

GREATER TAUNG

LOCAL MUNICIPALITY



MFMA Sec72 REPORT

MID-YEAR BUDGET AND PERFORMANCE REPORT

FOR THE FINANCIAL YEAR 2024/25

We are a Municipality in Pursuit of Excellence

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INTRODUCTION

GLOSSARY

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

AG – Auditor-General

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GGP – Gross Geographical Product

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

KPI's – Key Performance Indicators.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

PI's – Performance Indicators

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

R&M – Repairs and maintenance on property, plant and equipment.

SALGA – South African Local Government Association

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spends without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy – The policy that sets out the rules for budget transfers, virements are usually allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which the budget is divided.

LEGISLATIVE FRAMEWORK

PURPOSE

The purpose of the report is to inform Council of the first quarter performance (up to 31 December 2024) against the approved budget in compliance with Section 52(d) of the MFMA and the requirements as promulgated in the Government Gazette No. 32141 of 17 April 2009, by providing a statement on the implementation of the budget and financial state of affairs of the municipality to the Mayor, as legislated.

STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

BACKGROUND

In terms of Section 72(1) of the Municipal Finance Management Act 56 of 2003, read with the Regulation 33 of the MFMA Schedule C: In-Year Reporting of the Municipal Budget and Reporting Regulations of 2009, the accounting officer of this municipality must by the 25th of January of each year: —

- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i). the monthly statements referred to in section 71 (MFMA) for the first half of the financial year;
 - (ii). the municipality's service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery and budget implementation plan;
 - (iii). the past year's annual report, and progress on resolving problems identified in the annual report; and;
- (b) submit a report on the assessment to—
 - (i). the mayor of the municipality;
 - (ii). the National Treasury; and
 - (iii). the relevant Provincial Treasury.
- (c) make recommendations as to whether an adjustments budget is necessary; and; recommend revised projections for revenue and expenditure to the extent that this may be necessary.

The financial and non-financial performance of the first six months of 2024/25 financial year informs the mid-term assessment for both budget and performance information as per section 72 of the MFMA.

In terms of section 71(1) of the MFMA

“The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and relevant provincial treasury a statement in the prescribed format on the states of the municipal budget reflecting on the following particulars for that month and financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure per vote;
- (d) actual capital expenditure per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations excluding expenditure on-
 - (i) its share of the local government equitable share: and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The Municipal Budget and Reporting Regulations section 28 stipulates that:

"The monthly budget statement of the municipality must be in a format specified in schedule C and include all the required tables, charts and explanatory information, taking in to account any guidelines issued by the minister in terms section 168(1) of the MFMA.

Furthermore section 31(1) prescribes the following:

"The mayor's quarterly report on the implementation of the Budget and Financial state of affairs of the municipality as required by section 52(d) of the Act must be-

- (a) In the format specified in Schedule C and Include all the required tables charts and explanatory information, taking in to account any guidelines issued by the Minister in terms of Section 168(1) of the Act; and
- (b)
- (c) Consistent with the monthly budget statement for September, December, March and June as applicable: and
- (d) Submitted to the National Treasury and relevant Provincial Treasury within five (5) days tabling of the report in the council.

PART 1: IN-YEAR REPORT

1.1. MAYOR'S REPORT

The Greater Taung Local Municipality approved its Service Delivery and Budget Plan in June 2024.

The SDBIP Scorecards represent the performance of each department for the first six month of the 2024/25 financial year.

Assessment was done on both non-financial and financial performance, and it is evident that in some of the planned Service Delivery indicators as per the IDP, SDBIP and budget could not be achieved and that led to under expenditure which necessitated budget adjustment. In some project the municipality experienced over commitment. The municipality has applied for additional funding to endeavour to complete those projects.

In conclusion

The Mid-year budget and performance assessment indicates that:

- (a) An adjustment budget for 2024/25 will be required.
- (b) The revised SDBIP, which formed the basis of the mid-year assessment must include any adjustment as a result of the adjustments budget, must be approved.
- (c) The Performance Agreement of Section 57 employees may have to be amended accordingly.

1.2. COUNCIL RESOLUTIONS

1.3. EXECUTIVE SUMMARY

1.3.1. BUDGET PERFORMANCE ANALYSIS

Total operating revenue budget amounts to R359, 664, 124 with an operating expenditure budget of R355, 797, 265 with an operating surplus of R3, 866, 858 for the 2024/25 financial year. The operating surplus includes depreciation and debt impairment amounting to R38, 251, 996 and R 5, 000, 000 respectively.

