

DR. BEYERS NAUDÉ MUNICIPALITY

MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023



Dr. Beyers Naudé

MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

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**EC 101**

**2023/24**

**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**

**MFMA SECTION 72 REPORT**

This report has been prepared in terms of the Local Government: Municipal Finance Management Act No. 56 of 2003 & the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

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## **1. INTRODUCTION**

### **1.1 Purpose**

The purpose of this report is to submit the outcome of the mid-year assessment performed in accordance with section 72 of the MFMA, for the 6 months ended 31 December 2023, to the Mayor of the Dr Beyers Naudé Local Municipality to:

- Make recommendations as to whether an adjustments budget is necessary; and
- Recommend revised projections for revenue and expenditure as may be required.

This report enables the mayor to give effect to the provisions embodied in section 54 of the MFMA.

### **1.2 Background**

A high-level assessment was conducted of the actual financial and performance results for the 6 months ended 31 December 2023, to enable the accounting officer to make recommendations as to any adjustments, if any, required to be made to the 2023/24 budget.

The report highlights the status of revenue and expenditure that may require revision in accordance with the provisions of section 28 of the MFMA. The operating expenditure excluded certain non-cash items which are only accounted for on an annual basis. These non-cash items include items such as impairment losses.

## **2. LEGISLATIVE FRAMEWORK**

### **2.1 Local Government: Municipal Finance Management Act (Act No 56 of 2003) (MFMA)**

#### **Section 54: Budgetary control and early identification of financial problems**

1. On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
  - a. consider the statement or report.
  - b. check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan.
  - c. consider and, if necessary, make any revisions to the service delivery and budget implementation plan, if revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget.
  - d. issue any appropriate instructions to the accounting officer to ensure— (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and (ii) that spending of funds and revenue collection proceed in accordance with the budget.
  - e. identify any financial problems facing the municipality, including any emerging or impending financial problems; and
  - f. in the case of a section 72 report, submit the report to the council by 31 January of each year.
2. If the municipality faces any serious financial problems, the mayor must—
  - a. promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—

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- (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
    - (ii) the tabling of an adjustments budget; or
    - (iii) steps in terms of Chapter 13; and
  - b. alert the council and the MEC for local government in the province to those problems.
3. The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly. Report to provincial executive if conditions for provincial intervention exist.

## **2.2 Municipal Budget and Reporting Regulations, 2009 (MBRR)**

### **Section 33: Format of a mid-year budget and performance assessment**

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts, and explanatory information, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

### **Section 34: Publication of mid-year budget and performance assessments**

1. 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.
2. The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including- (a) summaries in alternate languages predominant in the community, and (b) information relevant to each ward in the municipality.

### **Section 35: Submission of mid-year budget and performance assessments**

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form-

- a. the mid-year budget and performance assessment by 25 January of each year; and
- b. any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

## **PART 1: MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**

### **SECTION 1 - MAYOR'S REPORT**

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2023/2024 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

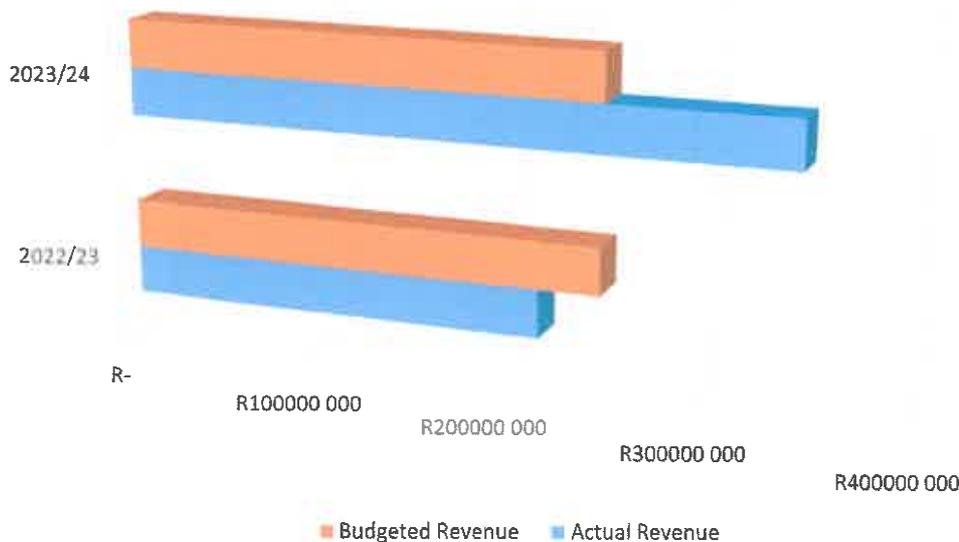
#### **1.1 Summary of the 2023/24 annual report**

In terms of section 121(3) of the MFMA, the municipality is required to include the audit report in the municipality's annual report to be tabled. Until the annual report is tabled as required section 127(2) of the MFMA, the audit report is not a public document and should therefore be treated as confidential.

The Draft Annual Report for the 2022/23 financial year will be tabled to Council 30 January 2023.

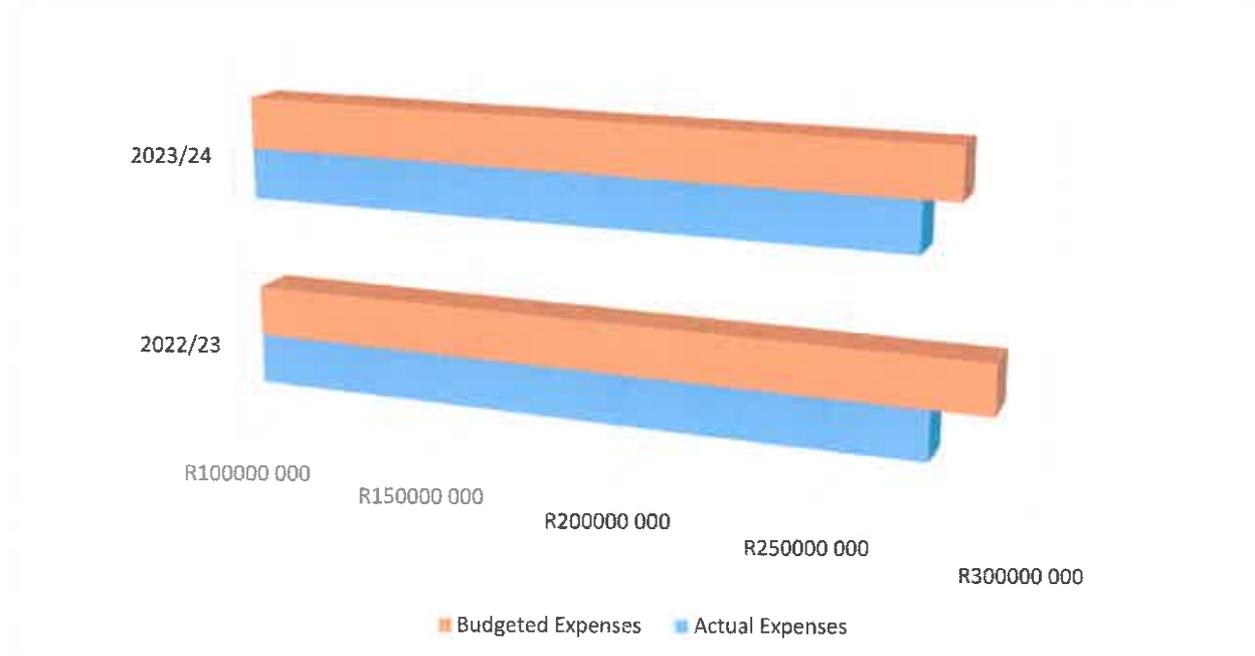
#### **1.2 Summary of the 2023/24 financial year's Performance against the Budget**

##### **1.2.1 Operating Revenue (R349 562 257 vs. Budget R254 286 863)**

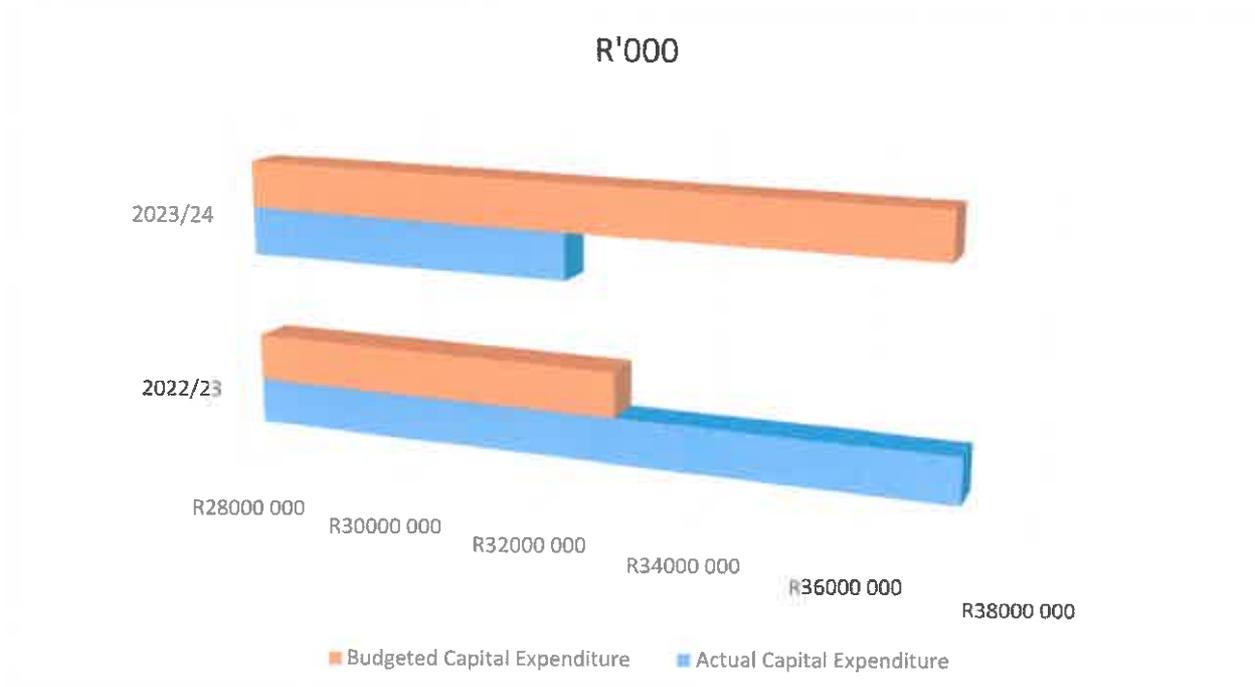


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**1.2.2 Operating Expenses (Actual: R272 610 293 vs. Budget: R281 633 440)**



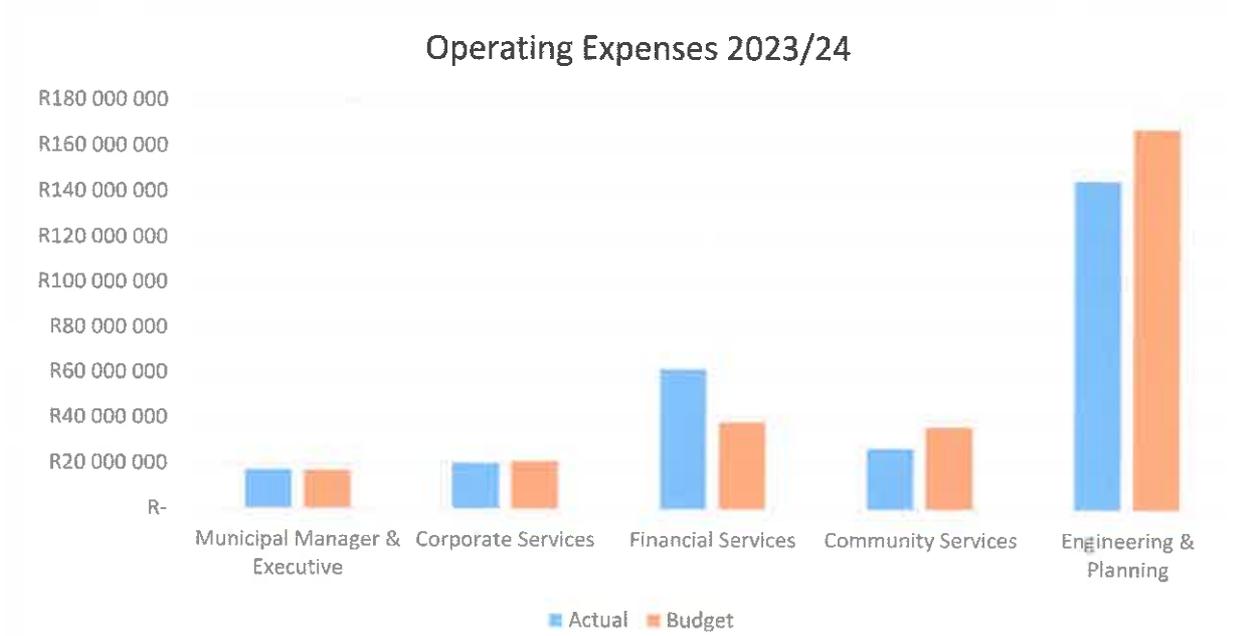
**1.2.3 Capital Expenditure (Actual: R32 314 157 vs. Budget: R37 025 142)**



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**1.3 Summary of the 2023/24 financial year’s Performance per Vote**

**1.3.1 Operating Expenses per Vote (Actual: R272 610 293 vs. Budget: R281 633 440)**



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R17 259 617	R17 168 024	-R91 593	-1%
Corporate Services	R20 498 655	R21 093 502	R594 847	3%
Financial Services	R62 020 715	R38 684 796	-R23 335 919	-60%
Community Services	R27 130 559	R36 510 393	R9 379 834	26%
Engineering and Planning	R145 700 747	R168 176 725	R22 475 978	13%
<b>Total</b>	<b>R272 610 293</b>	<b>R281 633 440</b>	<b>R9 023 147</b>	<b>3%</b>

**Municipal Manager & Executive Council:** The underspending is accepted as reasonable, and the expenditure corrections will be provided in the adjustments budget.

**Corporate Services:** The underspending is accepted as reasonable, and the expenditure corrections will be provided in the adjustments budget.

**Financial Services:** The overspending was driven by the unavoidable expenditure relating to interest charged because of late settlement of creditors. The required corrections will be provided for in the adjustments budget.

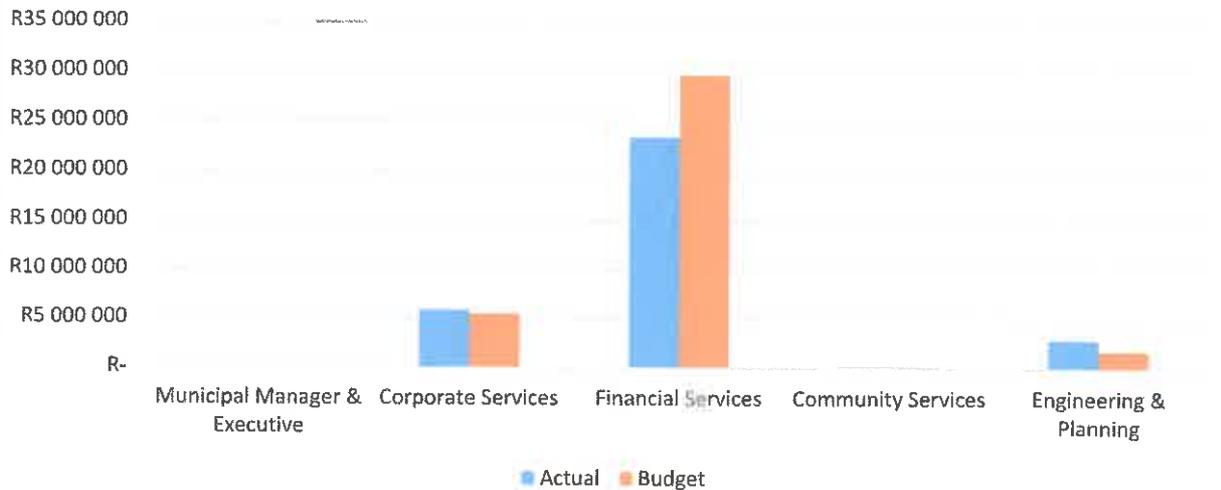
**Community Services:** The underspending was mainly due to debt impairment that is accounted for at the end of the financial year and repairs and maintenance projects that are lagging. The required corrections will be provided for in the adjustments budget.

**Technical Services:** The underspending was mainly due to debt impairment that is accounted for at the end of the financial year and repairs and maintenance projects that are lagging. The required corrections will be provided for in the adjustments budget.

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**1.3.2 Capital Expenditure per Vote (Actual: R14 426 000 vs. Budget: R29 885 000)**

**Capital Expenditure 2023/24**



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R0	R0	R0	0%
Corporate Services	R0	R0	R0	0%
Financial Services	R195 270	R184 998	-R10 272	-6%
Community Services	R5 815 754	R5 452 182	-R363 572	-7%
Technical Services	R26 303 133	R31 387 962	R5 084 829	16%
<b>Total</b>	<b>R32 314 157</b>	<b>R37 025 142</b>	<b>R4 710 985</b>	<b>-13%</b>

**Municipal Manager & Executive:** There were no budgeted projects for the year.

**Corporate Services:** There were no budgeted projects for the year.

**Financial Services:** The overspending is due to accelerated implementation of projects.

**Community Services:** The overspending is due to accelerated implementation of projects.

**Technical Services:** The underspending is due to some MIG projects that are lagging.

**1.4 Remedial Action taken on the 2022/23 Audit Outcome**

The audit outcome for 2022/23 was an unqualified audit opinion. A draft audit action plan has been developed by management; however, it has not been approved yet by the audit committee.

The annual report of the 2022/23 financial year is covered in a separate report to Council. Any problems and/or corrective action identified in the oversight report by Council will be monitored and actioned for correction in the current financial year.

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**1.5 Recommendation**

In terms of section 28 of the Municipal Finance Management Act, 56 of 2003, a municipality may revise an approved annual budget through an adjustment budget under the following circumstances:

**(2) An adjustment budget-**

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
- d) may authorise the utilization of projected savings in one vote towards spending under another vote.
- e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.
- f) may correct any errors in the annual budget; and
- g) may provide for any other expenditure within a prescribed framework.

Based on the Mid-year Performance Assessment, it is thus recommended that the municipality revise the budget during February 2023 due to projected savings and corrections to be made to the Revenue and Expenditure Budgets.

## **SECTION 2 – RESOLUTIONS**

This is the resolution that will be presented to Council when the Mid-year Budget and Performance Assessment is tabled:

**RECOMMENDATION:**

That Council take cognisance of the 2023/24 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

That a revised budget for 2023/24 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

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**SECTION 3 – EXECUTIVE SUMMARY**

**3.1 Introduction**

The Mid-year Assessment has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats). It is used as a management tool to assess the Municipality’s performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2023/2024 financial year, with a view of giving effect to the Mayor and Council’s oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

**3.2 Performance Indicators**

**EC101 Dr Beyers Naude - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December**

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		9,3%	13,7%	13,7%	9,5%	3,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		109,6%	86,2%	86,2%	140,0%	86,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	-2,9%	9,5%	9,5%	26,4%	9,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		2,1%	-7,5%	-7,5%	1,2%	-7,5%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		-0,5%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		44,1%	40,6%	40,6%	29,1%	40,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,7%	9,1%	9,1%	4,6%	9,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		33,0%	16,7%	16,7%	8,2%	4,4%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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**3.3 Performance against the approved annual budget**

The following graphs show the performance of the municipality against the budget (operating and capital budget) at 31 December 2023:

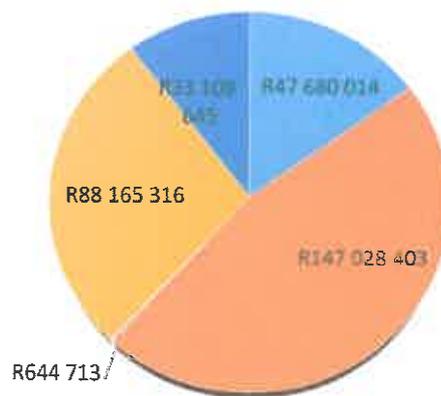


	Operating Revenue	Operating Expenses	Capital Expenditure
Original Budget	R528 007 435	R554 298 038	R73 800 299
YTD Budget	R254 286 863	R281 633 440	R37 025 142
YTD Actual	R349 562 257	R272 610 293	R32 314 157

Legend: Original Budget (Blue), YTD Budget (Grey), YTD Actual (Orange)

**3.3.1 Revenue by source**

YTD Actual



Property rates   Trading services   Investment revenue   Transfers and subsidies   Other revenue

Overall, the revenue budget reflects a (46%) variance on the year-to-date projections. Reasons for the variance include:

- Property sales that have materialised.
- An overall overperformance in transfers and subsidies, service charges and property rates.

