

BOJANALA PLATINUM DISTRICT MUNICIPALITY

Mid-Year Budget and Performance Assessment Report for the period ending DECEMBER 2025

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PART 1: IN-YEAR REPORT

1.1 MAYORS REPORT

1.1.1 Introduction

WHEREAS section 72 of the Municipal Finance Management Act stipulates that the accounting officer of the municipality must, by 25 January of each year:

- a) assess the performance of the municipality during the first half of the financial year, taking into account-
 - the monthly statements referred to in section 71 for the first half of the financial year;
 - the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - the past year's annual report, and progress on resolving problems identified in the annual report; and
 - the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities;
- b) submit a report on such assessment to the mayor of the municipality, the National Treasury, and the relevant provincial treasury.

AND,

WHEREAS Municipal Budgeting and Reporting Regulation 33 states that the format of the mid-year budget and performance assessment report **MUST** be in the format as specified in Schedule C and include all the required tables and explanatory information.

AND,

WHEREAS Municipal Budgeting and Reporting Regulation 34 states that the municipal manager of the municipality **MUST** publish the mid-year budget and performance assessment report and any other relevant information, within 5 working days of 25 January each year.

AND,

WHEREAS Municipal Budgeting and Reporting Regulation 35 states that the municipal manager of the municipality **MUST** submit the mid-year budget and performance assessment

report and any other relevant information to the National Treasury and relevant Provincial Treasury, in both printed and electronic form, by 25 January each year.

NOW, this report is presented in accordance with the aforesaid provisions, providing a comprehensive assessment of the municipality's performance during the first 6 months of the financial year. This is the mid-year budget and performance assessment report of the municipality for the period that ended **31 December 2025**.

1.1.2 Summary of the past year's (2023/24) Annual Report and Progress on resolving problems identified

- a. The Post Audit Action Plan of the municipality consists of 68 audit findings and the municipality addressed 64 findings out of 68 (94%).
- b. The following 4 findings are still in progress and will be addressed before the end of the current financial year.
 - UIF&W investigations not concluded
 - 3 quotations not obtained
 - Air Quality Management plan not reviewed
 - Policies not reviewed and updated annually
- c. Out of 68 findings raised, 22 were recurring findings from the previous financial year (2022/23 FY).
- a) It should be noted that the municipality has obtained an unqualified audit opinion for 2024/25 regulatory audit and is in the process of developing the Post Audit Action Plan, which will be tabled in Council together with the Annual Report for the 2024/25 financial year.

1.1.3 Summary of the 2024/25 Annual Report

KEY PERFORMANCE AREA	ANNUAL PERFORMANCE 2024/25			
	PLANNED TARGETS	ACHIEVED	VARIANCE (NOT ACHIEVED)	PERCENTAGE ACHIEVED
Good Governance and Public Participation	16	16	0	100%
Municipal Transformation and Institutional Development	13	13	0	100%
Municipal Financial Viability	6	6	0	100%
Basic Service Delivery and Infrastructure Development	26	25	1	96%
Local Economic Development	5	5	0	100%
TOTAL	66	65	1	98.5%

DEPARTMENT / OFFICE	ANNUAL PERFORMANCE 2024/25			
	PLANNED TARGETS	ACHIEVED	VARIANCE (NOT ACHIEVED)	PERCENTAGE ACHIEVED
Office of the Executive Mayor	5	5	0	100%
Office of the Speaker	5	5	0	100%
Office of the Single Whip	2	2	0	100%
Office of the Municipal Manager	13	13	0	100%
Budget and Treasury Office	6	6	0	100%
Technical Services	10	10	0	100%
Corporate Support Services	4	4	0	100%
Community Development Services	8	8	0	100%
Health and Environmental Services	8	7	1	88%
Economic Development, Tourism, Agriculture and Rural Development	5	5	0	100%
TOTAL	66	65	1	98.5%

- a) The overall performance was 98.5% with 65 of 66 targets met and 1 (1.5%) not achieved. Engagements were held with senior management to intervene where necessary to ensure full implementation of the performance plan.

The financial performance of the municipality is on par and in line with the SDBIP. Note the municipality does not have any municipal entities.

1.1.4 Performance in terms of the Service Delivery and Budget Implementation Plan.

Summary: 2025/26 - second quarter ended 31 December 2025

Total planned targets	Total achieved targets	Not achieved	Achieved %	Not achieved %	Comments
66	65	1	98.5%	1.5%	The under achievement is due to the Office of the Executive Mayor not achieving 1 out of their 8 targets.

DEPARTMENT/OFFICE	Overall performance as per Q4 Performance report					Overall performance as per Q2 Performance report				
	QUARTER 4		QUARTER 1		% ACHIEVED	QUARTER 2		QUARTER 3		% ACHIEVED
	PLANNED TARGETS	ACHIEVED TARGETS	PLANNED TARGETS	ACHIEVED TARGETS		PLANNED TARGETS	ACHIEVED TARGETS	PLANNED TARGETS	ACHIEVED TARGETS	
Office of the Executive Mayor	7	4	3	3	57%	8	7	1	88%	
Office of the Speaker	4	4	0	0	100%	5	5	0	100%	
Office of the Single Whip	1	1	0	0	100%	2	2	0	100%	
Office of the Municipal Manager	7	7	0	0	100%	5	5	0	100%	
Budget and Treasury Office	4	4	0	0	100%	3	3	0	100%	
Technical Services	11	11	0	0	100%	10	10	0	100%	
Corporate Support Services	3	3	0	0	100%	7	7	0	100%	
Community Development Services	10	10	0	0	100%	10	10	0	100%	
Health and Environmental Services	11	11	0	0	100%	11	11	0	100%	
Economic Development, Tourism, Agriculture and Rural Development	2	2	0	0	100%	5	5	0	100%	
TOTAL	60	57	3	3	95%	66	65	0	98.5%	

1.1.5 Overall financial performance to date:

No.	Indicator	Comments
a)	Is the budget implementation in line with the implementation of the Service Delivery and Budget Implementation Plan and any service delivery agreements with municipal entities?	The financial performance of the municipality is on par and in line with the SDBIP. Note the municipality does not have any municipal entities.
b)	Total aggregated Operating Revenue.	Total actual year-to-date Operating Revenue exceeded the year-to-date budget. Is above par at 42% more than the year-to-date budget.
c)	Total aggregated Operating Expenditure.	Is on par at 4% below the year-to-date budget due to outstanding depreciation and impairments.
d)	Total aggregated Capital Expenditure.	Total actual year-to-date Capital Expenditure exceeded the year-to-date budget and is 71% above the year-to-date budget.
e)	Cash and Cash Equivalents at the end of the reporting period.	The total Cash and Cash Equivalents balance on 31 December 2025 was R396,52 mil.
f)	Total Outstanding Debtors.	None
g)	Total Outstanding Creditors.	The total outstanding creditors of R22,85 million.
h)	The total net equity.	Is positive at R415,30 million.

The overall financial performance of the municipality is on par. We are aware of the long outstanding creditors which requires further attention and processing.

1.1.6 Summary of financial problems and or risks facing the municipality or municipal entity.

Total overdue creditors are being attended to.

1.1.7 Any another relevant information.

None

1.2 RESOLUTIONS

The in-year reports are submitted to my office by the accounting officer and the quarterly reports are submitted via the mayoral committee to the municipal council.