The following table is a consolidated overview of the 2024/25 operating budget against the year-to-date actuals. This report is based on financial information available at the time of preparation; all variances are calculated against the original budget figures. The financial results as at 31 December 2024 are summarized below:

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 027	45 939	-	2 745	20 127	22 970	(2 842)	-12%	45 939
Service charges	12 207	20 150	-	3 296	6 596	10 075	(3 480)	-35%	20 150
Investment revenue	6 704	10 480	-	1 427	2 219	5 240	(3 021)	-58%	10 480
Transfers and subsidies - Operational	264 010	266 922	-	88 147	199 073	133 461	65 612	49%	266 922
Other own revenue	9 531	16 173	-	2 323	9 229	8 086	1 142	14%	-
Total Revenue (excluding capital transfers and contributions)	313 479	359 664	-	97 940	237 243	179 832	57 411	32%	359 664
Employee costs	130 977	143 086	-	34 031	65 374	71 543	(6 169)	-9%	143 086
Remuneration of Councilors	22 818	24 908	-	6 300	12 220	12 454	(234)	-2%	24 908
Depreciation and amortisation	39 603	38 252	-	9 110	18 323	19 126	(803)	-4%	38 252
Interest	2 922	400	-	48	58	200	(142)	-71%	400
Inventory consumed and bulk purchases	13 817	15 446	-	3 453	6 431	7 723	(1 293)	-17%	15 446
Transfers and subsidies	309	50	-	-	307	25	282	1129%	50
Other expenditure	182 136	133 655	-	39 546	75 213	66 828	8 385	13%	133 655
Total Expenditure	392 587	355 797	-	92 469	177 926	177 899	27	0%	355 797
Surplus/(Deficit)	(79 107)	3 867	-	5 451	59 317	1 933	57 384	2968%	3 867
Transfers and subsidies - capital (monetary allocations)	60 256	69 600	-	22 861	34 456	34 800	(304)	-1%	69 600
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	(28 851)	73 467	-	28 311	93 814	36 734	57 080	155%	73 467
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(28 851)	73 467	-	28 311	93 814	36 734	57 080	155%	73 467

OPERATING INCOME VERSUS OPERATING EXPENDITURE ASSESSMENT

The total Year-to-Date actual operating revenue by source amounts to R237,243,095 with total actual operating expenditure of R177,925,683 leaving the municipality with an actual operating surplus of R59,317,413 as at 31 December 2024.

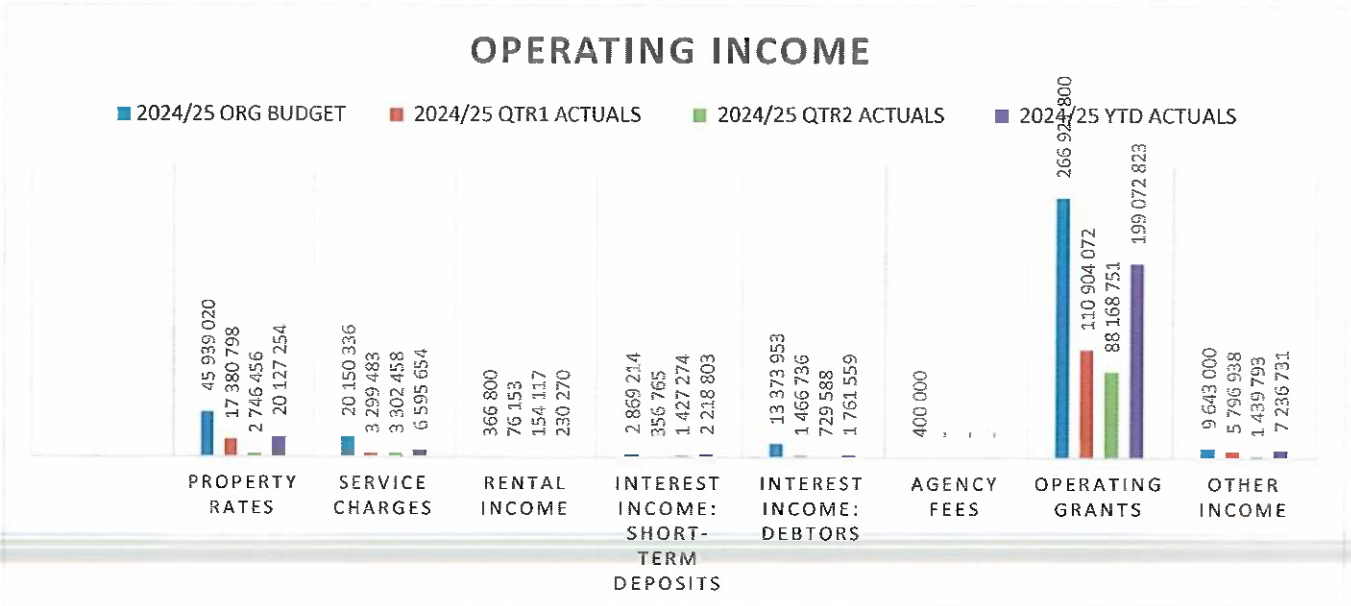
1.3.2. OPERATING REVENUE

Greater Taung Local Municipality derives its revenue mostly from grants; the remaining revenue is from the billing of property rates and service charges; interest and other revenue (e.g. burial fees; tender fees etc.)

