46)	(0)	150
Media Services	–	–	–	–	–	–	–		–
Museums and Art Galleries	–	–	–	–	–	–	–		–
Population Development	1 697	3 216	–	221	1 153	1 608	(455)	(0)	3 216
Provincial Cultural Matters	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Zoo's	–	–	–	–	–	–	–		–
Sport and recreation	**2 183**	**2 837**	**–**	**354**	**1 328**	**1 419**	**(90)**	**(0)**	**2 837**
Beaches and Jetties	–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–		–
Community Parks (including Nurseries)	–	–	–	–	–	–	–		–
Recreational Facilities	2 183	2 837	–	354	1 328	1 419	(90)	(0)	2 837
Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
Public safety	**19 295**	**15 155**	**–**	**3 188**	**10 948**	**7 577**	**3 371**	**0**	**15 155**
Civil Defence	–	–	–	–	–	–	–		–
Cleansing	–	–	–	–	–	–	–		–
Control of Public Nuisances	–	–	–	–	–	–	–		–
Fencing and Fences	10 309	6 000	–	2 003	5 905	3 000	2 905	0	6 000
Fire Fighting and Protection	4 345	4 128	–	545	2 450	2 064	386	0	4 128
Licensing and Control of Animals	4 641	5 027	–	641	2 593	2 513	80	0	5 027
Police Forces, Traffic and Street Parking Control	–	–	–	–	–	–	–		–
Pounds	–	–	–	–	–	–	–		–
Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing	–	–	–	–	–	–	–		–
Informal Settlements	–	–	–	–	–	–	–		–
Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Ambulance	–	–	–	–	–	–	–		–
Health Services	–	–	–	–	–	–	–		–
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	**18 565**	**13 043**	**–**	**1 660**	**8 037**	**6 521**	**1 515**	**0**	**13 043**
Planning and development	**4 258**	**5 693**	**–**	**563**	**2 682**	**2 846**	**(164)**	**(0)**	**5 693**
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	–	–	–	–	–	–	–		–
Central City Improvement District	–	–	–	–	–	–	–		–
Development Facilitation	1 658	2 610	–	197	795	1 305	(510)	(0)	2 610
Economic Development/Planning	2 600	3 083	–	366	1 887	1 541	346	0	3 083
Regional Planning and Development	–	–	–	–	–	–	–		–
Town Planning, Building Regulations and Enforcement, and City Engineer	–	–	–	–	–	–	–		–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	–	–	–	–	–	–	–		–
Road transport	**14 307**	**7 350**	**–**	**1 097**	**5 355**	**3 675**	**1 680**	**0**	**7 350**
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	14 303	7 350	–	1 096	5 353	3 675	1 678	0	7 350
Taxi Ranks	4	–	–	0	2	–	2	#DIV/0!	–
Environmental protection	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	–	–	–	–	–	–	–		–
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	**54 865**	**29 668**	**–**	**2 216**	**15 998**	**14 834**	**1 163**	**0**	**29 668**
Energy sources	**50 003**	**26 060**	**–**	**1 909**	**14 488**	**13 030**	**1 458**	**0**	**26 060**
Electricity	50 003	26 060	–	1 909	14 488	13 030	1 458	0	26 060
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Water Treatment	–	–	–	–	–	–	–		–
Water Distribution	–	–	–	–	–	–	–		–
Water Storage	–	–	–	–	–	–	–		–
Waste water management	**127**	**–**	**–**	**11**	**57**	**–**	**57**	**#DIV/0!**	**–**
Public Toilets	–	–	–	–	–	–	–		–
Sewerage	–	–	–	–	–	–	–		–
Storm Water Management	127	–	–	11	57	–	57	#DIV/0!	–
Waste Water Treatment	–	–	–	–	–	–	–		–

Waste management		**4 736**	**3 608**	**–**	**295**	**1 453**	**1 804**	**(351)**	**(0)**	**3 608**
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		2 357	–	–	0	312	–	312	#DIV/0!	–
Solid Waste Removal		2 379	3 608	–	295	1 140	1 804	(663)	(0)	3 608
Street Cleaning		–	–	–	–	–	–	–		–
Other		**4 286**	**4 245**	**–**	**404**	**3 084**	**2 123**	**961**	**0**	**4 245**
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		32	–	–	3	19	–	19	#DIV/0!	–
Tourism		4 254	4 245	–	401	3 064	2 123	942	0	4 245
Total Expenditure - Functional	3	**167 949**	**124 022**	**–**	**14 401**	**68 274**	**62 018**	**6 256**	**0**	**124 022**
Surplus/ (Deficit) for the year		**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**	**18 059**	**0**	**36 767**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	-		-
check opexp balance	-	-	-	-	-	-	-		-

KZN253 Emadlangeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive And Council		38 069	39 936	–	11 456	28 096	19 968	8 128	40,7%	39 936
Vote 2 - Finance Services		19 795	34 788	–	5 175	30 315	17 394	12 921	74,3%	34 788
Vote 3 - Corporate Services		28 178	22 662	–	(722)	(1 839)	11 331	(13 170)	-116,2%	22 662
Vote 4 - Community and Social Services		4 631	5 255	–	1 014	2 177	2 628	(451)	-17,2%	5 255
Vote 5 - Technical Services		60 655	53 132	–	9 184	42 723	27 176	15 547	57,2%	53 132
Vote 6 - Planning and Development		3 132	2 118	–	43	2 491	1 059	1 432	135,2%	2 118
Vote 7 - Other		–	–	–	–	–	–	–		–
Vote 8 - Community and Social Services 2		3 053	2 897	–	139	1 357	1 449	(92)	-6,3%	2 897
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**157 513**	**160 789**	**–**	**26 288**	**105 320**	**81 004**	**24 316**	**30,0%**	**160 789**
Expenditure by Vote	1									
Vote 1 - Executive And Council		12 703	12 557	–	1 429	7 461	6 285	1 176	18,7%	12 557
Vote 2 - Finance Services		9 030	8 090	–	948	4 710	4 045	665	16,4%	8 090
Vote 3 - Corporate Services		34 538	30 920	–	3 346	12 715	15 460	(2 745)	-17,8%	30 920
Vote 4 - Community and Social Services		19 198	15 093	–	1 695	7 555	7 546	8	0,1%	15 093
Vote 5 - Technical Services		64 310	33 410	–	3 006	19 843	16 705	3 138	18,8%	33 410
Vote 6 - Planning and Development		10 696	12 775	–	1 319	7 075	6 388	687	10,8%	12 775
Vote 7 - Other		32	–	–	3	19	–	19	#DIV/0!	–
Vote 8 - Community and Social Services 2		17 440	11 177	–	2 655	8 896	5 588	3 308	59,2%	11 177
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**167 949**	**124 022**	**–**	**14 401**	**68 274**	**62 018**	**6 256**	**10,1%**	**124 022**
Surplus/ (Deficit) for the year	2	**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**	**18 059**	**95,1%**	**36 767**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