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**3.3.2 Operating expenses by type**

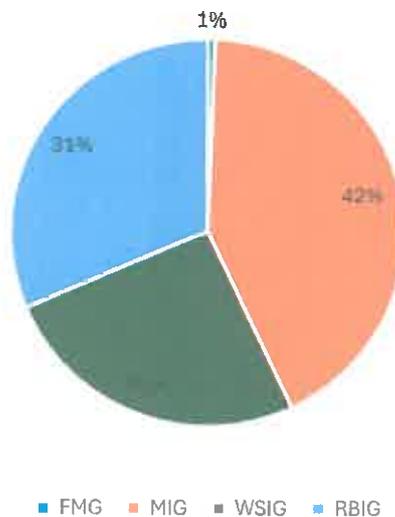


Overall, the operating expenditure budget reflects a (3%) variance on the year-to-date projections. Reasons for the variance include:

- No debt impairment run has been performed to date. The calculation is performed at year-end.
- Water inventory entries are only processed at year-end.
- Interest on outstanding debt (Eskom) is alarming and will be addressed in the adjustment budget.
- Upper limits implementation on remuneration of councillors, which will be addressed in the adjustment budget.

**3.3.3 Capital expenditure by funding source**

Capital expenditure by funding source



The grant capital expenditure on the year-to-date are not in line with project plans for FMG (37%), however MIG (61%), WSIG (100%) and RBIG (69%) grants have been spent above 60% of received grant funds.

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**SECTION 4 – IN-YEAR BUDGET TABLES**

**4.1 Table C1 Monthly Budget Statement Summary - M06 December**

**EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M06 December**

Description	2022/23		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Service charges	218 157	248 196	248 196	16 869	147 028	114 381	32 647	29%	248 196
Investment revenue	646	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	646	616	616	40	645	308	337	109%	616
Other own revenue	156 758	159 281	159 281	40 418	121 275	79 640	41 635	52%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>376 208</b>	<b>453 136</b>	<b>453 136</b>	<b>57 330</b>	<b>316 628</b>	<b>216 851</b>	<b>99 777</b>	<b>46%</b>	<b>453 136</b>
Employee costs	165 857	184 072	184 072	15 096	92 016	92 036	(20)	-	184 072
Remuneration of Councilors	9 416	9 276	9 276	803	5 179	4 638	541	-	9 276
Depreciation and amortisation	66 714	65 308	65 308	5 064	30 376	32 654	(2 279)	-	65 308
Interest	57 371	10 452	10 452	6 240	25 970	5 226	20 744	-	10 452
Inventory consumed and bulk purchases	116 624	136 396	136 346	8 731	61 018	68 186	(7 168)	-	136 346
Transfers and subsidies	22	150	150	120	120	75	45	60%	150
Other expenditure	281 118	148 643	148 693	10 564	57 932	78 819	(20 887)	-26%	148 693
<b>Total Expenditure</b>	<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 810</b>	<b>281 633</b>	<b>9 023</b>	<b>-3%</b>	<b>554 298</b>
<b>Surplus/(Deficit)</b>	<b>(240 914)</b>	<b>(101 162)</b>	<b>(101 162)</b>	<b>10 713</b>	<b>44 018</b>	<b>(64 782)</b>	<b>108 800</b>	<b>-168%</b>	<b>(101 162)</b>
Transfers and subsidies - capital (monetary allocations)	72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	-12%	74 871
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>	<b>104 299</b>	<b>-381%</b>	<b>(26 291)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>	<b>104 299</b>	<b>-381%</b>	<b>(26 291)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>74 050</b>	<b>74 050</b>	<b>3 386</b>	<b>32 314</b>	<b>37 025</b>	<b>(4 711)</b>	<b>-13%</b>	<b>74 050</b>
Capital transfers recognised	-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 637	3 637	1 036	3 019	1 818	1 201	66%	3 637
<b>Total sources of capital funds</b>	<b>-</b>	<b>73 800</b>	<b>73 800</b>	<b>3 386</b>	<b>32 222</b>	<b>36 900</b>	<b>(4 678)</b>	<b>-13%</b>	<b>73 800</b>
<b>Financial position</b>									
Total current assets	(16 693)	49 525	49 525	-	180 473	-	-	-	49 525
Total non current assets	1 114 661	1 114 966	1 114 966	-	1 117 884	-	-	-	1 114 966
Total current liabilities	583 893	523 463	523 463	-	683 013	-	-	-	523 463
Total non current liabilities	85 431	73 623	73 623	-	77 414	-	-	-	73 623
Community wealth/Equity	<b>586 572</b>	<b>567 406</b>	<b>567 406</b>	-	<b>460 977</b>	-	-	-	<b>567 406</b>
<b>Cash flows</b>									
Net cash from (used) operating	120 073	59 237	57 621	37 428	136 161	47 272	(88 890)	-188%	57 621
Net cash from (used) investing	(14 429)	(73 800)	-	960	6 176	-	(6 176)	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>12 205</b>	<b>(39 034)</b>	<b>(39 034)</b>	<b>5 617</b>	<b>8 026</b>	<b>(9 628)</b>	<b>(17 653)</b>	<b>183%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	45 750	11 873	11 273	18 293	18 490	9 599	122 417	73 689	311 386
<b>Creditors Age Analysis</b>									
Total Creditors	19 729	(14 906)	22 427	3 932	18 237	27 278	61 561	451 430	589 689

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.2 Table C2: s71 Monthly Budget Statement Summary (functional classification)**

**EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December**

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		154 339	142 983	142 983	37 829	150 150	73 740	76 410	104%	142 983
Executive and council		10	162	162	-	8	81	(73)	-90%	162
Finance and administration		154 329	142 821	142 821	37 829	150 142	73 659	76 483	104%	142 821
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		6 929	10 341	10 341	141	576	5 171	(4 595)	-89%	10 341
Community and social services		2 457	2 456	2 456	13	89	1 228	(1 139)	-93%	2 456
Sport and recreation		68	63	63	4	32	31	1	4%	63
Public safety		4 405	5 802	5 802	123	454	2 901	(2 447)	-84%	5 802
Housing		-	-	-	-	-	-	-		-
Health		-	2 020	2 020	-	-	1 010	(1 010)	-100%	2 020
<i>Economic and environmental services</i>		38 246	34 361	34 361	3 541	14 633	17 180	(2 547)	-15%	34 361
Planning and development		4 000	2 513	2 513	240	1 451	1 257	194	15%	2 513
Road transport		34 246	31 847	31 847	3 302	13 182	15 924	(2 741)	-17%	31 847
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		291 679	340 267	340 267	19 303	184 166	158 168	25 998	16%	340 267
Energy sources		117 736	141 424	141 424	7 835	66 380	65 206	1 175	2%	141 424
Water management		96 525	99 415	99 415	5 148	55 040	46 083	8 956	19%	99 415
Waste water management		42 954	70 303	70 303	3 884	40 842	34 501	6 342	18%	70 303
Waste management		34 463	29 126	29 126	2 435	21 903	12 379	9 525	77%	29 126
<i>Other</i>	4	334	55	55	-	37	28	9	33%	55
<b>Total Revenue - Functional</b>	<b>2</b>	<b>491 526</b>	<b>528 007</b>	<b>528 007</b>	<b>60 814</b>	<b>349 562</b>	<b>254 287</b>	<b>95 275</b>	<b>37%</b>	<b>528 007</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		182 248	148 512	148 512	19 241	95 137	74 256	20 881	28%	148 512
Executive and council		33 397	30 791	30 781	2 212	14 839	15 392	(553)	-4%	30 781
Finance and administration		147 682	116 291	116 301	16 915	79 714	58 149	21 565	37%	116 301
Internal audit		1 168	1 431	1 431	114	583	715	(132)	-18%	1 431
<i>Community and public safety</i>		37 926	42 570	42 600	2 723	16 663	21 297	(4 634)	-22%	42 600
Community and social services		4 980	7 211	7 241	590	3 509	3 618	(108)	-3%	7 241
Sport and recreation		20 865	22 111	22 111	1 226	7 363	11 055	(3 693)	-33%	22 111
Public safety		9 214	9 451	9 451	787	4 818	4 725	93	2%	9 451
Housing		141	262	262	-	-	131	(131)	-100%	262
Health		2 726	3 535	3 535	121	973	1 768	(795)	-45%	3 535
<i>Economic and environmental services</i>		52 332	56 524	56 524	3 625	23 540	28 262	(4 722)	-17%	56 524
Planning and development		24 623	21 718	21 768	1 539	10 057	10 872	(815)	-7%	21 768
Road transport		27 708	34 806	34 756	2 086	13 483	17 390	(3 907)	-22%	34 756
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		342 395	304 452	304 452	20 814	136 383	156 710	(20 327)	-13%	304 452
Energy sources		137 246	167 735	167 735	10 838	72 803	85 703	(12 900)	-15%	167 735
Water management		91 943	68 905	68 905	4 816	30 760	35 472	(4 692)	-13%	68 905
Waste water management		64 150	44 781	44 781	3 550	23 372	22 607	765	3%	44 781
Waste management		49 056	23 031	23 031	1 609	9 427	12 928	(3 501)	-27%	23 031
<i>Other</i>		2 222	2 241	2 211	215	888	1 108	(220)	-20%	2 211
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 818</b>	<b>272 610</b>	<b>281 633</b>	<b>9 023</b>	<b>-3%</b>	<b>554 298</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(125 596)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>	<b>104 299</b>	<b>-381%</b>	<b>(26 291)</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.3 Table C3: s71 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)**

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

**EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06**

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL (10: IE)		10	162	162	-	8	81	(73)	-90,1%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		217	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		9 466	6 228	6 228	74	222	3 114	(2 891)	-92,9%	6 228
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		36 093	33 723	33 723	2 568	22 474	14 677	7 797	53,1%	33 723
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		6 303	11 410	11 410	(183)	1 884	5 705	(3 821)	-67,0%	11 410
Vote 6 - FINANCIAL SERVICES (16: IE)		147 219	138 955	138 955	37 542	148 738	71 726	77 012	107,4%	138 955
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		174 481	196 107	196 107	12 978	109 856	93 779	16 077	17,1%	196 107
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		117 736	141 424	141 424	7 835	66 380	65 206	1 175	1,8%	141 424
<b>Total Revenue by Vote</b>	2	<b>491 527</b>	<b>528 008</b>	<b>528 008</b>	<b>60 814</b>	<b>349 563</b>	<b>254 288</b>	<b>95 275</b>	<b>37,5%</b>	<b>528 008</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - COUNCIL (10: IE)		12 826	11 887	11 899	964	6 227	5 946	281	4,7%	11 899
Vote 2 - MUNICIPAL MANAGER (11: IE)		20 698	22 443	22 443	1 796	11 033	11 222	(189)	-1,7%	22 443
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		39 313	42 193	42 181	3 176	20 499	21 094	(595)	-2,8%	42 181
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		76 687	53 243	53 243	3 243	19 012	28 034	(9 021)	-32,2%	53 243
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 267	16 953	16 953	1 270	8 118	8 476	(358)	-4,2%	16 953
Vote 6 - FINANCIAL SERVICES (16: IE)		114 078	77 370	77 370	14 119	62 021	38 685	23 336	60,3%	77 370
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		200 007	162 475	162 475	11 211	72 897	82 474	(9 576)	-11,6%	162 475
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		137 246	167 735	167 735	10 838	72 803	85 703	12 900	-15,1%	167 735
<b>Total Expenditure by Vote</b>	2	<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 610</b>	<b>281 633</b>	<b>(9 023)</b>	<b>-3,2%</b>	<b>554 298</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(125 595)</b>	<b>(26 290)</b>	<b>(26 290)</b>	<b>14 196</b>	<b>76 953</b>	<b>(27 346)</b>	<b>104 299</b>	<b>-381,4%</b>	<b>(26 290)</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.4 Table C4: s71 Monthly Budget Statement – Financial Performance (revenue and expenditure)**

This table shows the revenue by source as well as the expenditure by type.

**EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		117 665	141 120	141 120	7 835	66 545	65 054	1 491	2%	141 120
Service charges - Water		40 609	40 832	40 832	4 438	27 596	17 358	10 238	59%	40 832
Service charges - Waste Water Management		33 259	59 557	59 557	2 778	34 524	26 128	5 396	19%	59 557
Service charges - Waste management		26 624	6 686	6 686	1 818	18 363	2 842	15 521	546%	6 686
Sale of Goods and Rendering of Services		1 133	2 819	2 819	31	428	1 409	(982)	-70%	2 819
Agency services		1 857	6 134	6 134	(234)	1 447	3 067	(1 620)	-53%	6 134
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 533	4 481	4 481	1 114	6 529	2 240	4 289	191%	4 481
Interest from Current and Non Current Assets		646	616	616	40	645	308	-	-	616
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 217	3 727	3 727	152	550	1 864	(1 314)	-71%	3 727
Licence and permits		895	1 144	1 144	50	410	572	(162)	-28%	1 144
Operational Revenue		7 971	8 557	8 557	32	16 828	4 278	12 550	293%	8 557
<b>Non-Exchange Revenue</b>										
Property rates		-	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Surcharges and Taxes		14 638	4 176	4 176	636	5 650	2 088	3 562	-	4 176
Fines, penalties and forfeits		534	720	720	1	27	360	(333)	-	720
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		117 261	125 659	125 659	36 387	88 165	62 830	25 335	-	125 659
Interest		2 366	1 865	1 865	250	1 242	932	309	-	1 865
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>376 208</b>	<b>453 136</b>	<b>453 136</b>	<b>57 330</b>	<b>316 628</b>	<b>218 851</b>	<b>99 777</b>	<b>46%</b>	<b>453 136</b>
<b>Expenditure By Type</b>										
Employee related costs		165 857	194 072	184 072	15 096	92 016	92 036	(20)	0%	184 072
Remuneration of councillors		9 416	9 276	9 276	803	5 179	4 638	541	12%	9 276
Bulk purchases - electricity		112 711	130 815	130 815	8 595	59 269	65 407	(6 139)	-	130 815
inventory consumed		5 913	5 582	5 532	136	1 749	2 778	(1 029)	-	5 532
Debt impairment		-	8 969	8 969	-	-	8 969	(8 969)	-100%	8 969
Depreciation and amortisation		66 714	65 308	65 308	5 064	30 376	32 654	(2 279)	-7%	65 308
Interest		57 371	10 452	10 452	6 240	25 970	5 226	20 744	397%	10 452
Contracted services		28 802	19 285	19 327	621	6 182	9 658	(3 476)	-36%	19 327
Transfers and subsidies		22	150	150	120	120	75	45	60%	150
Irrecoverable debts written off		85 275	4 829	4 829	-	-	2 415	(2 415)	-	4 829
Operational costs		87 041	115 560	115 569	9 943	51 750	57 778	(6 028)	-10%	115 569
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 610</b>	<b>281 633</b>	<b>(9 023)</b>	<b>-3%</b>	<b>554 298</b>
<b>Surplus/(Deficit)</b>		<b>(240 914)</b>	<b>(101 162)</b>	<b>(101 162)</b>	<b>10 713</b>	<b>44 018</b>	<b>(64 782)</b>	<b>108 600</b>	<b>(0)</b>	<b>(101 162)</b>
Transfers and subsidies - capital (monetary allocations)		72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	(0)	74 871
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transaction		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**  
**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.5 Table C5: s71 Monthly Budget Statement – Capital Expenditure (municipal vote, standard classification, and funding)**

**EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 904	10 904	1 999	5 816	5 452	364	7%	10 904
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	370	370	4	185	185	10	6%	370
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	59 259	59 259	352	23 388	29 630	(6 242)	-21%	59 259
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	3 517	3 517	1 031	2 916	1 758	1 157	66%	3 517
<b>Total Capital single-year expenditure</b>	4	-	74 050	74 050	3 386	32 314	37 025	4 711	-13%	74 050
<b>Total Capital Expenditure</b>		-	74 050	74 050	3 386	32 314	37 025	4 711	-13%	74 050
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	370	370	4	185	185	10	6%	370
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	370	370	4	185	185	10	6%	370
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	6 616	6 616	1 913	2 087	3 308	(1 221)	-37%	6 616
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	6 616	6 616	1 913	2 087	3 308	(1 221)	-37%	6 616
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	67 064	67 064	1 469	30 032	33 532	(3 500)	-10%	67 064
Energy		-	3 517	3 517	1 031	2 916	1 758	1 157	66%	3 517
Water management		-	50 792	50 792	352	16 054	25 396	(9 343)	-37%	50 792
Waste water management		-	8 467	8 467	-	7 334	4 234	3 101	73%	8 467
Waste management		-	4 288	4 288	86	3 729	2 144	1 585	74%	4 288
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	74 050	74 050	3 386	32 314	37 025	4 711	-13%	74 050
<b>Funded by:</b>										
National Government		-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 637	3 637	1 036	3 019	1 818	1 201	66%	3 637
<b>Total Capital Funding</b>		-	73 800	73 800	3 386	32 222	36 900	4 678	-13%	73 800

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.6 Table C6: s71 Monthly Budget Statement – Financial Position**

**EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		12 205	(39 034)	(39 034)	8 026	(39 034)
Trade and other receivables from exchange transactions		(192)	8 952	8 952	51 760	8 952
Receivables from non-exchange transactions		(622)	26 396	26 396	51 565	26 396
Current portion of non-current receivables		-	-	-	-	-
Inventory		4 955	4 589	4 589	9 264	4 589
VAT		(33 569)	48 156	48 156	61 166	48 156
Other current assets		529	467	467	(1 308)	467
<b>Total current assets</b>		<b>(16 693)</b>	<b>49 525</b>	<b>49 525</b>	<b>180 473</b>	<b>49 525</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		27 659	26 124	26 124	25 353	26 124
Property, plant and equipment		1 083 454	1 077 744	1 077 744	1 080 993	1 077 744
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(1 576)	-	-	-	-
Other non-current assets		(5 974)	-	-	440	-
<b>Total non current assets</b>		<b>1 114 661</b>	<b>1 114 966</b>	<b>1 114 966</b>	<b>1 117 884</b>	<b>1 114 966</b>
<b>TOTAL ASSETS</b>		<b>1 097 968</b>	<b>1 164 491</b>	<b>1 164 491</b>	<b>1 298 357</b>	<b>1 164 491</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		3 905	3 820	3 820	3 939	3 820
Trade and other payables from exchange transactions		632 054	481 704	481 704	624 258	481 704
Trade and other payables from non-exchange transactions		-	-	-	13 269	-
Provision		11 380	12 279	12 279	13 225	12 279
VAT		(63 445)	25 661	25 661	28 323	25 661
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>583 893</b>	<b>523 463</b>	<b>523 463</b>	<b>683 013</b>	<b>523 463</b>
<b>Non current liabilities</b>						
Financial liabilities		10 969	7 608	7 608	7 755	7 608
Provision		74 462	66 015	66 015	69 659	66 015
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>85 431</b>	<b>73 623</b>	<b>73 623</b>	<b>77 414</b>	<b>73 623</b>
<b>TOTAL LIABILITIES</b>		<b>669 324</b>	<b>597 086</b>	<b>597 086</b>	<b>760 427</b>	<b>597 086</b>
<b>NET ASSETS</b>	2	<b>428 644</b>	<b>567 405</b>	<b>567 405</b>	<b>537 929</b>	<b>567 405</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		573 530	554 364	554 364	447 936	554 364
Reserves and funds		13 042	13 042	13 042	13 042	13 042
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>586 572</b>	<b>567 406</b>	<b>567 406</b>	<b>460 977</b>	<b>567 406</b>

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Table C1 and SC3. The Financial Position includes the total annual billing to date, whereas the age analysis includes those amounts which have become due and not the 'future' amounts.