Detailed actual revenue per source versus budgeted revenue for the quarter ended 31 December 2024 is detailed below:

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 669	6 826	-	970	1 998	3 413	(1 445)	-42%	6 826
Service charges - Water		1 047	1 870	-	263	608	935	(427)	-46%	1 870
Service charges - Waste Water Management		2 891	4 726	-	820	1 627	2 363	(736)	-31%	4 726
Service charges - Waste management		4 601	6 729	-	1 243	2 493	3 364	(871)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 190	-	178	430	595	(165)	-28%	1 190
Agency services		105	400	-	-	-	200	(200)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 691	2 894	-	377	1 052	1 447	(365)	-27%	2 894
Interest from Current and Non Current Assets		6 704	10 480	-	1 427	2 219	5 240	(3 021)	-58%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	-	154	230	183	47	26%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		216	8 453	-	1 262	6 807	4 226	2 580	61%	8 453
Non-Exchange Revenue										
Property rates		31 027	45 939	-	2 746	20 127	22 970	(2 842)	-12%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	266 922	-	88 147	199 073	133 461	65 612	49%	266 922
Interest		1 171	2 869	-	353	710	1 435	(725)	-51%	2 869
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4 019	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		313 479	359 664	-	97 940	237 243	179 832	57 411	32%	359 664

Graphic illustration: Actual as a % of original budget



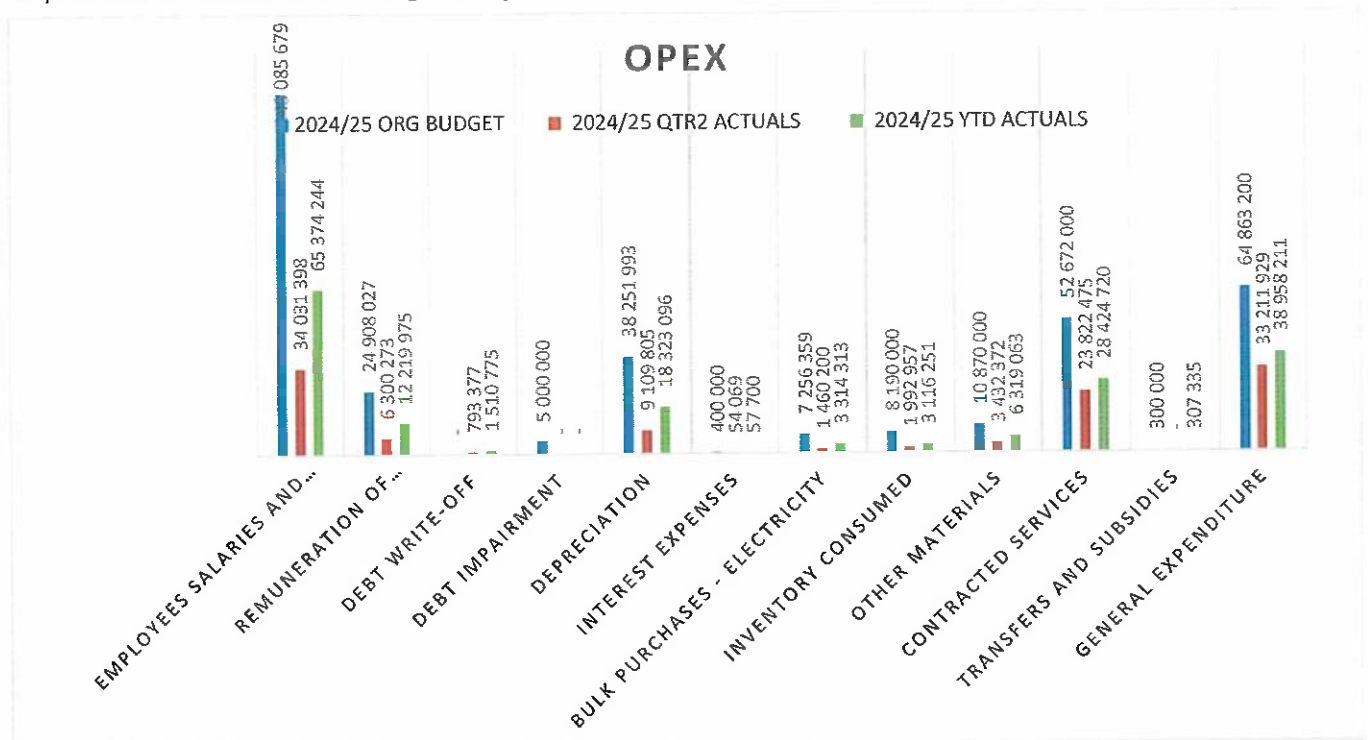
Since the introduction of mSCOA, the municipality is no longer conducting an annual billing run on residential property rates as it did in the past.