I herewith recommend that the municipal council:

- Note** the quarterly budget and performance assessment referred to in section 52 of the Municipal Finance Management Act, for the period ended 31 December 2025.
- Note** that this report together with the resolutions taken by the council on the matter, is also required to be submitted to the provincial and national treasury **within five (5) after tabling in council.**

1.3 EXECUTIVE SUMMARY

1.3.1 This is the quarterly performance report of the municipality as per Section 52 of the Municipal Finance Management Act and Municipal Budgeting and Reporting Regulation 31; for the quarter that ended **31 December 2025**, which represents the end of Quarter 2 of the financial year

1.3.2 The financial performance of the municipality: Operating Results

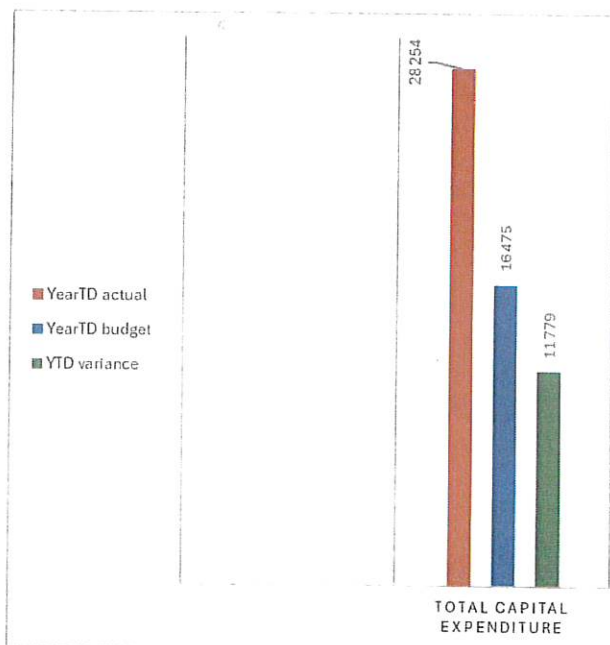
Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Financial Performance								
Total Revenue (excluding capital transfers and contributions)	445 264	463 020	141 541	329 514	231 510	98 004	42%	-
Total Expenditure	463 988	494 567	59 077	237 229	247 284	(10 055)	-4%	-
Surplus/(Deficit)	(18 724)	(31 547)	82 464	92 285	(15 774)	108 059	-685%	-



- The total actual year-to-date operating revenue for the period under review amounted to **R329,51 million** whilst the total actual year-to-date operating expenditure amounted to **R237,22 million** resulting in a total net operating surplus of R92,28 million.
- The municipality budgeted for an operating deficit of **R15,77 million** and so the actual operating surplus is above expectations.

1.3.3 The financial performance of the municipality: Capital Expenditure

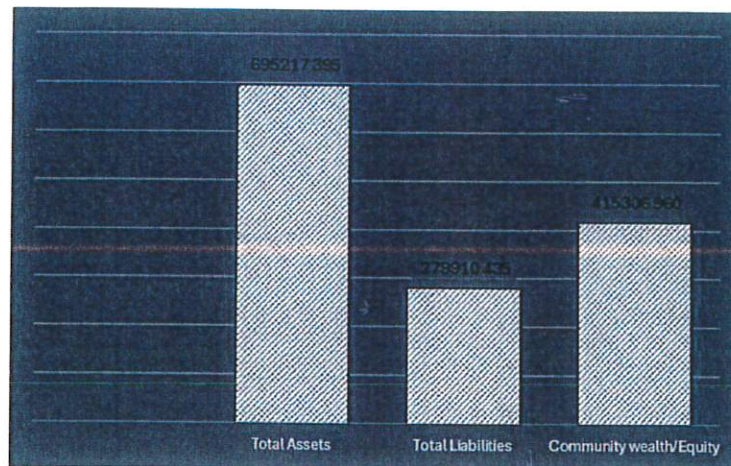
Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Financial Performance								
Capital expenditure & funds sources								
Capital expenditure	47 072	32 950	6 947	28 254	16 475	11 779	71%	-
Capital transfers recognised	318	-	-	133	-	133	#DIV/0!	-
Borrowing	-	-	-	-	-	-		-
Internally generated funds	46 755	32 950	6 947	28 121	16 475	11 646	71%	-
Total sources of capital funds	47 072	32 950	6 947	28 254	16 475	11 779	71%	-



- a) The total actual capital expenditure of **R28,25 million** is **R11,77 million more** than the year-to-date budget of **R16,47 million**, indicating an over achievement by the municipality with the implementation of the capital programme.

1.3.4 The financial performance of the municipality: Financial Position

Description	YearTD actual
Total Assets	695 217
Total Liabilities	279 910
Community wealth/Equity	415 307



- a) The total liabilities of **R279,91 million** is less than the total assets of **R695,21 million** hence the municipality recorded a positive equity balance of **R415,30 million**.

1.3.5 The financial performance of the municipality: Cash Flows

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Financial Performance								
Cash flows								
Cash/cash equivalents at the month/year end	314 115	738 995	396 521	396 521	335 021	(61 500)	-18%	314 115

The municipality recorded a positive balance of **R396,52 million** in respect of cash and cash equivalents on 31 December 2025.

1.3.6 The financial performance of the municipality: Outstanding Debtors and Creditors

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Financial Performance								
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	-	-	-	-	-	-	-	-
Creditors Age Analysis								
Total Creditors	13 847	3 268	110	0	-	5 616	-	22 857

- a) The municipality has no outstanding debtors but a total actual outstanding creditors of **R22,85 million**.

1.3.7 The report is in respect of the **first six months** of the financial year. The reasons for the variances on the performance of the respective main financial indicators had been recorded for further discussion and processing by senior management as part of the mid-year assessment report.