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.7 Table C7: s71 Monthly Budget Statement – Cash Flow**

**EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		20 090	49 500	-	1 378	20 149	-	20 149	#DIV/0!	-
Service charges		133 234	307 044	-	4 107	20 453	-	20 453	#DIV/0!	-
Other revenue		19 736	25 830	526 615	1 134	26 228	281 769	(255 541)	-91%	526 615
Transfers and Subsidies - Operational		102 998	69 370	-	50 408	180 939	-	180 939	#DIV/0!	-
Transfers and Subsidies - Capital		104 449	74 871	-	11 469	34 545	-	34 545	#DIV/0!	-
Interest		329	616	616	16	243	306	(65)	-21%	616
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(260 764)	(467 994)	(469 610)	(31 083)	(146 397)	(234 805)	(88 409)	38%	(469 610)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>120 073</b>	<b>59 237</b>	<b>57 621</b>	<b>37 428</b>	<b>136 161</b>	<b>47 272</b>	<b>(88 899)</b>	<b>-188%</b>	<b>57 621</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(14 429)	(73 800)	-	960	6 176	-	6 176	#DIV/0!	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(14 429)</b>	<b>(73 800)</b>	<b>-</b>	<b>960</b>	<b>6 176</b>	<b>-</b>	<b>6 176</b>	<b>#DIV/0!</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>105 644</b>	<b>(14 563)</b>	<b>57 621</b>	<b>38 388</b>	<b>142 337</b>	<b>47 272</b>			<b>57 621</b>
Cash/cash equivalents at beginning:		(93 439)	(24 471)	(96 655)	(32 772)	(134 311)	(96 655)			(134 311)
Cash/cash equivalents at month/year end:		12 205	39 034	39 034	5 617	8 026	9 628			-

**DR. BEYERS NAUDÉ MUNICIPALITY**  
**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**PART 2: SUPPORTING DOCUMENTATION**

**Section 5 – Debtors' Analysis**

**5.1 Supporting Table SC3: Aged Debtors**

**EC101 Dr Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December**

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 594	3 781	4 042	3 419	3 887	3 158	39 977	21 134	84 206	71 554		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 632	1 118	878	555	473	306	3 463	(517)	12 713	4 286		
Receivables from Non-exchange Transactions - Property Rental	1400	15 876	817	873	8 698	6 643	836	15 216	8 627	57 185	21 820		
Receivables from Exchange Transactions - Waste Water Management	1500	12 290	3 749	3 542	3 364	4 411	1 124	27 524	18 214	76 294	56 708		
Receivables from Exchange Transactions - Waste Management	1600	5 984	2 343	2 233	2 165	2 646	2 148	32 552	25 315	75 585	65 128		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	(5)	(1)	(1)		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	215	85	126	88	80	224	3 688	218	5 403	4 898		
Other	1900	-	-	-	-	-	-	-	-	-	-		
<b>Total By Income Source</b>	<b>2800</b>	<b>44 738</b>	<b>11 873</b>	<b>11 273</b>	<b>18 283</b>	<b>18 480</b>	<b>9 899</b>	<b>122 417</b>	<b>73 689</b>	<b>311 386</b>	<b>242 489</b>		
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-		
Commercial	2300	17 776	1 009	1 197	2 945	4 537	724	9 106	5 751	43 715	23 133		
Households	2400	27 974	10 264	10 077	15 348	13 894	8 873	113 310	67 928	267 671	219 355		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2800</b>	<b>45 750</b>	<b>11 873</b>	<b>11 273</b>	<b>18 283</b>	<b>18 480</b>	<b>9 899</b>	<b>122 417</b>	<b>73 689</b>	<b>311 386</b>	<b>242 489</b>		

**AVERAGE COLLECTION RATE**

**MONTH BILLING RECEIPTS MONTH % YTD %**

JULY	86 855 697,69	17 685 613,02	20,36	20,36
AUGUST	25 904 698,29	26 394 740,45	101,89	61,13
SEPTEMBER	19 765 720,27	31 831 727,06	161,05	94,43
OCTOBER	20 280 244,22	19 425 581,12	95,79	94,77
NOVEMBER	20 287 400,72	19 947 785,50	98,33	95,48
DECEMBER	19 821 427,53	17 927 143,19	90,44	94,64

**Section 6 – Creditors' Analysis**

**6.1 Supporting Table SC4: Aged Creditors**

**EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	16 097	(4 234)	16 538	14 717	21 174	22 381	74 800	376 916	538 386
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	2 010	(3 782)	1 222	960	(558)	1 089	(4 098)	21 273	18 136
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 508	(6 227)	2 382	(10 696)	126	2 346	(4 658)	24 036	9 816
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(391)	(2 772)	564	(1 933)	560	1 929	(1 192)	20 248	17 013
Auditor General	0800	(494)	2 090	1 722	884	(3 065)	(467)	(3 291)	8 958	6 338
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>19 729</b>	<b>(14 906)</b>	<b>22 427</b>	<b>3 932</b>	<b>18 237</b>	<b>27 278</b>	<b>61 561</b>	<b>451 430</b>	<b>589 689</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**Section 7 – Investment Portfolio Analysis**

**7.1 Supporting Table SC5: Investment Portfolio**

<b>Bank Bal, Investment - December 2023</b>	<b>OPENING BALANCE 01-12-2023</b>	<b>MOVEMENT DURING THE PERIOD</b>	<b>CLOSING BALANCE 31-12-2023</b>
<b>CURRENT ACCOUNTS</b>	<b>874 120,92</b>	<b>-1 758 067,76</b>	<b>-883 946,84</b>
CURRENT ACCOUNT BAVIAANS - ABSA	297 032,78	28 649,34	325 682,12
NEW CURRENT ACCOUNT - STANDARD BANK	366 271,90	- 1 581 832,78	-1 215 560,88
NEW MOTOR REG ACCOUNT - STANDARD BANK	210 816,24	- 204 884,32	5 931,92
<b>INVESTMENTS</b>	<b>1 289 014,87</b>	<b>7 586 974,27</b>	<b>8 875 989,14</b>
MONEY MARKET - ABSA	31 059,45	177,20	31 236,65
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 018 527,58	7 781,27	1 026 308,85
FMG CALL ACCOUNT	3 178,23	13,79	3 192,02
MIG CALL ACCOUNT	60 313,84	7 744 678,81	7 804 992,65
CALL ACCOUNT - STANDARD BANK	175 935,77	-165 676,80	10 258,97

**Section 8 – Allocation and grant receipts and expenditure**

**8.1 Supporting Table SC6: Transfers, Grant Receipts and Grant Expenditure**

<b>Grants @ December 2023</b>	<b>Original Budget Amount</b>	<b>Adjusted Budget Amount</b>	<b>Amount Received YTD</b>	<b>Expenditure YTD</b>	<b>Available Funds</b>	<b>% spent on allocation received</b>
EPWP	1 315 000	1 315 000	328 000	427 063	-99 063	130,20%
MIG	23 871 000	22 274 000	19 824 000	12 110 375	7 713 625	61,09%
FMG	3 100 000	3 100 000	3 100 000	2 023 875	1 076 125	65,29%
WSIG	20 000 000	20 000 000	12 000 000	11 994 907	5 093	99,96%
HEALTH	2 020 000	2 020 000	0	0	0	0,00%
SETA	333 120	333 120	158 305	158 305	0	100,00%
FIRE	2 201 000	2 201 000	0	0	0	0,00%
RBIG	31 000 000	25 090 000	14 720 966	10 147 921	4 573 045	68,94%
LIBRARY	2 308 000	2 308 000	0	0	0	0,00%
EQUITABLE SHARE	114 382 000	114 382 000	85 786 000	85 786 000	0	100,00%
MDRG	3 500 000	10 085 000	3 500 000	3 500 000	0	100,00%
<b>TOTAL</b>	<b>204 030 120</b>	<b>203 108 120</b>	<b>139 417 271</b>	<b>126 148 446</b>	<b>13 268 825</b>	<b>90,48%</b>

**8.2 Supporting Table SC7(2): Expenditure against approved roll-overs**

No funding was rolled over from the 2022/23 financial year.

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**Section 9 – Councillor and board member allowances and employee benefits**

Dr Beyers Naudé Municipality does not have any municipal entities, board member allowances are thus not applicable.

**9.1 Supporting Table SC8: Councillor and Staff benefits**

**EC101 Dr Beyers Naude - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December**

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 883	7 549	7 549	850	4 328	3 774	554	15%	7 549
Pension and UIF Contributions		165	435	435	18	112	217	(106)	-49%	435
Medical Aid Contributions		23	61	61	2	12	30	(18)	-81%	61
Motor Vehicle Allowance		325	304	304	31	181	152	29	19%	304
Cellphone Allowance		978	853	853	86	504	426	78	18%	853
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		42	75	75	7	43	30	5	13%	75
<b>Sub Total - Councillors</b>		<b>9 416</b>	<b>9 276</b>	<b>9 276</b>	<b>803</b>	<b>5 179</b>	<b>4 638</b>	<b>541</b>	<b>12%</b>	<b>9 276</b>
<b>% increase</b>	4		<b>-1,5%</b>	<b>-1,5%</b>						<b>-1,5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 125	5 590	5 590	386	2 670	2 795	(125)	-4%	5 590
Pension and UIF Contributions		4	4	4	0	2	2	0	7%	4
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		51	80	80	-	59	40	19	48%	80
Motor Vehicle Allowance		317	241	241	28	166	120	46	38%	241
Cellphone Allowance		123	85	85	11	69	43	26	61%	85
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		98	0	0	8	51	0	51	27284%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 718</b>	<b>6 001</b>	<b>6 001</b>	<b>444</b>	<b>3 017</b>	<b>3 000</b>	<b>16</b>	<b>1%</b>	<b>6 001</b>
<b>% increase</b>	4		<b>5,0%</b>	<b>5,0%</b>						<b>5,0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		111 854	123 287	123 347	9 607	57 946	61 864	(3 718)	-6%	123 347
Pension and UIF Contributions		20 292	21 416	21 416	1 803	10 797	10 708	89	1%	21 416
Medical Aid Contributions		7 892	7 479	7 479	658	3 997	3 739	257	7%	7 479
Overtime		10 120	6 257	6 257	855	4 328	3 128	1 200	38%	6 257
Performance Bonus		9 261	13 542	13 482	1 293	8 945	6 751	2 194	33%	13 482
Motor Vehicle Allowance		3 592	3 376	3 376	313	1 876	1 688	188	11%	3 376
Cellphone Allowance		120	76	76	10	59	38	21	55%	76
Housing Allowances		387	496	496	32	192	248	(56)	-23%	496
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>183 498</b>	<b>175 927</b>	<b>175 927</b>	<b>14 572</b>	<b>88 140</b>	<b>87 964</b>	<b>176</b>	<b>0%</b>	<b>175 927</b>
<b>% increase</b>	4		<b>7,8%</b>	<b>7,8%</b>						<b>7,8%</b>
<b>Total Parent Municipality</b>		<b>178 631</b>	<b>191 204</b>	<b>191 204</b>	<b>15 819</b>	<b>96 335</b>	<b>95 602</b>	<b>733</b>	<b>1%</b>	<b>191 204</b>

**Section 10 – Distribution losses**

**Electricity Statistics Dr Beyers Naude Municipality**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-23	5 554 550	6 106 214	551 664	9,03
Aug-23	5 665 976	5 870 210	204 234	3,48
Sep-23	5 196 416	5 511 717	315 301	5,72
Oct-23	5 475 838	5 912 873	437 035	7,39
Nov-23	5 051 729	5 477 331	425 602	7,77
Dec-23				

The electricity losses for December 2023 were not available at the time the report was compiled.

The water losses for the year were not available at the time the report was compiled.

**Section 11 – Material Variances - Supporting Table SC1 Material variance explanations**

Explanations have been provided under sections 1 and 3

**Section 12 – Parent Municipality Financial Performance**

Dr Beyers Naudé Municipality does not have any municipal entities, therefore 'SC10: Monthly Statement of Performance for the Parent Municipality' is not required.

**Section 13 – Municipal Entity Financial Performance**

Dr Beyers Naudé Municipality does not have any municipal entities, therefore 'SC11: Monthly Statement of Performance for the Municipal Entities' is not required.

**Section 14 – In-year reports of municipal entities attached to the municipality's in-year report**

Dr Beyers Naudé Municipality does not have any municipal entities, thus not applicable.

**DR. BEYERS NAUDÉ MUNICIPALITY**  
**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**Section 15 – Quality Certificate by Accounting Officer**

I, Dr E.M. Rankwana, the Accounting Officer of Dr Beyers Naudé Municipality, hereby certify that the mid-year budget and performance assessment for the period ended 31 December 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Accounting Officer of Dr Beyers Naudé Municipality (EC 101)**

Print Name: EM RANKWANA

Signature: 

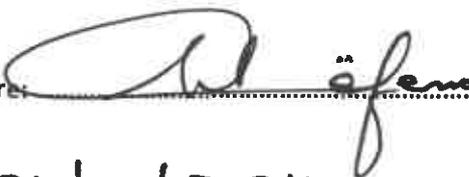
Date: 24/01/24

**Section 16 – Authorisation by Mayor**

I, Cllr Willem Safers, the Mayor of Dr Beyers Naudé Municipality, hereby certify that the mid-year budget and performance assessment for the period ended 31 December 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Mayor of Dr Beyers Naudé Municipality (EC 101)**

Print Name: W. J. SAFERS

Signature: 

Date: 24/01/2024



**Dr. Beyers Naudé**  
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**EC 101**

**2023/24**

**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**

**MFMA SECTION 72 REPORT**

This report has been prepared in terms of the Local Government: Municipal Finance Management Act No. 56 of 2003 & the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

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## **1. INTRODUCTION**

### **1.1 Purpose**

The purpose of this report is to submit the outcome of the mid-year assessment performed in accordance with section 72 of the MFMA, for the 6 months ended 31 December 2023, to the Mayor of the Dr Beyers Naudé Local Municipality to:

- Make recommendations as to whether an adjustments budget is necessary; and
- Recommend revised projections for revenue and expenditure as may be required.

This report enables the mayor to give effect to the provisions embodied in section 54 of the MFMA.

### **1.2 Background**

A high-level assessment was conducted of the actual financial and performance results for the 6 months ended 31 December 2023, to enable the accounting officer to make recommendations as to any adjustments, if any, required to be made to the 2023/24 budget.

The report highlights the status of revenue and expenditure that may require revision in accordance with the provisions of section 28 of the MFMA. The operating expenditure excluded certain non-cash items which are only accounted for on an annual basis. These non-cash items include items such as impairment losses.

## **2. LEGISLATIVE FRAMEWORK**

### **2.1 Local Government: Municipal Finance Management Act (Act No 56 of 2003) (MFMA)**

#### **Section 54: Budgetary control and early identification of financial problems**

1. On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
  - a. consider the statement or report.
  - b. check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan.
  - c. consider and, if necessary, make any revisions to the service delivery and budget implementation plan, if revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget.
  - d. issue any appropriate instructions to the accounting officer to ensure— (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and (ii) that spending of funds and revenue collection proceed in accordance with the budget.
  - e. identify any financial problems facing the municipality, including any emerging or impending financial problems; and
  - f. in the case of a section 72 report, submit the report to the council by 31 January of each year.
2. If the municipality faces any serious financial problems, the mayor must—
  - a. promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—

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- (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
    - (ii) the tabling of an adjustments budget; or
    - (iii) steps in terms of Chapter 13; and
  - b. alert the council and the MEC for local government in the province to those problems.
3. The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly. Report to provincial executive if conditions for provincial intervention exist.

## **2.2 Municipal Budget and Reporting Regulations, 2009 (MBRR)**

### **Section 33: Format of a mid-year budget and performance assessment**

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts, and explanatory information, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

### **Section 34: Publication of mid-year budget and performance assessments**

1. 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.
2. The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including- (a) summaries in alternate languages predominant in the community, and (b) information relevant to each ward in the municipality.

### **Section 35: Submission of mid-year budget and performance assessments**

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form-

- a. the mid-year budget and performance assessment by 25 January of each year; and
- b. any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

## **PART 1: MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**

### **SECTION 1 - MAYOR'S REPORT**

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2023/2024 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

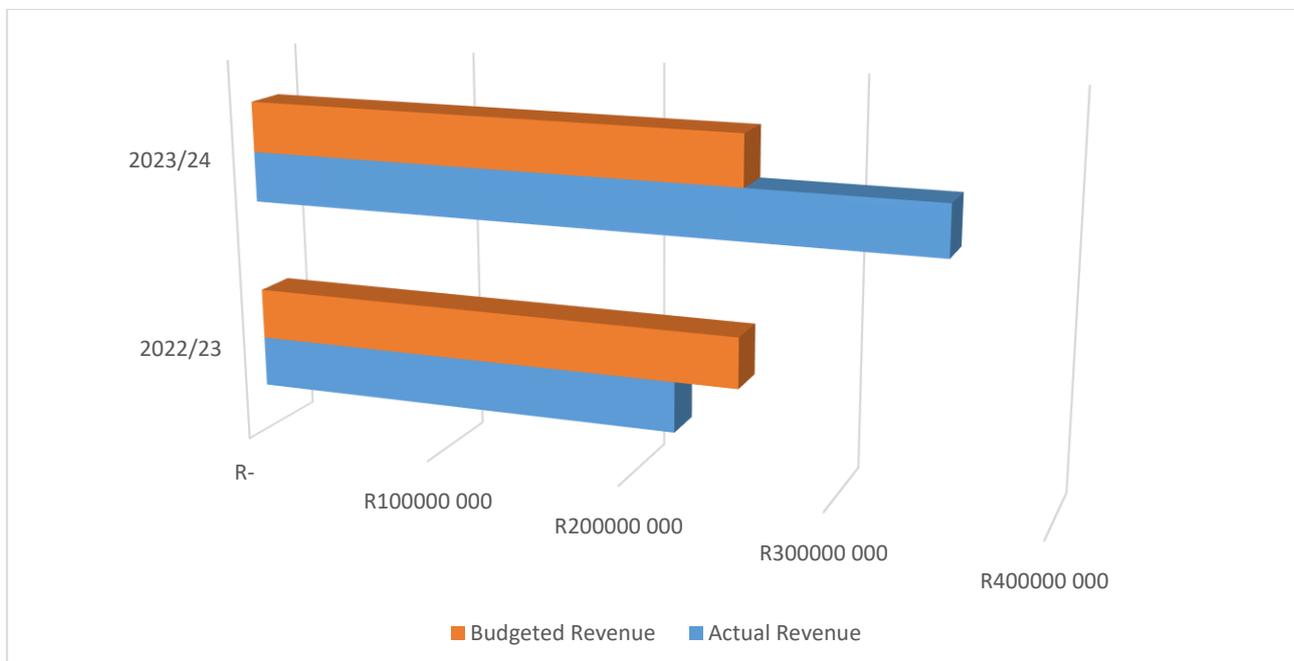
#### **1.1 Summary of the 2023/24 annual report**

In terms of section 121(3) of the MFMA, the municipality is required to include the audit report in the municipality's annual report to be tabled. Until the annual report is tabled as required section 127(2) of the MFMA, the audit report is not a public document and should therefore be treated as confidential.

The Draft Annual Report for the 2022/23 financial year will be tabled to Council 30 January 2023.

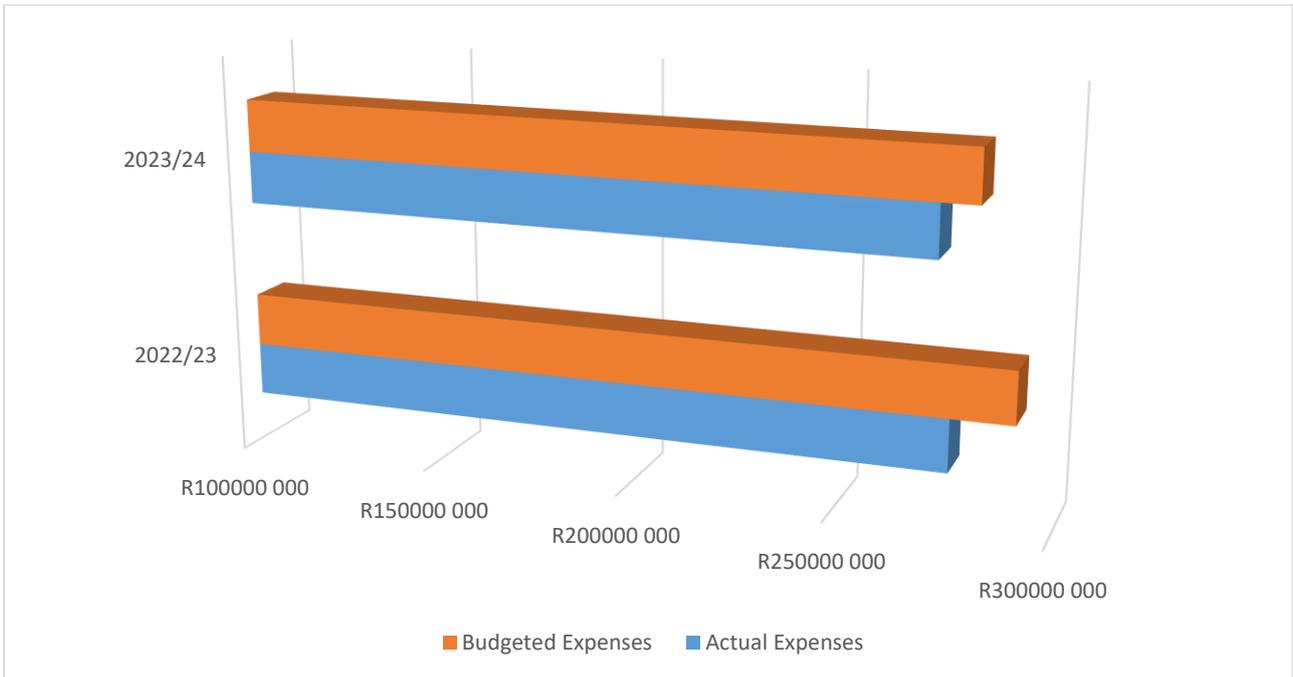
#### **1.2 Summary of the 2023/24 financial year's Performance against the Budget**