1.3.3. OPERATING EXPENDITURE

The total operating expenditure budget for the 2024/25 financial year is categorized by percentage on the table and graph below:

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		130 977	143 000	-	34 031	65 374	71 543	(6 169)	-9%	143 000
Remuneration of councillors		22 818	24 908	-	6 300	12 220	12 454	(234)	-2%	24 908
Bulk purchases - electricity		5 642	7 258	-	1 460	3 314	3 628	(314)	-9%	7 258
Inventory consumed		8 174	8 190	-	1 993	3 116	4 095	(979)	-24%	8 190
Debt impairment		-	5 000	-	-	-	2 500	(2 500)	-100%	5 000
Depreciation and amortisation		39 608	38 252	-	9 110	18 323	19 126	(803)	-4%	38 252
Interest		2 922	400	-	48	58	200	(142)	-71%	400
Contracted services		81 289	63 342	-	16 907	34 744	31 671	3 073	10%	63 342
Transfers and subsidies		309	50	-	-	307	25	282	1129%	50
Irrecoverable debts written off		9 975	-	-	793	1 511	-	1 511	#DIV/0!	-
Operational costs		90 718	65 313	-	21 846	38 958	32 657	6 302	19%	65 313
Losses on Disposal of Assets		33	-	-	-	-	-	-	-	-
Other Losses		121	-	-	-	-	-	-	-	-
Total Expenditure		392 587	355 797	-	92 489	177 926	177 699	27	0%	355 797

Graphic illustration: Actual as a % of original budget



NARRATIONS OF MATERIAL VARIANCES ON OPERATING EXPENDITURE

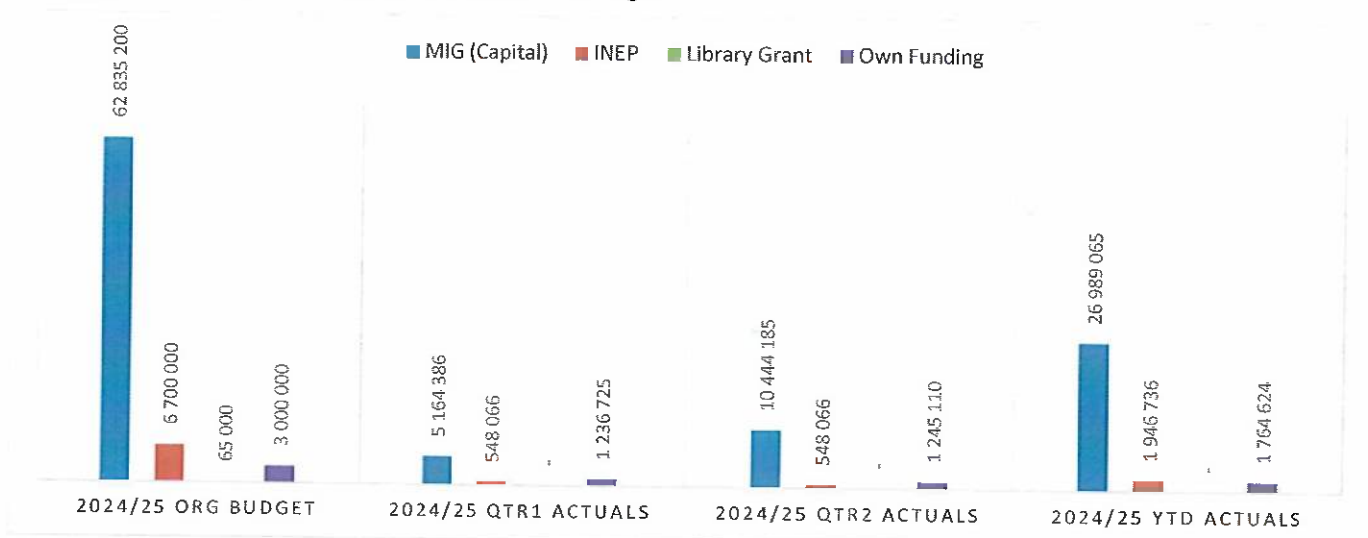
- The line items reflecting a low and/or no movement are captured at year end after all calculations have been conducted.

1.3.4. CAPITAL EXPENDITURE

The municipality's capital expenditure is divided into three sources of funding: MIG; Library grant and own funding, the graph and table below demonstrate the capital budget by percentage:

Vote Description	Ref 1	2022/23			Budget Year 2023/24					
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
Capital Expenditure - Functional Classification										
Governance and administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		785	20 145	-	4 254	5 462	10 072	(4 611)	-45%	20 145
Community and social services		29	10 065	-	457	772	5 032	(4 261)	-85%	10 065
Sport and recreation		756	10 080	-	3 797	4 690	5 040	(350)	-7%	10 080
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 541	33 172	-	9 144	15 581	16 586	(1 025)	-5%	33 172
Planning and development		1 772	-	-	-	-	-	-	-	-
Road transport		32 769	33 172	-	9 144	15 581	16 586	(1 026)	-8%	33 172
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 001	16 533	-	4 704	8 079	8 266	(187)	-2%	16 533
Energy services		8 135	6 700	-	1 299	1 547	3 350	(1 403)	-42%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 866	9 583	-	3 139	5 957	4 791	1 175	25%	9 583
Waste management		-	250	-	166	166	125	41	32%	250
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Funded by:										
National Government		34 064	69 535	-	17 944	28 936	34 763	(5 832)	-17%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		29	65	-	-	-	32	(32)	-100%	65
Transfers recognised - capital		34 093	69 600	-	17 944	28 936	34 800	(5 864)	-17%	69 600
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17 183	3 000	-	520	1 785	1 500	285	18%	3 000
Total Capital Funding		51 276	72 600	-	18 463	30 700	36 300	(5 600)	-45%	72 600

Graphic illustration: Actual as a % of original budget



NARRATIONS OF MATERIAL VARIANCES ON CAPITAL EXPENDITURE

The municipality incurred 50% expenditure on its MIG allocation; 29% on the Integrated National Electrification Programme; 8% on the Sports, Arts and Culture grant; 0% on the library grant and 52% of its own funding as of 31 December 2024. The total average expenditure percentage is at 42% of the budgeted capital expenditure.