1.3.8 Note the municipality does not have any municipal entities.

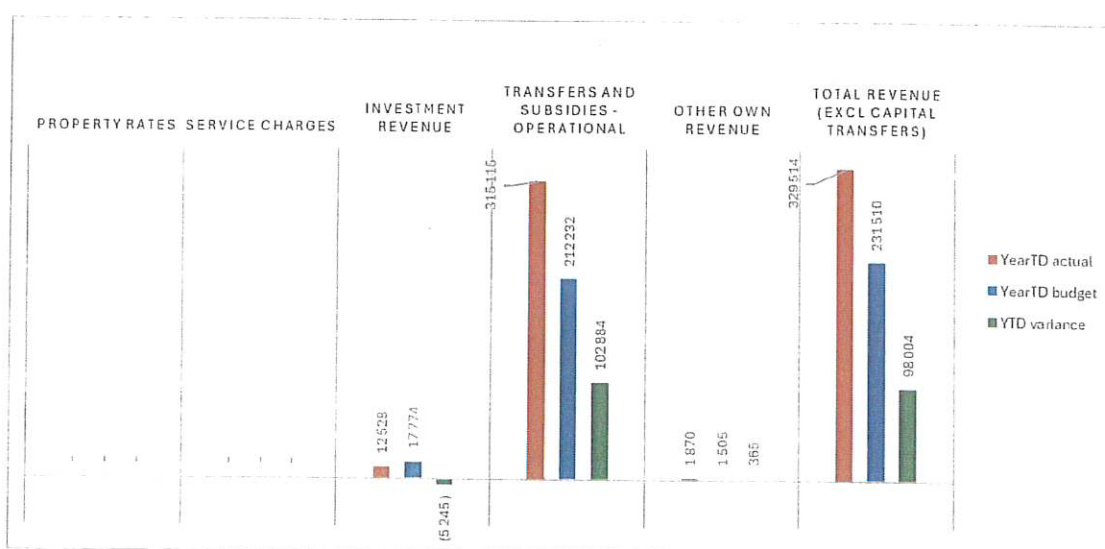
2. IN-YEAR BUDGET STATEMENT TABLES

2.1. Table C1: s71 Monthly Budget Statement Summary

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-		-
Investment revenue	30 765	35 547	1 859	12 528	17 774	(5 245)	-30%	-
Transfers and subsidies - Operational	409 867	424 463	139 621	315 115	212 232	102 884	0	-
Other own revenue	4 633	3 010	62	1 870	1 505	365	24%	-
Total Revenue (excluding capital transfers and contributions)	445 264	463 020	141 541	329 514	231 510	98 004	42%	-
Employee costs	227 702	276 016	18 948	113 822	138 008	(24 186)	-18%	-
Remuneration of Councillors	21 814	24 116	2 595	11 625	12 058	(433)	-4%	-
Depreciation and amortisation	15 837	10 000	-	-	5 000	(5 000)	-100%	-
Interest	5 470	-	-	-	-	-		-
Inventory consumed and bulk purchases	5 377	2 739	-	597	1 370	(773)	-56%	-
Transfers and subsidies	-	-	-	-	-	-		-
Other expenditure	191 687	181 695	37 534	111 185	90 848	20 337	22%	-
Total Expenditure	467 886	494 567	59 077	237 229	247 284	(10 055)	-4%	-
Surplus/(Deficit)	(22 622)	(31 547)	82 464	92 285	(15 774)	108 059	-685%	-
Transfers and subsidies - capital (monetary)	2 653	-	511	511	-	511	#DIV/0!	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(19 969)	(31 547)	82 975	92 796	(15 774)	108 570	-688%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(19 969)	(31 547)	82 975	92 796	(15 774)	108 570	-688%	-
Capital expenditure & funds sources								
Capital expenditure	79 930	32 950	6 947	28 254	16 475	11 779	71%	-
Capital transfers recognised	318	-	-	133	-	133	#DIV/0!	-
Borrowing	-	-	-	-	-	-		-
Internally generated funds	79 612	32 950	6 947	28 121	16 475	11 646	71%	-
Total sources of capital funds	79 930	32 950	6 947	28 254	16 475	11 779	71%	-
Financial position								
Total current assets	421 629	738 995		519 048				-
Total non current assets	147 912	32 950		176 170				-
Total current liabilities	201 313	-		234 194				-
Total non current liabilities	45 716	-		45 716				-
Community wealth/Equity	322 511	738 995		415 307				-
Cash flows								
Net cash from (used) operating	12 669	427 949	102 751	110 660	7 500	(103 160)	-1375%	-
Net cash from (used) investing	(47 816)	(32 950)	(6 947)	(28 254)	(16 475)	11 779	-71%	-
Net cash from (used) financing	(5 815)	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	314 115	738 995	396 521	396 521	335 021	(61 500)	-18%	314 115
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	-	-	-	-	-	-	-	-
Creditors Age Analysis								
Total Creditors	13 847	3 268	110	0	-	5 616	-	22 857

2.1.1. Table C1: s71 Monthly Budget Statement Summary: **Operating Revenue**

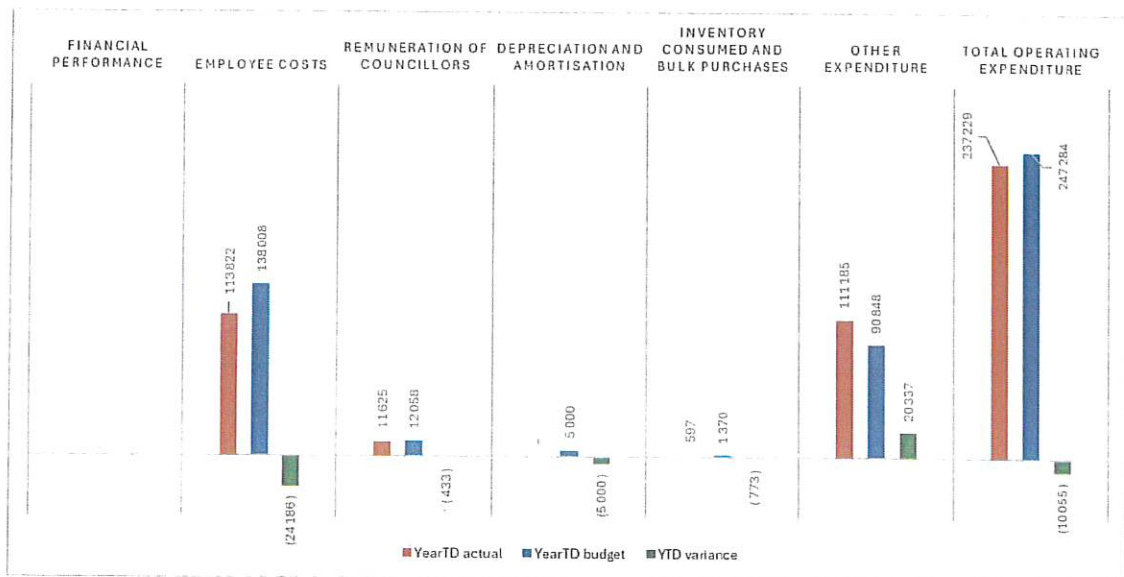
Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Financial Performance								
Property rates	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-		-
Investment revenue	30 765	35 547	1 859	12 528	17 774	(5 245)	-30%	-
Transfers and subsidies - Operational	409 867	424 463	139 621	315 115	212 232	102 884	0	-
Other own revenue	4 633	3 010	62	1 870	1 505	365	24%	-
Total Revenue (excluding capital transfers and contributions)	445 264	463 020	141 541	329 514	231 510	98 004	42%	-

Graph: Operating Revenue

- The total actual aggregated operating revenue for the period under review amounted to **R329,51 million** against the year-to-date budget of **R231,51 million** which resulted in a positive variance of **R98,00 million**.
- The total variance is mainly informed by the Transfers and Subsidies which significantly exceeded the budgeted total. Note the second tranche of the Equitable Share Allocation was received during the period under review.
- Investment revenue is below projections with a variance of **R5,24 million**.