##### **1.2.1 Operating Revenue (R349 562 257 vs. Budget R254 286 863)**

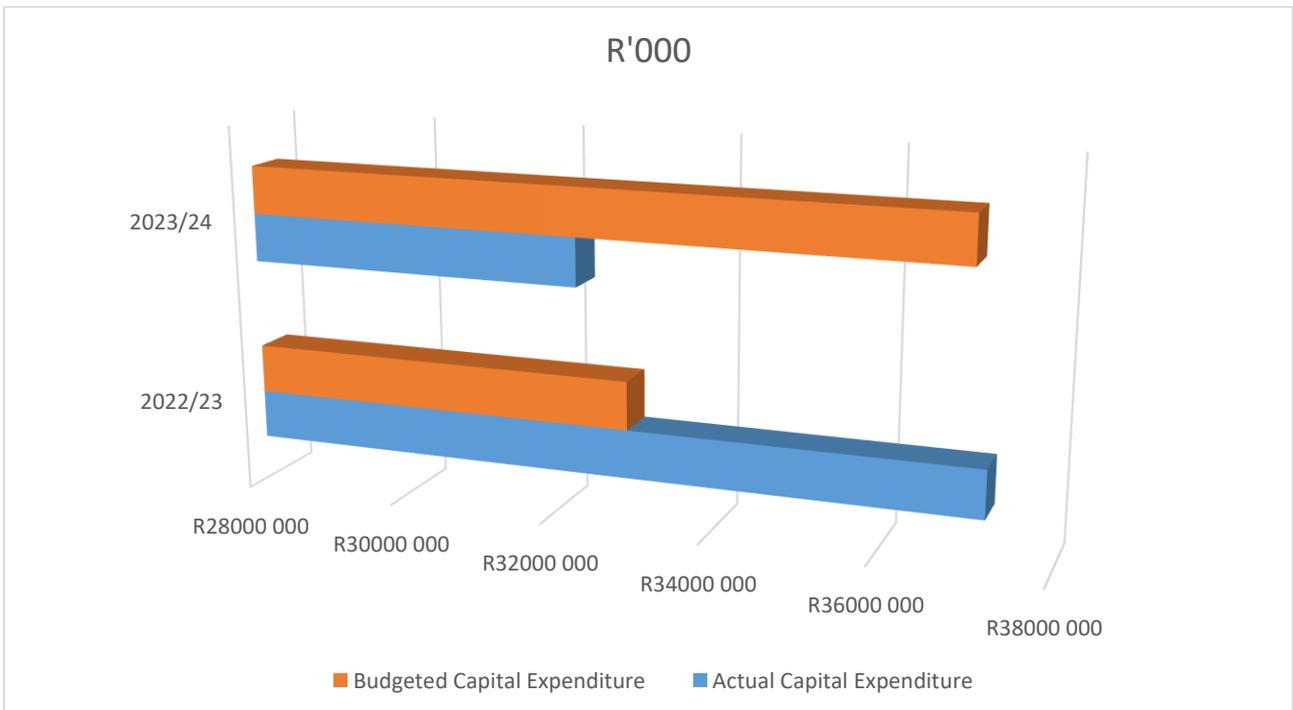


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**1.2.2 Operating Expenses (Actual: R272 610 293 vs. Budget: R281 633 440)**



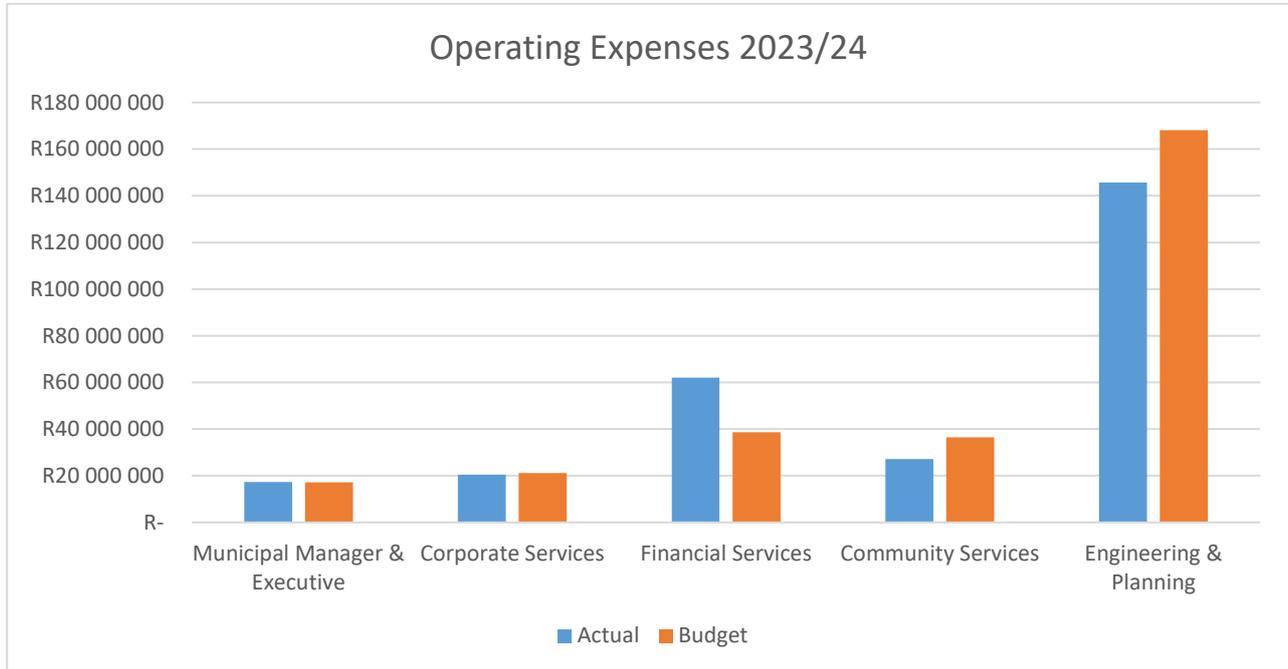
**1.2.3 Capital Expenditure (Actual: R32 314 157 vs. Budget: R37 025 142)**



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**1.3 Summary of the 2023/24 financial year’s Performance per Vote**

**1.3.1 Operating Expenses per Vote (Actual: R272 610 293 vs. Budget: R281 633 440)**



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R17 259 617	R17 168 024	-R91 593	-1%
Corporate Services	R20 498 655	R21 093 502	R594 847	3%
Financial Services	R62 020 715	R38 684 796	-R23 335 919	-60%
Community Services	R27 130 559	R36 510 393	R9 379 834	26%
Engineering and Planning	R145 700 747	R168 176 725	R22 475 978	13%
<b>Total</b>	<b>R272 610 293</b>	<b>R281 633 440</b>	<b>R9 023 147</b>	<b>3%</b>

**Municipal Manager & Executive Council:** The underspending is accepted as reasonable, and the expenditure corrections will be provided in the adjustments budget.

**Corporate Services:** The underspending is accepted as reasonable, and the expenditure corrections will be provided in the adjustments budget.

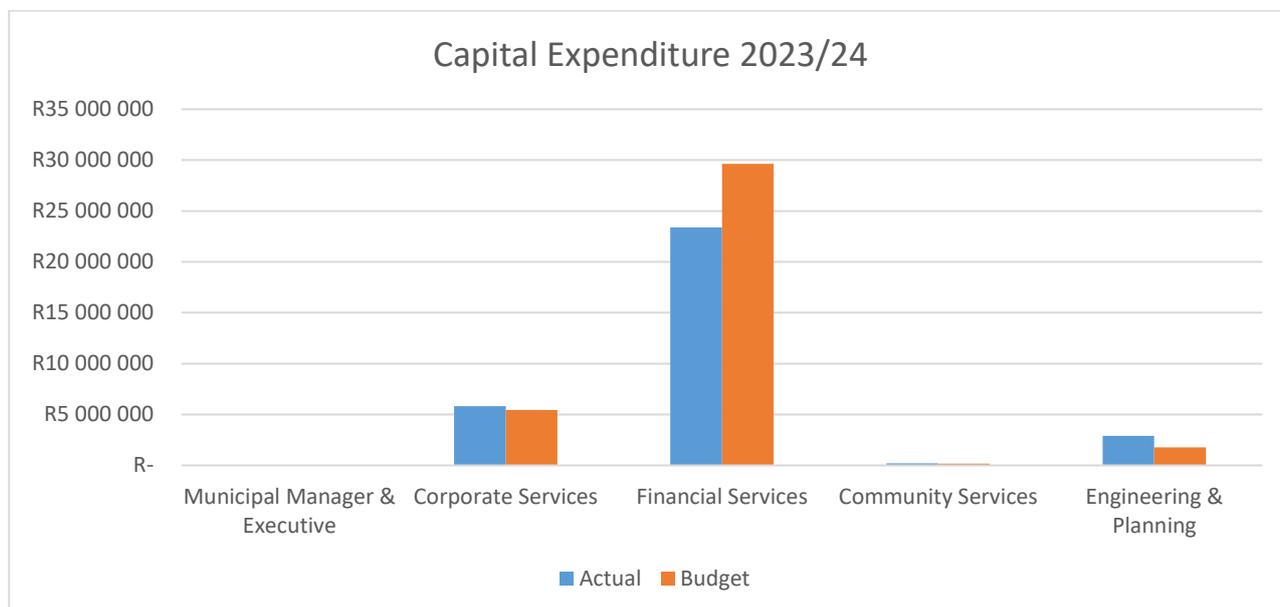
**Financial Services:** The overspending was driven by the unavoidable expenditure relating to interest charged because of late settlement of creditors. The required corrections will be provided for in the adjustments budget.

**Community Services:** The underspending was mainly due to debt impairment that is accounted for at the end of the financial year and repairs and maintenance projects that are lagging. The required corrections will be provided for in the adjustments budget.

**Technical Services:** The underspending was mainly due to debt impairment that is accounted for at the end of the financial year and repairs and maintenance projects that are lagging. The required corrections will be provided for in the adjustments budget.

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**1.3.2 Capital Expenditure per Vote (Actual: R14 426 000 vs. Budget: R29 885 000)**



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R0	R0	R0	0%
Corporate Services	R0	R0	R0	0%
Financial Services	R195 270	R184 998	-R10 272	-6%
Community Services	R5 815 754	R5 452 182	-R363 572	-7%
Technical Services	R26 303 133	R31 387 962	R5 084 829	16%
<b>Total</b>	<b>R32 314 157</b>	<b>R37 025 142</b>	<b>R4 710 985</b>	<b>-13%</b>

**Municipal Manager & Executive:** There were no budgeted projects for the year.

**Corporate Services:** There were no budgeted projects for the year.

**Financial Services:** The overspending is due to accelerated implementation of projects.

**Community Services:** The overspending is due to accelerated implementation of projects.

**Technical Services:** The underspending is due to some MIG projects that are lagging.

**1.4 Remedial Action taken on the 2022/23 Audit Outcome**

The audit outcome for 2022/23 was an unqualified audit opinion. A draft audit action plan has been developed by management; however, it has not been approved yet by the audit committee.

The annual report of the 2022/23 financial year is covered in a separate report to Council. Any problems and/or corrective action identified in the oversight report by Council will be monitored and actioned for correction in the current financial year.

### **1.5 Recommendation**

In terms of section 28 of the Municipal Finance Management Act, 56 of 2003, a municipality may revise an approved annual budget through an adjustment budget under the following circumstances:

(2) An adjustment budget-

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
- d) may authorise the utilization of projected savings in one vote towards spending under another vote.
- e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.
- f) may correct any errors in the annual budget; and
- g) may provide for any other expenditure within a prescribed framework.

Based on the Mid-year Performance Assessment, it is thus recommended that the municipality revise the budget during February 2023 due to projected savings and corrections to be made to the Revenue and Expenditure Budgets.

## **SECTION 2 – RESOLUTIONS**

This is the resolution that will be presented to Council when the Mid-year Budget and Performance Assessment is tabled:

### **RECOMMENDATION:**

That Council take cognisance of the 2023/24 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

That a revised budget for 2023/24 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

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**SECTION 3 – EXECUTIVE SUMMARY**

**3.1 Introduction**

The Mid-year Assessment has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats). It is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2023/2024 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

**3.2 Performance Indicators**

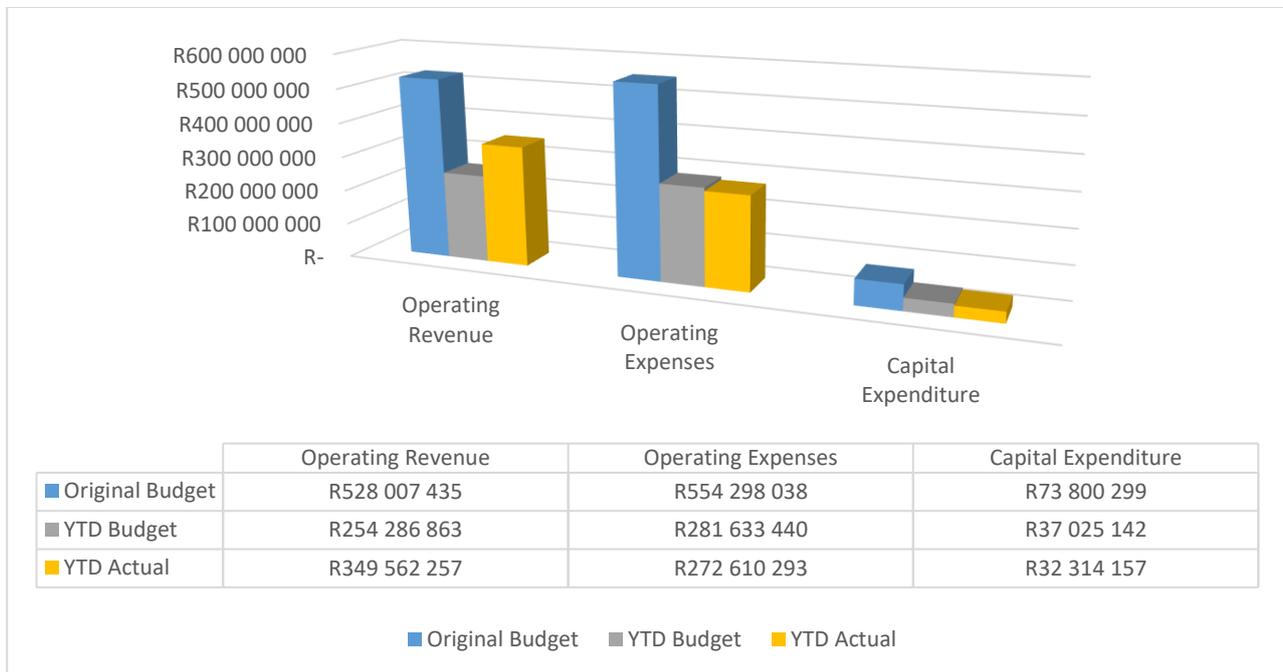
**EC101 Dr Beyers Naude - Supporting Table SG2 Monthly Budget Statement - performance indicators - M06 December**

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		9,3%	13,7%	13,7%	9,5%	3,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		109,6%	86,2%	86,2%	140,0%	86,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	-2,9%	9,5%	9,5%	26,4%	9,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		2,1%	-7,5%	-7,5%	1,2%	-7,5%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		-0,5%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		44,1%	40,6%	40,6%	29,1%	40,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,7%	9,1%	9,1%	4,6%	9,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		33,0%	16,7%	16,7%	8,2%	4,4%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

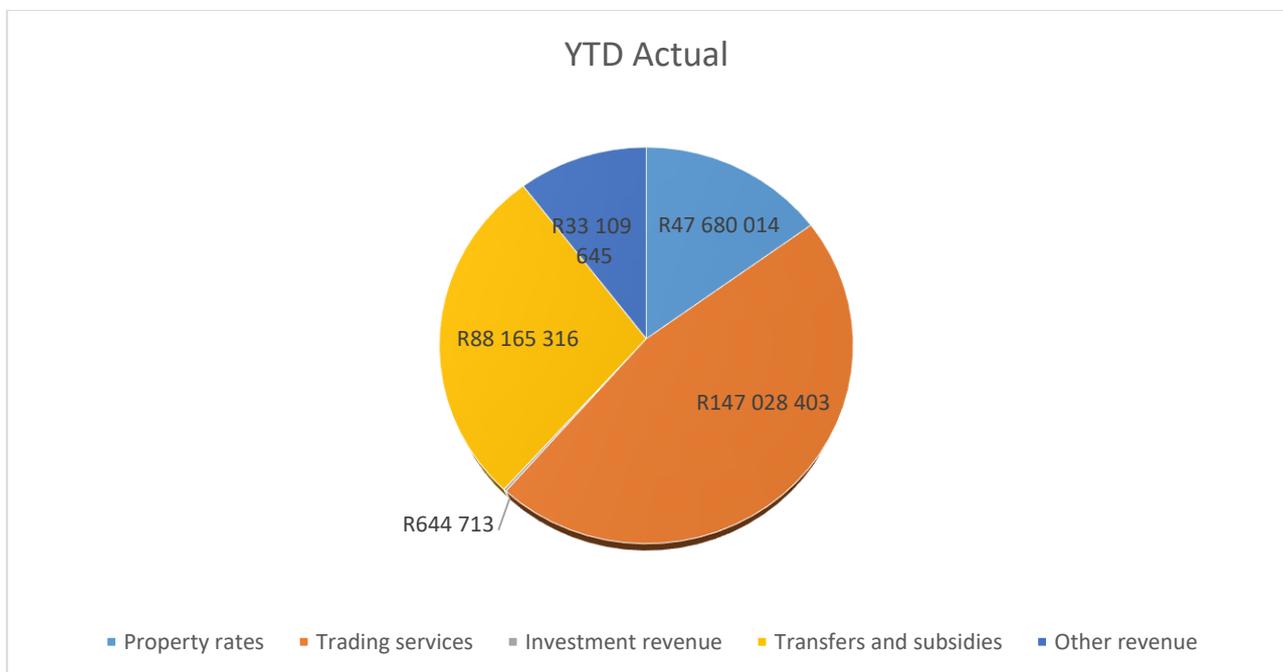
**DR. BEYERS NAUDÉ MUNICIPALITY  
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**3.3 Performance against the approved annual budget**

The following graphs show the performance of the municipality against the budget (operating and capital budget) at 31 December 2023:



**3.3.1 Revenue by source**

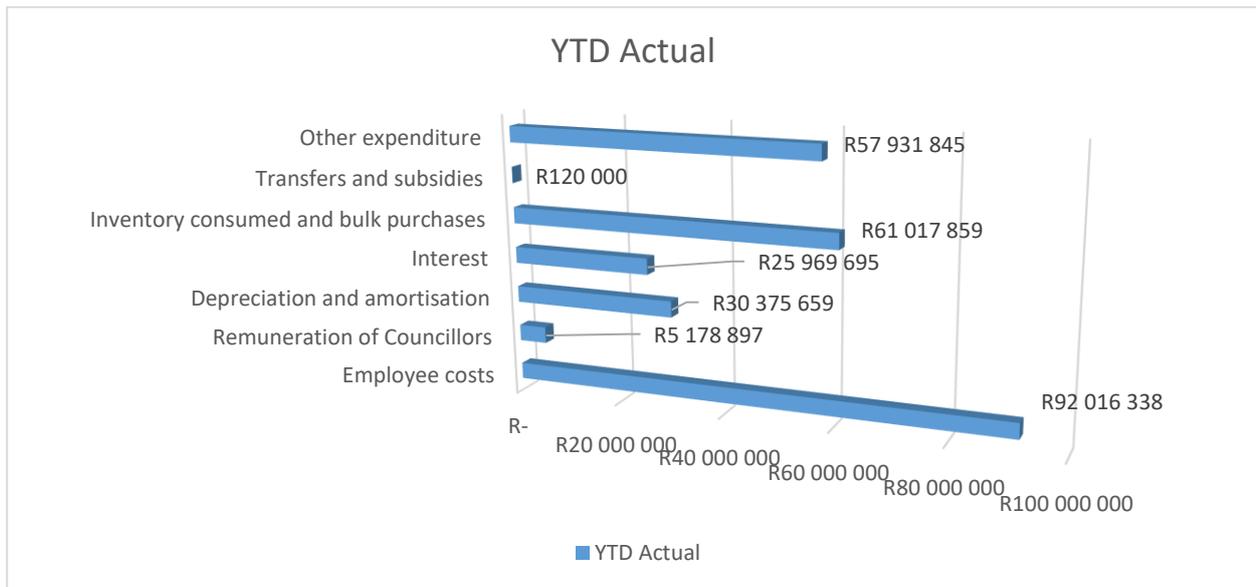


Overall, the revenue budget reflects a (46%) variance on the year-to-date projections. Reasons for the variance include:

- Property sales that have materialised.
- An overall overperformance in transfers and subsidies, service charges and property rates.

