



Dr. Beyers Naudé

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EC 101

2024/25

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 2024, 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 2024, to enable the accounting officer to make recommendations as to any adjustments, if any, required to be made to the 2024/25 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 2024/2025 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.

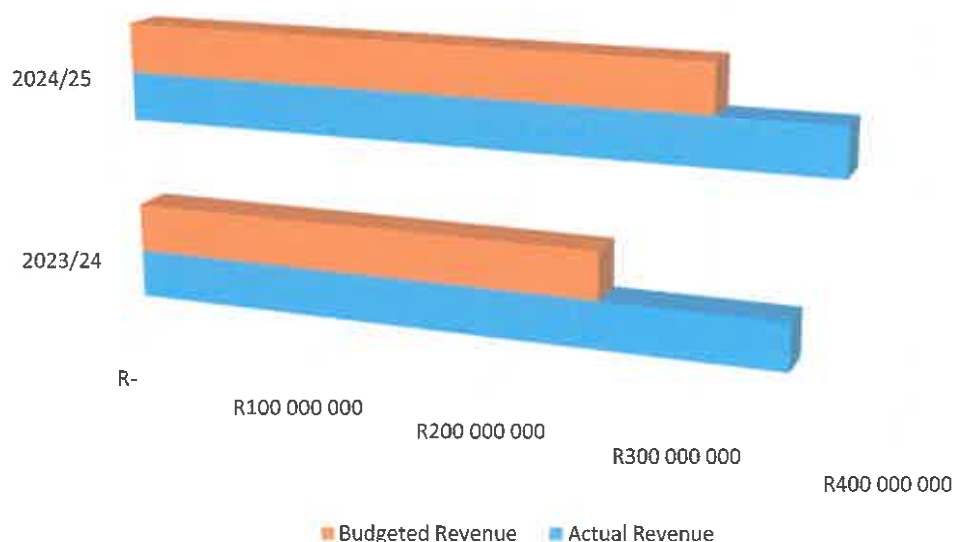
1.1 Summary of the 2024/25 annual report

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 2023/24 financial year will be tabled to Council 30 January 2024.

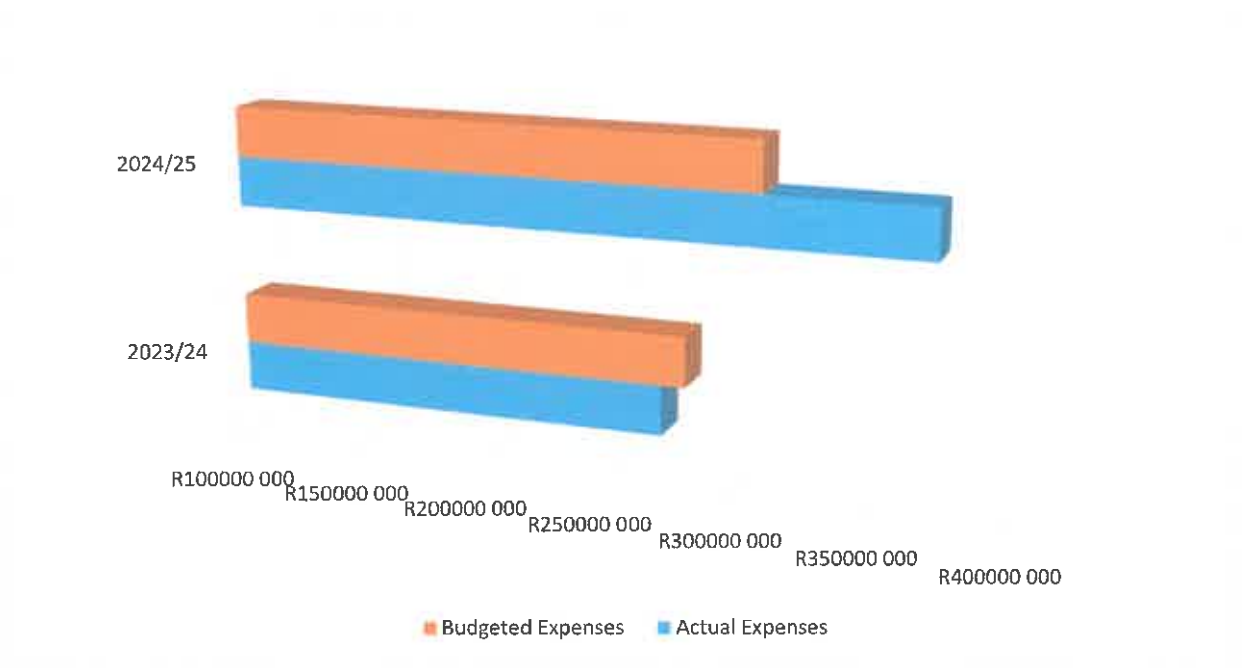
1.2 Summary of the 2024/25 financial year's Performance against the Budget