1.3.5. CASH FLOW STATEMENT

The cash-flow statement reflects the actual cash inflows and outflows for each quarter, and the closing balance of cash and cash equivalents that will also reflect on the face of the balance sheet.

Cash flow from Operating Activities

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 509	41 917	-	2 234	4 562	20 969	(16 397)	-78%	41 917
Service charges		9 696	13 977	-	2 892	6 081	6 868	(908)	-13%	13 977
Other revenue		4 633	10 310	-	1 796	3 423	5 155	(1 732)	-34%	10 310
Transfers and Subsidies - Operational		266 577	266 922	-	100 389	212 384	133 461	78 924	59%	266 922
Transfers and Subsidies - Capital		52 730	69 600	-	22 026	46 125	34 900	11 325	33%	69 600
Interest		6 329	10 480	-	1 684	2 286	5 240	(2 954)	-8%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(217 775)	(312 545)	-	(52 597)	(113 032)	(156 273)	43 241	-28%	(312 545)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		128 760	100 661	-	78 424	161 828	50 330	(111 498)	-222%	100 661

Cash flow from Investing Activities

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	714	6 070	-	6 070	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		52 871	(72 600)	-	(19 676)	(33 224)	(36 300)	3 077	-8%	(72 600)
NET CASH FROM/(USED) INVESTING ACTIVITIES		52 871	(72 600)	-	(18 962)	(27 154)	(36 300)	(9 146)	25%	(72 600)

Cash flow from Financing Activities

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		181 571	28 060	-	59 462	134 674	14 030			28 060
Cash/cash equivalents at beginning		47 783	47 783	-	-	20 260	47 783			20 260
Cash/cash equivalents at month/year end:		229 354	75 843	-	-	154 935	61 813			48 321

NARRATIONS OF MATERIAL VARIANCES ON THE CASH FLOW STATEMENT

- The cash-flow statement indicates that the municipality will be able to run its day-to-day operations until the financial year end.
- The audited figure of cash and cash equivalents reflects an amount of R47.7 M at the beginning of the financial year, as at 31 December the figure is at R48.3 M

1.4. IN-YEAR BUDGET STATEMENT TABLES

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 - Quarter 2

Description	Budget Year 2023/24								
	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 027	45 939	-	2 746	20 127	22 970	(2 842)	-12%	45 939
Service charges	12 207	20 150	-	3 296	6 596	10 075	(3 480)	-35%	20 150
Investment revenue	6 704	10 480	-	1 427	2 219	5 240	(3 021)	-58%	10 480
Transfers and subsidies - Operational	254 010	266 922	-	88 147	199 073	133 461	65 612	49%	266 922
Other own revenue	9 531	16 173	-	2 323	9 229	8 086	1 142	14%	-
Total Revenue (excluding capital transfers and contributions)	313 479	359 664	-	97 940	237 243	179 832	57 411	32%	359 664
Employee costs	130 977	143 066	-	34 031	65 374	71 543	(6 169)	-9%	143 066
Remuneration of Councilors	22 818	24 908	-	6 300	12 220	12 454	(234)	-2%	24 908
Depreciation and amortisation	39 608	38 252	-	9 110	18 323	19 126	(803)	-4%	38 252
Interest	2 922	400	-	48	53	200	(142)	-71%	400
Inventory consumed and bulk purchases	13 817	15 446	-	3 453	6 431	7 723	(1 293)	-17%	15 446
Transfers and subsidies	309	50	-	-	307	25	282	1129%	50
Other expenditure	182 136	133 655	-	39 546	75 213	66 828	8 385	13%	133 655
Total Expenditure	392 587	355 797	-	92 489	177 926	177 899	27	0%	355 797
Surplus/(Deficit)	(79 107)	3 867	-	5 451	59 317	1 933	57 384	2966%	3 867
Transfers and subsidies - capital (monetary allocations)	59 256	69 600	-	22 861	34 499	34 800	(304)	-1%	69 600
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	(28 851)	73 467	-	28 311	93 814	36 734	57 080	155%	73 467
Surplus/ (Deficit) for the year	(28 851)	73 467	-	28 311	93 814	36 734	57 080	155%	73 467
Capital expenditure & funds sources									
Capital expenditure	51 276	72 600	-	18 463	30 709	36 300	(5 600)	-15%	72 600
Capital transfers recognised	34 093	69 600	-	17 944	28 936	34 800	(5 864)	-17%	69 600
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 183	3 000	-	520	1 765	1 500	265	18%	3 000
Total sources of capital funds	51 276	72 600	-	18 463	30 709	36 300	(5 600)	-15%	72 600
Financial position									
Total current assets	74 260	144 123	-	-	166 520	-	-	-	144 123
Total non current assets	802 396	825 128	-	-	814 773	-	-	-	825 128
Total current liabilities	87 976	90 964	-	-	88 661	-	-	-	90 964
Total non current liabilities	45 915	34 465	-	-	45 915	-	-	-	34 465
Community wealth/Equity	742 766	843 821	-	-	836 718	-	-	-	843 821
Cash flows									
Net cash from (used) operating	128 700	100 661	-	78 424	161 828	50 330	(111 499)	-222%	100 661
Net cash from (used) investing	52 871	(72 600)	-	(18 962)	(27 154)	(36 300)	(9 146)	25%	(72 600)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	229 354	75 843	-	-	154 935	61 813	(93 122)	-151%	48 321
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	2 030	1 870	1 549	1 485	1 647	9 341	1 103	112 437	131 461
Creditors Age Analysis									
Total Creditors	30	-	-	-	-	-	1	0	31