2.1.2. Table C1: s71 Monthly Budget Statement Summary: **Operating Expenditure**

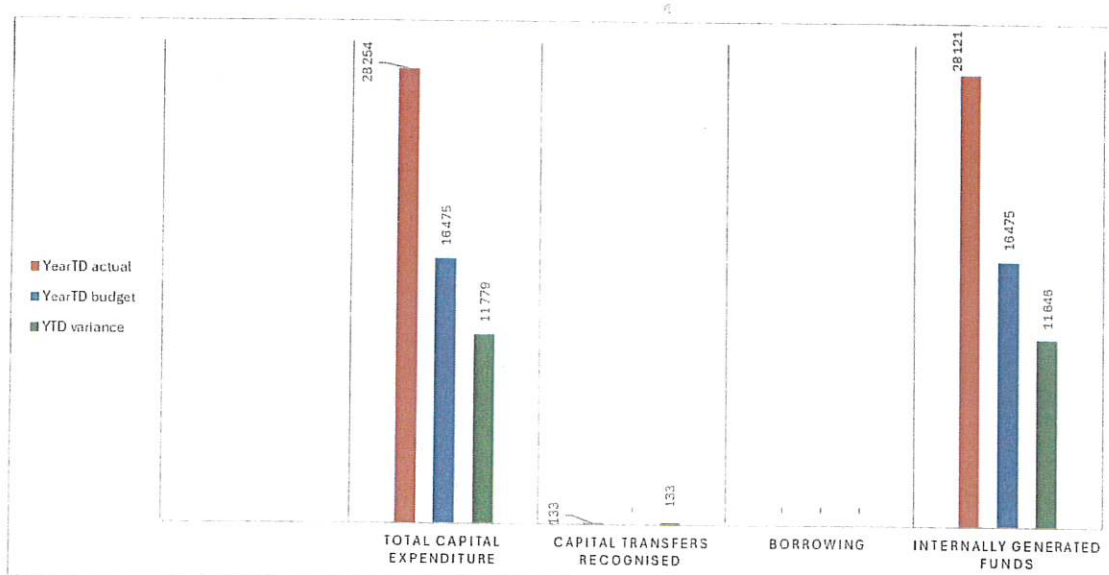
Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Financial Performance								
Employee costs	227 702	276 016	18 948	113 822	138 008	(24 186)	-18%	-
Remuneration of Councillors	21 814	24 116	2 595	11 625	12 058	(433)	-4%	-
Depreciation and amortisation	14 259	10 000	-	-	5 000	(5 000)	-100%	-
Interest	1 260	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	5 377	2 739	-	597	1 370	(773)	-56%	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	193 577	181 695	37 534	111 185	90 848	20 337	22%	-
Total Expenditure	463 988	494 567	59 077	237 229	247 284	(10 055)	-4%	-

Graph: Operating Expenditure

- The total actual aggregated year-to-date operating expenditure amounted to **R237,22 million** when compared to the year-to-date budget of **R247,28 million** constitutes a total underspending of **R10,05 million**. The underspending is mainly informed by the lower spending in terms of employee costs and depreciation that have not been processed yet.
- Employee Costs:** Recorded an underspending of **R24,18 million** against the year-to-date budget, which is mainly informed by vacancies.
- Remuneration of Councillors:** The actual year-to-date expenditure is on par.
- Depreciation and Amortisation:** Recorded no expenditure to date as the journals will be processed in subsequent reporting periods.
- Inventory consumed and Bulk Purchases:** Not significant and no concern yet.
- Other Expenditure:** The total actual year-to-date expenditure recorded a total overspending of **R20,33 million** against the year-to-date budget of **R90,84 million**. It will be reviewed during mid-year assessment and adjustment budget processes.

2.1.3. Capital Expenditure

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Financial Performance								
Capital expenditure & funds sources								
Capital expenditure	47 072	32 950	6 947	28 254	16 475	11 779	71%	-
Capital transfers recognised	318	-	-	133	-	133	#DIV/0!	-
Borrowing	-	-	-	-	-	-		-
Internally generated funds	46 755	32 950	6 947	28 121	16 475	11 646	71%	-
Total sources of capital funds	47 072	32 950	6 947	28 254	16 475	11 779	71%	-



- a) The municipality recorded total actual capital expenditure of **R28,25 million** which is better than expectations against the year-to-date budget of **R16,47 million**. All the capital funding is from municipal internally generated funds.

2.1.4. Financial Position

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Financial Performance								
Financial position								
Total current assets	421 629	738 995		519 048				-
Total non current assets	147 912	32 950		176 170				-
Total current liabilities	201 313	-		234 194				-
Total non current liabilities	45 716	-		45 716				-
Community wealth/Equity	322 511	738 995		415 307				-

- a) As discussed under the executive summary, the total assets of the municipality are greater than the total liabilities indicating a good equity position. The total liabilities of **R279,91 million** is less than the total assets of **R695,21 million** hence the municipality recorded a positive equity balance of **R415,30 million**.

2.1.5. Cash Flows

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Financial Performance								
Cash flows								
Net cash from (used) operating	12 669	427 949	102 751	110 660	7 500	(103 160)	-1375%	-
Net cash from (used) investing	(47 816)	(32 950)	(6 947)	(28 254)	(16 475)	11 779	-71%	-
Net cash from (used) financing	(5 815)	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	314 115	738 995	396 521	396 521	335 021	(61 500)	-18%	314 115

- a) The net actual cash flows from 'Operating Activities' was positive at **R110,66 million**.

2.1.6. Debtors Age Analysis

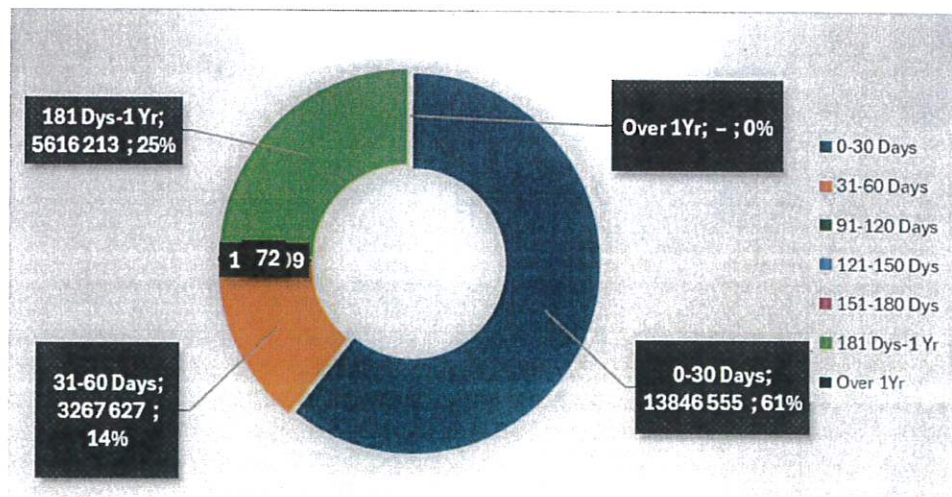
	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	-	-	-	-	-	-	-	-

- a) The municipality does not have any outstanding debtors as of 31 December 2025.

2.1.7. Creditors Age Analysis

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Financial Performance								
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Creditors Age Analysis								
Total Creditors	13 847	3 268	110	0	-	5 616	-	22 857

Graph: Outstanding Creditors



- a) The bulk of the total actual outstanding creditors (R13,57 mil) were still current.