1.2.1 Operating Revenue (R372 849 329 vs. Budget R309 847 085)

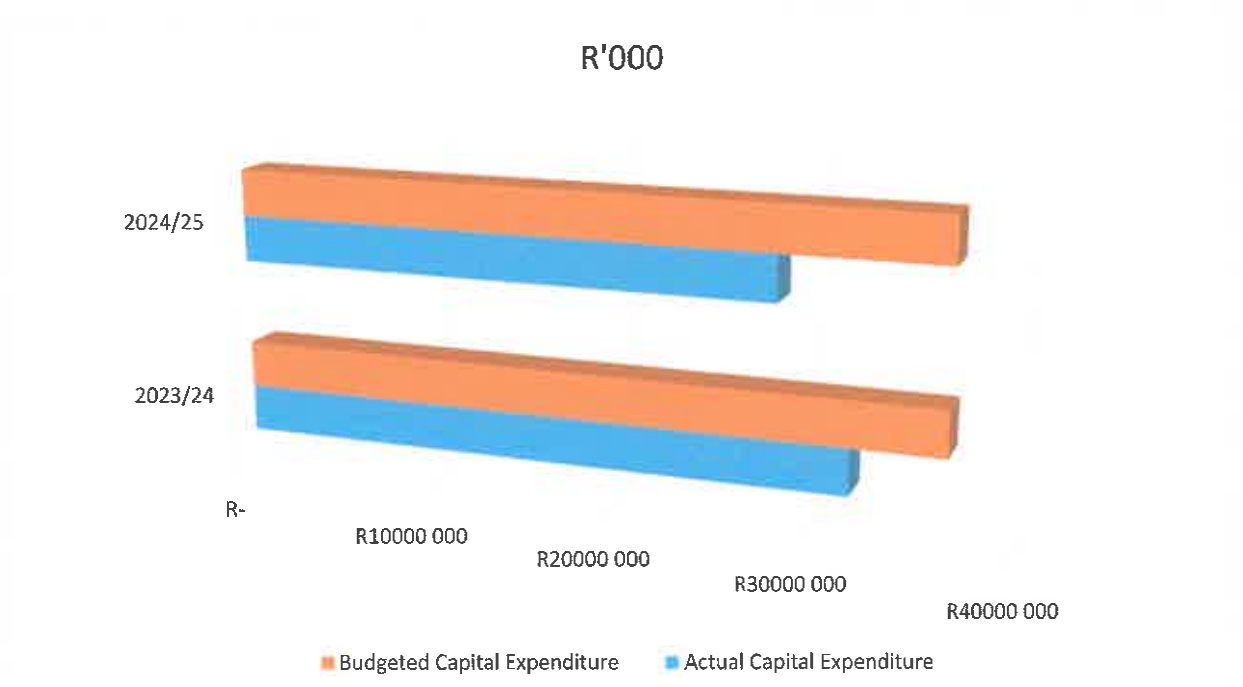


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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

1.2.2 Operating Expenses (Actual: R307 225 161 vs. Budget: R272 747 700)



1.2.3 Capital Expenditure (Actual: R28 654 216 vs. Budget: R37 075 842)

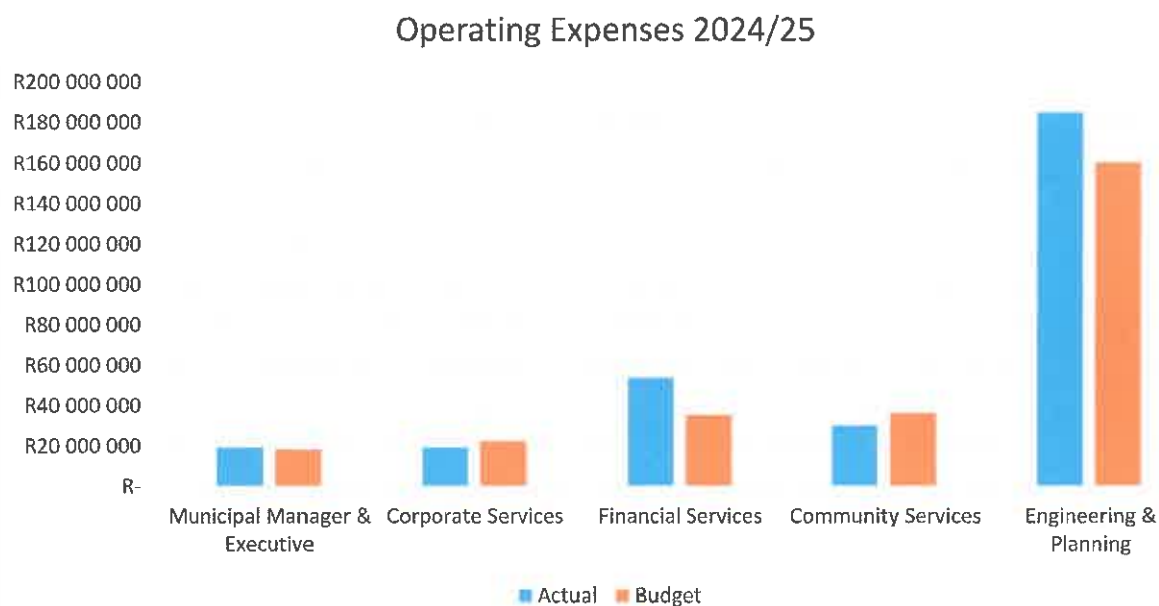


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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

1.3 Summary of the 2024/25 financial year's Performance per Vote

1.3.1 Operating Expenses per Vote (Actual: R307 225 161 vs. Budget: R272 747 700)



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R19 089 222	R18 205 710	-R883 512	-5%
Corporate Services	R19 304 682	R22 215 576	R2 910 894	13%
Financial Services	R53 951 420	R35 495 808	-R18 455 612	-52%
Community Services	R29 944 086	R36 209 970	R6 265 884	17%
Engineering and Planning	R184 935 751	R160 620 636	-R24 315 115	-15%
Total	R307 225 161	R272 747 700	-R34 477 461	-13%

Municipal Manager & Executive Council: The overspending 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.

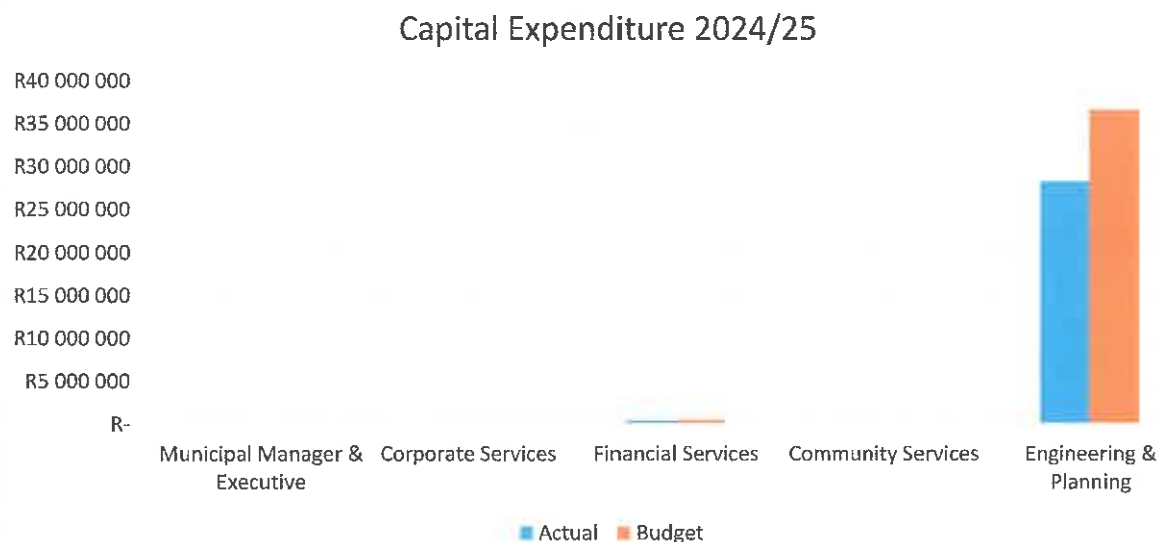
Community Services: The underspending was mainly due to debt impairment that is accounted for at the end of the financial year and repairs and maintenance projects that are lagging. The required corrections will be provided for in the adjustments budget.