KZN253 Emadlangeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive And Council		**38 069**	**39 936**	**–**	**11 456**	**28 096**	**19 968**	8 128	41%	**39 936**
1.1 - Mayor and Council		38 069	39 936	–	11 456	28 096	19 968	8 128	41%	39 936
1.2 - Municipal Manager, Town Secretary and Chief Executi		–	–	–	–	–	–	–		–
1.3 - Governance Function		–	–	–	–	–	–	–		–
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 Services		**19 795**	**34 788**	**–**	**5 175**	**30 315**	**17 394**	12 921	74%	**34 788**
2.1 - Finance		19 795	34 788	–	5 175	30 315	17 394	12 921	74%	34 788
2.2 - Asset Management		–	–	–	–	–	–	–		–
2.3 - Property Services		–	–	–	–	–	–	–		–
2.4 - Valuation Service		–	1	–	–	–	0	(0)	-100%	1
2.5 - Supply Chain Management		–	–	–	–	–	–	–		–
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 - Corporate Services		**28 178**	**22 662**	**–**	**(722)**	**(1 839)**	**11 331**	(13 170)	-116%	**22 662**
3.1 - Administrative and Corporate Support		28 178	22 662	–	(722)	(1 839)	11 331	(13 170)	-116%	22 662
3.2 - Legal Services		–	–	–	–	–	–	–		–
3.3 - Information Technology		–	–	–	–	–	–	–		–
3.4 - Human Resources		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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		**4 631**	**5 255**	**–**	**1 014**	**2 177**	**2 628**	(451)	-17%	**5 255**
4.1 - Population Development		–	–	–	–	–	–	–		–
4.2 - Disaster Management		–	–	–	–	–	–	–		–
4.3 - Solid Waste Removal		2 632	3 169	–	233	1 361	1 585	(224)	-14%	3 169
4.4 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
4.5 - Cemeteries, Funeral Parlours and Crematoriums		33	36	–	5	34	18	16	89%	36
4.6 - Community Halls and Facilities		4	3	–	–	2	2	1	33%	3
4.7 - Libraries and Archives		1 962	2 047	–	776	780	1 023	(243)	-24%	2 047
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.9 - Education		–	–	–	–	–	–	–		–
4.10 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
Vote 5 - Technical Services		**60 655**	**53 132**	**–**	**9 184**	**42 723**	**27 176**	15 547	57%	**53 132**
5.1 - Electricity		42 570	36 714	–	1 711	18 006	18 967	(960)	-5%	36 714
5.2 - Roads		18 085	16 418	–	7 474	24 717	8 209	16 508	201%	16 418
5.3 - Taxi Ranks		–	–	–	–	–	–	–		–
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 - Planning and Development		**3 132**	**2 118**	**–**	**43**	**2 491**	**1 059**	1 432	135%	**2 118**
6.1 - Development Facilitation		40	47	–	2	10	24	(14)	-59%	47
6.2 - Economic Development/Planning		1 137	1 345	–	1	936	673	264	39%	1 345
6.3 - Town Planning, Building Regulations and Enforcemen		–	–	–	–	–	–	–		–
6.4 - Tourism		1 955	726	–	40	1 545	363	1 182	326%	726
6.5 - Recreational Facilities		–	–	–	–	–	–	–		–
6.6 - Provincial Planning		–	–	–	–	–	–	–		–
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 - Other	–	–	–	–	–	–	–		–
7.1 - Markets	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - Community and Social Services 2	**3 053**	**2 897**	–	**139**	**1 357**	**1 449**	(92)	-6%	**2 897**
8.1 - Literacy Programmes	–	–	–	–	–	–	–		–
8.2 - Fencing and Fences	–	–	–	–	–	–	–		–
8.3 - Licensing and Control of Animals	3 053	2 897	–	139	1 357	1 449	(92)	-6%	2 897
8.4 - Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
8.5 - Storm Water Management	–	–	–	–	–	–	–		–
8.6 - Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 13]	–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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]	–	–	–	–	–	–	–		–

Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 Revenue by Vote	2	**157 513**	**160 789**	–	**26 288**	**105 320**	**81 004**	24 316	30%	**160 789**
Expenditure by Vote	1							–		
Vote 1 - Executive And Council		**12 703**	**12 557**	–	**1 429**	**7 461**	**6 285**	1 176	19%	**12 557**
1.1 - Mayor and Council		6 845	6 722	–	498	3 644	3 368	276	8%	6 722
1.2 - Municipal Manager, Town Secretary and Chief Executi		4 559	3 930	–	728	2 996	1 965	1 031	52%	3 930
1.3 - Governance Function		1 300	1 905	–	203	822	953	(131)	-14%	1 905
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 Services		**9 030**	**8 090**	–	**948**	**4 710**	**4 045**	665	16%	**8 090**
2.1 - Finance		5 580	3 320	–	568	2 369	1 660	709	43%	3 320
2.2 - Asset Management		1 750	1 421	–	160	1 373	710	662	93%	1 421
2.3 - Property Services		820	1 653	–	33	265	826	(562)	-68%	1 653
2.4 - Valuation Service		–	–	–	–	–	–	–		–
2.5 - Supply Chain Management		880	1 696	–	187	703	848	(145)	-17%	1 696
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 - Corporate Services		**34 538**	**30 920**	–	**3 346**	**12 715**	**15 460**	(2 745)	-18%	**30 920**
3.1 - Administrative and Corporate Support		27 990	24 607	–	2 520	8 976	12 304	(3 328)	-27%	24 607
3.2 - Legal Services		1 836	1 400	–	453	1 105	700	406	58%	1 400
3.3 - Information Technology		3 500	2 911	–	219	2 122	1 455	666	46%	2 911
3.4 - Human Resources		1 212	2 002	–	154	512	1 001	(489)	-49%	2 002
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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		**19 198**	**15 093**	–	**1 695**	**7 555**	**7 546**	8	0%	**15 093**
4.1 - Population Development		1 697	3 216	–	221	1 153	1 608	(455)	-28%	3 216
4.2 - Disaster Management		1 616	1 591	–	231	884	796	88	11%	1 591
4.3 - Solid Waste Removal		2 379	3 608	–	295	1 140	1 804	(663)	-37%	3 608
4.4 - Fire Fighting and Protection		4 345	4 128	–	545	2 450	2 064	386	19%	4 128
4.5 - Cemeteries, Funeral Parlours and Crematoriums		75	200	–	–	158	100	58	58%	200
4.6 - Community Halls and Facilities		6 660	250	–	65	284	125	159	127%	250
4.7 - Libraries and Archives		2 385	2 100	–	339	1 377	1 050	327	31%	2 100
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.9 - Education		42	–	–	–	109	–	109	#DIV/0!	–
4.10 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
Vote 5 - Technical Services		**64 310**	**33 410**	–	**3 006**	**19 843**	**16 705**	3 138	19%	**33 410**
5.1 - Electricity		50 003	26 060	–	1 909	14 488	13 030	1 458	11%	26 060
5.2 - Roads		14 303	7 350	–	1 096	5 353	3 675	1 678	46%	7 350
5.3 - Taxi Ranks		4	–	–	0	2	–	2	#DIV/0!	–
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 - Planning and Development	**10 696**	**12 775**	**–**	**1 319**	**7 075**	**6 388**	687	11%	**12 775**
6.1 - Development Facilitation	1 658	2 610	–	197	795	1 305	(510)	-39%	2 610
6.2 - Economic Development/Planning	2 600	3 083	–	366	1 887	1 541	346	22%	3 083
6.3 - Town Planning, Building Regulations and Enforcemen	–	–	–	–	–	–	–		–
6.4 - Tourism	4 254	4 245	–	401	3 064	2 123	942	44%	4 245
6.5 - Recreational Facilities	2 183	2 837	–	354	1 328	1 419	(90)	-6%	2 837
6.6 - Provincial Planning	–	–	–	–	–	–	–		–
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 - Other	**32**	**–**	**–**	**3**	**19**	**–**	19	#DIV/0!	**–**
7.1 - Markets	32	–	–	3	19	–	19	#DIV/0!	–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - Community and Social Services 2	**17 440**	**11 177**	**–**	**2 655**	**8 896**	**5 588**	3 308	59%	**11 177**
8.1 - Literacy Programmes	7	150	–	–	29	75	(46)	-62%	150
8.2 - Fencing and Fences	10 309	6 000	–	2 003	5 905	3 000	2 905	97%	6 000
8.3 - Licensing and Control of Animals	4 641	5 027	–	641	2 593	2 513	80	3%	5 027
8.4 - Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
8.5 - Storm Water Management	127	–	–	11	57	–	57	#DIV/0!	–
8.6 - Solid Waste Disposal (Landfill Sites)	2 357	–	–	0	312	–	312	#DIV/0!	–
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 - [NAME OF VOTE 9]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 11]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
11.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 13]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**

13.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 Expenditure by Vote	2	**167 949**	**124 022**	**–**	**14 401**	**68 274**	**62 018**	**6 256**	**0**	**124 022**
Surplus/ (Deficit) for the year	2	**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**	**18 059**	**0**	**36 767**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

KZN253 Emadlangeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		15 000	21 196	–	1 555	9 497	11 208	(1 711)	-15%	21 196
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		2 005	2 105	–	233	1 361	1 052	308	29%	2 105
Sale of Goods and Rendering of Services		322	331	–	48	178	166	12	7%	331
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 919	1 065	–	156	766	532	234	44%	1 065
Interest from Current and Non Current Assets		1 454	1 169	–	(323)	1 085	585	500	85%	1 169
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 535	1 726	–	112	722	863	(141)	-16%	1 726
Licence and permits		2 307	2 066	–	92	1 138	1 033	105	10%	2 066
Operational Revenue		620	850	–	9	70	425	(355)	-84%	850
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		37 400	47 567	–	3 704	22 276	23 783	(1 507)	-6%	47 567
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1 004	1 004	–	48	352	502	(150)	-29%	1 004
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		45 307	46 303	–	12 541	32 277	23 152	9 125	39%	46 303
Interest		4 374	3 549	–	668	3 220	1 775	1 445	81	3 549
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**113 247**	**128 931**	**–**	**18 842**	**72 942**	**65 075**	**7 866**	**12%**	**128 931**
Expenditure By Type										
Employee related costs		51 116	52 090	–	6 780	28 260	26 045	2 215	9%	52 090
Remuneration of councillors		4 647	4 740	–	394	2 350	2 377	(27)	-1%	4 740
Bulk purchases - electricity		19 282	22 883	–	1 544	12 706	11 442	1 264	11	22 883
Inventory consumed		3 318	5 572	–	124	823	2 786	(1 963)	-70	5 572
Debt impairment		480	2 852	–	–	–	1 426	(1 426)	-100%	2 852
Depreciation and amortisation		18 575	9 332	–	713	4 182	4 666	(484)	-10%	9 332
Interest		307	–	–	–	(1)	–	(1)	#DIV/0!	–
Contracted services		44 477	14 230	–	2 670	11 950	7 115	4 835	68%	14 230
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		1 899	–	–	–	494	–	494		–
Operational costs		23 545	12 322	–	2 176	7 510	6 161	1 348	22%	12 322
Losses on Disposal of Assets		303	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**167 949**	**124 022**	**–**	**14 401**	**68 274**	**62 018**	**6 256**	**10%**	**124 022**
Surplus/(Deficit)		**(54 702)**	**4 909**	**–**	**4 441**	**4 668**	**3 058**	**1 610**	**0**	**4 909**
Transfers and subsidies - capital (monetary allocations)		44 266	31 858	–	7 447	32 378	15 929	16 449	0	31 858
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**			**36 767**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**			**36 767**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**			**36 767**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(10 436)**	**36 767**	**–**	**11 887**	**37 046**	**18 987**			**36 767**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ca		**157 513**	**160 789**		**26 288**	**105 320**	**81 004**			**160 789**