2.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

Description	Ref	2024/25	Budget Year 2025/26						YTD variance	YTD variance	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1								%		
Revenue - Functional											
Governance and administration		447 917	457 238	–	142 052	330 025	228 619	101 406	44%	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–
Finance and administration		447 917	457 238	–	142 052	330 025	228 619	101 406	44%	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		–	5 782	–	–	–	2 891	(2 891)	-100%	–	–
Community and social services		–	3 010	–	–	–	1 505	(1 505)	-100%	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	2 772	–	–	–	1 386	(1 386)	-100%	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	447 917	463 020	–	142 052	330 025	231 510	98 515	43%	–	–
Expenditure - Functional											
Governance and administration		309 503	271 826	–	44 833	154 877	135 913	18 964	14%	–	–
Executive and council		129 564	112 991	–	12 974	61 293	56 495	4 798	8%	–	–
Finance and administration		179 939	158 835	–	31 859	93 584	79 418	14 166	18%	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		133 202	184 927	–	11 945	70 159	92 464	(22 304)	-24%	–	–
Community and social services		22 062	24 664	–	1 456	8 478	12 332	(3 854)	-31%	–	–
Sport and recreation		302	2 100	–	–	667	1 050	(383)	-36%	–	–
Public safety		71 878	100 309	–	5 875	37 571	50 155	(12 584)	-25%	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		38 960	57 854	–	4 614	23 443	28 927	(5 484)	-19%	–	–
Economic and environmental services		12 754	21 630	–	1 628	7 695	10 815	(3 120)	-29%	–	–
Planning and development		12 454	17 691	–	1 274	7 032	8 846	(1 814)	-21%	–	–
Road transport		300	3 939	–	354	663	1 970	(1 307)	-66%	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		8 529	16 184	–	670	4 497	8 092	(3 595)	-44%	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		1 453	2 129	–	175	1 061	1 064	(3)	0%	–	–
Waste water management		7 075	14 055	–	495	3 436	7 027	(3 591)	-51%	–	–
Waste management		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	463 988	494 567	–	59 077	237 229	247 284	(10 055)	-4%	–	–
Surplus/ (Deficit) for the year		(16 071)	(31 547)	–	82 975	92 796	(15 774)	108 570	-688%	–	–

2.3. Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Budget and Treasury Office		447 917	460 248	-	142 052	330 025	230 124	99 901	43,4%	-
Vote 4 - Community Development Services		-	-	-	-	-	-	-		-
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 7 - Community Services		-	-	-	-	-	-	-		-
Vote 8 - Local Economic Development		-	2 772	-	-	-	1 386	(1 386)	-100,0%	-
Vote 9 - Health and Environment		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	447 917	463 020	-	142 052	330 025	231 510	98 515	42,6%	-
Expenditure by Vote	1									
Vote 1 - Executive and Council		70 777	75 064	-	9 940	42 520	37 532	4 988	13,3%	-
Vote 2 - Municipal Manager		102 386	72 747	-	12 388	49 060	36 373	12 687	34,9%	-
Vote 3 - Budget and Treasury Office		64 628	53 881	-	4 477	24 922	26 941	(2 018)	-7,5%	-
Vote 4 - Community Development Services		78 936	111 099	-	6 408	40 441	55 550	(15 109)	-27,2%	-
Vote 5 - Technical Services		15 551	20 452	-	1 025	5 160	10 226	(5 066)	-49,5%	-
Vote 6 - Corporate Support Services		65 996	67 048	-	18 176	38 541	33 524	5 017	15,0%	-
Vote 7 - Community Services		15 541	18 644	-	1 062	7 107	9 322	(2 215)	-23,8%	-
Vote 8 - Local Economic Development		11 214	17 266	-	988	6 026	8 633	(2 607)	-30,2%	-
Vote 9 - Health and Environment		38 960	58 366	-	4 614	23 451	29 183	(5 731)	-19,6%	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	463 988	494 567	-	59 077	237 229	247 284	(10 055)	-4,1%	-
Surplus/ (Deficit) for the year	2	(16 071)	(31 547)	-	82 975	92 796	(15 774)	108 570	-688,3%	-

2.4. Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
			OB	AB			OB			
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		
Service charges - Water		-	-	-	-	-	-	-		
Service charges - Waste Water Management		-	-	-	-	-	-	-		
Service charges - Waste management		-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services		40	-	-	-	-	-	-		
Agency services		-	-	-	-	-	-	-		
Interest		-	-	-	-	-	-	-		
Interest earned from Receivables		79	-	-	-	-	-	-		
Interest from Current and Non Current Assets		30 765	35 547	-	1 859	12 528	17 774	(5 245)	-30%	
Dividends		-	-	-	-	-	-	-		
Rent on Land		-	-	-	-	-	-	-		
Rental from Fixed Assets		-	-	-	-	-	-	-		
Licence and permits		-	-	-	-	-	-	-		
Operational Revenue		4 514	-	-	62	1 870	-	1 870	#DIV/0!	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		
Surcharges and Taxes		-	-	-	-	-	-	-		
Fines, penalties and forfeits		-	3 010	-	-	-	1 505	(1 505)	-100%	
Licence and permits		-	-	-	-	-	-	-		
Transfers and subsidies - Operational		409 867	424 463	-	139 621	316 115	212 232	102 884	48%	
Interest		-	-	-	-	-	-	-		
Fuel Levy		-	-	-	-	-	-	-		
Operational Revenue		-	-	-	-	-	-	-		
Gains on disposal of Assets		-	-	-	-	-	-	-		
Other Gains		-	-	-	-	-	-	-		
Discontinued Operations		-	-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		445 264	463 020	-	141 541	329 514	231 510	98 004	42%	-
Expenditure By Type										
Employee related costs		227 702	276 016	-	18 948	113 822	138 008	(24 186)	-18%	
Remuneration of councillors		21 814	24 116	-	2 595	11 625	12 058	(433)	-4%	
Bulk purchases - electricity		-	-	-	-	-	-	-		
Inventory consumed		5 377	2 739	-	-	597	1 370	(773)	-56%	
Debt impairment		-	-	-	-	-	-	-		
Depreciation and amortisation		14 259	10 000	-	-	-	5 000	(5 000)	-100%	
Interest		1 260	-	-	-	-	-	-		
Contracted services		123 298	127 514	-	27 295	77 344	63 757	13 587	21%	
Transfers and subsidies		-	-	-	-	-	-	-		
Irrecoverable debts written off		-	-	-	-	-	-	-		
Operational costs		70 327	54 181	-	10 239	33 833	27 090	6 743	25%	
Losses on Disposal of Assets		20	-	-	-	-	-	-		
Other Losses		(68)	-	-	-	8	-	8	#DIV/0!	
Total Expenditure		463 988	494 567	-	59 077	237 229	247 284	(10 055)	-4%	-
Surplus/(Deficit)		(18 724)	(31 547)	-	82 464	92 285	(15 774)	108 059	-685%	-
Transfers and subsidies - capital (monetary allocations)		2 653	-	-	511	511	-	511	#DIV/0!	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions		(16 071)	(31 547)	-	82 975	92 796	(15 774)	108 570	(0)	-
Income Tax		-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax		(16 071)	(31 547)	-	82 975	92 796	(15 774)	108 570	(0)	-
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		(16 071)	(31 547)	-	82 975	92 796	(15 774)	108 570	(0)	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year		(16 071)	(31 547)	-	82 975	92 796	(15 774)	108 570	(0)	-

2.5. Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding)