Technical Services: The overspending is due to the Eskom account which is normally high during the winter season, the account will normalize during summer and autumn months. The required corrections will be provided for in the adjustments budget.

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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

1.3.2 Capital Expenditure per Vote (Actual: R28 654 216 vs. Budget: R37 075 842)



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R-	R-	R-	0%
Corporate Services	R-	R-	R-	0%
Financial Services	R388 272	R415 008	R26 736	6%
Community Services	R-	R-	R-	0%
Technical Services	R28 265 944	R36 660 834	R8 394 890	23%
Total	R28 654 216	R37 075 842	R8 421 626	23%

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

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

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

Community Services: There were no budgeted projects for the year.

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

1.4 Remedial Action taken on the 2023/24 Audit Outcome

The audit outcome for 2023/24 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 2023/24 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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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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 2024 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 2024/25 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 2024/25 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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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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 2024/2025 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

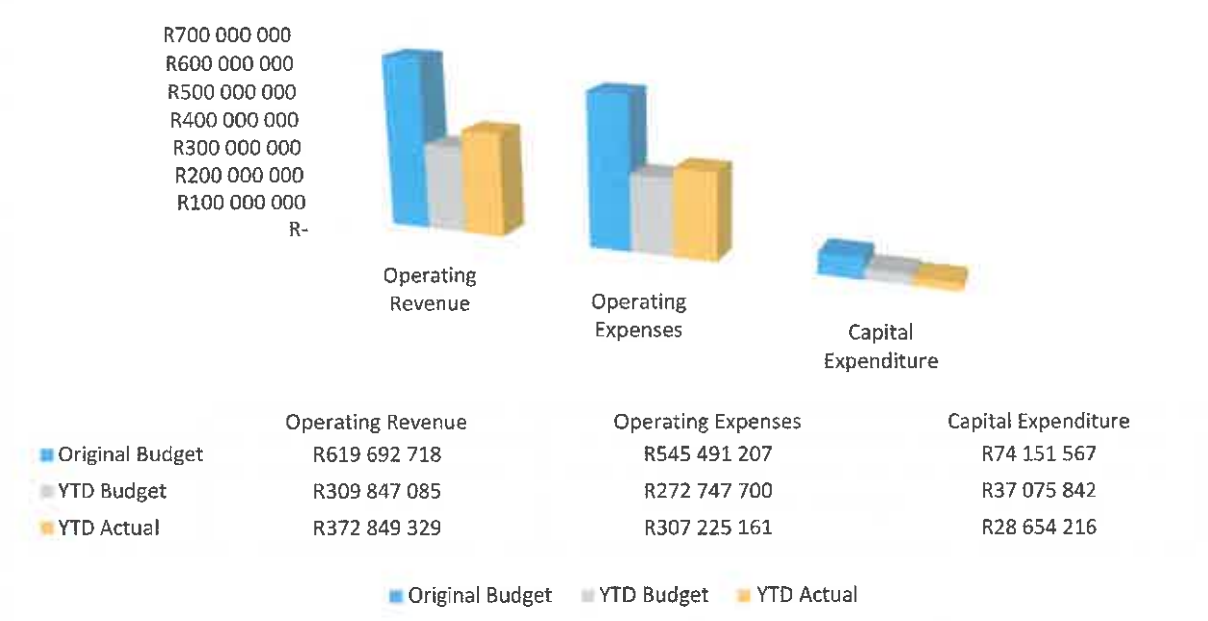
EC101 Dr Beyers Naude - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator			Basis of calculation	Ref	2023/24	Budget Year 2024/25			
					Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>									
Capital Charges to Operating Expenditure			Interest & principal paid/Operating Expenditure		12.2%	12.0%	0.0%	5.0%	1.9%
Borrowed funding of 'own' capital expenditure			Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Debt to Equity			Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		105.4%	116.6%	0.0%	127.0%	116.6%
Gearing			Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio			Current assets/current liabilities	1	28.2%	35.4%	0.0%	44.5%	35.4%
Liquidity Ratio			Monetary Assets/Current Liabilities		1.8%	9.4%	0.0%	0.8%	9.4%
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)			Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue			Total Outstanding Debtors to Annual Revenue		6.8%	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%
<u>Creditors Management</u>									
Creditors System Efficiency			% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>									
Percentage Of Provisions Not Funded			Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>									
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		27.6%	33.8%	0.0%	29.4%	33.8%
Repairs & Maintenance			R&M/Total Revenue - capital revenue		6.1%	7.5%	0.0%	6.0%	7.5%
Interest & Depreciation			I&D/Total Revenue - capital revenue		20.9%	11.5%	0.0%	4.4%	1.8%
<u>IDP regulation financial viability indicators</u>									
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						

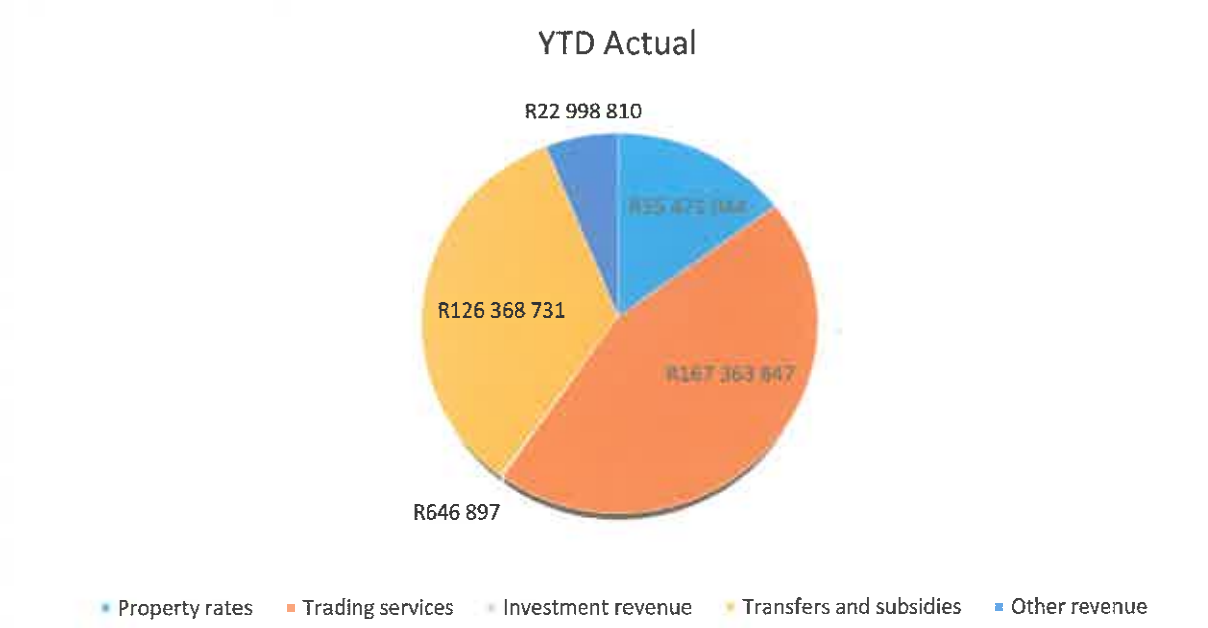
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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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 2024:



3.3.1 Revenue by source

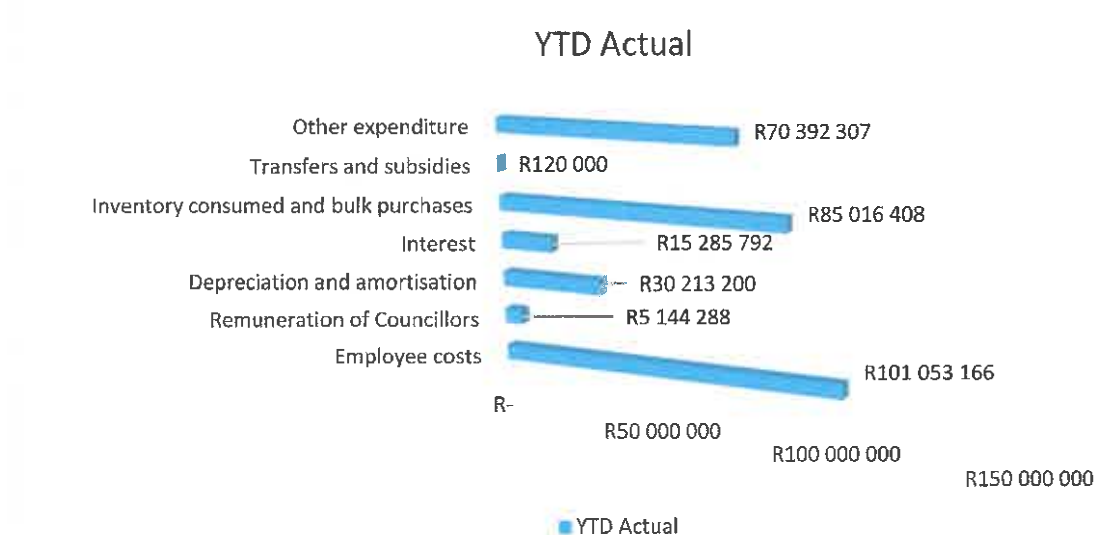


Overall, the revenue budget reflects a (20%) variance on the year-to-date projections. Reasons for the variance include:

- An overall overperformance in transfers and subsidies, service charges and property rates.
- Implementation of speed cameras (significant increase in income from fines).

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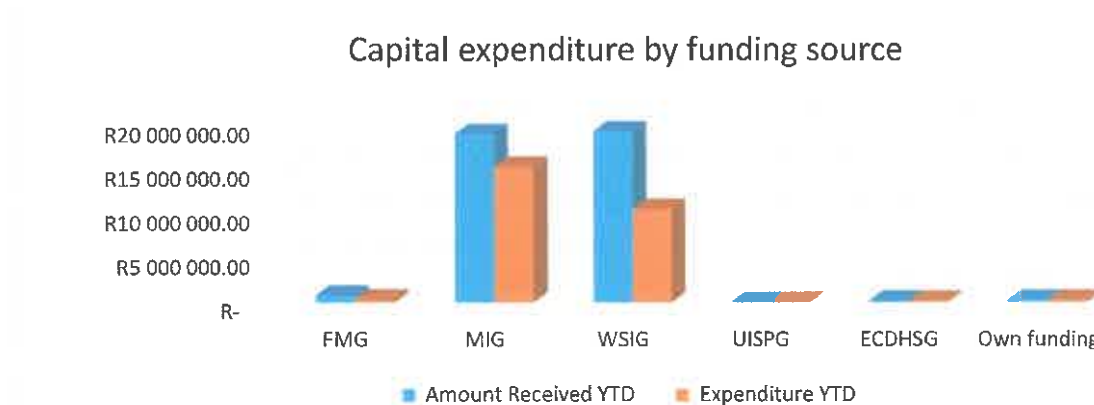
3.3.2 Operating expenses by type



Overall, the operating expenditure budget reflects a (13%) variance on the year-to-date projections. Reasons for the variance include:

- 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.
- Implementation of job evaluation which has increased employee cost, which will be addressed in the adjustment budget.
- The overspending on bulk purchases is due to the Eskom account which is normally high during the winter season, the account will normalize during summer and autumn months. The required corrections will be provided for in the adjustments budget.
- 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.

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 UISPG (0%), ECDHSG (2%) and internally funded projects (10%), however MIG (69%), WSIG (53%) and FMG (47%) grants have been spent above 40% of received grant funds.