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		292 138	329 522	-	92 650	225 408	164 761	60 647	37%	329 522
Executive and council		245 355	257 199	-	85 721	192 887	128 603	64 283	50%	257 199
Finance and administration		46 742	72 323	-	6 929	32 521	36 161	(3 640)	-10%	72 323
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		51 170	65 764	-	20 939	33 383	32 882	491	1%	65 764
Community and social services		890	2 492	-	259	1 690	1 246	444	36%	2 492
Sport and recreation		50 281	63 272	-	20 680	31 673	31 635	37	0%	63 272
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 573	4 679	-	1 716	2 880	2 339	541	23%	4 679
Planning and development		2 536	2 964	-	970	1 984	1 482	502	34%	2 964
Road transport		3 037	1 715	-	746	896	657	39	5%	1 715
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		14 854	29 300	-	5 496	10 888	14 650	(4 561)	-31%	29 300
Energy sources		3 878	13 541	-	2 678	4 361	6 770	(2 410)	-36%	13 541
Water management		1 508	2 439	-	373	718	1 219	(502)	-41%	2 439
Waste water management		3 766	5 533	-	1 029	2 069	2 767	(698)	-25%	5 533
Waste management		5 702	7 786	-	1 416	2 941	3 653	(952)	-24%	7 786
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	363 736	429 264	-	120 891	271 740	214 632	57 107	27%	429 264
Expenditure - Functional										
Governance and administration		226 598	205 035	-	54 338	106 906	102 518	4 388	4%	205 035
Executive and council		129 355	122 616	-	31 549	65 306	61 308	3 998	7%	122 616
Finance and administration		97 243	82 419	-	22 789	41 600	41 210	390	1%	82 419
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 685	25 286	-	9 112	16 048	12 643	3 405	27%	25 286
Community and social services		9 480	4 442	-	3 455	6 406	2 221	4 185	188%	4 442
Sport and recreation		4 039	19 785	-	3 357	5 729	9 892	(4 164)	-42%	19 785
Public safety		-	-	-	-	-	-	-	-	-
Housing		196	1 060	-	2 300	3 914	530	3 384	639%	1 060
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 023	51 483	-	8 964	18 228	25 742	(7 514)	-29%	51 483
Planning and development		20 821	13 469	-	969	2 927	6 734	(3 807)	-57%	13 469
Road transport		35 202	38 014	-	7 995	15 300	19 007	(3 707)	-20%	38 014
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		96 271	73 593	-	19 981	36 657	36 797	(140)	0%	73 593
Energy sources		45 640	42 155	-	11 029	20 070	21 077	(1 008)	-5%	42 155
Water management		7 095	4 038	-	2 279	4 809	2 649	2 160	135%	4 038
Waste water management		5 808	10 711	-	1 764	2 184	5 356	(3 172)	-59%	10 711
Waste management		37 728	16 629	-	4 919	9 595	8 315	1 280	15%	16 629
Other		10	400	-	84	87	200	(113)	-56%	400
Total Expenditure - Functional	3	392 587	355 797	-	92 489	177 926	177 890	27	6%	355 797
Surplus/ (Deficit) for the year		(28 851)	73 467	-	28 311	93 814	36 734	57 080	155%	73 467