Vote Description	Ref	2024/25		Budget Year 2025/26					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1			OB	AB			OB			
Multi-Year expenditure appropriation	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-			
Vote 2 - Municipal Manager		-	-	-	-	-	-	-			
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-			
Vote 4 - Community Development Services		-	-	-	-	-	-	-			
Vote 5 - Technical Services		-	-	-	-	-	-	-			
Vote 6 - Corporate Support Services		-	-	-	-	-	-	-			
Vote 7 - Community Services		-	-	-	-	-	-	-			
Vote 8 - Local Economic Development		-	-	-	-	-	-	-			
Vote 9 - Health and Environment		-	-	-	-	-	-	-			
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-			
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-			
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-			
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-			
Single Year expenditure appropriation	2										
Vote 1 - Executive and Council		-	153	600	-	-	-	300	#DIV/0!		(0)
Vote 2 - Municipal Manager		-	101	1 350	-	-	80	675	847%		(0)
Vote 3 - Budget and Treasury Office		-	2 672	-	-	-	133	-		#DIV/0!	(0)
Vote 4 - Community Development Services		-	334	5 500	-	-	-	2 750	#DIV/0!		(0)
Vote 5 - Technical Services		-	30 621	19 650	-	6 947	27 413	9 825	36%		0
Vote 6 - Corporate Support Services		-	2 965	1 800	-	-	629	900	143%		(0)
Vote 7 - Community Services		-	10 014	3 550	-	-	-	1 775	#DIV/0!		(0)
Vote 8 - Local Economic Development		-	71	200	-	-	-	100	#DIV/0!		(0)
Vote 9 - Health and Environment		-	143	300	-	-	-	150	#DIV/0!		(0)
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-			
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-			
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-			
Total Capital single-year expenditure	4	-	47 072	32 950	-	6 947	28 254	16 475	58%	#DIV/0!	
Total Capital Expenditure		-	47 072	32 950	-	6 947	28 254	16 475	58%	#DIV/0!	
Capital Expenditure - Functional Classification											
Governance and administration		36 141	3 750	-	-	231	1 875	(1 644)	-88%		-
Executive and council		29	1 950	-	-	80	975	(895)	-92%		-
Finance and administration		36 112	1 800	-	-	151	900	(749)	-83%		-
Internal audit		-	-	-	-	-	-	-			-
Community and public safety		1 980	9 350	-	-	-	4 675	(4 675)	-100%		-
Community and social services		1 504	3 550	-	-	-	1 775	(1 775)	-100%		-
Sport and recreation		-	-	-	-	-	-	-			-
Public safety		334	5 500	-	-	-	2 750	(2 750)	-100%		-
Housing		-	-	-	-	-	-	-			-
Health		143	300	-	-	-	150	(150)	-100%		-
Economic and environmental services		8 951	7 400	-	5 064	13 551	3 700	9 851	266%		-
Planning and development		71	200	-	-	-	100	(100)	-100%		-
Road transport		8 880	7 200	-	5 064	13 551	3 600	9 951	276%		-
Environmental protection		-	-	-	-	-	-	-			-
Trading services		-	12 450	-	1 883	14 473	6 225	8 248	132%		-
Energy sources		-	-	-	-	-	-	-			-
Water management		-	2 000	-	-	-	1 000	(1 000)	-100%		-
Waste water management		-	10 450	-	1 883	14 473	5 225	9 248	177%		-
Waste management		-	-	-	-	-	-	-			-
Other		-	-	-	-	-	-	-			-
Total Capital Expenditure - Functional Classification	3	47 072	32 950	-	6 947	28 254	16 475	11 779	71%		-
Funded by:											
National Government		318	-	-	-	133	-	133	#DIV/0!		-
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)		-	-	-	-	-	-	-			-
Transfers recognised - capital		318	-	-	-	133	-	133	#DIV/0!		-
		-	-	-	-	-	-	-			-
Borrowing	6	-	-	-	-	-	-	-			-
Internally generated funds		46 755	32 950	-	6 947	28 121	16 475	11 646	71%		-
Total Capital Funding		47 072	32 950	-	6 947	28 254	16 475	11 779	71%		-

2.6. Table C6 Monthly Budget Statement - Financial Position

Description	Ref	2024/25	Budget Year 2025/26			
		Audited	Original	Adjusted	YearTD	Full Year
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		314 115	738 995	-	396 521	
Trade and other receivables from ex change transactions		2 490	-	-	2 490	
Receivables from non-ex change transactions		-	-	-	-	
Current portion of non-current receivables		1 357	-	-	1 357	
Inventory		1 552	-	-	1 972	
VAT		102 114	-	-	116 707	
Other current assets		-	-	-	-	
Total current assets		421 629	738 995	-	519 048	-
Non current assets						
Investments		-	-	-	-	
Investment property		-	-	-	-	
Property, plant and equipment		145 983	32 950	-	174 241	
Biological assets		-	-	-	-	
Living and non-living resources		-	-	-	-	
Heritage assets		-	-	-	-	
Intangible assets		1 929	-	-	1 929	
Trade and other receivables from ex change transactions		-	-	-	-	
Non-current receivables from non-ex change transactions		-	-	-	-	
Other non-current assets		-	-	-	-	
Total non current assets		147 912	32 950	-	176 170	-
TOTAL ASSETS		569 540	771 945	-	695 217	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	
Financial liabilities		35 480	-	-	35 480	
Consumer deposits		-	-	-	-	
Trade and other payables from ex change transactions		43 805	-	-	57 532	
Trade and other payables from non-ex change transactions		0	-	-	2 946	
Provision		41 456	-	-	41 456	
VAT		80 572	-	-	96 780	
Other current liabilities		-	-	-	-	
Total current liabilities		201 313	-	-	234 194	-
Non current liabilities						
Financial liabilities		2 289	-	-	2 289	
Provision		-	-	-	-	
Long term portion of trade payables		-	-	-	-	
Other non-current liabilities		43 427	-	-	43 427	
Total non current liabilities		45 716	-	-	45 716	-
TOTAL LIABILITIES		247 030	-	-	279 910	-
NET ASSETS	2	322 511	771 945	-	415 307	-
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		313 092	738 995	-	406 888	
Reserves and funds		9 419	-	-	9 419	
Other		-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	322 511	738 995	-	415 307	-

2.7. Table C7 Monthly Budget Statement – Cash Flow

Description	Ref	2024/25	Budget Year 2025/26							
		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								-		
Service charges								-		
Other revenue		6 168	3 000		62	1 870	1 500	370	25%	
Transfers and Subsidies - Operational		412 520	412 949					-		
Transfers and Subsidies - Capital					139 621	315 115	-	315 115	#DIV/0!	
Interest		30 278	12 000		1 859	12 528	6 000	6 528	109%	
Dividends								-		
Payments										
Suppliers and employees		(431 014)			(38 790)	(218 854)	-	218 854	#DIV/0!	
Interest		(5 283)						-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		12 669	427 949	-	102 751	110 660	7 500	(103 160)	-1375%	-
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		(47 816)	(32 950)		(6 947)	(28 254)	(16 475)	11 779	-71%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47 816)	(32 950)	-	(6 947)	(28 254)	(16 475)	11 779	-71%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							-	-		
Borrowing long term/refinancing							-	-		
Increase (decrease) in consumer deposits							-	-		
Payments										
Repayment of borrowing		(5 815)					-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 815)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		(40 963)	394 999	-	95 804	82 406	(8 975)			-
Cash/cash equivalents at beginning:		355 078	343 996		300 717	314 115	343 996			314 115
Cash/cash equivalents at month/year end:		314 115	738 995	-	396 521	396 521	335 021			314 115