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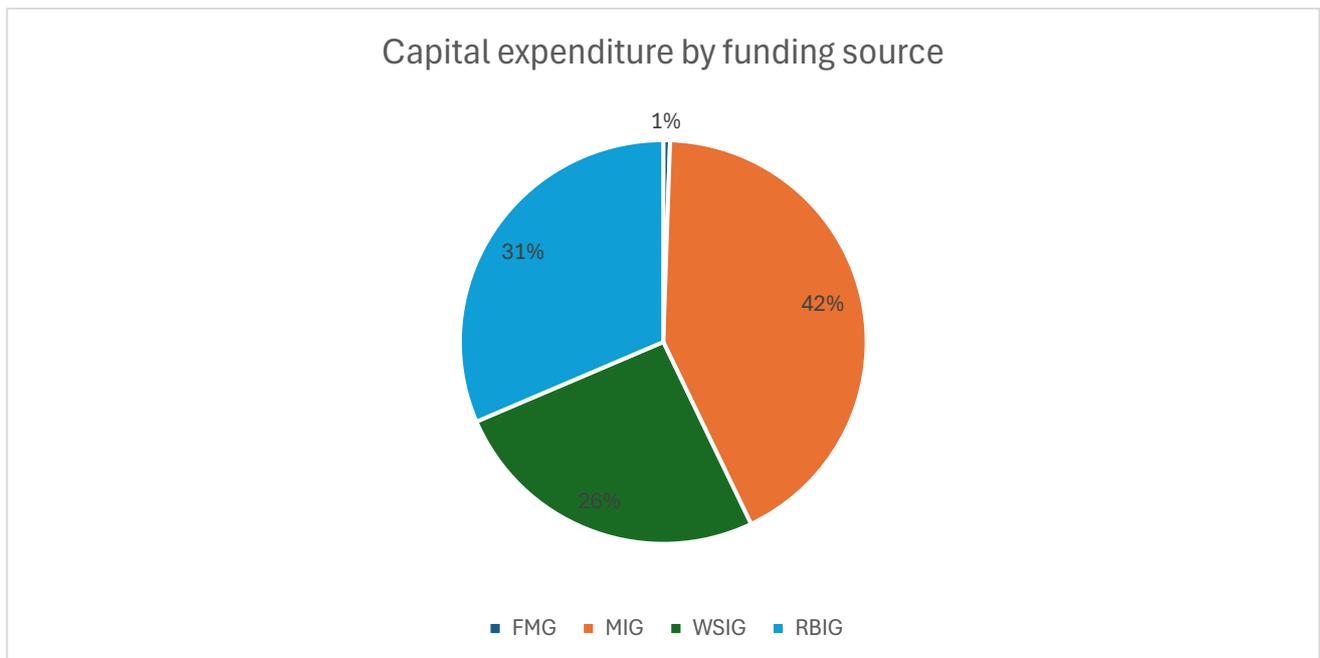
**3.3.2 Operating expenses by type**



Overall, the operating expenditure budget reflects a (3%) variance on the year-to-date projections. Reasons for the variance include:

- No debt impairment run has been performed to date. The calculation is performed at year-end.
- Water inventory entries are only processed at year-end.
- Interest on outstanding debt (Eskom) is alarming and will be addressed in the adjustment budget.
- Upper limits implementation on remuneration of councillors, which will be addressed in the adjustment budget.

**3.3.3 Capital expenditure by funding source**



The grant capital expenditure on the year-to-date are not in line with project plans for FMG (37%), however MIG (61%), WSIG (100%) and RBIG (69%) grants have been spent above 60% of received grant funds.

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**SECTION 4 – IN-YEAR BUDGET TABLES**

**4.1 Table C1 Monthly Budget Statement Summary - M06 December**

**EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M06 December**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Service charges	218 157	248 196	248 196	16 869	147 028	114 381	32 647	29%	248 196
Investment revenue	646	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	646	616	616	40	645	308	337	109%	616
Other own revenue	156 758	159 281	159 281	40 418	121 275	79 640	41 635	52%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>376 208</b>	<b>453 136</b>	<b>453 136</b>	<b>57 330</b>	<b>316 628</b>	<b>216 851</b>	<b>99 777</b>	<b>46%</b>	<b>453 136</b>
Employee costs	165 857	184 072	184 072	15 096	92 016	92 036	(20)		184 072
Remuneration of Councillors	9 416	9 276	9 276	803	5 179	4 638	541		9 276
Depreciation and amortisation	66 714	65 308	65 308	5 064	30 376	32 654	(2 279)		65 308
Interest	57 371	10 452	10 452	6 240	25 970	5 226	20 744		10 452
Inventory consumed and bulk purchases	116 624	136 396	136 346	8 731	61 018	68 186	(7 168)		136 346
Transfers and subsidies	22	150	150	120	120	75	45	60%	150
Other expenditure	201 118	148 643	148 693	10 564	57 932	78 819	(20 887)	-26%	148 693
<b>Total Expenditure</b>	<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 610</b>	<b>281 633</b>	<b>(9 023)</b>	<b>-3%</b>	<b>554 298</b>
<b>Surplus/(Deficit)</b>	<b>(240 914)</b>	<b>(101 162)</b>	<b>(101 162)</b>	<b>10 713</b>	<b>44 018</b>	<b>(64 782)</b>	<b>108 800</b>	<b>-168%</b>	<b>(101 162)</b>
Transfers and subsidies - capital (monetary allocations)	72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	-12%	74 871
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>	<b>104 299</b>	<b>-381%</b>	<b>(26 291)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>	<b>104 299</b>	<b>-381%</b>	<b>(26 291)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>74 050</b>	<b>74 050</b>	<b>3 386</b>	<b>32 314</b>	<b>37 025</b>	<b>(4 711)</b>	<b>-13%</b>	<b>74 050</b>
Capital transfers recognised	–	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	3 637	3 637	1 036	3 019	1 818	1 201	66%	3 637
<b>Total sources of capital funds</b>	<b>–</b>	<b>73 800</b>	<b>73 800</b>	<b>3 386</b>	<b>32 222</b>	<b>36 900</b>	<b>(4 678)</b>	<b>-13%</b>	<b>73 800</b>
<b>Financial position</b>									
Total current assets	(16 693)	49 525	49 525		180 473				49 525
Total non current assets	1 114 661	1 114 966	1 114 966		1 117 884				1 114 966
Total current liabilities	583 893	523 463	523 463		683 013				523 463
Total non current liabilities	85 431	73 623	73 623		77 414				73 623
Community wealth/Equity	<b>586 572</b>	<b>567 406</b>	<b>567 406</b>		<b>460 977</b>				<b>567 406</b>
<b>Cash flows</b>									
Net cash from (used) operating	120 073	59 237	57 621	37 428	136 161	47 272	(88 890)	-188%	57 621
Net cash from (used) investing	(14 429)	(73 800)	–	960	6 176	–	(6 176)	#DIV/0!	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>12 205</b>	<b>(39 034)</b>	<b>(39 034)</b>	<b>5 617</b>	<b>8 026</b>	<b>(9 628)</b>	<b>(17 653)</b>	<b>183%</b>	<b>–</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	45 750	11 873	11 273	18 293	18 490	9 599	122 417	73 689	311 386
<b>Creditors Age Analysis</b>									
Total Creditors	19 729	(14 906)	22 427	3 932	18 237	27 278	61 561	451 430	589 689

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.2 Table C2: s71 Monthly Budget Statement Summary (functional classification)**

**EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>154 339</b>	<b>142 983</b>	<b>142 983</b>	<b>37 829</b>	<b>150 150</b>	<b>73 740</b>	<b>76 410</b>	<b>104%</b>	<b>142 983</b>
Executive and council	10	162	162	162	-	8	81	(73)	-90%	162
Finance and administration	154 329	142 821	142 821	142 821	37 829	150 142	73 659	76 483	104%	142 821
Internal audit	-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>6 929</b>	<b>10 341</b>	<b>10 341</b>	<b>141</b>	<b>576</b>	<b>5 171</b>	<b>(4 595)</b>	<b>-89%</b>	<b>10 341</b>
Community and social services	2 457	2 456	2 456	2 456	13	89	1 228	(1 139)	-93%	2 456
Sport and recreation	68	63	63	63	4	32	31	1	4%	63
Public safety	4 405	5 802	5 802	5 802	123	454	2 901	(2 447)	-84%	5 802
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	2 020	2 020	2 020	-	-	1 010	(1 010)	-100%	2 020
<i><b>Economic and environmental services</b></i>		<b>38 246</b>	<b>34 361</b>	<b>34 361</b>	<b>3 541</b>	<b>14 633</b>	<b>17 180</b>	<b>(2 547)</b>	<b>-15%</b>	<b>34 361</b>
Planning and development	4 000	2 513	2 513	2 513	240	1 451	1 257	194	15%	2 513
Road transport	34 246	31 847	31 847	31 847	3 302	13 182	15 924	(2 741)	-17%	31 847
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>291 679</b>	<b>340 267</b>	<b>340 267</b>	<b>19 303</b>	<b>184 166</b>	<b>158 168</b>	<b>25 998</b>	<b>16%</b>	<b>340 267</b>
Energy sources	117 736	141 424	141 424	141 424	7 835	66 380	65 206	1 175	2%	141 424
Water management	96 525	99 415	99 415	99 415	5 148	55 040	46 083	8 956	19%	99 415
Waste water management	42 954	70 303	70 303	70 303	3 884	40 842	34 501	6 342	18%	70 303
Waste management	34 463	29 126	29 126	29 126	2 435	21 903	12 379	9 525	77%	29 126
<i><b>Other</b></i>	<b>4</b>	<b>334</b>	<b>55</b>	<b>55</b>	<b>-</b>	<b>37</b>	<b>28</b>	<b>9</b>	<b>33%</b>	<b>55</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>491 526</b>	<b>528 007</b>	<b>528 007</b>	<b>60 814</b>	<b>349 562</b>	<b>254 287</b>	<b>95 275</b>	<b>37%</b>	<b>528 007</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>182 248</b>	<b>148 512</b>	<b>148 512</b>	<b>19 241</b>	<b>95 137</b>	<b>74 256</b>	<b>20 881</b>	<b>28%</b>	<b>148 512</b>
Executive and council	33 397	30 791	30 791	30 791	2 212	14 839	15 392	(563)	-4%	30 791
Finance and administration	147 682	116 291	116 301	116 301	16 915	79 714	58 149	21 565	37%	116 301
Internal audit	1 168	1 431	1 431	1 431	114	583	715	(132)	-18%	1 431
<i><b>Community and public safety</b></i>		<b>37 926</b>	<b>42 570</b>	<b>42 600</b>	<b>2 723</b>	<b>16 663</b>	<b>21 297</b>	<b>(4 634)</b>	<b>-22%</b>	<b>42 600</b>
Community and social services	4 980	7 211	7 241	7 241	590	3 509	3 618	(108)	-3%	7 241
Sport and recreation	20 865	22 111	22 111	22 111	1 226	7 363	11 055	(3 693)	-33%	22 111
Public safety	9 214	9 451	9 451	9 451	787	4 818	4 725	93	2%	9 451
Housing	141	262	262	-	-	-	131	(131)	-100%	262
Health	2 726	3 535	3 535	121	973	1 768	(795)	(795)	-45%	3 535
<i><b>Economic and environmental services</b></i>		<b>52 332</b>	<b>56 524</b>	<b>56 524</b>	<b>3 625</b>	<b>23 540</b>	<b>28 262</b>	<b>(4 722)</b>	<b>-17%</b>	<b>56 524</b>
Planning and development	24 623	21 718	21 768	1 539	10 057	10 872	(815)	(815)	-7%	21 768
Road transport	27 708	34 806	34 756	2 086	13 483	17 390	(3 907)	(3 907)	-22%	34 756
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>342 395</b>	<b>304 452</b>	<b>304 452</b>	<b>20 814</b>	<b>136 383</b>	<b>156 710</b>	<b>(20 327)</b>	<b>-13%</b>	<b>304 452</b>
Energy sources	137 246	167 735	167 735	10 838	72 803	85 703	(12 900)	(12 900)	-15%	167 735
Water management	91 943	68 905	68 905	4 816	30 780	35 472	(4 692)	(4 692)	-13%	68 905
Waste water management	64 150	44 781	44 781	3 550	23 372	22 607	765	765	3%	44 781
Waste management	49 056	23 031	23 031	1 609	9 427	12 928	(3 501)	(3 501)	-27%	23 031
<i><b>Other</b></i>		<b>2 222</b>	<b>2 241</b>	<b>2 211</b>	<b>215</b>	<b>888</b>	<b>1 108</b>	<b>(220)</b>	<b>-20%</b>	<b>2 211</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 610</b>	<b>281 633</b>	<b>(9 023)</b>	<b>-3%</b>	<b>554 298</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(125 596)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>	<b>104 299</b>	<b>-381%</b>	<b>(26 291)</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.3 Table C3: s71 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)**

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

**EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL (10: IE)		10	162	162	-	8	81	(73)	-90,1%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		217	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		9 468	6 228	6 228	74	222	3 114	(2 891)	-92,9%	6 228
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		36 093	33 723	33 723	2 568	22 474	14 677	7 797	53,1%	33 723
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		6 303	11 410	11 410	(183)	1 884	5 705	(3 821)	-67,0%	11 410
Vote 6 - FINANCIAL SERVICES (16: IE)		147 219	138 955	138 955	37 542	148 738	71 726	77 012	107,4%	138 955
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		174 481	196 107	196 107	12 978	109 856	93 779	16 077	17,1%	196 107
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		117 736	141 424	141 424	7 835	66 380	65 206	1 175	1,8%	141 424
<b>Total Revenue by Vote</b>	2	<b>491 527</b>	<b>528 008</b>	<b>528 008</b>	<b>60 814</b>	<b>349 563</b>	<b>254 288</b>	<b>95 275</b>	<b>37,5%</b>	<b>528 008</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - COUNCIL (10: IE)		12 826	11 887	11 899	964	6 227	5 946	281	4,7%	11 899
Vote 2 - MUNICIPAL MANAGER (11: IE)		20 698	22 443	22 443	1 796	11 033	11 222	(189)	-1,7%	22 443
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		39 313	42 193	42 181	3 176	20 499	21 094	(595)	-2,8%	42 181
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		76 687	53 243	53 243	3 243	19 012	28 034	(9 021)	-32,2%	53 243
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 267	16 953	16 953	1 270	8 118	8 476	(358)	-4,2%	16 953
Vote 6 - FINANCIAL SERVICES (16: IE)		114 078	77 370	77 370	14 119	62 021	38 685	23 336	60,3%	77 370
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		200 007	162 475	162 475	11 211	72 897	82 474	(9 576)	-11,6%	162 475
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		137 246	167 735	167 735	10 838	72 803	85 703	(12 900)	-15,1%	167 735
<b>Total Expenditure by Vote</b>	2	<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 610</b>	<b>281 633</b>	<b>(9 023)</b>	<b>-3,2%</b>	<b>554 298</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(125 595)</b>	<b>(26 290)</b>	<b>(26 290)</b>	<b>14 196</b>	<b>76 953</b>	<b>(27 346)</b>	<b>104 299</b>	<b>-381,4%</b>	<b>(26 290)</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.4 Table C4: s71 Monthly Budget Statement – Financial Performance (revenue and expenditure)**

This table shows the revenue by source as well as the expenditure by type.

**EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		117 665	141 120	141 120	7 835	66 545	65 054	1 491	2%	141 120
Service charges - Water		40 609	40 832	40 832	4 438	27 596	17 358	10 238	59%	40 832
Service charges - Waste Water Management		33 259	59 557	59 557	2 778	34 524	29 128	5 396	19%	59 557
Service charges - Waste management		26 624	6 686	6 686	1 818	18 363	2 842	15 521	546%	6 686
Sale of Goods and Rendering of Services		1 133	2 819	2 819	31	428	1 409	(982)	-70%	2 819
Agency services		1 857	6 134	6 134	(234)	1 447	3 067	(1 620)	-53%	6 134
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 533	4 481	4 481	1 114	6 529	2 240	4 289	191%	4 481
Interest from Current and Non Current Assets		646	616	616	40	645	308	-	-	616
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 217	3 727	3 727	152	550	1 864	(1 314)	-71%	3 727
Licence and permits		895	1 144	1 144	50	410	572	(162)	-28%	1 144
Operational Revenue		7 971	8 557	8 557	32	16 828	4 278	12 550	293%	8 557
<b>Non-Exchange Revenue</b>										
Property rates		-	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Surcharges and Taxes		14 638	4 176	4 176	636	5 650	2 088	3 562	-	4 176
Fines, penalties and forfeits		534	720	720	1	27	360	(333)	-	720
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		117 261	125 659	125 659	38 387	88 165	62 830	25 336	-	125 659
Interest		2 366	1 865	1 865	250	1 242	932	309	-	1 865
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>376 208</b>	<b>453 136</b>	<b>453 136</b>	<b>57 330</b>	<b>316 628</b>	<b>216 851</b>	<b>99 777</b>	<b>46%</b>	<b>453 136</b>
<b>Expenditure By Type</b>										
Employee related costs		165 857	184 072	184 072	15 096	92 016	92 036	(20)	0%	184 072
Remuneration of councillors		9 416	9 276	9 276	803	5 179	4 638	541	12%	9 276
Bulk purchases - electricity		112 711	130 815	130 815	8 595	59 269	65 407	(6 139)	-	130 815
Inventory consumed		3 913	5 582	5 532	136	1 749	2 778	(1 029)	-	5 532
Debt impairment		-	8 969	8 969	-	-	8 969	(8 969)	-100%	8 969
Depreciation and amortisation		66 714	65 308	65 308	5 064	30 376	32 654	(2 279)	-7%	65 308
Interest		57 371	10 452	10 452	6 240	25 970	5 226	20 744	397%	10 452
Contracted services		28 802	19 285	19 327	621	6 182	9 658	(3 476)	-36%	19 327
Transfers and subsidies		22	150	150	120	120	75	45	60%	150
Irrecoverable debts written off		85 275	4 829	4 829	-	-	2 415	(2 415)	-	4 829
Operational costs		87 041	115 560	115 569	9 943	51 750	57 778	(6 028)	-10%	115 569
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>617 122</b>	<b>554 298</b>	<b>554 298</b>	<b>46 618</b>	<b>272 610</b>	<b>281 633</b>	<b>(9 023)</b>	<b>-3%</b>	<b>554 298</b>
<b>Surplus/(Deficit)</b>		<b>(240 914)</b>	<b>(101 162)</b>	<b>(101 162)</b>	<b>10 713</b>	<b>44 018</b>	<b>(64 782)</b>	<b>108 800</b>	<b>(0)</b>	<b>(101 162)</b>
Transfers and subsidies - capital (monetary allocations)		72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	(0)	74 871
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(167 918)</b>	<b>(26 291)</b>	<b>(26 291)</b>	<b>14 196</b>	<b>76 952</b>	<b>(27 347)</b>			<b>(26 291)</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.5 Table C5: s71 Monthly Budget Statement – Capital Expenditure (municipal vote, standard classification, and funding)**

**EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December**

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 904	10 904	1 999	5 816	5 452	364	7%	10 904
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	370	370	4	195	185	10	6%	370
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	59 259	59 259	352	23 388	29 630	(6 242)	-21%	59 259
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	3 517	3 517	1 031	2 916	1 758	1 157	66%	3 517
<b>Total Capital single-year expenditure</b>	4	-	74 050	74 050	3 386	32 314	37 025	(4 711)	-13%	74 050
<b>Total Capital Expenditure</b>		-	74 050	74 050	3 386	32 314	37 025	(4 711)	-13%	74 050
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	370	370	4	195	185	10	6%	370
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	370	370	4	195	185	10	6%	370
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	6 616	6 616	1 913	2 087	3 308	(1 221)	-37%	6 616
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	6 616	6 616	1 913	2 087	3 308	(1 221)	-37%	6 616
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	67 064	67 064	1 469	30 032	33 532	(3 500)	-10%	67 064
Energy sources		-	3 517	3 517	1 031	2 916	1 758	1 157	66%	3 517
Water management		-	50 792	50 792	352	16 054	25 396	(9 343)	-37%	50 792
Waste water management		-	8 467	8 467	-	7 334	4 234	3 101	73%	8 467
Waste management		-	4 288	4 288	86	3 729	2 144	1 585	74%	4 288
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	74 050	74 050	3 386	32 314	37 025	(4 711)	-13%	74 050
<b>Funded by:</b>										
National Government		-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3 637	3 637	1 036	3 019	1 818	1 201	66%	3 637
<b>Total Capital Funding</b>		-	73 800	73 800	3 386	32 222	36 900	(4 678)	-13%	73 800

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.6 Table C6: s71 Monthly Budget Statement – Financial Position**

**EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		12 205	(39 034)	(39 034)	8 026	(39 034)
Trade and other receivables from exchange transactions		(192)	8 952	8 952	51 760	8 952
Receivables from non-exchange transactions		(622)	26 396	26 396	51 565	26 396
Current portion of non-current receivables		–	–	–	–	–
Inventory		4 955	4 589	4 589	9 264	4 589
VAT		(33 569)	48 156	48 156	61 166	48 156
Other current assets		529	467	467	(1 308)	467
<b>Total current assets</b>		<b>(16 693)</b>	<b>49 525</b>	<b>49 525</b>	<b>180 473</b>	<b>49 525</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		27 659	26 124	26 124	25 353	26 124
Property, plant and equipment		1 083 454	1 077 744	1 077 744	1 080 993	1 077 744
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(1 576)	–	–	–	–
Other non-current assets		(5 974)	–	–	440	–
<b>Total non current assets</b>		<b>1 114 661</b>	<b>1 114 966</b>	<b>1 114 966</b>	<b>1 117 884</b>	<b>1 114 966</b>
<b>TOTAL ASSETS</b>		<b>1 097 968</b>	<b>1 164 491</b>	<b>1 164 491</b>	<b>1 298 357</b>	<b>1 164 491</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		3 905	3 820	3 820	3 939	3 820
Trade and other payables from exchange transactions		632 054	481 704	481 704	624 258	481 704
Trade and other payables from non-exchange transactions		–	–	–	13 269	–
Provision		11 380	12 279	12 279	13 225	12 279
VAT		(63 445)	25 661	25 661	28 323	25 661
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>583 893</b>	<b>523 463</b>	<b>523 463</b>	<b>683 013</b>	<b>523 463</b>
<b>Non current liabilities</b>						
Financial liabilities		10 969	7 608	7 608	7 755	7 608
Provision		74 462	66 015	66 015	69 659	66 015
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>85 431</b>	<b>73 623</b>	<b>73 623</b>	<b>77 414</b>	<b>73 623</b>
<b>TOTAL LIABILITIES</b>		<b>669 324</b>	<b>597 086</b>	<b>597 086</b>	<b>760 427</b>	<b>597 086</b>
<b>NET ASSETS</b>	2	<b>428 644</b>	<b>567 405</b>	<b>567 405</b>	<b>537 929</b>	<b>567 405</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		573 530	554 364	554 364	447 936	554 364
Reserves and funds		13 042	13 042	13 042	13 042	13 042
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>586 572</b>	<b>567 406</b>	<b>567 406</b>	<b>460 977</b>	<b>567 406</b>

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Table C1 and SC3. The Financial Position includes the total annual billing to date, whereas the age analysis includes those amounts which have become due and not the 'future' amounts.