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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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	2023/24	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				
	Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	–	(25)	55 471	25 880	29 591	114%	51 761
Service charges	298 726	311 209	–	23 541	167 364	155 605	11 759	8%	311 209
Investment revenue	1 102	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	1 102	1 196	–	84	647	598	49	8%	1 196
Other own revenue	300 604	202 845	–	45 407	120 539	101 422	19 117	19%	–
Total Revenue (excluding capital transfers and contributions)	647 052	567 011	–	69 007	344 021	283 506	60 515	21%	567 011
Employee costs	178 655	191 388	–	17 397	101 053	95 695	5 358	–	191 388
Remuneration of Councilors	9 974	10 255	–	1 175	5 144	5 128	17	–	10 255
Depredation and amortisation	60 390	65 308	–	5 120	30 213	32 654	(2 441)	–	65 308
Interest	74 560	–	–	5 038	15 286	–	15 286	–	–
Inventory consumed and bulk purchases	138 440	124 860	–	22 505	85 016	62 430	22 586	–	124 860
Transfers and subsidies	120	150	–	–	120	75	45	60%	150
Other expenditure	151 330	153 529	–	21 693	70 392	76 765	(6 373)	-8%	153 529
Total Expenditure	613 469	545 491	–	72 929	307 225	272 748	34 477	13%	545 491
Surplus/(Deficit)	33 583	21 520	–	(3 922)	36 796	10 758	26 037	242%	21 520
Transfers and subsidies - capital (monetary allocations)	59 111	52 682	–	8 638	28 829	26 341	2 488	9%	52 682
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	92 694	74 202	–	4 716	65 624	37 099	28 525	77%	74 202
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	92 694	74 202	–	4 716	65 624	37 099	28 525	77%	74 202
Capital expenditure & funds sources									
Capital expenditure	59 637	74 152	–	8 510	28 654	37 076	8 422	-23%	74 152
Capital transfers recognised	56 195	71 452	–	8 510	28 393	35 726	(7 332)	-21%	71 452
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 228	2 700	–	–	261	1 350	1 089	-81%	2 700
Total sources of capital funds	59 423	74 152	–	8 510	28 654	37 076	(8 422)	-23%	74 152
Financial position									
Total current assets	144 603	249 248	–	–	258 404	–	–	–	249 267
Total non current assets	1 104 320	1 121 674	–	–	1 103 552	–	–	–	1 121 674
Total current liabilities	512 219	703 362	–	–	580 770	–	–	–	703 382
Total non current liabilities	295 079	77 414	–	–	299 913	–	–	–	77 414
Community wealth/Equity	459 630	590 146	–	–	417 558	–	–	–	590 146
Cash flows									
Net cash from (used) operating	174 971	376 950	–	38 668	130 877	310 190	179 314	58%	375 354
Net cash from (used) investing	10 207	(74 152)	–	1 767	4 355	(37 076)	(41 431)	112%	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	186 174	303 795	–	–	136 310	274 110	137 800	50%	376 350
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	52 640	14 095	13 266	13 665	24 520	12 124	222 335	68 423	421 069
Creditors Age Analysis									
Total Creditors	16 437	10 555	13 680	35 149	(741)	24 366	(374 020)	601 708	327 134

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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024
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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		172 633	183 780	-	41 599	155 841	91 890	63 952	70%	183 780
Executive and council		14	162	-	114	157	81	76	93%	162
Finance and administration		172 619	183 618	-	41 485	155 685	91 809	63 876	70%	183 618
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4 734	36 572	-	51	1 258	18 286	(17 029)	-93%	36 572
Community and social services		2 495	3 248	-	11	92	1 624	(1 532)	-94%	3 248
Sport and recreation		63	63	-	0	5	31	(27)	-85%	63
Public safety		2 176	3 999	-	40	982	1 999	(1 017)	-51%	3 999
Housing		-	29 263	-	-	178	14 632	(14 453)	-99%	29 263
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 048	34 700	-	2 640	24 995	17 350	7 645	44%	34 700
Planning and development		2 868	1 988	-	272	2 043	994	1 049	106%	1 988
Road transport		25 180	30 380	-	2 367	20 620	15 190	5 430	36%	30 380
Environmental protection		-	2 332	-	-	2 332	1 166	1 166	100%	2 332
<i>Trading services</i>		500 712	364 586	-	33 356	190 747	182 294	8 453	5%	364 586
Energy sources		287 793	142 744	-	12 029	82 338	71 373	10 966	15%	142 744
Water management		111 232	89 332	-	14 865	44 520	44 666	(146)	0%	89 332
Waste water management		65 217	83 769	-	4 017	41 930	41 885	45	0%	83 769
Waste management		36 469	48 740	-	2 445	21 959	24 370	(2 412)	-10%	48 740
<i>Other</i>	4	37	55	-	-	9	28	19	-69%	55
Total Revenue - Functional	2	706 163	619 693	-	77 645	372 849	309 847	63 002	20%	619 693
Expenditure - Functional										
<i>Governance and administration</i>		215 225	143 520	-	20 450	88 552	71 761	16 792	23%	143 445
Executive and council		34 000	32 849	-	4 028	15 898	16 425	(527)	-3%	32 849
Finance and administration		179 888	109 240	-	16 268	71 755	54 621	17 134	31%	109 165
Internal audit		1 337	1 431	-	153	900	715	184	26%	1 431
<i>Community and public safety</i>		32 990	40 840	-	3 795	16 881	20 420	(3 540)	-17%	41 000
Community and social services		5 980	7 485	-	478	2 778	3 743	(965)	-26%	7 545
Sport and recreation		15 517	20 904	-	2 381	8 464	10 452	(1 988)	-19%	20 904
Public safety		9 776	9 310	-	883	5 193	4 655	538	12%	9 310
Housing		157	262	-	-	-	131	(131)	-100%	262
Health		1 561	2 879	-	53	445	1 439	(994)	-69%	2 979
<i>Economic and environmental services</i>		48 138	59 856	-	6 242	28 731	29 928	(1 198)	-4%	59 931
Planning and development		20 142	23 438	-	1 678	11 259	11 719	(460)	-4%	23 513
Road transport		27 996	34 085	-	4 317	17 010	17 043	(33)	0%	34 085
Environmental protection		-	2 332	-	247	462	1 166	(704)	-60%	2 332
<i>Trading services</i>		424 440	298 838	-	42 018	172 160	149 419	22 741	15%	298 738
Energy sources		167 378	154 883	-	25 882	99 785	77 442	22 343	29%	154 883
Water management		115 610	68 129	-	7 918	32 420	34 065	(1 644)	-5%	68 129
Waste water management		93 429	48 640	-	5 933	29 546	24 320	5 226	21%	48 640
Waste management		48 023	27 186	-	2 284	10 409	13 593	(3 184)	-23%	27 086
<i>Other</i>		3 376	2 438	-	424	901	1 219	317	-26%	2 378
Total Expenditure - Functional	3	724 168	545 491	-	72 929	307 225	272 748	34 477	13%	545 491
Surplus/ (Deficit) for the year		18 005	74 202	-	4 716	65 624	37 099	28 525	77%	74 202