PART 2:**3. SUPPORTING DOCUMENTATION****3.1 Supporting Table SC1 Material variance explanations**

DC37 Bojanala Platinum - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Equitable Share	no Variance	Equitable share paid according to the payment schedule	
	Other Revenue	no Variance	The municipal has over collected	
	Investment Revenue	Variance		
2	Expenditure By Type			
	Employee Costs	variance	Recorded an underspending of R24,18, due to vacancies	
	Remuneration of councillors	No Variance		
	Depreciation	variance	due to the mapping	the journals will be processed in subsequent reporting periods.
	Operational Cost	variance	over expenditure of 6 Million to year to date budget	the corrections will be made during the adjustment
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

3.2 Supporting Table SC2

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,3%	2,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		28,0%	0,0%	0,0%	32,8%	0,0%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	252,2%	0,0%	0,0%	239,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		187,1%	0,0%	0,0%	185,0%	0,0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2,1%	0,0%	0,0%	2,8%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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		51,1%	59,6%	0,0%	34,5%	0,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3,5%	2,2%	0,0%	0,0%	0,0%
IDP regulation financial viability indicators							
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						

3.3 Supporting Table SC3 Monthly Budget Statement - Aged debtors

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900									-	-		
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

3.4 Supporting Table SC4 Monthly Budget Statement - Aged creditors

Description	NT Code	Budget Year 2025/26									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	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repay ments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	13 847	3 268	17	110	0		5 616		22 857	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0910	-	-	-	-	-	-	-	-	-	
Total	1000	13 847	3 268	17	110	0	-	5 616	-	22 857	

3.5 Supporting Table SC5 Monthly Budget Statement – Investment Portfolio

INTEREST RECEIVED 2025 2026					
PERIOD	ABSA BANK PRIMARY ACCOUNT	ABSA BANK INVESTMENT ACCOUNT	TOTAL INVESTMENTS DAYLY TRANSFERS	TOTAL INVESTMENTS	TOTAL INTEREST RECEIVED FOR THE MONTH
	272	9 365 844 663.00			
JULY 2025	7.27	766 998.20	891 961.14	891 961.14	892 459.81
AUGUST 2025	5.97	2 609 388.75	2 648 195.25	2 648 195.25	2 648 710.53
SEPTEMBER 2025	3.40	2 595 084.32	2 606 791.16	2 606 791.16	2 607 292.34
OCTOBER 2025	3.29	2 315 787.06	2 339 995.64	2 339 995.64	2 340 482.13
NOVEMBER 2025	3.36	2 126 476.67	2 179 764.01	2 179 764.01	2 180 268.13
DECEMBER 2025	2.88	1 794 233.87	1 858 792.49	1 858 792.49	1 859 277.19
JANUARY 2026				0.00	0.00
FEBRUARY 2026				0.00	0.00
MARCH 2026				0.00	0.00
APRIL 2026				0.00	0.00
MAY 2026				0.00	0.00
JUNE 2026				0.00	0.00
LESS ACCRUED 2024/2025				0.00	0.00
PLUS ACCRUED 2025/2026				0.00	0.00
				0.00	0.00
TOTAL INTEREST RECEIVED	26.17	12 207 968.87	12 525 499.69	12 525 499.69	12 528 490.13

3.6 Supporting Table SC6 Monthly Budget Statement: Transfers and Grants Receipts

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		409 560	1 317 417	–	139 621	315 115	658 709	(343 593)	-52,2%	483 741
Local Government Equitable Share		408 935	1 301 128	–	139 482	314 422	650 564	(336 142)	-51,7%	479 741
Finance Management		284	5 900	–	–	–	2 950	(2 950)	-100,0%	–
EPWP Incentive		341	1 089	–	139	693	845	(151)	-17,9%	–
Rural Road Asset Management Systems Grant		–	8 700	–	–	–	4 350	(4 350)	-100,0%	4 000
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building (Monetary)		–	–	–	–	–	–	–	–	–
Capacity Building (In Kind)		–	–	–	–	–	–	–	–	–
Other grant providers:		307	–	–	–	–	–	–	–	–
Services Sector SETA		307	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	409 867	1 317 417	–	139 621	315 115	658 709	(343 593)	-52,2%	483 741
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
(insert description)		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	409 867	1 317 417	–	139 621	315 115	658 709	(343 593)	-52,2%	483 741

3.7 Supporting Table SC7 Monthly Budget Statement: Transfers and Grants - Expenditure

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		423 049	1 464 103	–	57 877	229 565	122 009	107 557	88,2%	450 962
Local Government Equitable Share		415 670	1 450 288	–	57 387	226 061	120 857	105 224	87,1%	446 962
Finance Management		6 077	5 177	–	81	2 208	431	1 776	411,7%	–
EPWP Incentive		1 291	–	–	139	832	–	832	#DIV/0!	–
Rural Road Asset Management Systems Grant		11	8 638	–	270	444	720	(276)	-38,3%	4 000
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		423 049	1 464 103	–	57 877	229 565	122 009	107 557	88,2%	450 962
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		423 049	1 464 103	–	57 877	229 565	122 009	107 557	88,2%	450 962

3.8 Supporting Table SC8 Monthly Budget Statement: Councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26						YTD variance	YTD variance	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands										%	
	1	A	B	C							D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		16 648	17 458		2 088	8 832	8 729	103	1%		
Pension and UIF Contributions		1 398	1 845		182	741	923	(182)	-20%		
Medical Aid Contributions		17	152		1	9	76	(67)	-89%		
Motor Vehicle Allowance											
Cellphone Allowance		1 286	1 261		108	689	631	58	9%		
Housing Allowances											
Other benefits and allowances		2 466	3 401		216	1 355	1 700	(345)	-20%		
Sub Total - Councillors		21 814	24 116	-	2 595	11 625	12 058	(433)	-4%		-
% Increase	4		10,6%								
Senior Managers of the Municipality	3										
Basic Salaries and Wages		4 454	10 090		577	3 256	5 045	(1 789)	-35%		
Pension and UIF Contributions		73	2 114		1	6	1 057	(1 051)	-99%		
Medical Aid Contributions		1 398	2 173		112	681	1 087	(406)	-37%		
Overtime											
Performance Bonus		761	1 169			82	584	(503)	-86%		
Motor Vehicle Allowance		118	67		28	168	33	134	402%		
Sub Total - Senior Managers of Municipality		7 238	16 355	-	837	4 823	8 177	(3 354)	-41%		-
% Increase	4		126,0%								
Other Municipal Staff											
Basic Salaries and Wages		150 106	160 234		11 028	67 916	80 117	(12 202)	-15%		
Pension and UIF Contributions		23 712	29 153		2 072	12 416	14 577	(2 160)	-15%		
Medical Aid Contributions		7 418	13 348		700	4 284	6 674	(2 391)	-36%		
Overtime		11 585	19 273		800	5 738	9 637	(3 899)	-40%		
Performance Bonus		7 244	11 639		838	5 929	5 820	110	2%		
Motor Vehicle Allowance		12 581	15 084		1 208	7 056	7 542	(486)	-6%		
Cellphone Allowance		611	758		48	338	379	(41)	-11%		
Housing Allowances		847	931		89	487	465	21	5%		
Other benefits and allowances		3 601	6 081		255	1 584	3 041	(1 456)	-48%		
Payments in lieu of leave		1 492	1 463		825	2 141	731	1 409	193%		
Sub Total - Other Municipal Staff		220 464	259 662	-	18 111	108 999	129 831	(20 832)	-16%		-
% Increase	4		17,8%								
Total Parent Municipality		249 516	300 133	-	21 543	125 447	150 066	(24 619)	-16%		-
			20,3%								
Unpaid salary, allowances & benefits in arrears:											
Total Municipal Entities		-	-	-	-	-	-	-			-
TOTAL SALARY, ALLOWANCES & BENEFITS		249 516	300 133	-	21 543	125 447	150 066	(24 619)	-16%		-
% Increase	4		20,3%								
TOTAL MANAGERS AND STAFF		227 702	276 016	-	18 948	113 822	138 008	(24 186)	-18%		-