**DR. BEYERS NAUDÉ MUNICIPALITY**  
**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**4.7 Table C7: s71 Monthly Budget Statement – Cash Flow**

**EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		20 090	49 500	–	1 378	20 149	–	20 149	#DIV/0!	–
Service charges		133 234	307 044	–	4 107	20 453	–	20 453	#DIV/0!	–
Other revenue		19 736	25 830	526 615	1 134	26 228	281 769	(255 541)	-91%	526 615
Transfers and Subsidies - Operational		102 998	69 370	–	50 408	180 939	–	180 939	#DIV/0!	–
Transfers and Subsidies - Capital		104 449	74 871	–	11 469	34 545	–	34 545	#DIV/0!	–
Interest		329	616	616	16	243	308	(65)	-21%	616
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(260 764)	(467 994)	(469 610)	(31 083)	(146 397)	(234 805)	(88 409)	38%	(469 610)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>120 073</b>	<b>59 237</b>	<b>57 621</b>	<b>37 428</b>	<b>136 161</b>	<b>47 272</b>	<b>(88 890)</b>	<b>-188%</b>	<b>57 621</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(14 429)	(73 800)	–	960	6 176	–	(6 176)	#DIV/0!	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(14 429)</b>	<b>(73 800)</b>	<b>–</b>	<b>960</b>	<b>6 176</b>	<b>–</b>	<b>(6 176)</b>	<b>#DIV/0!</b>	<b>–</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>105 644</b>	<b>(14 563)</b>	<b>57 621</b>	<b>38 388</b>	<b>142 337</b>	<b>47 272</b>			<b>57 621</b>
Cash/cash equivalents at beginning:		(93 439)	(24 471)	(96 655)	(32 772)	(134 311)	(96 655)			(134 311)
Cash/cash equivalents at month/year end:		12 205	(39 034)	(39 034)	5 617	8 026	(9 628)			–

**DR. BEYERS NAUDÉ MUNICIPALITY**  
**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**PART 2: SUPPORTING DOCUMENTATION**

**Section 5 – Debtors’ Analysis**

**5.1 Supporting Table SC3: Aged Debtors**

**EC101 Dr Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December**

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	4 849	3 761	4 042	3 419	3 867	3 158	39 977	21 134	84 206	71 554	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 632	1 118	678	558	473	309	3 463	(517)	12 713	4 286	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	15 876	817	673	8 698	6 643	636	15 215	8 627	57 185	39 820	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	12 296	3 749	3 542	3 364	4 482	3 124	27 524	18 214	76 294	56 708	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 884	2 343	2 233	2 165	2 946	2 148	32 552	25 315	75 585	65 126	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	215	86	105	89	80	224	3 666	918	5 403	4 996	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>45 750</b>	<b>11 873</b>	<b>11 273</b>	<b>18 293</b>	<b>18 490</b>	<b>9 599</b>	<b>122 417</b>	<b>73 689</b>	<b>311 386</b>	<b>242 489</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	17 776	1 609	1 197	2 945	4 597	724	9 106	5 761	43 715	23 133	-	-
Households	2400	27 974	10 264	10 077	15 348	13 894	8 875	113 310	67 928	267 671	219 355	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>45 750</b>	<b>11 873</b>	<b>11 273</b>	<b>18 293</b>	<b>18 490</b>	<b>9 599</b>	<b>122 417</b>	<b>73 689</b>	<b>311 386</b>	<b>242 489</b>	<b>-</b>	<b>-</b>

<b>AVERAGE COLLECTION RATE</b>				
<b>MONTH</b>	<b>BILLING</b>	<b>RECEIPTS</b>	<b>MONTH %</b>	<b>YTD %</b>
JULY	86 855 697,69	17 685 613,02	20,36	20,36
AUGUST	25 904 698,29	26 394 740,45	101,89	61,13
SEPTEMBER	19 765 720,27	31 831 727,06	161,05	94,43
OCTOBER	20 280 244,22	19 425 581,12	95,79	94,77
NOVEMBER	20 287 400,72	19 947 785,50	98,33	95,48
DECEMBER	19 821 427,53	17 927 143,19	90,44	94,64

**Section 6 – Creditors’ Analysis**

**6.1 Supporting Table SC4: Aged Creditors**

**EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	16 097	(4 234)	16 538	14 717	21 174	22 381	74 800	376 916	538 386
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	2 010	(3 762)	1 222	960	(558)	1 089	(4 098)	21 273	18 136
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 508	(6 227)	2 382	(10 696)	126	2 346	(4 658)	24 036	9 816
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(391)	(2 772)	564	(1 933)	560	1 929	(1 192)	20 248	17 013
Auditr General	0800	(494)	2 090	1 722	884	(3 065)	(467)	(3 291)	8 958	6 338
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>19 729</b>	<b>(14 906)</b>	<b>22 427</b>	<b>3 932</b>	<b>18 237</b>	<b>27 278</b>	<b>61 561</b>	<b>451 430</b>	<b>589 689</b>

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**Section 7 – Investment Portfolio Analysis**

**7.1 Supporting Table SC5: Investment Portfolio**

<b>Bank Bal, Investment - December 2023</b>	<b>OPENING BALANCE 01-12-2023</b>	<b>MOVEMENT DURING THE PERIOD</b>	<b>CLOSING BALANCE 31-12-2023</b>
<b>CURRENT ACCOUNTS</b>	<b>874 120,92</b>	<b>-1 758 067,76</b>	<b>-883 946,84</b>
CURRENT ACCOUNT BAVIAANS - ABSA	297 032,78	28 649,34	325 682,12
NEW CURRENT ACCOUNT - STANDARD BANK	366 271,90	- 1 581 832,78	-1 215 560,88
NEW MOTOR REG ACCOUNT - STANDARD BANK	210 816,24	- 204 884,32	5 931,92
<b>INVESTMENTS</b>	<b>1 289 014,87</b>	<b>7 586 974,27</b>	<b>8 875 989,14</b>
MONEY MARKET - ABSA	31 059,45	177,20	31 236,65
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 018 527,58	7 781,27	1 026 308,85
FMG CALL ACCOUNT	3 178,23	13,79	3 192,02
MIG CALL ACCOUNT	60 313,84	7 744 678,81	7 804 992,65
CALL ACCOUNT - STANDARD BANK	175 935,77	-165 676,80	10 258,97

**Section 8 – Allocation and grant receipts and expenditure**

**8.1 Supporting Table SC6: Transfers, Grant Receipts and Grant Expenditure**

<b>Grants @ December 2023</b>	<b>Original Budget Amount</b>	<b>Adjusted Budget Amount</b>	<b>Amount Received YTD</b>	<b>Expenditure YTD</b>	<b>Available Funds</b>	<b>% spent on allocation received</b>
EPWP	1 315 000	1 315 000	328 000	427 063	<b>-99 063</b>	130,20%
MIG	23 871 000	22 274 000	19 824 000	12 110 375	<b>7 713 625</b>	61,09%
FMG	3 100 000	3 100 000	3 100 000	2 023 875	<b>1 076 125</b>	65,29%
WSIG	20 000 000	20 000 000	12 000 000	11 994 907	<b>5 093</b>	99,96%
HEALTH	2 020 000	2 020 000	0	0	<b>0</b>	0,00%
SETA	333 120	333 120	158 305	158 305	<b>0</b>	100,00%
FIRE	2 201 000	2 201 000	0	0	<b>0</b>	0,00%
RBIG	31 000 000	25 090 000	14 720 966	10 147 921	<b>4 573 045</b>	68,94%
LIBRARY	2 308 000	2 308 000	0	0	<b>0</b>	0,00%
EQUITABLE SHARE	114 382 000	114 382 000	85 786 000	85 786 000	<b>0</b>	100,00%
MDRG	3 500 000	10 085 000	3 500 000	3 500 000	<b>0</b>	100,00%
<b>TOTAL</b>	<b>204 030 120</b>	<b>203 108 120</b>	<b>139 417 271</b>	<b>126 148 446</b>	<b>13 268 825</b>	<b>90,48%</b>

**8.2 Supporting Table SC7(2): Expenditure against approved roll-overs**

No funding was rolled over from the 2022/23 financial year.

**DR. BEYERS NAUDÉ MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**Section 9 – Councillor and board member allowances and employee benefits**

Dr Beyers Naudé Municipality does not have any municipal entities, board member allowances are thus not applicable.

**9.1 Supporting Table SC8: Councillor and Staff benefits**

**EC101 Dr Beyers Naude - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December**

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 883	7 549	7 549	659	4 328	3 774	554	15%	7 549
Pension and UIF Contributions		165	435	435	18	112	217	(106)	-49%	435
Medical Aid Contributions		23	61	61	2	12	30	(18)	-61%	61
Motor Vehicle Allowance		325	304	304	31	181	152	29	19%	304
Cellphone Allowance		978	853	853	86	504	426	78	18%	853
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		42	75	75	7	43	38	5	13%	75
<b>Sub Total - Councillors</b>		<b>9 416</b>	<b>9 276</b>	<b>9 276</b>	<b>803</b>	<b>5 179</b>	<b>4 638</b>	<b>541</b>	<b>12%</b>	<b>9 276</b>
% increase	4		-1,5%	-1,5%						-1,5%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 125	5 590	5 590	396	2 670	2 795	(125)	-4%	5 590
Pension and UIF Contributions		4	4	4	0	2	2	0	7%	4
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		51	80	80	-	59	40	19	48%	80
Motor Vehicle Allowance		317	241	241	28	166	120	46	38%	241
Cellphone Allowance		123	85	85	11	69	43	26	61%	85
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		98	0	0	8	51	0	51	27284%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 718</b>	<b>6 001</b>	<b>6 001</b>	<b>444</b>	<b>3 017</b>	<b>3 000</b>	<b>16</b>	<b>1%</b>	<b>6 001</b>
% increase	4		5,0%	5,0%						5,0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		111 854	123 287	123 347	9 607	57 946	61 664	(3 718)	-6%	123 347
Pension and UIF Contributions		20 292	21 416	21 416	1 803	10 797	10 708	89	1%	21 416
Medical Aid Contributions		7 892	7 479	7 479	658	3 997	3 739	257	7%	7 479
Overtime		10 120	6 257	6 257	855	4 328	3 128	1 200	38%	6 257
Performance Bonus		9 261	13 542	13 482	1 293	8 945	6 751	2 194	33%	13 482
Motor Vehicle Allowance		3 592	3 376	3 376	313	1 876	1 688	188	11%	3 376
Cellphone Allowance		120	76	76	10	59	38	21	55%	76
Housing Allowances		367	496	496	32	192	248	(56)	-23%	496
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>163 498</b>	<b>175 927</b>	<b>175 927</b>	<b>14 572</b>	<b>88 140</b>	<b>87 964</b>	<b>176</b>	<b>0%</b>	<b>175 927</b>
% increase	4		7,6%	7,6%						7,6%
<b>Total Parent Municipality</b>		<b>178 631</b>	<b>191 204</b>	<b>191 204</b>	<b>15 819</b>	<b>96 335</b>	<b>95 602</b>	<b>733</b>	<b>1%</b>	<b>191 204</b>

**Section 10 – Distribution losses**

**Electricity Statistics Dr Beyers Naude Municipality**

<b>Month</b>	<b>Kwh Sold</b>	<b>Kwh Bought</b>	<b>Difference</b>	<b>Difference</b>
			<b>Kwh</b>	<b>%</b>
Jul-23	5 554 550	6 106 214	551 664	9,03
Aug-23	5 665 976	5 870 210	204 234	3,48
Sep-23	5 196 416	5 511 717	315 301	5,72
Oct-23	5 475 838	5 912 873	437 035	7,39
Nov-23	5 051 729	5 477 331	425 602	7,77
Dec-23				

The electricity losses for December 2023 were not available at the time the report was compiled.

The water losses for the year were not available at the time the report was compiled.

**Section 11 – Material Variances - Supporting Table SC1 Material variance explanations**

Explanations have been provided under sections 1 and 3

**Section 12 – Parent Municipality Financial Performance**

Dr Beyers Naudé Municipality does not have any municipal entities, therefore ‘SC10: Monthly Statement of Performance for the Parent Municipality’ is not required.

**Section 13 – Municipal Entity Financial Performance**

Dr Beyers Naudé Municipality does not have any municipal entities, therefore ‘SC11: Monthly Statement of Performance for the Municipal Entities’ is not required.

**Section 14 – In-year reports of municipal entities attached to the municipality’s in-year report**

Dr Beyers Naudé Municipality does not have any municipal entities, thus not applicable.

**DR. BEYERS NAUDÉ MUNICIPALITY  
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2023**

**Section 15 – Quality Certificate by Accounting Officer**

I, Dr E.M. Rankwana, the Accounting Officer of Dr Beyers Naudé Municipality, hereby certify that the mid-year budget and performance assessment for the period ended 31 December 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Accounting Officer of Dr Beyers Naudé Municipality (EC 101)**

**Print Name:** .....

**Signature:** .....

**Date:** .....

**Section 16 – Authorisation by Mayor**

I, Cllr Willem Safers, the Mayor of Dr Beyers Naudé Municipality, hereby certify that the mid-year budget and performance assessment for the period ended 31 December 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Mayor of Dr Beyers Naudé Municipality (EC 101)**

**Print Name:** .....

**Signature:** .....

**Date:** .....

# MID-YEAR PERFORMANCE REPORT

*Dr. Beyers Naude  
Local Municipality  
Mid-Year  
Performance  
Report 2023-2024*

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# ***DR BEYER'S NAUDE LOCAL MUNICIPALITY***

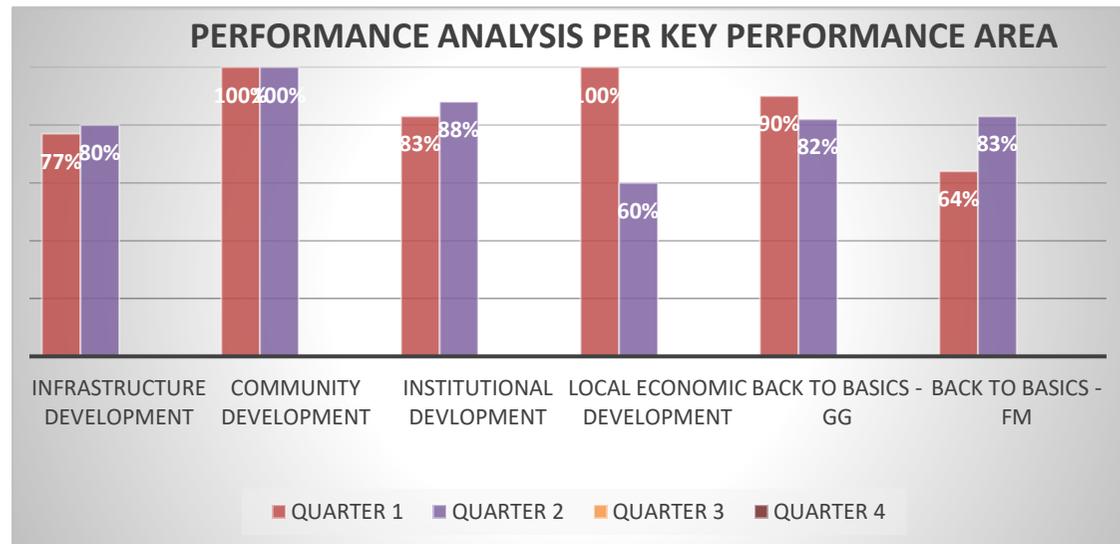
## ***MID-YEAR PERFORMANCE REPORT***

***01 JULY 2023 – 31 DECEMBER 2023***

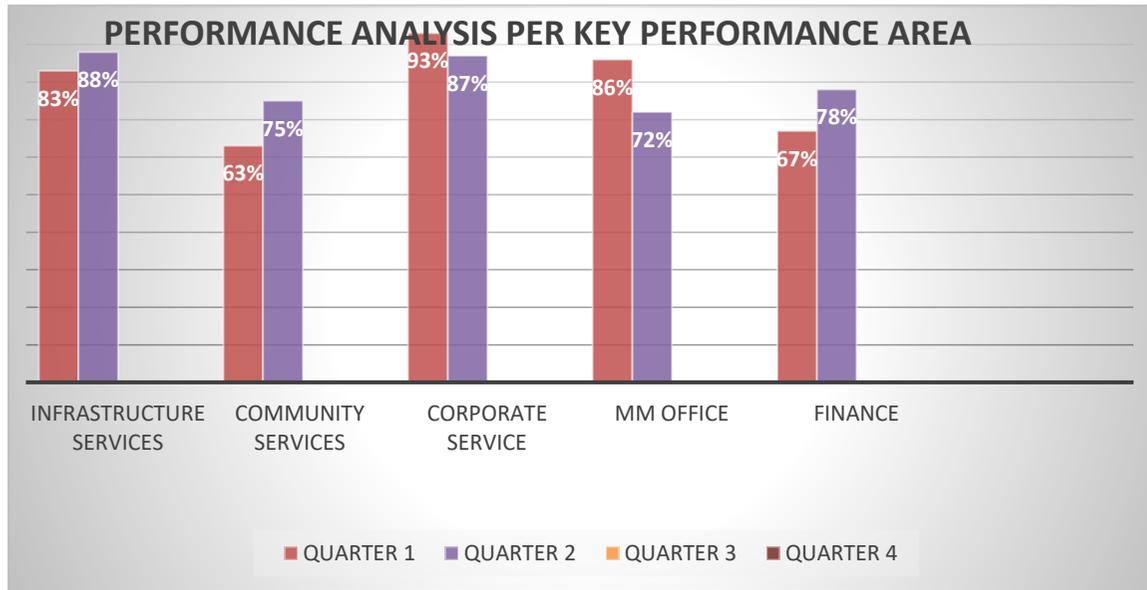
### **INTRODUCTION**

The purpose of this report is to inform Council regarding progress made with the achievement of key performance indicators, development priorities and objectives as determined in the Service Delivery Budget Implementation Plan (SDBIP) during the first and second quarter of the financial year. During the first quarter **80%** of the planned targets were achieved. During the second quarter **77%** of the planned targets were achieved.