KZN253 Emadlangeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive And Council		–	–	–	–	–	–	–		–
Vote 2 - Finance Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Technical Services		–	–	–	–	–	–	–		–
Vote 6 - Planning and Development		–	–	–	–	–	–	–		–
Vote 7 - Other		–	–	–	–	–	–	–		–
Vote 8 - Community and Social Services 2		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive And Council		78	–	–	76	76	–	76	#DIV/0!	–
Vote 2 - Finance Services		6 848	1 250	–	844	844	625	219	35%	1 250
Vote 3 - Corporate Services		94	183	–	53	60	91	(32)	-35%	183
Vote 4 - Community and Social Services		–	92	–	–	18	46	(28)	-60%	92
Vote 5 - Technical Services		(716)	27 703	–	1 887	41 953	13 851	28 102	203%	27 703
Vote 6 - Planning and Development		135	–	–	–	893	–	893	#DIV/0!	–
Vote 7 - Other		–	–	–	–	–	–	–		–
Vote 8 - Community and Social Services 2		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	6 438	29 228	–	2 861	43 845	14 614	**29 231**	**200%**	29 228
Total Capital Expenditure		**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**200%**	**29 228**
Capital Expenditure - Functional Classification										
Governance and administration		**7 020**	**1 433**	**–**	**974**	**980**	**716**	264	37%	**1 433**
Executive and council		78	–	–	76	76	–	76	#DIV/0!	–
Finance and administration		6 942	1 433	–	898	904	716	188	26%	1 433
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**0**	**92**	**–**	**–**	**18**	**46**	(28)	-60%	**92**
Community and social services		–	92	–	–	–	46	(46)	-100%	92
Sport and recreation		0	–	–	–	–	–	–		–
Public safety		–	–	–	–	18	–	18	#DIV/0!	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(3 231)**	**14 209**	**–**	**1 686**	**29 024**	**7 104**	21 920	309%	**14 209**
Planning and development		–	–	–	–	–	–	–		–
Road transport		(3 231)	14 209	–	1 686	29 024	7 104	21 920	309%	14 209
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**2 515**	**13 494**	**–**	**201**	**12 929**	**6 747**	6 182	92%	**13 494**
Energy sources		2 515	13 494	–	201	12 929	6 747	6 182	92%	13 494
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		135	–	–	–	893	–	893	#DIV/0!	–
Total Capital Expenditure - Functional Classification	3	**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**200%**	**29 228**
Funded by:										
National Government		(3 231)	27 703	–	1 887	41 415	13 851	27 564	199%	27 703
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**(3 231)**	**27 703**	**–**	**1 887**	**41 415**	**13 851**	**27 564**	**199%**	**27 703**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		9 669	1 525	–	974	2 430	763	1 667	219%	1 525
Total Capital Funding		**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**200%**	**29 228**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

KZN253 Emadlangeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		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									
Vote 1 - Executive And Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council								–		
1.2 - Municipal Manager, Town Secretary and Chief Executive								–		
1.3 - Governance Function								–		
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 Services		–	–	–	–	–	–	–		–
2.1 - Finance								–		
2.2 - Asset Management								–		
2.3 - Property Services								–		
2.4 - Valuation Service								–		
2.5 - Supply Chain Management								–		
2.6 - [Name of sub-vote]								–		
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 - Corporate Services		–	–	–	–	–	–	–		–
3.1 - Administrative and Corporate Support								–		
3.2 - Legal Services								–		
3.3 - Information Technology								–		
3.4 - Human Resources								–		
3.5 - [Name of sub-vote]								–		
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 - Population Development								–		
4.2 - Disaster Management								–		
4.3 - Solid Waste Removal								–		
4.4 - Fire Fighting and Protection								–		
4.5 - Cemeteries, Funeral Parlours and Crematoriums								–		
4.6 - Community Halls and Facilities								–		
4.7 - Libraries and Archives								–		
4.8 - [Name of sub-vote]								–		
4.9 - Education								–		
4.10 - Indigenous and Customary Law								–		
Vote 5 - Technical Services		–	–	–	–	–	–	–		–
5.1 - Electricity								–		
5.2 - Roads								–		
5.3 - Taxi Ranks								–		
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 - Planning and Development		–	–	–	–	–	–	–		–
6.1 - Development Facilitation								–		
6.2 - Economic Development/Planning								–		
6.3 - Town Planning, Building Regulations and Enforcement, and City Engineer								–		
6.4 - Tourism								–		
6.5 - Recreational Facilities								–		
6.6 - Provincial Planning								–		
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 - Other	–	–	–	–	–	–	–		–
7.1 - Markets							–		
7.2 - [Name of sub-vote]							–		
7.3 - [Name of sub-vote]							–		
7.4 - [Name of sub-vote]							–		
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 - Community and Social Services 2	–	–	–	–	–	–	–		–
8.1 - Literacy Programmes							–		
8.2 - Fencing and Fences							–		
8.3 - Licensing and Control of Animals							–		
8.4 - Sports Grounds and Stadiums							–		
8.5 - Storm Water Management							–		
8.6 - Solid Waste Disposal (Landfill Sites)							–		
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 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
9.2 - [Name of sub-vote]							–		
9.3 - [Name of sub-vote]							–		
9.4 - [Name of sub-vote]							–		
9.5 - [Name of sub-vote]							–		
9.6 - [Name of sub-vote]							–		
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 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
10.2 - [Name of sub-vote]							–		
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 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]							–		
11.2 - [Name of sub-vote]							–		
11.3 - [Name of sub-vote]							–		
11.4 - [Name of sub-vote]							–		
11.5 - [Name of sub-vote]							–		
11.6 - [Name of sub-vote]							–		
11.7 - [Name of sub-vote]							–		
11.8 - [Name of sub-vote]							–		
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 - [NAME OF VOTE 13]	–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]							–		
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]							–		

Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]								–		
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 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]								–		
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										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Executive And Council		**78**	–	–	**76**	**76**	–	76	#DIV/0!	–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executive		78	–	–	76	76	–	76	#DIV/0!	–
1.3 - Governance Function		–	–	–	–	–	–	–		–
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 Services		**6 848**	**1 250**	–	**844**	**844**	**625**	219	35%	**1 250**
2.1 - Finance		–	–	–	–	–	–	–		–
2.2 - Asset Management		6 848	1 250	–	844	844	625	219	35%	1 250
2.3 - Property Services		–	–	–	–	–	–	–		–
2.4 - Valuation Service		–	–	–	–	–	–	–		–
2.5 - Supply Chain Management		–	–	–	–	–	–	–		–
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 - Corporate Services		**94**	**183**	–	**53**	**60**	**91**	(32)	-35%	**183**
3.1 - Administrative and Corporate Support		10	15	–	–	–	8	(8)	-100%	15
3.2 - Legal Services		–	–	–	–	–	–	–		–
3.3 - Information Technology		84	168	–	53	60	84	(24)	-29%	168
3.4 - Human Resources		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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		–	**92**	–	–	**18**	**46**	(28)	-60%	**92**
4.1 - Population Development		–	–	–	–	–	–	–		–
4.2 - Disaster Management		–	–	–	–	–	–	–		–
4.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
4.4 - Fire Fighting and Protection		–	–	–	–	18	–	18	#DIV/0!	–
4.5 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - Libraries and Archives		–	92	–	–	–	46	(46)	-100%	92
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.9 - Education		–	–	–	–	–	–	–		–
4.10 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
Vote 5 - Technical Services		**(716)**	**27 703**	–	**1 887**	**41 953**	**13 851**	28 102	203%	**27 703**
5.1 - Electricity		2 515	13 494	–	201	12 929	6 747	6 182	92%	13 494
5.2 - Roads		(3 231)	14 209	–	1 686	29 024	7 104	21 920	309%	14 209
5.3 - Taxi Ranks		–	–	–	–	–	–	–		–
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 - Planning and Development	**135**	–	–	–	**893**	–	893	#DIV/0!	–
6.1 - Development Facilitation	–	–	–	–	–	–	–		–
6.2 - Economic Development/Planning	–	–	–	–	–	–	–		–
6.3 - Town Planning, Building Regulations and Enforcement, a	–	–	–	–	–	–	–		–
6.4 - Tourism	135	–	–	–	893	–	893	#DIV/0!	–
6.5 - Recreational Facilities	0	–	–	–	–	–	–		–
6.6 - Provincial Planning	–	–	–	–	–	–	–		–
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 - Other	–	–	–	–	–	–	–		–
7.1 - Markets	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - Community and Social Services 2	–	–	–	–	–	–	–		–
8.1 - Literacy Programmes	–	–	–	–	–	–	–		–
8.2 - Fencing and Fences	–	–	–	–	–	–	–		–
8.3 - Licensing and Control of Animals	–	–	–	–	–	–	–		–
8.4 - Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
8.5 - Storm Water Management	–	–	–	–	–	–	–		–
8.6 - Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 11]	–	–	–	–	–	–	–		–
11.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
13.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
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 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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		**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**0**	**29 228**
Total Capital Expenditure		**6 438**	**29 228**	**–**	**2 861**	**43 845**	**14 614**	**29 231**	**0**	**29 228**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

KZN253 Emadlangeni - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		18 571	15 875	–	7 015	15 875
Trade and other receivables from exchange transactions		8 200	14 786	–	14 895	14 786
Receivables from non-exchange transactions		23 671	48 858	–	31 409	48 858
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	2 112	–
VAT		9 770	12 608	–	18 927	12 608
Other current assets		(195)	–	–	(196)	–
Total current assets		**60 017**	**92 127**	**–**	**74 162**	**92 127**
Non current assets						
Investments		–	–	–	–	–
Investment property		32 867	32 804	–	32 750	32 804
Property, plant and equipment		114 011	122 122	–	153 736	122 122
Biological assets		–	4 350	–	–	4 350
Living and non-living resources		–	–	–	–	–
Heritage assets		1 191	1 191	–	1 191	1 191
Intangible assets		3	315	–	58	315
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**148 072**	**160 782**	**–**	**187 735**	**160 782**
TOTAL ASSETS		**208 089**	**252 908**	**–**	**261 897**	**252 908**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(50)	253	–	(33)	253
Consumer deposits		452	180	–	451	180
Trade and other payables from exchange transactions		22 326	55 822	–	19 685	55 822
Trade and other payables from non-exchange transactions		25 347	8 168	–	36 066	8 168
Provision		31 125	1 623	–	30 897	1 623
VAT		13 458	(311)	–	22 469	(311)
Other current liabilities		–	–	–	–	–
Total current liabilities		**92 657**	**65 735**	**–**	**109 536**	**65 735**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	25 920	–	–	25 920
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		1 636	2 796	–	1 518	2 796
Total non current liabilities		**1 636**	**28 716**	**–**	**1 518**	**28 716**
TOTAL LIABILITIES		**94 293**	**94 451**	**–**	**111 055**	**94 451**
NET ASSETS	2	**113 796**	**158 458**	**–**	**150 842**	**158 458**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		113 796	158 458	–	150 842	158 458
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**113 796**	**158 458**	**–**	**150 842**	**158 458**

References

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

KZN253 Emadlangeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(36 122)	38 373	–	445	3 121	19 186	(16 065)	-84%	38 373
Service charges		(4 659)	17 902	–	47	386	8 951	(8 565)	-96%	17 902
Other revenue		5 788	4 327	–	308	2 460	3 091	(631)	-20%	4 327
Transfers and Subsidies - Operational		52 352	48 412	–	–	18 420	24 206	(5 786)	-24%	48 412
Transfers and Subsidies - Capital		(3 629)	31 858	–	–	3 630	15 929	(12 299)	-77%	31 858
Interest		7 747	5 783	–	500	5 072	2 892	2 180	75%	5 783
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		1 084	(118 958)	–	(15 166)	45 069	(54 738)	(99 807)	182%	(118 958)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**22 560**	**27 696**	**–**	**(13 865)**	**78 158**	**19 516**	**(58 641)**	**-300%**	**27 696**
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		77 462	(33 612)	–	(2 861)	43 845	(16 806)	(60 651)	361%	(33 612)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**77 462**	**(33 612)**	**–**	**(2 861)**	**43 845**	**(16 806)**	**(60 651)**	**361%**	**(33 612)**
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		**100 022**	**(5 916)**	**–**	**(16 726)**	**122 002**	**2 710**			**–**
Cash/cash equivalents at beginning:		(2 720)	(21 791)	–	(263)	8 400	(21 791)			8 400
Cash/cash equivalents at month/year end:		97 302	(27 707)	–		130 402	(19 080)			–