DR. BEYERS NAUDÉ MUNICIPALITY
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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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		14	162	-	114	157	81	76	93.2%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)		4 406	7 200	-	24	482	3 600	(3 118)	-86.6%	7 200
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		37 341	52 049	-	2 490	24 730	26 025	(1 295)	-5.0%	52 049
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		5 590	10 133	-	888	3 427	5 067	(1 639)	-32.4%	10 133
Vote 6 - FINANCIAL SERVICES (16: IE)		168 231	177 095	-	41 294	154 234	86 547	65 687	74.2%	177 095
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		202 788	230 310	-	20 807	107 482	115 156	(7 674)	-6.7%	230 310
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		287 793	142 744	-	12 029	82 338	71 373	10 966	15.4%	142 744
Total Revenue by Vote	2	706 164	619 693	-	77 645	372 850	309 848	63 002	20.3%	619 693
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		11 670	12 608	-	1 383	6 274	6 304	(30)	-0.5%	12 608
Vote 2 - MUNICIPAL MANAGER (11: IE)		24 593	23 803	-	2 763	12 815	11 902	913	7.7%	23 803
Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)		41 753	44 430	-	3 626	19 305	22 216	(2 911)	-13.1%	44 430
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		69 122	55 753	-	5 417	20 723	27 877	(7 154)	-25.7%	55 753
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 733	16 666	-	1 572	9 222	8 333	888	10.7%	16 666
Vote 6 - FINANCIAL SERVICES (16: IE)		144 007	70 991	-	13 252	53 951	35 496	18 455	52.0%	70 991
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		248 507	166 357	-	19 034	85 010	83 179	1 831	2.2%	166 357
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		167 582	154 883	-	25 882	99 925	77 442	22 484	29.0%	154 883
Total Expenditure by Vote	2	724 168	545 491	-	72 929	307 225	272 748	34 477	12.6%	545 491
Surplus/ (Deficit) for the year	2	(18 004)	74 202	-	4 716	65 625	37 100	28 525	76.9%	74 202

DR. BEYERS NAUDÉ MUNICIPALITY
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024
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 Naudé - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

2023/24 Budget Statement - Financial Performance (Revenue and Expenditure) - 2023/24										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		154 218	142 179	-	11 974	82 111	71 090	11 021	16%	142 179
Service charges - Water		62 681	56 426	-	6 397	29 317	28 213	1 105	4%	56 426
Service charges - Waste Water Management		52 130	71 016	-	3 195	36 679	35 508	1 371	4%	71 016
Service charges - Waste management		29 697	41 588	-	1 976	19 057	20 794	(1 737)	-8%	41 588
Sale of Goods and Rendering of Services		905	2 153	-	39	629	1 076	(447)	-42%	2 153
Agency services		1 906	5 841	-	331	654	2 920	(2 267)	-78%	5 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14 563	13 234	-	1 641	9 303	6 617	2 686	41%	13 234
Interest from Current and Non Current Assets		1 102	1 196	-	84	647	598	49	-	1 196
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	2 127	-	60	815	1 063	(248)	-23%	2 127
Licence and permits		878	964	-	66	558	482	76	16%	964
Operational Revenue		12 074	8 453	-	205	2 586	4 225	(1 640)	-39%	8 453
Non-Exchange Revenue										
Property rates		45 518	51 761	-	(25)	55 471	25 880	29 591	114%	51 761
Surcharges and Taxes		10 366	4 155	-	1 431	5 150	2 078	3 072	-	4 155
Fines, penalties and forfeits		1 311	94	-	489	1 613	47	1 566	3348%	94
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		123 584	163 164	-	40 836	97 540	81 582	15 958	-	163 164
Interest		1 907	2 661	-	311	1 691	1 331	361	-	2 661
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		133 241	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		647 052	567 011	-	69 007	344 021	283 506	60 515	21%	567 011
Expenditure By Type										
Employee related costs		178 655	191 388	-	17 397	101 053	95 695	5 358	6%	191 388
Remuneration of councillors		9 974	10 255	-	1 175	5 144	5 128	17	0%	10 255
Bulk purchases - electricity		134 589	120 107	-	22 459	84 602	60 053	23 948	-	120 107
Inventory consumed		3 671	4 753	-	46	1 015	2 377	(1 362)	-	4 753
Debt impairment		417	8 969	-	-	-	4 484	(4 484)	-100%	8 969
Depreciation and amortisation		60 390	65 308	-	5 120	30 213	32 654	(2 441)	-7%	65 308
Interest		74 560	-	-	5 038	15 286	-	15 286	#DIV/0!	-
Contracted services		52 163	24 460	-	6 307	9 804	12 230	(2 426)	-20%	24 420
Transfers and subsidies		120	150	-	-	120	75	45	60%	150
Irrecoverable debts written off		-	4 829	-	1	-	2 415	(2 413)	-	4 829
Operational costs		98 750	115 272	-	15 385	60 587	57 637	2 951	5%	115 312
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		613 469	545 491	-	72 929	307 225	272 748	34 477	13%	545 491
Surplus/(Deficit)		33 583	21 520	-	(3 922)	36 796	10 758	26 037	0	21 520
Transfers and subsidies - capital (monetary allocations)		59 111	52 682	-	8 638	28 829	26 341	2 488	0	52 682
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		92 694	74 202	-	4 716	65 624	37 099	-	-	74 202
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		92 694	74 202	-	4 716	65 624	37 099	-	-	74 202
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		92 694	74 202	-	4 716	65 624	37 099	-	-	74 202
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		92 694	74 202	-	4 716	65 624	37 099	-	-	74 202

DR. BEYERS NAUDÉ MUNICIPALITY
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024
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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 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)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		11 768	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		1 373	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		384	830	-	-	388	415	(27)	-6%	830
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		43 054	72 322	-	8 510	28 266	36 161	(7 895)	-22%	72 322
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		3 058	1 000	-	-	-	500	(500)	-100%	1 000
Total Capital single-year expenditure	4	59 637	74 152	-	8 510	28 654	37 076	(8 422)	-23%	74 152
Total Capital Expenditure		59 637	74 152	-	8 510	28 654	37 076	(8 422)	-23%	74 152
Capital Expenditure - Functional Classification										
Governance and administration		1 666	830	-	-	388	415	(27)	-6%	830
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 666	830	-	-	388	415	(27)	-6%	830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 156	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 087	-	-	-	-	-	-	-	-
Public safety		71	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		207	31 415	-	2 491	4 144	15 708	(11 564)	-74%	31 415
Planning and development		207	28 063	-	2 198	3 260	14 031	(10 771)	-77%	28 063
Road transport		-	3 353	-	293	884	1 676	(792)	-47%	3 353
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		55 586	41 906	-	6 019	34 122	20 953	3 189	15%	41 906
Energy services		3 058	1 000	-	-	-	500	(500)	-100%	1 000
Water management		29 394	20 098	-	4 183	10 991	10 049	942	9%	20 098
Waste water management		13 452	20 808	-	1 836	13 130	10 404	2 726	26%	20 808
Waste management		9 681	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	59 637	74 152	-	8 510	28 654	37 076	(8 422)	-23%	74 152
Funded by:										
National Government		54 767	43 529	-	8 510	26 238	21 765	6 474	30%	43 529
Provincial Government		55	27 923	-	-	155	13 961	(13 806)	-99%	27 923
District Municipality		1 373	-	-	-	-	-	-	-	-
Transfers and subsidies - capital(monetary allocations) (Nat / Prov Deparim Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		56 195	71 452	-	8 510	26 393	35 726	(7 332)	-21%	71 452
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	3 226	2 700	-	-	261	1 350	(1 089)	-81%	2 700
Total Capital Funding		59 423	74 152	-	8 510	28 654	37 076	(8 422)	-23%	74 152