### **NATIONAL KPA OVERALL PERFORMANCE**



## DEPARTMENTAL SDBIP OVERALL PERFORMANCE



**SDBIP ANALYSIS REPORT (ACTUAL PERFORMANCE) – CAPITAL BUDGET PROJECTS - 2023/2024**

**Infrastructure Development**

Number of projects: 9

Number of projects completed/ on Target: 6

Number of projects Not on Target: 1

Number of projects with No quarterly Target: 2

Percentage on Target: 86%

Total Budget per focus area versus expenditure:

Objective	Strategy	KPI	Ward	Responsible Person	Funding Source	Budget	Expenditure	Expenditure %	<b>MID-YEAR PERFORMANCE MILESTONES</b>					
INFRASTRUCTURE DEVELOPMENT									Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To adequately increase bulk water storage, upgrade reticulation systems, secure permanent water supply and properly maintain all infrastructure	Upgrade reticulation system by systematically replacing old installations.	Number of Boreholes connected to existing infrastructure in Jansenville and Klipplaat by 31 December 2023.	10 & 11	Infrastructure Services	External - RBIG	25,090,000 (Re-allocation)	19,324,779	77%	Connect 2 boreholes and construct new Water Treatment Works (WTW)	n/a	No output required for 1 <sup>st</sup> quarter.	n/a	No output required for 1 <sup>st</sup> quarter.	New Waste water Treatment works 95% complete. New reservoirs 100% complete

To adequately increase bulk water storage, upgrade reticulation systems, secure permanent water supply and properly maintain all infrastructure	Upgrade reticulation system by systematically replacing old installations.	Refurbishment of WTW in Graaff-Reinet by 30 <sup>th</sup> June 2024.	2-7	Infrastructure Services	External WSIG	11,208,588	5,502,312.05	49 %	Refurbish WTW in Graaff Reinet,  1 Clarifier  2 Sand filters  1 blower  1 clear water tank pump  Replace tiles on 2 tile chlorine tanks	Appoint Consultant	On Target  Consultant appointed on the 20 <sup>th</sup> July 2023	Appoint Contractor	On Target  Contractor appointed	n/a
To adequately increase bulk water storage, upgrade reticulation systems, secure permanent water supply and properly maintain all infrastructure	Upgrade reticulation system by systematically replacing old installations.	Number of water meters replaced and Installed in Klipplaat by 31 March 2024.	10 & 11	Infrastructure Services	External WSIG	2,000,000	1,999,999.85	100%	Replacing and Install 200 Water Meters in Klipplaat	Replacing and Install 100 Water Meters in Klipplaat	On Target  187 water meters installed.	Replacing and Install 100 Water Meters in Klipplaat	Not on Target  Only 187 installed, as premises had no household to install meters	Additional meters to be stored. Empty plots will not get meters installed.
To adequately upgrade and/or construct Waste Water Treatment Works and maintain them	Systematically upgrade existing infrastructure; replace and rehabilitate	Refurbish sewerage pumps station in Nieu-Bethesda by 31 March 2024	2	Infrastructure Services	External – MIG	1,000,000	1,000,000	100%	1 pump station refurbished	n/a	No output required for this quarter	Appoint contractor	On Target  Contractor appointed	1 pump station upgrade completed

on a regular basis.	where applicable													
Objective	Strategy	KPI	Ward	Responsible Person	Funding Source	Budget	Expenditure	Expenditure %	MID-YEAR PERFORMANCE MILESTONES					
									Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target/ Not on Target	Reason for Variance and Plan of Action
To adequately upgrade and/or construct Wastewater Treatment Works and maintain them on a regular basis.	Systematically upgrade existing infrastructure; replace and rehabilitate where applicable	Refurbish sewerage pumps station in Aberdeen by 31 March 2024	7	Infrastructure Services	External - MIG	1,500,000	1,500,000	100 %	1 pump station refurbished	n/a	No output required for this quarter	Appoint contractor	On Target Contractor appointed	1 pump station upgrade completed
Solid Waste Disposal Sites (Landfills), that are compliant, have adequate capacity and are properly managed and maintained.	Systematically upgrade existing infrastructure; replace and rehabilitate where applicable.	Construct 500m2 paving and install weighbridge by 30 <sup>th</sup> June 2024	12	Infrastructure Services	External MIG	4,288,138.42	4,288,138.42	100%	Construct 500m2 paving and install weighbridge	n/a	No output required for this quarter	n/a	No output required for this quarter	n/a 500m2 of paving completed and weighbridge installed

Systematically replace VIP systems with waterborne flush toilets and educate the community on the use thereof through appropriate educational programmes / campaigns.	Identify and implement suitable projects	Number of households toilets retrofitted with new waterwise system by 30 <sup>th</sup> June 2024	1-12	Infrastructure Services	External MIG	6,791,412.	4,492,594	66%	500	Appoint Consultant	On Target Consultant appointed 20 July 2023	Appoint Contractor	On Target Contractor appointed	n/a
To adequately upgrade the electrical supply and install the necessary electrical infrastructure, as well as regular maintenance thereof.	Identify and implement suitable Electrification Projects.	Number of High Mast lights installed in Graaff Reinet and Aberdeen by 30 <sup>th</sup> June 2024	2-7	Infrastructure Services	External MIG	3,516,557.40	3,352,878	95%	3 High Mast lights installed in (Graaff Reinet and Aberdeen)	Appoint Consultant	On Target Consultant appointed on 2 <sup>nd</sup> May 2023	Appoint Contractor	On Target Contractor appointed	5 High mast lights erected. 2 operational in Graaff-Reinet. 3 in Aberdeen requires ESKOM connection
To adequately construct, upgrade or install Streets & Stormwater networks and to maintain them on a regular basis	Develop a Streets & Stormwater Management Plan that also contains an Implementation & Action Plan that will systematically address the issue of	Upgrade 500m of gravel road to interlocking paving by 30 <sup>th</sup> June 2024.	2-7	Infrastructure Services	External MIG	8,362,405 (Re-allocation)	165,600.00	2%	Upgrade 500m of gravel road to interlocking paving.	Appoint Consultant	On Target Consultant appointed on 12 <sup>th</sup> May 2023	Appoint Contractor	On Target Contractor appointed	Contractor appointed; however, contractor withdrew after tender was awarded. Tender had to be readvertised and



the relevant offices and venues, in order to improve efficiency of all departments , their staff and the Municipality' s levels of service delivery, as well as be legally compliant	adequate resources.	by 31 December									after site visit of COGTA on 15 September. Contractor to be appointed before 30 October 2023			work could not be performed over the festive season as businesses closed.  The contractor has been appointed and the project is expected to be completed before the end of the third quarter.
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments , their staff and the Municipality' s levels of service delivery, as well as be	Equip offices and areas of service delivery with adequate resources.	Number of office furniture procured by 31 December 2023.	Institutional	Internal Audit	External – FMG	20,000.00	4,876.00	24.38%	4 Chairs	n/a	No output required for this quarter	ITQ processes and delivery of furniture	On Target  Furniture procured	n/a

legally compliant.														
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant	Equip offices and areas of service delivery with adequate resources.	Number of Air conditioners for the Budget & Treasury Building in Graaff-Reinet by 31 December 2023	Institutional	Budget & treasury	External – FMG	100,000.00	105,459.04	105.46%	1 Air conditioner	n/a	On Target Aircon procured and installed	ITQ processes and installation of Aircon	On Target Aircon procured and installed	n/a
To improve overall efficiency of ICT – administration, billing, record keeping, information sharing and communication	Conduct a comprehensive ICT audit.	Number of laptops procured by 31 December 2023	Institutional	Budget & treasury	External – FMG	100,000.00	4,876.00	24.38%	5 laptops	ITQ Processes	On Target ITQ processes commenced	Purchase and delivery of 5 laptops	On Target Laptops purchased and delivered	n/a

on; to ensure optimal, cost-effective production and quality service delivery														
To improve overall efficiency of ICT – administration, billing, record keeping, information sharing and communication; to ensure optimal, cost-effective production and quality service delivery	Conduct a comprehensive ICT audit.	Number of electronic metering devices procured by 31 March 2024.	Institutional	Budget & treasury	External – FMG	60,000.00	0	0%	8	n/a	No output required for this quarter	ITQ Processes	Not on Target	Budget to be referred to operational FMG, as a tender is first required for licence software

## **SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS**

### **Development Priority: Infrastructure Development**

Number of Indicators: 10

Number of indicators on Target: 6

Number of indicators Not on Target: 2

Number of indicators with no quarterly Target: 2

Percentage on Target: 75%

### **Development Priority: Community Development**

Number of Indicators: 2

Number of indicators on Target: 2

Number of indicators Not on Target: 0

Number of indicators with no quarterly Target: 0

Percentage on Target: 100%

**Development Priority: Institutional Development**

Number of Indicators: 13

Number of indicators on target: 9

Number of indicators Not on Target: 2

Number of indicators with no quarterly Target: 2

Percentage on Target: 82%

**Development Priority: Local Economic Development**

Number of Indicators: 5

Number of indicators on Target: 3

Number of indicators Not on Target: 2

Number of indicators with no quarterly Target: 0

Percentage on Target: 60%

### **Development Priority: Back to Basics – Good Governance**

Number of Indicators: 13

Number of indicators on Target: 9

Number of indicators Not on Target: 2

Number of indicators with no quarterly Target: 2

Percentage on Target: 82%

### **Development Priority: Back to Basics – Sound Financial Management**

Number of Indicators: 12

Number of indicators on Target: 10

Number of indicators Not on Target: 2

Number of indicators with no quarterly Target: 0

Percentage on Target: 83%

### **OVERALL**

Total Number of Key Performance Indicators per KPA = 69

Number of Key Performance Indicators on Target/Completed = 47

Number of Key Performance Indicators Not on Target = 14

Number of indicators with no quarterly Target: 8

**Mid-Year Percentage on Target = 77%**

INFRASTRUCTURE & SERVICE DELIVERY							MID-YEAR PERFORMANCE MILESTONES					
Objective	Strategy	Department	KPI	Budget / Vote Number	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To adequately upgrade the electrical supply and install the necessary electrical infrastructure, as well as regular maintenance thereof.	Improve reticulation losses and improve revenue by replacing old non-functional electricity and water meters.	Infrastructure Services	Reduce electricity losses to at least 10% by 30 <sup>th</sup> June 2024.	n/a	n/a	n/a	10%	n/a	No output required for this quarter. Target reported on Annually.	n/a	No output required for this quarter. Target reported on Annually.	KPI is reported on annually in the municipal annual performance report
To have all Municipal water-supply consumers connected to a metering system and registered on the debtor's database for monthly billing purposes.	Improve reticulation losses and improve revenue by replacing old non-functional electricity and water meters.	Infrastructure Services	Reduce water losses to at least 35% by 30 <sup>th</sup> June 2024.	n/a	n/a	n/a	35%	n/a	No output required for this quarter. Target reported on Annually.	n/a	No output required for this quarter. Target reported on Annually.	KPI is reported on annually in the municipal annual performance report
The eradication of illegal dumping and littering and creation of	Develop a new Integrated waste management plan for Dr.	Community Services	Number of Waste management plans developed and approved by	n/a	n/a	n/a	1	IWMP portal training	On Target  Attended virtual training - Introduction Meeting: The	IWMP to be tabled before Council for adoption	Not on Target	Site visitation has been scheduled by the service

clean and healthy urban areas and surrounding environment.	Beyers Naude Municipality and review it regularly		Council by 31 March 2022.						Development of Municipal IWMPs For Sarah Baartman District Municipality with its Local Municipalities for period of 18 Months			provider for waste categorization from the 7-9 <sup>th</sup> February 2024.
To provide facilities and services that will address the recreational and other social needs of the community.	Identify existing facilities that can be converted or better utilised by communities	Community Services	Number of libraries repaired and maintained within DBNLM by 30 <sup>th</sup> June 2024.	n/a	n/a	n/a	4	1	On Target 5 Orders for the repair and maintenance of the following Libraries: Adendorp, Umasizakhe, Horseshoe, Kroonvale and Jansenville. Commenced with repairs	1	On Target Repairs and maintenance of libraries in Graaff-Reinet and Jansenville commenced in the 1 <sup>st</sup> quarter	n/a
To provide a dignified last resting place for our community within safe and secure sites that are well managed and maintained by	All burial sites must be secured and maintained.	Community Services	Number of Cemeteries cleaned and maintained within DBNLM by 30 <sup>th</sup> June 2024	n/a	n/a	n/a	14	4	On Target Cemeteries were cleaned in the following towns: Jansenville, Aberdeen, Rietbron and Steytlerville	4	On Target Cemeteries are constantly cleaned in following towns: Jansenville, Aberdeen, Nieu-Bethesda	n/a

dedicated personnel.											Rietbron and Steytleville	
To provide a dignified last resting place for our community within safe and secure sites that are well managed and maintained by dedicated personnel.	All burial sites must be secured and proper record keeping being implemented	Community Services	Number of cemeteries prepared – road access and burial establishment in Rietbron and Graaff-Reinet by 31 December 2023	n/a	n/a	n/a	2	1	Not on Target  The tender for hiring of plant will be re-advertised due to specifications that needed to be reviewed.	1	Not on Target  Tender process finalised.  Service provider expected to commence work before end January 2024.	n/a
Stadiums and sport fields that have been upgraded and equipped to function properly and by fully utilised.	Upgrade and maintain sport fields and ensure that personnel are on site.	Community Services	Number of Sports Grounds ablution facilities repaired and maintained by 30 <sup>th</sup> June 2024	n/a	n/a	n/a	4	1	Not on Target  5 ITQ adverts for repair and maintenance of the following sports field was advertised:  Umasizakhe Sport field, Umasizakhe Sport field boundary wall and fencing, Fred Hufkie Soccer Field, Jansenville Phumlani Soccer Field	1	On Target  Aberdeen sportsground ablution facilities repairs completed.	Limited budget is causing delays in the implementation of the repairs for other earmarked sportsgrounds.

									and Nieu-Bethesda Sport field			
The eradication of illegal dumping and littering and creation of clean and healthy urban areas and surrounding environment.	Identify and implement suitable projects.	Community Services	Number of illegal dumping sites cleaned to ensure a healthy environment within all wards of DBNLM by 30 <sup>th</sup> June 2024	n/a	n/a	n/a	13	4 Illegal dumping sites cleaned.	On Target  In absence of TLB and Tipper truck which is always used to do the clearing of dumping sites, the EPWP casuals have been championing the task of cleaning, clearing of dumping site and converting to beautiful areas.	3 Illegal dumping sites cleaned.	On Target  In absence of TLB and Tipper truck which is always used to do the clearing of dumping sites, the EPWP casuals have been championing the task of cleaning, clearing of dumping site and converting to beautiful areas.	n/a
To significantly reduce and mitigate the negative impact of disasters and to upgrade road traffic and pedestrian safety, with regular maintenance on installations	Implement proactive measures to curtail or mitigate disasters	Community Services	Number of speedhumps erected within DBNLM by 30 <sup>th</sup> June 2024	n/a	n/a	n/a	20	5 speedhumps erected	Not on Target  3 speedhumps have been erected and 6 speedhumps were painted	5 speedhumps erected	On Target  5 speedhumps have been erected and 6 speedhumps were painted	n/a

and infrastructure as an ongoing concern.												
<b>INFRASTRUCTURE DEVELOPMENT</b>							<b>MID-YEAR PERFORMANCE MILESTONES</b>					
Objective	Strategy	Department	KPI	Budget /Vote Number	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To significantly reduce and mitigate the negative impact of disasters and to upgrade road traffic and pedestrian safety, with regular maintenance on installations and infrastructure as an ongoing concern.	Implement proactive measures to curtail or mitigate disasters	Community Services	Number of traffic signage installed within DBNLM by 30 <sup>th</sup> June 2024.	n/a	n/a	n/a	24	6	On Target  26 Stop and Speed signs and poles have been erected.	6	On Target  32 Stop and Speed signs and poles have been erected.	n/a

COMMUNITY DEVELOPMENT – KPA – Good Governance							MID-YEAR PERFORMANCE MILESTONES					
Objective	Strategy	Department	KPI	Budget /Vote Number	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To fully involve, capacitate and empower the SPU Sector, with special focus on the Disabled, Youth	Design programmes and arrange events that will encourage the participation of the SPU sector, especially the Disabled, Youth and Women.	Corporate Services	Monitor Functionality of SPU consultative councils/  Forums by providing quarterly reports to the Corporate Services Portfolio Committee.	n/a	n/a	n/a	4	1 quarterly report	On Target  The SPU quarterly report was tabled at the following meetings:  Corporate Services Standing Committee: 15 <sup>th</sup> August 2023  EXCO: 11 September 2023 Ordinary Council Meeting: 28 <sup>th</sup> September 2023.	1 quarterly report	On Target  The SPU quarterly report was tabled at the following meetings:  Presented as follows:  Portfolio Committee – 02/11/2023  EXCO – 23/11/2023  Council – 12/12/2023	n/a
To fully involve, capacitate and empower the SPU Sector, with special focus on the	Design programmes and arrange events that will encourage the	Corporate Services	Number of Public Holidays commemorated in 2023/2024	n/a	n/a	n/a	10	Mandela month commemoration	On Target  Mandela Day event was held in Jansenville & Klipplaat on 18 & 27 July 23, in	16 days of activism against women and child abuse	On Target  -20 October 2023 in Jansenville – recognition & awareness on right of elderly	n/a

Disabled, Youth	participation of the SPU sector, especially the Disabled, Youth and Women.					Women's Day celebration  Heritage Day commemoration	<p>partnership with the EC Public Protector &amp; Gambling Board.</p> <p>A women's day celebration was held in W/More on 17 August 2023 in partnership with the Department of Social. An event was also held in Jansenville in partnership with MEC Mvoko.</p> <p>Heritage Day celebration on 23 September 2023 was held by various stakeholders including, DBNLM; SAPS; Dept of Justice; DCS; DRDAR; Soc Dev, DEDEAT and NGO's.</p>	National day for persons with disability.  World Aids Day  Opening of festive season.	<p>persons and awareness -14 November 2023 in JV – recognition and awareness of conditions of people living with disabilities</p> <p>-17 November 2023 in GRT in collaboration with Social Development &amp; Khanyisa Day Centre Centre</p> <p>-4 Dec 2023 in GRT in collaboration with SAPS and Social Development including the vulnerable groups.</p> <p>14 December 2023 - Launch of the opening of festive season &amp; transport safety programme in Dr. Beyers Naude Municipality</p>	
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INSTITUTIONAL DEVELOPMENT - KPA – Organisational Transformation & Institutional Development							MID-YEAR PERFORMANCE MILESTONES					
Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To recruit staff with adequate qualifications, skills, training and experience.	Commence with placement process.	Corporate Services	100% Implementation of placement (recruitment and selection) by 31 December 2023.	n/a	n/a	n/a	100%	100% Implementation of placement (recruitment & selection)	Not on Target The placement process is 95% finalised, the organogram has been adopted by council on 29 August 2023.	100% Implementation of placement (recruitment & selection)	Not on Target The placement process is 95% finalised, the organogram has been adopted by council on 29 August 2023.	Some positions in the organogram are not budgeted for and cannot be filled.
To recruit staff with adequate qualifications, skills, training and experience.	Commence with placement process.	Corporate Services	% of job evaluations completed for all filled post on the staff establishment by 31 <sup>st</sup> December 2023.	n/a	n/a	n/a	100%	50% of job evaluations completed for all post filled on the staff establishment	On Target Job evaluation is ongoing 66% of job descriptions	100% of job evaluations completed for all post filled on the staff establishment.	On Target 100% percent job description evaluated	n/a
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to	Implement Plan & Policies and upgrade systems; accordingly, provide suitable training to	Corporate Services	Number of employment equity plans revised/ developed by 31 December 2023.	n/a	n/a	n/a	1	n/a	No output required for this quarter	Revise employment equity plan Workshop with Council.	Not on Target Employment Equity Plan workshop was held on 21 & 22 September 2023 with the	To be workshopped with council

improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as legally compliant	enable staff to utilize these systems optimally and correctly.										EEP Committee	
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as legally compliant	Implement Plan & Policies and upgrade systems; accordingly, provide suitable training to enable staff to utilize these systems optimally and correctly.	Corporate Services	Develop a workplace skills plan with an annual training report by 30 <sup>th</sup> June 2024.	n/a	n/a	n/a	1	Collect information from departments to develop plan.	On Target Information collected, and plan developed	Development of workplace skills plan and annual training report.	On Target WSP developed and submitted to LGSETA. LGSETA approved the WSP & ATR on 2 October 2023	n/a
To provide sufficient operational requirements, furnish and	Implement Plan & Policies and upgrade systems	Corporate Services	Number of WSP training meetings held	n/a	n/a	n/a	4	Training Committee meeting	On Target Training Committee meeting held	Training Committee meeting	On Target Training Committee meeting held	n/a

equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.		by 30 <sup>th</sup> June 2024.						on 1 August 2023		on the 31 <sup>st</sup> October 2023	
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Finance Department	Number of municipal policies reviewed 30 June 2024	n/a	n/a	n/a	12	n/a	No output required for this quarter.	n/a	No output required for this quarter.	n/a

legally compliant.												
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as legally compliant	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Corporate Services	Number of municipal policies reviewed 30 June 2024	n/a	n/a	n/a	12	n/a	No output required for this quarter.	n/a	No output required for this quarter.	n/a
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems	Finance Department	Prepare Supply Chain Management Implementation Compliance through 4 quarterly reports by 30 June 2024.	n/a	n/a	n/a	4	1 Quarterly SCM Report	On Target SCM report developed.	1 Quarterly SCM Report	On Target SCM report developed	n/a

the Municipality's levels of service delivery, as well as be legally compliant.	optimally and correctly.											
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Finance Department	Develop and Monitor Contract register for all service providers and provide quarterly reports by 30 June 2024.	n/a	n/a	n/a	4	Contract register Report	On Target Contract register developed	Contract register Report	On Target Contract register developed	n/a
To develop a performance management culture within the Municipality	Quarterly institutional performance reports to Council.	Municipal Manager	4 quarterly SDBIP Performance reports submitted to Council by 30 June 2024, to	n/a	n/a	n/a	4	1 SDBIP Performance report submitted to Council by	On Target SDBIP report prepared 6 <sup>th</sup> October 2023.	1 SDBIP Performance report submitted to Council by	On Target SDBIP report prepared for EXCO on 18 <sup>th</sup> January 2023 and Special	Forms part of s72 report

			inform Council of Institutional Performance.					October 2023.		January 2024.	Council on 25 <sup>th</sup> January 2023	
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Municipal Manager	Monitor Council resolutions by providing 4 quarterly reports on the implementation of council resolutions.	n/a	n/a	n/a	4	1	On Target A progress report on the implementation of Council Resolutions tabled to EXCO on the 11th September 2023 and to Council on the 28 <sup>th</sup> September 2023 during an Ordinary Council Meeting.	1	On Target A progress report on the implementation of Council Resolutions Presented to EXCO – 23/11/2023 Council - 12/12/2023	n/a
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize	Corporate Services	Ensure an updated Lease Register on a quarterly basis.	n/a	n/a	n/a	1	Update register	On Target The updated Lease Register was tabled at the following meetings:  Corporate Services	Update register	On Target The updated Lease Register was tabled at the following meetings:	n/a

efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	these systems optimally and correctly.								Standing Committee: 15 <sup>th</sup> August 2023 EXCO: 11 September 2023 Ordinary Council Meeting: 28 <sup>th</sup> September 2023.		Portfolio Committee – 02/11/2023 EXCO – 23/11/2023 Council – 12/12/2023	
To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly	Corporate Services	Report on all disciplinary hearings and litigations on a quarterly basis to EXCO.	n/a	n/a	n/a	4	Report on all disciplinary hearing	On Target Report was submitted to EXCO on 11 September 2023	Report on all disciplinary hearing	On Target Report Presented as follows: Portfolio Committee (Confidential) – 02/11/2023 EXCO (Confidential) – 23/11/2023 Council (Confidential) – 12/12/2023	n/a

LOCAL ECONOMIC DEVELOPMENT							MID-YEAR PERFORMANCE MILESTONES					
Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
Job Creation, BEE & Partnerships, SMME, Industrial and Sector Development, Skills Development, Mainstreaming of 2 <sup>nd</sup> Economy, Youth and Women	Support, encourage and facilitate value-adding initiatives, programmes and projects.	Municipal Manager/ LED Unit	Assistance and development of SMME's by 30 June 2024.	n/a	n/a	n/a	30	5 SMME	On Target  10 SMME's trained on SCM legislated framework	10 SMME	On Target  10 SMME's trained through the assistance of SEDA and Department of Transport	n/a
Job Creation, BEE & Partnerships, SMME, Industrial and Sector Development, Skills Development, Mainstreaming of 2 <sup>nd</sup> Economy, Youth and Women	Support, encourage and facilitate value-adding initiatives, programmes and projects.	Municipal Manager/ LED Unit	Develop Tourism Sector Plan and approve by council by 30 <sup>th</sup> June 2023.	n/a	n/a	n/a	1	Planning and collation of information.	On Target  Planning in process	Planning and collation of information.	On Target  Planning in process	Appointment of service provider underway.