References

1. Material variances to be explained in Table SC1

ANNEXURE 2

eMadlangeni Municipality

Grants Register Summary 2024/2025

No.	Grant Type	General Ledger Vote no.	Balance as at 1 July 2024	Receipts 2024/2025	Expenditure 2024/2025	Balance as at 31 December 2024	Balance per ledger 31 December 2024	Difference-immaterial Rounding Off
	Conditional Grant Listing							
1	Finance Management Grant	D0001/IL08834/F1177/X046/R0059/001/CONTRA and D0001/IL08833/F1177/X049/R0058/001/BTO	-	3 000 000,00	1 300 612,86	1 699 387,14	1 699 387,14	
2	Municipal Infrastructure Grant	D0001/IL07049/F0791/X116/R0059/001/CONTRA and D0001/IL07048/F0791/X049/R0058/001/ROA	-	10 160 000,00	8 614 019,93	1 545 980,07	1 545 980,07	
3	Repair of 376 Houses	D0001/IL076133/F0041/X049/R0058/001/BTO	813 724,72	-	-	813 724,72	813 724,72	-
4	Library Grant	D0001/IL093081/F13636/X007/R0059/001/CONTRA and D0001/IL093080/F13636/X007/R0059/001/CONTRA	-	2 036 000,00	775 025,64	1 260 974,36	1 260 974,36	
5	Balele Grant	D0001/IL093040/F13637/X096/R0059/001/LED and D0001/IL092976/F13621/X093/001/TOU. D0001/IR00695	6 938 319,70	-	1 173 211,72	5 765 107,98	5 765 107,98	
6	EPWP Grant	D0001/IL08801/F1169/X049/R0059/001/LED	-	932 000,00	1 144 860,75	(212 860,75)	(212 860,75)	-
7	Disaster Grant	D0001/IL103463/F09679/X116/R2016/001/CONTRA and D0001/IL103464/F09679/X116/R2016/001/CONTRA	17 563 343,07	3 090 000,00	16 415 656,63	4 237 686,44	4 237 686,44	
8	LED Vendors Grants	D0001/IL093040/F15597/X103/R2017/001/PLA	500 000,00		477 437,80	22 562,20	22 562,20	
9	Integrated National Electrification G	D0001/IL07029/F0786/X032/R0059/001/CONTRA and D0001/IL07028/X032/R0059/001/CONTRA	1 305 514,11	14 000 000,00	14 017 656,24	1 287 857,87	1 287 857,87	-
	TOTALS		27 120 901,60	33 218 000,00	43 918 481,58	16 420 420,03	16 420 420,03	-

Prepared By: S G Buthelezi

Date: 15/01/2025

Signature:

Reviewed By: NC Mswane

Date: 15/01/2025

Signature:

Approved By: SG Simelane

Date: 15/01/2024

Signature:

ANNEXURE 3

EMADLANGENI MUNICIPALITY

INVESTMENT REGISTER 2024-2025

SUMMARY OF INVESTMENTS

No.	Investement Account Description	Bank Account No.	GL Account	Grants WP Ref. *(For conditional Grants)*	Balance as at 01/07/2024	Receipts 2023/2024	Withdrawals 2023/2024	Interest 2023/2024	Bank Charges 2023/2024	Balance as at BANK 12/31/2024	Balance per ledger 12/31/2024	Reconciled Balance 12/31/2024	Difference
							9 376,26						
1	Housing Operating Account	06 850 094 7-033	D0001/IA09530/F0041/X046/R0058/001/BTO		128 020,05	-	-	14 887,52	-	143 793,60	143 793,60	143 793,60	-
2	Repair of 376 Houses	06 850 418 7 - 001	D0001/IA09530/F0041/X046/R0058/001/BTO		2 031 008,48	-	-	226 174,45	-	2 270 564,01	2 270 564,01	2 270 564,01	-
3	General Investments	06 850 094 7 - 030	D0001/IA09608/F0041/X046/R0058/001/BTO		2 593 831,30	36 057 689,26	36 200 000,00	379 794,99	-	306 457,82	306 467,38	306 457,82	9,56
4	Vat Refund	42 880 052 1 - 002	D0001/IA09091/F0041/X049/R0058/001/BTO		28 419,17	-	-	2 382,35	-	31 164,99	31 164,99	31 164,99	-
5	KZN Wildlife 2015/2016	06 850 0947 - 070	D0001/IA09090/F0041/X046/R0058/001/BTO		10 313,29	-	-	-	-	10 313,29	10 313,27	10 313,29	(0,02)
6	Consumer Deposits	06 850 0947 - 084	D0001/IA09093/F0045/X046/R0058/001/BTO		9 602,25	-	-	668,59	-	10 269,22	10 309,76	10 309,96	(0,20)
7	INEP Retention	06 850 0947 - 087	D0001/IA02111/F0786/X049/R0059/001/BTO		1 418,94	-	-	98,65	-	1 515,35	1 515,34	1 515,35	(0,01)
8	EPWP 2019/2020	06 850 0947 - 097	D0001/IA09092/F0041/X049/R0058/001/BTO		4 014,60	-	-	-	-	4 014,60	4 014,60	4 014,60	-
9	Balele Game Project	06 850 0947 - 105	D0001/IA09087/F0002/X087/R0059/001/TOU		9 376,26	-	-	-	-	9 376,26	9376,25	9 376,26	(0,01)
10	DISASTER GRANT	06 850 0947-109	D0001/IA02066/F0041/X049/R0058/001/BTO		-	16 095 167,12	16 300 000,00	436 355,83		438,26	1 018 874,42	1 018 874,42	-
11	FNB Call Account Investment	63 061 842 928	D0001/IA09089/F0041/X046/R0058/001/BTO		1 820 698,24	76 222 960,71	68 810 000,00	152 511,11	-	1 407 016,15	1 407 016,15	1 407 016,15	-
													-
													-
					6 636 700,58	128 375 817,09	121 310 000,00	1 212 873,49	-	4 194 923,55	5 213 409,77	5 213 400,45	9,32
										Current balance			

NB: Shaded cells are formular driven

			Signature		Date
Preparer	S.W SIBISI	Signature		Date	15/01/25
Reviewer	NC MSWANE	Signature		Date	15/01/25
Approved	SG SIMELANE	Signature		Date	15/01/25

Bank Reconciliation

Emadlangeni Local Municipality

Balance per Cashbook for Account : Primary Account (250655 - 62864159366)
Period : December 2024