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Community and Social Services		51 170	65 764	-	20 939	33 363	32 882	481	1.5%	65 764
Vote 2 - Energy Sources		3 878	13 541	-	2 678	4 361	6 770	(2 410)	-35.6%	13 541
Vote 3 - Executive and Council		245 396	257 199	-	85 721	192 887	128 600	64 283	50.0%	257 199
Vote 4 - Finance and Administration		46 742	72 323	-	6 929	32 521	36 161	(3 640)	-10.1%	72 323
Vote 5 - Planning and Development		2 536	2 954	-	970	1 984	1 482	502	33.9%	2 954
Vote 6 - Road Transport		3 037	1 715	-	746	895	857	39	4.5%	1 715
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		5 702	7 786	-	1 416	2 941	3 893	(952)	-24.5%	7 786
Vote 9 - Waste Water Management		3 786	5 533	-	1 029	2 039	2 767	(698)	-25.2%	5 533
Vote 10 - Water Management		1 508	2 439	-	373	718	1 219	(502)	-41.1%	2 439
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	363 736	429 264	-	120 891	271 740	214 632	57 107	26.6%	429 264
Expenditure by Vote	1									
Vote 1 - Community and Social Services		13 449	25 497	-	7 118	12 825	12 744	82	0.6%	25 497
Vote 2 - Energy Sources		45 649	42 155	-	11 029	20 070	21 077	(1 008)	-4.9%	42 155
Vote 3 - Executive and Council		129 355	122 616	-	31 549	65 305	61 308	3 998	6.5%	122 616
Vote 4 - Finance and Administration		97 243	82 419	-	22 789	41 600	41 210	390	0.9%	82 419
Vote 5 - Planning and Development		20 821	13 469	-	969	2 927	6 734	(3 807)	-56.5%	13 469
Vote 6 - Road Transport		35 202	38 014	-	7 995	15 330	19 007	(3 707)	-19.5%	38 014
Vote 7 - Sports and Recreation		246	199	-	2 079	3 311	99	3 211	3232.8%	199
Vote 8 - Waste Management		37 728	16 629	-	4 919	9 595	8 315	1 280	15.4%	16 629
Vote 9 - Waste Water Management		5 808	10 711	-	1 764	2 184	5 356	(3 172)	-59.2%	10 711
Vote 10 - Water Management		7 095	4 098	-	2 279	4 809	2 049	2 760	134.7%	4 098
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	392 587	355 797	-	92 489	177 926	177 859	27	0.0%	355 797
Surplus/ (Deficit) for the year	2	(28 851)	73 467	-	28 311	93 814	36 734	57 080	155.4%	73 467

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Quarter 2

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 669	6 826	-	970	1 968	3 413	(1 445)	-42%	6 826
Service charges - Water		1 047	1 870	-	263	508	935	(427)	-46%	1 870
Service charges - Waste Water Management		2 891	4 725	-	820	1 627	2 363	(738)	-31%	4 725
Service charges - Waste management		4 801	6 729	-	1 243	2 439	3 364	(871)	-28%	6 729
Sale of Goods and Rendering of Services		911	1 190	-	178	430	595	(165)	-28%	1 190
Agency services		185	400	-	-	-	200	(200)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 891	2 894	-	377	1 052	1 447	(385)	-27%	2 894
Interest from Current and Non Current Assets		6 794	10 480	-	1 427	2 219	5 240	(3 021)	-58%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	-	154	230	183	47	26%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		216	8 453	-	1 282	6 807	4 226	2 580	61%	8 453
Non-Exchange Revenue										
Property rates		31 027	45 939	-	2 746	20 127	22 970	(2 842)	-12%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	266 922	-	88 147	199 073	133 461	65 612	49%	266 922
Interest		1 171	2 869	-	353	710	1 435	(725)	-51%	2 869
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4 019	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		313 479	359 664	-	97 940	237 243	179 832	57 411	32%	359 664
Expenditure By Type										
Employee related costs		130 977	143 086	-	34 031	65 374	71 543	(6 169)	-9%	143 086
Remuneration of councillors		22 818	24 908	-	6 300	12 220	12 454	(234)	-2%	24 908
Bulk purchases - electricity		5 642	7 266	-	1 460	3 314	3 628	(314)	-9%	7 266
Inventory consumed		8 174	8 190	-	1 993	3 116	4 065	(979)	-24%	8 190
Debt impairment		-	5 000	-	-	-	2 500	(2 500)	-100%	5 000
Depreciation and amortisation		39 608	38 262	-	9 110	18 323	19 126	(803)	-4%	38 262
Interest		2 922	400	-	48	58	200	(142)	-71%	400
Contracted services		81 289	63 342	-	16 907	34 744	31 671	3 073	10%	63 342
Transfers and subsidies		309	50	-	-	307	25	282	1129%	50
Irrecoverable debts written off		9 975	-	-	793	1 511	-	1 511	#DIV/0!	-
Operational costs		90 718	65 313	-	21 846	38 958	32 657	6 302	19%	65 313
Losses on Disposal of Assets		33	-	-	-	-	-	-	-	-
Other Losses		121	-	-	-	-	-	-	-	-
Total Expenditure		392 587	355 797	-	92 489	177 926	177 899	27	0%	355 797
Surplus/(Deficit)		(79 107)	3 867	-	5 451	59 317	1 933	57 384	2968%	3 867
Transfers and subsidies - capital (monetary allocations)		50 255	69 600	-	22 881	34 496	34 800	(304)	-1%	69 600
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(28 851)	73 467	-	28 311	93 814	36 734			73 467
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(28 851)	73 467	-	28 311	93 814	36 734			73 467
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(28 851)	73 467	-	28 311	93 814	36 734			73 467
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(28 851)	73 467	-	28 311	93 814	36 734			73 467