<p>SUSTAINABLE JOB CREATION ♦ BEE &amp; PARTNERSHIPS ♦ SMME, INDUSTRIAL AND SECTOR DEVELOPMENT ♦ SKILLS DEVELOPMENT ♦ MAINSTREAMING OF 2ND ECONOMY, YOUTH, DISABLED &amp; WOMEN</p>	<p>Support, encourage and facilitate value-adding initiatives, programmes and projects</p>	<p>Municipal Manager/ LED Unit</p>	<p>Number of Business forums within Dr. Beyers Naude Municipality established by 31 December 2023.</p>	<p>n/a</p>	<p>n/a</p>	<p>n/a</p>	<p>1</p>	<p>n/a</p>	<p>No output required for this quarter</p>	<p>Drafting of an MOU between the Business Forum and the Municipality.  Facilitate the signing of the MOU.</p>	<p>Not on Target  Forum's internal conflict is resulting in challenges with establishment.</p>	<p>Sessions to be scheduled with all Town based forums in the 3<sup>rd</sup> quarter.</p>
<p>SUSTAINABLE JOB CREATION ♦ BEE &amp; PARTNERSHIPS ♦ SMME, INDUSTRIAL AND SECTOR DEVELOPMENT ♦ SKILLS DEVELOPMENT ♦ MAINSTREAMING OF 2ND ECONOMY, YOUTH, DISABLED &amp; WOMEN</p>	<p>Support, encourage and facilitate value-adding initiatives, programmes and projects</p>	<p>Municipal Manager/ LED Unit</p>	<p>Number of Commonage Management Policies developed by 31 March 2024</p>	<p>n/a</p>	<p>n/a</p>	<p>n/a</p>	<p>1</p>	<p>Planning and collation of information.</p>	<p>On Target  Planning underway and assistance requested and approved by DRDAR.</p>	<p>Draft Commonage Management Policy</p>	<p>On Target  Draft Policy in place, which requires review</p>	<p>Policy to be revised and workshopped in the 3<sup>rd</sup> quarter..</p>

SUSTAINABLE JOB CREATION ♦ BEE & PARTNERSHIPS ♦ SMME, INDUSTRIAL AND SECTOR DEVELOPMENT ♦ SKILLS DEVELOPMENT ♦ MAINSTREAMING OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	Develop LED Strategic Plan with an economic Vision for the Municipality.	Municipal Manager/ LED Unit	Number of policies developed, aimed at increasing participation in local economy by 30 <sup>th</sup> June 2024	n/a	n/a	n/a	2	n/a	On Target  Although no output is required for this quarter, Informal Training policy developed and ready to be workshopped.	Workshop Informal Trading Policy and table before Council for adoption	Not on Target  Informal trading policy in draft form	To be workshopped in 3 <sup>rd</sup> quarter.
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<b>BACK TO BASICS – GOOD GOVERNANCE</b>	<b>MID-YEAR PERFORMANCE MILESTONES</b>
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Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To become the best performing Municipality, in all respects.	Developing a credible Integrated Development Plan that will address the developmental needs of our community.	Municipal Manager	Review of a 5-year IDP for 2022 – 2027, by 30 June 2024.	n/a	n/a	n/a	1	(a) Prepare 2024 – 2025 IDP Process Plan,  (b) Adopted Process Plan by 31 <sup>st</sup> August 2023.	On Target  IDP process plan adopted	1 x IDP RF meeting (launch of new 5-yr IDP process).  12 x Ward-based	On Target  1XIDP Rep meeting.  Wards base planning meetings held.  Ward base needs/develop	n/a

										Planning workshops,  12 x prelim. Draft Ward Development Plans,	ment plans developed.	
To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Corporate Services	Facilitate the number of meetings held in terms of year planner by 30 June 2024  (4 Ordinary Council Meetings, 4 Standing Committee meetings and 4 EXCO Meetings)	n/a	n/a	n/a	12	Facilitate that one Standing Committee meetings are held, one Ordinary Council Meeting and one EXCO meeting in terms of the year planner.  Quarterly report on execution of Council Resolution. (Resolution Register) to EXCO	On Target  Standing Committee Meetings were held on the 15 <sup>th</sup> & 16 <sup>th</sup> August 2023  EXCO: 11 <sup>th</sup> September 2023  Ordinary Council Meeting: 28 <sup>th</sup> September 2023  Progress report on the execution of Council resolutions was tabled at EXCO on the 11 September	Facilitate that one Standing Committee meetings are held, one Ordinary Council Meeting and one EXCO meeting in terms of the year planner.  Quarterly report on execution of Council Resolution. (Resolution Register) to EXCO	On Target  Standing Committee Meetings – 01 & 02/11/2023  EXCO – 23/11/2023  Ordinary Council Meeting – 12/12/2023	n/a

									2023 and Council on the 28 September 2023.			
To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Municipal Manager	Number of MPAC meetings to assist with oversight function until 30 June 2024	n/a	n/a	n/a	4	Organise MPAC meeting	On Target MPAC meeting held in quarter one	Organise MPAC meeting	Not on Target MPAC Meeting not held in 2 <sup>nd</sup> quarter	n/a
To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Corporate Services	Number of Audit Committee meetings to assist with oversight function until 30 June 2024	n/a	n/a	n/a	4	Organise Audit Committee meeting	On Target A special Audit Committee Meeting was held on the 30 <sup>th</sup> August 2023.	Organise Audit Committee meeting	On Target An Audit Committee Meeting was held on the 04/12/2023	n/a
To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Corporate Services	Number of IT steering committee meetings held by 30 June 2024	n/a	n/a	n/a	4	1 Meeting	On Target ICT Meeting was held on the 24 <sup>th</sup> July 2023	1 Meeting	On Target An ICT Steering Committee meeting was held on 10/10/2023	n/a

To become the best performing Municipality, in all respects	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development .	Corporate Services (HR)	Ensure that the LLF is functioning properly and fulfilling its mandate by facilitating 4 Meetings annually	n/a	n/a	n/a	4	1 Meeting	On Target  LLF Meeting held on the 13 <sup>th</sup> September 2023	1 Meeting	On Target  LLF Meeting was held on the 15/11/2022	n/a
To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development .	Corporate Services	Number of Occupational Health and Safety Committee Meetings held by 30 June 2024.	n/a	n/a	n/a	4	1 meeting	On Target  Occupational Health and Safety Committee Meeting held on the 24 <sup>th</sup> August 2023	1 meeting	On Target  OHS Meeting was held on the 31/10/2023	n/a

To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development .	Municipal Manager	Number of quarterly newsletters distributed by 30 June 2024	n/a	n/a	n/a	4	Quarterly newsletter distributed to all employees.	On Target Bi-weekly mayors desk shared with employees and on social media for the public	Quarterly newsletter distributed to all employees.	On Target Bi-weekly mayors desk shared with employees and on social media for the public	Printed copies to be distributed to wards.
To become the best performing Municipality, in all respects	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development .	Municipal Manager	Revise Communication Strategy and Action plan by 31 March 2024	n/a	n/a	n/a	1	n/a	No output required for this quarter. SBDM assisting with review of strategy and action plan	Revise Communication Strategy and Action Plan	On Target Communication strategy and action plan revised.	To be workshopped with stakeholders.

To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development .	Infrastructure Services	Maintain updated housing beneficiary list and submit to Infrastructure Service standing committee on a quarterly basis by 30 June 2024	n/a	n/a	n/a	4	Updated beneficiary list and quarterly submission to the Infrastructure Service Standing Committee.	Not on Target No report tabled before Committee Meeting. To be tabled in 2 <sup>nd</sup> quarter	Updated beneficiary list and quarterly submission to the Infrastructure Service Standing Committee.	On Target Updated beneficiary list	n/a
To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development	Corporate Services	Quarterly reports from the customer care call centre submitted to EXCO.	n/a	n/an	n/a	4	Quarterly reports from the customer care call centre on status of all complaints received.	On Target Customer Care report was submitted as follows:  Standing Committee: 15 August 2023  EXCO: 11 <sup>th</sup> September 2023  Council: 28 <sup>th</sup> September 2023	Quarterly reports from the customer care call centre on status of all complaints received.	On Target Customer Care Report was presented as follows:  Portfolio Committee – 02/11/2023  EXCO – 23/11/2023  Ordinary Council Meeting – 12/12/2023	n/a

BACK TO BASICS – SOUND FINANCIAL MANAGEMENT							MID-YEAR PERFORMANCE MILESTONES					
Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 1 Target	On Target/ Not on Target	Quarter 2 Target	On Target / Not on Target	Reason for Variance and Plan of Action
To become a financially viable and sustainable Municipality.	The development and implementation of a Funding Strategy.	Municipal Manager/ All Directors	100% expenditure of Municipal Grants by 30 June 2024	30 391 190	12 235 731	39%	100%	15%	On Target 39%	30%	On Target	n/a
To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Municipal Manager/ All Directors	100% Reporting compliance by submitting s71, s72 and s52d reports within legislated timeframes by 30 June 2024	n/a	n/a	n/a	100%	100% compliance to Financial Planner Deadlines	On Target 100% compliance	100% compliance to Financial Planner Deadlines	On Target 100% compliance to financial planner deadlines	n/a
To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Municipal Manager/ All Directors	Improve Outcome of the AG report: Execute action plan to address previous findings by 30 June 2024.	n/a	n/a	n/a	1	n/a	No output required for this quarter. Audit underway	1 improved audit outcome	On Target Audit outcome improved from qualified opinion to unqualified opinion	Audit action plan developed to address findings

To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Finance Department	Verification of the completeness of the Asset Register (Asset Register compliant to GRAP standards)	n/a	n/a	n/a	100%	All purchases captured and updated on Asset Register	On Target Monthly reconciliations completed	All purchases captured and updated on Asset Register and Follow up on queries of Auditor General	On Target All purchases captured and updated on Asset Register and followed up on queries of Auditor General	n/a
To become a financially viable and sustainable Municipality.	Alignment of the Budget to the IDP's Development Priorities.	Municipal Manager/ All Directors	Percentage CAPEX of budget spend by 30th June 2024.	74 050 300	32 314 156	44%	100%	15% spent	On Target 25% spent	30%	On Target 44% spent	n/a
To become a financially viable and sustainable Municipality.	Alignment of the Budget to the IDP's Development Priorities.	Municipal Manager/ All Directors	Percentage OPEX budget spend by 30th June 2024.	554 298 038	272 610 293	49%	80%	30% spent	Not on Target 25% spent	55%	Not on Target 49% spent	Debt impairment calculation is only computed year-end.
To adopt a realistic, credible and funded Annual Budget	Alignment of the Budget to the IDP's Development Priorities.	Municipal Manager/ All Directors	2024//2025 Budget approved by Council by 30 June 2024	n/a	n/a	n/a	1	Process Plan adopted	On Target Process plan adopted	Budget priorities developed	On Target Budget priorities developed	n/a
To become a financially viable and sustainable Municipality.	Implementation and execution of the Financial Recovery Plan – robust plans for the	Municipal Manager/ All Directors	Number of reports on the implementation of the Budget Funding Plan	n/a	n/a	n/a	12	Ensure compliance with Budget Funding Plan deadlines by submitting	Not on Target Report to be tabled before	Ensure compliance with Budget Funding Plan deadlines by	On Target Report tabled before EXCO	n/a

	repayment of debt and/or maintain a healthy level of cash reserves and assets in order to meet unexpected costs.		by 30 June 2024.					implementati on progress reports monthly to the Municipal Manager and quarterly to EXCO	EXCO on 20 <sup>th</sup> October 2023.	submitting implementati on progress reports monthly to the Municipal Manager and quarterly to EXCO	in October 2023	
To become a financially viable and sustainable Municipality.	Stringent implementation and execution of the Municipality's Credit Control & Debt Collection Policy.	Finance Departme nt	Improve collection rate on service debtors to address cash flow constraints by 30 June 2024.  (Service debtors/service debt collected)	n/a	n/a	n/a	95%	60%	On Target 89.45%	70%	On Target 99.48%	n/a
To become a financially viable and sustainable Municipality.	Implementation and execution of the Financial Recovery Plan – robust plans for the repayment of debt and/or maintain a healthy level of cash reserves and assets in order to meet	Finance Departme nt	Financial recovery plan implemented and monitored by submissions quarterly to EXCO by 30 June 2024.	n/a	n/a	n/a	4	Ensure compliance with financial recovery plan deadlines by submitting implementati on progress report quarterly to EXCO	Not on Target Report prepared. To be tabled before EXCO on 20 <sup>th</sup> October 2023	Ensure compliance with financial recovery plan deadlines by submitting implementati on progress report quarterly to EXCO	On Target Report tabled before EXCO in October 2023.	n/a

	unexpected costs.											
To become a financially viable and sustainable Municipality.	Stringent implementation and execution of the Municipality's Credit Control & Debt Collection Policy.	Finance Department	Effective control over 95% collection of property rates: by 30 June 2024  Property rates collected/ property rate debtors.	n/a	n/a	n/a	Ensure average 95% recovery rate of property rates billed by 30 June 2023.	Ensure effective recovery of property rates  60%	On Target  60%	Ensure effective recovery of property rates  70%	On Target  292.797%	n/a
To receive a clean audit opinion from the Auditor General.	Implementation and execution of the Financial Recovery Plan – robust plans for the repayment of debt and/or maintain a healthy level of cash reserves and assets in order to meet unexpected costs.	Finance Department	Average number of days taken for creditors to be paid:  Creditors Payment Period  Creditors Outstanding/Credit Purchases  (Operating & Capital) x 365  (Norm is 30 days)	n/a	n/a	n/a	30 days	30 days	Not on Target  Incl Eskom: 2306 days  Excl Eskom: 118 days	30 days	Not on Target	DBNLM have severe cashflow difficulties with an unfunded budget making it factually impossible to pay creditors within 30 days as required.

## PROGRESS ON CAPITAL PROJECT KPI'S NOT ACHIEVED DURING 2022/2023

100% Capital project target achievement in 2022/2023

## PROGRESS ON SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS NOT ACHIEVED DURING 2022/2023

<b>INFRASTRUCTURE DEVELOPMENT</b>								
Objective	Strategy	Responsible Department	Key Performance Indicator	<b>OVERALL PERFORMANCE</b>				
				<i>Annual Target 2022/2023</i>	<i>On Target/Not on Target 2022/ 2032</i>	<i>Brief description of actual output 2022/2023</i>	<i>On Target/ Not on Target 2023/2024</i>	<i>KPI achievement progress 2023/2024</i>
To have all Municipal water-supply consumers connected to a metering system and registered on the debtor's database for monthly billing purposes.	Improve reticulation losses and improve revenue by replacing old non-functional electricity and water meters.	Infrastructure Services	Reduce water losses to at least 35% by 30 <sup>th</sup> June 2023.	35%	Not on Target	Water losses not reduced to at least 35%. Challenges experienced with possible wind due to mechanical nature of meters. High lying areas had water interruptions/shortages during the financial year, but as a result of wind, this affected consumption. Directorate will phase installation of air valves to release wind.	Not on Target	Phased installation of air valves to release wind to be budgeted for and installed.

**INSTITUTIONAL DEVELOPMENT & TRANSFORMATION**

To recruit staff with adequate qualifications , skills, training and experience.	Review the organogram annually.	Municipal Manager	Review organizational structure and table before council by 31 December 2022.	1	Not on Target	Draft reviewed organisational structure has been workshopped with Council and Labour and will be tabled at before council by September 2023.	On Target	Organizational structure tabled before Council and Approved.
To recruit staff with adequate qualifications , skills, training and experience.	Commence with placement process.	Corporate Services	100% Implementation of placement (recruitment and selection) by 31 December 2022.	100%	Not on Target	The placement process is 80% finalised, the finalisation of the process depends on the approval of the organisational structure	Not on Target	Organisational structure approved. Placement 95% completed.
To recruit staff with adequate qualifications , skills, training and experience.	Commence with placement process.	Corporate Services	% of job evaluations completed for all filled post on the staff establishment by 31 <sup>st</sup> December 2022.	100%	Not on Target	31%  A total of 390 job descriptions has completed and 121 job descriptions has been evaluated with results.	On Target	On Target  100% percent job description evaluated

**LOCAL ECONOMIC DEVELOPMENT**

Objective	Strategy	Responsible Department	Key Performance Indicator	OVERALL PERFORMANCE				
				Annual Target 2022/2023	On Target/Not on Target 2022/ 2032	Brief description of actual output 2022/2023	On Target/ Not on Target 2023/2024	KPI achievement progress 2023/2024
SUSTAINABLE JOB CREATION ♦ BEE & PARTNERSHIPS ♦ SMME, INDUSTRIAL AND SECTOR DEVELOPMENT ♦ SKILLS DEVELOPMENT ♦ MAINSTREAMING OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	Support, encourage and facilitate value-adding initiatives, programmes and projects	Municipal Manager/ LED Unit	Develop Tourism Sector Plan and approved by council by 30 <sup>th</sup> June 2023.	1	Not on Target	Funding has been received from SBDM for the development of the Tourism strategy.  Supply Chain processes to appoint the service provider are currently underway.	Not on Target	Process of appointing service provider not completed. To be finalised before end of 3 <sup>rd</sup> quarter.
SUSTAINABLE JOB CREATION ♦ BEE &	Support, encourage and facilitate value-adding	Municipal Manager/ LED Unit	Number of policies developed, aimed at increasing	2	Not on Target	Developed the Informal Trading Policy. Policy to be	Not on Target	Status Quo Remains as per annual performance report reported output. Date to be

PARTNERS HIPS ♦ SMME, INDUSTRIAL AND SECTOR DEVELOPM ENT ♦ SKILLS DEVELOP- MENT ♦ MAINSTREA MING OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	initiatives, programmes and projects		Participation in local economy by 30 <sup>th</sup> June 2022			workshopped with Management and Council.  Submitted funding requests to various intuitions to assist with development of Business Incentive and Retention Strategy,		secured for policy workshop with stakeholders.
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**BACK TO BASIC – GOOD GOVERNANCE**

To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information- sharing, enhance public participation and promote socio- economic development.	Infrastructure Services/ Housing section	Maintain updated housing beneficiary list and submit to Infrastructure Service standing committee on a quarterly basis by 30 June 2023	4	Not on Target	Updated beneficiary list, however, not tabled before standing committee.	On Target	Beneficiary list updated and tabled before Infrastructure Standing Committee.
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**BACK TO BASICS – SOUND FINANCIAL MANAGEMENT**

Objective	Strategy	Responsible Department	Key Performance Indicator	OVERALL PERFORMANCE				
				Annual Target 2022/2023	On Target/Not on Target 2022/ 2032	Brief description of actual output 2022/2023	On Target/ Not on Target 2023/2024	KPI achievement progress 2023/2024
To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Municipal Manager/All Directors	100% Reporting compliance by submitting s71, s72 and s52d reports within legislated timeframes 30 June 2023	100%	Not on Target	84%  Year-end procedures took longer than anticipated.  Strict adherence to deadlines are being prioritised, and audited by the internal auditors.	On Target	100% financial reporting compliance
To receive a clean audit opinion from the Auditor General.	Implementation and execution of the Financial Recovery Plan – robust plans for the repayment of debt and/or maintain a healthy level of cash reserves and assets in order to meet unexpected costs.	Finance	Average number of days taken for creditors to be paid:  Creditors Payment Period  Creditors Outstanding/Credit Purchases  (Operating & Capital) x 365  (Norm is 30 days)	30 days	Not on Target	Due to cashflow constraints, creditors not paid within 30 days.	Not on Target	Status Quo remains, due to cashflow constraints.

## **CONCLUSION**

The report has outlined the performance of the municipality in the period under review as indicated in the Service Delivery and Budget Implementation Plan. Key Performance Indicator owners need to use the SDBIP as their guideline in achieving desired annual targets set. Departmental performance plans are to be developed to ensure that KPI owners set targets for each quarter of the financial year to prevent undue pressure during the last 6 months of the financial year. At mid-year the institutional performance was at 77%, whereby targets not achieved is receiving the necessary attention to rectify.