3.9 Supporting Table SC9 Monthly Budget Statement: Actuals and revised targets for cash receipts

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	f	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates																
Service charges - Electricity revenue																
Service charges - Water revenue																
Service charges - Waste Water Management																
Service charges - Waste Management																
Rental of facilities and equipment																
Interest earned - external investments																
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licences and permits																
Agency services																
Transfers and Subsidies - Operational																
Other revenue																
Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																
Total Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type																
Employee related costs																
Remuneration of councillors																
Interest																
Bulk purchases - Electricity																
Acquisitions - water & other inventory																
Contracted services																
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure																
Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments by Type																
Capital assets																
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year beginning:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

3.10 Supporting Table SC10 Monthly Budget Statement: Financial Performance of Entities'

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Special rating levies								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets								-		
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Losses on disposal of Assets								-		
Other Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Income Tax								-		
Surplus/(Deficit) after Income tax		-	-	-	-	-	-	-		-

3.11 Supporting Table SC11 Monthly Budget Statement: Financial Performance of Parent Municipality

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-	-	-

3.12 Supporting Table SC12 Monthly Budget Statement - Capital expenditure trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	842	8 556	-	-	-	8 556	8 556	100,0%	0%
August	330	8 556	-	5 367	5 367	17 113	11 746	68,6%	10%
September	328	8 556	-	3 551	8 918	25 669	16 752	65,3%	17%
October	29	8 556	-	5 582	14 500	34 225	19 726	57,6%	28%
November	3 379	8 556	-	6 807	21 307	42 782	21 475	50,2%	42%
December	572	8 556	-	6 947	28 254		(28 254)	#DIV/0!	55%
January									
February									
March									
April									
May									
June									
Total Capital expenditure	5 481	51 338	-	28 254					

4. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

The municipality does not have any municipal entities. The financial performance of the municipality is covered under Part 1 of the report, per Table C1.

5. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

The municipality does not have any municipal entity

6. IN-YEAR REPORTS OF MUNICIPAL ENTITIES

The municipality does not have any municipal entities.

7 Summary

This is a summary of the mid-year budget implementation and performance assessment:

No	Performance area or Indicators	Comments	Actions
i.	Compliance requirements met ito s72 of the MFMA and MBRR 33.	Yes	Only publication and submission to be done ito MBRR 34 and 35.
ii.	Problems identified and captured in the 2024/25 annual report.	Yes	Some changes have been proposed to be made to the SDBIP.
iii.	Progress captured ito audit findings in the 2024/25 audit report.	Yes	The Audit Action Plan had been updated accordingly.
iv.	Performance ito KPIs captured in the 2025/26 SDBIP.	Yes	Performance report has been completed
v.	Financial performance for the 1 st six months of the financial year.	Is on par.	Action is required to improved Creditors Management.
vi.	Adjustment budget recommended.	Yes	As per the section 72 of the MFMA

8 RECOMMENDATIONS

It is recommended that:

- 8.1 Council note the Mid-Year Budget and Performance Assessment Report for the 2025/26 Financial Year in terms of S72 of the MFMA
- 8.2 Council considers the financial state of affairs of the Municipality as reflected in this report
- 8.3 Council considers the tabling of an adjustment budget not later than 28 February 2026
- 8.4 This report be submitted to the provincial treasury and the National Treasury.

B172/25/26

2025/26 SECOND QUARTER PERFORMANCE REPORT**1. PURPOSE**

To present the Performance Report for the 2nd Quarter - 2025/2026 Financial Year to the Council for approval.

2. BACKGROUND

Section 52(a-e) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 stipulates that the Mayor of a municipality must:

- (a) Must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) In providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the Accounting Officer and the Chief Financial Officer, but may not interfere in the exercise of those responsibilities;
- (c) Must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) Within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and
- (e) Must exercise the other powers and perform the other duties assigned to the Mayor in terms of this Act or delegated by the Council to the Mayor

3. DISCUSSION

- a. Section 53 (1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 stipulates that the Mayor of a municipality must:

- (ii) that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.
- b. The 2025/26 Second Quarter performance report deals with the implementation of the 2025/26 Service Delivery and Budget Implementation Plan (SDBIP) as approved by the Executive Mayor and covers performance during the Second Quarter of the 2025/26 financial year.
- c. The 2025/26 SDBIP was approved by the Executive Mayor on the 20th June 2025 and has 86 Key Performance Indicators (KPIs) for the 2025/26 financial year.
- d. For the quarter under review, the municipality planned to achieve 66 targets but only 65 targets have been achieved.
- e. This registers 98.5% achievement of planned KPI's for the period ending 31st December 2025. The municipality's performance is below the 100% risk appetite by 1.5%.
- f. The following legends are used within the SDBIP to distinguish the level of achievement of the planned Key Performance Indicators.

Colour	Definition
	Not Achieved
	Not Due
	Achieved

3.7 The table below depicts the institutional performance per Key Performance Area:

KEY PERFORMANCE AREA	QUARTER 1			
	PLANNED TARGETS	ACHIEVED	VARIANCE (NOT ACHIEVED)	PERCENTAGE ACHIEVED
Good Governance and Public Participation	19	18	1	95%
Municipal Transformation and Institutional Development	10	10	0	100%
Municipal Financial Viability	3	3	0	100%
Basic Service Delivery and Infrastructure Development	29	29	0	100%
Local Economic Development	5	5	0	100%
TOTAL	66	65	1	98.5%

Overall performance as per Q2 Performance report				
DEPARTMENT/OFFICE	QUARTER 2			
	PLANNED TARGETS	ACHIEVED TARGETS	VARIANCE (NOT ACHIEVED)	% ACHIEVED
Office of the Executive Mayor	8	7	1	88%
Office of the Speaker	5	5	0	100%
Office of the Single Whip	2	2	0	100%
Office of the Municipal Manager	5	5	0	100%
Budget and Treasury Office	3	3	0	100%
Technical Services	10	10	0	100%
Corporate Support Services	7	7	0	100%
Community Development Services	10	10	0	100%
Health and Environmental Services	11	11	0	100%
Economic Development, Tourism, Agriculture and Rural Development	5	5	0	100%
TOTAL	66	65	1	98.5%

3.8 The Q2 2025/26 Performance Report has been duly audited by the Internal Audit and their report presented to the Management Committee meeting on the 16th