Date	Bank Type	Reference	Description	Debit	Credit	Balance
Balance per Bank Statement						88,067.83
Totals						
Reconciled Bank Balance						88,067.83
Cash Book Bank Balance						88,062.26
Difference						5.57

Cash Book Balance Summary :

Narration	Account Number	Processed	Open Batches	Total
Deposit Ledger Account	D0001/IA09572/F0928/X049/R0058/001/BTO	103,694,359.22	0.00	103694359.22
Withdrawal Ledger Account	D0001/IA09800/F0928/X049/R0058/001/BTO, D0001/IA02108/F0041/X049/R2019/001/CONTRA, D0001/IA02108/F09679/X116/R0059/001/ROA, D0001/IA02108/F0791/X116/R0059/001/ROA, D0001/IA02108/F0786/X032/R0059/001/ELE, O0001/IA02108/F0041/X049/R0058/001/CONTRA, D0001/IA02108/F0041/X049/R0059/001/CONTRA	-103,683,908.09	0.00	-103683908.09
Bank Interest Ledger Account	D0001/IA09656/F0928/X049/R0058/001/BTO	0.00	0.00	0.00
Bank Charges Ledger Account	D0001/IA09460/F0928/X049/R0058/001/BTO	0.00	0.00	0.00
Opening Balance Ledger Account	D0001/IA09988/F0001/X049/R0058/001/BTO	77,611.14	0.00	77611.14
Totals		**88062.27**	**0.00**	**88062.27**

Prepared by : L.N Shumba
Date : 14/01/2025
Signature :

Reviewed by : S.G Simelane
Date : 14/01/2025
Signature :

Approved by : PP Sithole
Date : 14/01/2025
Signature :

RECEIPTS DECEMBER 2024

Transaction History

Nickname: MAIN ACCOUNT

Selected Account: 62864159366
Date: 02 Jan 2025
Available Balance: 96,942.36 CR
Current Balance: 96,942.36 CR

Date	Description	Service Fee	Amount	Balance
31 Dec 2024	KONICA MINMINOLCO /050030299	0.00	-30,909.76 DR	88,067.83 CR
31 Dec 2024	M-CHOICE M-CHOICE190882782	0.00	-600.00 DR	118,977.59 CR
31 Dec 2024	ADT KZN 5116045362ADT1023350	0.00	-449.73 DR	119,577.59 CR
31 Dec 2024	F/CARD COMCOMMIS00501910	0.00	-2,939.40 DR	120,027.32 CR
31 Dec 2024	F/CARD COMRENTAL00501910FNB	0.00	-402.50 DR	122,966.72 CR
31 Dec 2024	F/CARD COMCOMMIS00502831	0.00	-276.15 DR	123,369.22 CR
31 Dec 2024	F/CARD COMCOMMIS00506840	0.00	-165.55 DR	123,645.37 CR
31 Dec 2024	UTRECHT FI005994000/HE ROHRS	0.00	81,576.71 CR	123,810.92 CR
31 Dec 2024	ABSA BANK 002165226	0.00	5,000.00 CR	42,234.21 CR
31 Dec 2024	ZA128200084404	0.00	2,841.05 CR	37,234.21 CR
31 Dec 2024	ABSA BANK 002149001	0.00	1,300.00 CR	34,393.16 CR
31 Dec 2024	003181004	0.00	854.00 CR	33,093.16 CR
31 Dec 2024	ABSA BANK 004626018	0.00	800.00 CR	32,239.16 CR
31 Dec 2024	004687006 R AND P FOURIE	0.00	795.05 CR	31,439.16 CR
31 Dec 2024	004640031	0.00	750.00 CR	30,644.11 CR
31 Dec 2024	FNB APP PAYMENT FROM 001061041	0.00	1,300.00 CR	29,894.11 CR
31 Dec 2024	ADT CASH DEPO00403002 004616006	2.16	840.00 CR	28,594.11 CR
31 Dec 2024	FNB OB 000006710 ZJ MKHIZE	0.00	-172,729.63 DR	27,754.11 CR
31 Dec 2024	FNB OB 000006709 ZJ	0.00	-9,404.57 DR	200,483.74 CR

ANNEXURE 4

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	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	Actual Bad Debts Written Off against Debtors
2025	M06	KZN253	1100	Debtors Age Analysis By Income Source										
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	-141	-141	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 082 812	854 745	479 729	457 300	475 233	464 237	1 727 648	5 523 946	11 065 649	0
			1400	Receivables from Non-exchange Transactions - Property Rates	3 700 076	1 960 337	1 810 056	1 735 282	1 562 728	1 875 374	4 223 910	28 038 214	44 905 977	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	186 572	125 754	114 152	105 678	108 263	96 276	316 964	3 328 263	4 381 922	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	95 275	43 427	54 123	39 945	36 733	39 467	-107 108	570 213	772 074	0
			1810	Interest on Arrear Debtor Accounts	909 039	779 736	838 552	808 269	409 997	582 787	3 001 570	20 116 086	27 446 036	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	-498 181	0	0	-16 686	-4 638	-5 377	606 579	81 696	0
			2000	Total By Income Source	5 973 774	3 265 817	3 296 612	3 146 473	2 576 268	3 053 502	9 157 607	58 183 160	88 653 212	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Organs of State	2 745 322	826 461	1 184 509	1 108 718	1 016 615	1 037 610	4 201 246	17 696 419	29 816 899	0
			2300	Commercial	725 009	343 431	172 301	146 144	96 220	107 837	255 185	2 300 377	4 146 503	0
			2400	Households	931 350	667 733	630 394	600 969	389 235	475 381	1 284 396	14 104 991	19 084 449	0
			2500	Other	1 572 093	1 428 193	1 309 408	1 290 642	1 074 197	1 432 674	3 416 780	24 081 373	35 605 361	0
			2600	Total By Customer Group	5 973 774	3 265 817	3 296 612	3 146 473	2 576 268	3 053 502	9 157 607	58 183 160	88 653 212	0
											Incorrect			

Notes:

Property Rental Debtors: including housing and land sale debtors
Total By Income Source = Total by Customer Group
The total debtors amount must balance the total amount reflected for debtors on the BSAC return.
Bad Debts=Bad Debts written off during the month
Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner
The impairment amount that is entered in this block should be the agregated amount as per the calculation formula in the municipality
If a formule to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	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 -	Actual Bad Debts Written Off against Debtors
2024	M06	KZN253	1100	Debtors Age Analysis By Income Source										
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	-141	0	0	0	0	0	-141	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	871,556	908,404	670,761	458,466	623,647	503,186	2,035,606	5,143,703	11,215,330	0
			1400	Receivables from Non-exchange Transactions - Property Rates	2,644,115	2,753,389	2,202,744	1,340,383	1,722,623	1,972,408	7,564,216	21,980,632	42,180,509	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	176,529	139,761	113,274	113,056	110,363	98,361	581,309	3,231,196	4,563,851	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	69,516	-668,402	-2,529,323	16,627	60,151	45,868	236,918	996,186	-1,772,459	0
			1810	Interest on Arrear Debtor Accounts	913,066	877,743	832,935	603,385	488,292	425,907	2,061,553	17,659,559	23,862,440	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0
			1900	Other	9	125	550	0	0	1,074	0	669,280	671,038	0
			2000	Total By Income Source	4,674,791	4,011,020	1,290,801	2,531,916	3,005,077	3,046,804	12,479,602	49,680,556	80,720,568	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Organs of State	2,083,069	1,677,755	-561,229	983,495	1,690,324	1,547,709	7,964,519	15,089,545	30,475,187	0
			2300	Commercial	551,318	101,640	159,723	133,187	108,993	91,866	155,813	2,559,896	3,862,436	0
			2400	Households	879,257	1,136,724	649,988	529,588	540,608	504,627	1,728,469	12,278,021	18,247,283	0
			2500	Other	1,161,146	1,094,901	1,042,319	885,646	665,151	902,603	2,630,802	19,753,094	28,135,662	0
			2600	Total By Customer Group	4,674,791	4,011,020	1,290,801	2,531,916	3,005,077	3,046,804	12,479,602	49,680,556	80,720,568	0

Notes:

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

The total debtors amount must balance the total amount reflected for debtors on the BSAC return.

Bad Debts=Bad Debts written off during the month

Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner

The impairment amount that is entered in this block should be the agregated amount as per the calculation formula in the municipality

If a formule to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

ANNEXURE 5

Accounts Payable Age Analysis

Emadlangeni Local Municipality

Exclude Zero Balances
Allocate Unallocated Debits to Oldest

Report Date: **31-Dec-23**

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
ACC001 (ACCRUALS)	5,022.00							5,022.00
AUD001 (Auditor- General)						505,679.00		505,679.00
CAM001 (Camelsa Consulting Group (Pty)Ltd)							370,846.63	370,846.63
ESK001 (Eskom)							1,313,789.18	1,313,789.18
FBL001 (FBL Trading Enterprise)		(530,350.27)						(530,350.27)
LAT0001 (Lateral Unision Insurance Brokers)	0.01							0.01
LUN0002 (Lúngisitha Trading)						(29,500.00)		(29,500.00)
MAX0001 (Maximum Profit Recovery t/a MaxProf)	158,591.26							158,591.26
TSM0001 (TS Media Infinite Creativity (Pty) Ltd)						(23,000.00)		(23,000.00)
ZEE0002 (ZEETA PROJECTS PTY LTD)						(988.50)		(988.50)

	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:	163,613.27	(530,350.27)				452,190.50	1,684,635.81	1,770,089.31
% of Balance:	9.24	-29.96	0.00	0.00	0.00	25.55	95.17	

Accounts Payable Age Analysis

Emadlangeni Local Municipality

Exclude Zero Balances
Allocate Unallocated Debits to Oldest

Report Date: **31-Dec-24**

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
AMA0017 (AMAHLUNGU CIVILS (PTY) LTD)			435,152.95	632,153.30				1,067,306.25
AUD001 (Auditor- General)					148,882.99	1,414,738.73	1,274,598.90	2,838,220.62
CAM001 (Camelsa Consulting Group (Pty)Ltd)		106,805.00	69,567.50	93,857.50			36,000.00	306,230.00
DOU0002 (Double Action Security and Training Academy CC)							217,177.50	217,177.50
ESK001 (Eskom)							1,739,533.01	1,739,533.01
FBL001 (FBL Trading Enterprise)							355,876.47	355,876.47
PAP001 (Goli Group (Pty) Ltd t/a Paper House)							278,058.50	278,058.50
GOV001 (Government Printing Works)	2,017.56							2,017.56
IMV001 (Imvula ITechnologies)					124,200.00			124,200.00
ISK0001 (ISKHONYANE CIVILS (PTY) LTD)				1,006,200.26				1,006,200.26
JAB0005 (Jabelu Plant and Logistics (PTY)LTD)			114,459.72					114,459.72
JUM0002 (Jumbo Holdings (PTY) LTD)				572,020.59				572,020.59
MBO0001 (Mbogz Civils (Pty) Ltd)							(37,340.73)	(37,340.73)
MLA0003 (Mlandomude PTY LTD)					442,890.29			442,890.29
SIL0003 (Oranje projects (PTY) LTD t/a Silent Wheels Auto Repairs)							20,177.88	20,177.88
PAY001 (Payday Software Systems)						28,612.00		28,612.00
PKF0001 (PK Financial Consultants CC)				1,365,970.46				1,365,970.46
SIM0006 (Simuhle Business Concept PTY LTD)							4,519.50	4,519.50
SIP0005 (Sipho Glad Construction and General T/CC)				1,386,111.66				1,386,111.66
SIY0014 (Siyaroro Trading CC)						1,721,575.89		1,721,575.89
SUP002 (Supa Quick Newcastle)							2,943.07	2,943.07
TOY0001 (TOYOTA SOUTH AFRICA)							970,971.97	970,971.97
TRA0005 (Transport - Driving License Card Account)							26,386.00	26,386.00
TUN0001 (Tunimart Travel Agency)						143,990.34	37,291.45	181,281.79
URB0001 (Urban and Rural Construction (PTY) LTD)					737,994.48			737,994.48
	180 Days	**150 Days**	**120 Days**	**90 Days**	**60 Days**	**30 Days**	**Current**	**Balance**
Totals:	2,017.56	106,805.00	619,180.17	5,056,313.77	1,453,967.76	3,308,916.96	4,926,193.52	15,473,394.74
% of Balance:	0.01	0.69	4.00	32.68	9.40	21.38	31.84	