DR. BEYERS NAUDÉ MUNICIPALITY
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024
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	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		9 365	66 063	—	4 654	66 063
Trade and other receivables from exchange transactions		4 906	57 790	—	73 449	57 810
Receivables from non-exchange transactions		38 671	52 963	—	65 120	52 963
Current portion of non-current receivables		—	—	—	—	—
Inventory		9 855	9 402	—	10 047	9 402
VAT		81 132	64 338	—	104 447	64 338
Other current assets		674	(1 309)	—	688	(1 309)
Total current assets		144 603	249 248	—	258 404	249 267
Non current assets						
Investments		—	—	—	—	—
Investment property		24 962	25 230	—	25 414	25 230
Property, plant and equipment		1 072 662	1 084 896	—	1 066 673	1 084 896
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		11 098	11 098	—	11 098	11 098
Intangible assets		0	0	—	0	0
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		(4 402)	451	—	367	451
Total non current assets		1 104 320	1 121 674	—	1 103 552	1 121 674
TOTAL ASSETS		1 248 923	1 370 922	—	1 361 956	1 370 941
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		2 752	3 935	—	3 021	3 935
Trade and other payables from exchange transactions		444 286	638 714	—	479 514	638 714
Trade and other payables from non-exchange transactions		10 983	13 269	—	14 401	13 269
Provision		12 302	13 225	—	11 092	13 225
VAT		41 896	34 219	—	72 742	34 239
Other current liabilities		—	—	—	—	—
Total current liabilities		512 219	703 362	—	580 770	703 382
Non current liabilities						
Financial liabilities		1 049	7 755	—	0	7 755
Provision		41 407	41 407	—	48 839	41 407
Long term portion of trade payables		224 371	—	—	214 871	—
Other non-current liabilities		28 253	28 253	—	36 204	28 253
Total non current liabilities		295 079	77 414	—	299 913	77 414
TOTAL LIABILITIES		807 298	780 776	—	880 683	780 796
NET ASSETS	2	441 625	590 145	—	481 273	590 145
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		446 588	577 104	—	415 025	577 104
Reserves and funds		13 042	13 042	—	2 533	13 042
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	459 630	590 146	—	417 558	590 146

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.

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MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		30 398	55 008		5 462	27 975	27 504	471	2%	-
Service charges		45 852	330 191		4 308	31 266	165 096	(133 830)	-81%	-
Other revenue		35 292	466 610		1 945	14 393	455 357	(440 964)	-97%	1 036 461
Transfers and Subsidies - Operational		304 001	131 971		58 955	194 753	65 985	128 768	195%	-
Transfers and Subsidies - Capital		49 090	52 682		4 347	48 996	26 341	22 655	86%	-
Interest		316	1 440		17	69	841	(773)	-92%	1 440
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(289 977)	(660 950)		(36 367)	(186 576)	(430 935)	244 359	-57%	(662 547)
Interest		-	-		-	-	-	-		-
Transfers and Subsidies		-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		174 971	376 950	-	38 668	130 877	310 190	179 314	58%	375 354
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-		-	-	-	-		-
Decrease (increase) in non-current receivables		-	-		-	-	-	-		-
Decrease (increase) in non-current investments		-	-		-	-	-	-		-
Payments										
Capital assets		(10 207)	(74 152)		(1 767)	(4 355)	(37 076)	41 431	-112%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 207)	(74 152)	-	(1 767)	(4 355)	(37 076)	41 431	112%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-		-	-	-	-		-
Borrowing long term/refinancing		-	-		-	-	-	-		-
Increase (decrease) in consumer deposits		-	-		-	-	-	-		-
Payments										
Repayment of borrowing		-	-		-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		185 178	302 799	-	40 434	135 231	273 115			375 354
Cash/cash equivalents at beginning:		590	590		-	(1 075)	996	83		996
Cash/cash equivalents at month/year end:		186 174	303 795			136 310	274 110			376 350

DR. BEYERS NAUDÉ MUNICIPALITY

MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Debtors - Local Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 980	4 150	4 247	3 780	3 930	4 344	70 116	19 742	117 289	101 911	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 272	1 499	1 010	894	820	615	5 973	452	18 535	8 754	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 995	1 093	997	2 134	10 561	776	28 941	6 059	68 554	48 471	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	13 719	4 484	4 253	4 080	5 806	3 718	59 620	17 486	113 167	90 711	-	-
Receivables from Exchange Transactions - Waste Management	1600	6 545	2 782	2 644	2 684	3 243	2 377	53 400	23 991	97 666	85 695	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	127	80	115	93	160	295	4 286	693	5 060	5 528	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	52 640	14 095	13 266	13 665	24 520	12 124	222 335	68 423	421 069	341 068	-	-
2023/24 - totals on 1/1		52 640	14 095	13 266	13 665	24 520	12 124	222 335	68 423	421 069	341 068	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	18 358	1 727	1 312	2 432	7 139	805	15 866	4 651	52 300	30 893	-	-
Households	2400	34 272	12 369	11 955	11 233	17 381	11 320	296 469	63 771	368 769	310 175	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	52 640	14 095	13 266	13 665	24 520	12 124	222 335	68 423	421 069	341 068	-	-

AVERAGE COLLECTION RATE

MONTH BILLING RECEIPTS MONTH % YTD %

JULY	116 341 624.18	23 267 505.72	20.00	20.00
AUGUST	28 907 091.26	31 871 244.80	110.25	37.96
SEPTEMBER	29 535 348.13	28 957 065.07	98.04	48.11
OCTOBER	29 766 229.07	26 857 188.01	90.23	54.24
NOVEMBER	28 090 691.86	25 784 413.55	91.79	58.78
DECEMBER	32 675 349.90	28 390 860.88	86.89	62.24

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 2024/25									Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	15 971	11 764	15 690	37 533	-	24 325	(378 386)	553 730	280 227	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	2 564	(5 400)	(1 400)	(1 400)	-	(1 400)	3 355	21 089	16 407	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 698	-	-	-	-	-	1 838	-	4 536	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	(3 671)	3 154	(2 149)	(1 883)	5	2 222	4 604	19 997	22 277	-	
Auditor General	0800	(724)	2 037	1 539	899	(746)	(780)	(5 431)	6 893	3 686	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	16 437	10 555	13 690	35 149	(741)	24 366	(374 020)	601 708	327 134	-	

Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5: Investment Portfolio

Bank Bal, Investment - December 2024	OPENING BALANCE 01-12-2024	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-12-2024
CURRENT ACCOUNTS	335 000.39	-473 624.34	-138 623.95
CURRENT ACCOUNT BAVIAANS - ABSA	4 343.08	209 214.49	213 557.57
NEW CURRENT ACCOUNT - STANDARD BANK	- 677 424.25	49 527.61	-627 896.64
NEW MOTOR REG ACCOUNT - STANDARD BANK	1 008 081.56	- 732 366.44	275 715.12
INVESTMENTS	2 579 757.90	2 176 504.65	4 756 262.55
MONEY MARKET - ABSA	33 465.92	235.87	33 701.79
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 107 664.53	7 479.01	1 115 143.54
FMG CALL ACCOUNT	3 332.82	12.17	3 344.99
MIG CALL ACCOUNT	1 425 885.92	2 153 698.73	3 579 584.65
CALL ACCOUNT - STANDARD BANK	9 408.71	15 078.87	24 487.58

Section 8 – Allocation and grant receipts and expenditure

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

Grants @ December 2024	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 359 000	R -	R 952 000	R 693 815	R 258 185	72.88%
MIG	R 23 477 000	R -	R 20 147 000	R 18 807 500	R 1 339 500	93.35%
FMG	R 3 000 000	R -	R 3 000 000	R 2 854 240	R 145 760	95.14%
EQUITABLE SHARE	R 121 571 000	R -	R 91 178 000	R 91 178 000	R -	100.00%
SETA	R 333 120	R -	R 47 783	R 47 783	R -	100.00%
SBDM FIRE	R 2 201 000	R -	R 600 000	R 600 000	R -	100.00%
LIBRARY	R 3 105 000	R -	R -	R -	R -	0.00%
UISPG	R 19 353 231	R -	R -	R -	R -	0.00%
DHSG	R 9 909 770	R -	R 178 376	R 178 376	R -	100.00%
WSIG	R 20 200 000	R -	R 19 449 000	R 10 658 552	R 8 790 448	54.80%
MDRG	R 5 005 000	R -	R 1 001 000	R 3 570 405	R -2 569 405	356.68%
EPWP DEDEAT	R 2 332 000	R -	R 2 332 000	R 459 160	R 1 872 840	19.69%
TOTAL	R 211 846 121	R -	R 138 885 159	R 129 047 832	R 9 837 327	92.92%

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

At the end of the 2023/24 financial year, the municipality had not spent R6.4 million of the Municipal Disaster Recovery Grant (MDRG). The municipality then applied for a rollover of the funds on 31 August 2024. National Treasury approved the MDRG rollover from the 2023/24 financial year.

The municipality has spent R3 588 028.00 of the rolled over amount as at end December 2024.

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.

DR. BEYERS NAUDÉ MUNICIPALITY
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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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 237	8 550	—	1 003	4 204	4 275	(71)	-2%	8 550
Pension and UIF Contributions		234	221	—	42	170	111	60	54%	221
Medical Aid Contributions		34	24	—	4	24	12	11	96%	24
Motor Vehicle Allowance		365	362	—	32	185	181	4	2%	362
Cellphone Allowance		1 019	1 012	—	86	517	506	11	2%	1 012
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		86	85	—	7	44	43	1	2%	85
Sub Total - Councillors		9 974	10 255	—	1 175	5 144	5 128	17	0%	10 255
% increase	4		2.8%							2.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 708	5 432	—	324	2 294	2 716	(421)	-16%	5 432
Pension and UIF Contributions		4	4	—	0	1	2	(1)	-38%	4
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		59	80	—	—	81	40	21	53%	80
Motor Vehicle Allowance		297	337	—	21	127	169	(42)	-25%	337
Cellphone Allowance		120	141	—	8	47	71	(23)	-33%	141
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		102	300	—	9	52	150	(98)	-65%	300
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Aging and post-related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5 289	6 295	—	363	2 583	3 148	(564)	-18%	6 295
% increase	4		19.0%							19.0%
Other Municipal Staff										
Basic Salaries and Wages		117 440	127 402	—	11 326	64 730	63 701	1 029	2%	127 402
Pension and UIF Contributions		21 622	21 444	—	2 013	11 752	10 722	1 030	10%	21 444
Medical Aid Contributions		8 256	8 108	—	738	4 451	4 054	396	10%	8 108
Overtime		9 437	7 849	—	988	4 478	3 924	553	14%	7 849
Performance Bonus		9 823	13 469	—	1 381	9 836	6 734	3 102	46%	13 469
Motor Vehicle Allowance		3 785	3 431	—	364	2 154	1 715	439	26%	3 431
Cellphone Allowance		129	129	—	12	81	64	17	27%	129
Housing Allowances		389	515	—	36	217	257	(41)	-16%	515
Other benefits and allowances		1 888	1 964	—	119	599	982	(383)	-38%	1 964
Payments in lieu of leave		264	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Aging and post-related allowance		1 188	1 666	—	159	711	835	(122)	-15%	1 666
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		174 220	185 976	—	17 145	99 010	92 989	6 021	6%	185 976
% increase	4		6.7%							6.7%
Total Parent Municipality		189 482	202 526	—	18 683	106 738	101 264	5 474	5%	202 526

Section 10 – Distribution losses

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-24	5 612 662	6 820 125	1 207 463	17.70
Aug-24	5 961 849	6 383 480	421 631	6.61
Sept-24	5 244 132	5 941 350	697 218	11.74
Oct-24	5 307 699	6 145 540	837 841	13.63
Nov-24	5 416 109	5 170 838	-245 271	-4.74
Dec-24	5 503 042	6 300 404	797 362	12.66

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	Loss KI	Loss %
Jul-24	345 215	197 411	147 804	42.82
Aug-24	341 293	173 431	167 862	49.18
Sept-24	401 623	167 692	233 931	58.25
Oct-24	436 194	175 485	260 709	59.77
Nov-24	457 016	173 491	283 525	62.04
Dec-24	428 083	212 210	215 873	50.43

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.

DR. BEYERS NAUDÉ MUNICIPALITY

MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – As at 31 December 2024

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.

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 2024 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: Dr. E.M. RANKWANA

Signature: 

Date: 21/01/2025

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 2024 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: Cllr. W. SAFERS

Signature: 

Date: 21/01/2025