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - Quarter 2

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 2 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 4 - Finance and Administration		-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 6 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 10 - Water Management		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Community and Social Services		785	20 145	-	4 254	5 462	10 072	(4 611)	-46%	20 145
Vote 2 - Energy Sources		8 135	6 700	-	1 399	1 947	3 350	(1 403)	-42%	6 700
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 4 - Finance and Administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Vote 5 - Planning and Development		1 772	-	-	-	-	-	-	-	-
Vote 6 - Road Transport		36 635	42 785	-	12 283	21 527	21 373	150	1%	42 785
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	250	-	166	166	125	41	32%	250
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 10 - Water Management		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Total Capital Expenditure		51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Capital Expenditure - Functional Classification										
Governance and administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		785	20 145	-	4 254	5 462	10 072	(4 611)	-46%	20 145
Community and social services		29	10 065	-	457	772	5 032	(4 261)	-85%	10 065
Sport and recreation		756	10 080	-	3 797	4 690	5 040	(350)	-7%	10 080
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 541	33 172	-	9 144	15 581	16 586	(1 026)	-6%	33 172
Planning and development		1 772	-	-	-	-	-	-	-	-
Road transport		32 769	33 172	-	9 144	15 581	16 600	(1 026)	-6%	33 172
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 001	16 533	-	4 704	8 079	8 268	(187)	-2%	16 533
Energy sources		5 135	8 700	-	1 399	1 947	3 350	(1 403)	-42%	8 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 866	9 583	-	3 129	5 967	4 791	1 175	25%	9 583
Waste management		-	250	-	166	166	125	41	32%	250
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Funded by:										
National Government		34 064	69 535	-	17 944	28 936	34 788	(5 832)	-17%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies)		29	65	-	-	-	32	(32)	-100%	65
Transfers recognised - capital		34 093	69 600	-	17 944	28 936	34 800	(5 864)	-17%	69 600
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	17 183	3 000	-	520	1 765	1 500	265	18%	3 000
Total Capital Funding		51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		20 260	75 943	-	97 959	75 943
Trade and other receivables from exchange transactions		(11 116)	(7 524)	-	(10 816)	(7 524)
Receivables from non-exchange transactions		17 922	24 495	-	19 823	24 495
Current portion of non-current receivables		-	-	-	-	-
Inventory		743	877	-	2 590	877
VAT		46 444	50 324	-	46 957	50 324
Other current assets		7	7	-	7	7
Total current assets		74 260	144 123	-	156 529	144 123
Non current assets						
Investments		-	-	-	-	-
Investment property		12 788	12 679	-	12 788	12 679
Property, plant and equipment		788 620	810 592	-	801 433	810 592
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		988	1 857	-	552	1 857
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		802 398	825 128	-	814 773	825 128
TOTAL ASSETS		876 658	969 251	-	971 294	969 251
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		7	7	-	7	7
Consumer deposits		202	155	-	247	155
Trade and other payables from exchange transactions		43 973	41 563	-	32 816	41 563
Trade and other payables from non-exchange transactions		1 902	2 431	-	13 406	2 431
Provision		(574)	104	-	1 148	104
VAT		40 745	46 705	-	41 038	46 705
Other current liabilities		1 722	-	-	-	-
Total current liabilities		87 976	90 964	-	88 661	90 964
Non current liabilities						
Financial liabilities		(7)	(7)	-	(7)	(7)
Provision		27 708	16 258	-	27 708	16 258
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		18 214	18 214	-	18 214	18 214
Total non current liabilities		45 915	34 465	-	45 915	34 465
TOTAL LIABILITIES		133 891	125 429	-	134 576	125 429
NET ASSETS	2	742 767	843 822	-	836 718	843 822
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		837 682	938 937	-	931 834	938 937
Reserves and funds		(95 115)	(95 115)	-	(95 115)	(95 115)
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	742 766	843 821	-	836 718	843 821

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 - Quarter 2

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 509	41 917	-	2 234	4 562	20 959	(16 397)	-78%	41 917
Service charges		9 695	13 977	-	2 892	6 081	6 998	(908)	-13%	13 977
Other revenue		4 633	10 310	-	1 796	3 423	5 185	(1 732)	-34%	10 310
Transfers and Subsidies - Operational		266 577	266 922	-	100 289	212 384	133 461	78 924	59%	266 922
Transfers and Subsidies - Capital		52 730	69 600	-	22 026	46 125	34 800	11 325	33%	69 600
Interest		5 329	10 480	-	1 684	2 296	5 240	(2 954)	-56%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(217 775)	(312 545)	-	(52 597)	(113 032)	(156 273)	43 241	-28%	(312 545)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		128 700	160 661	-	78 424	161 828	50 398	(111 498)	-222%	160 661
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	714	6 070	-	6 070	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		52 871	(72 600)	-	(19 676)	(33 224)	(36 300)	3 077	-8%	(72 600)
NET CASH FROM/(USED) INVESTING ACTIVITIES		52 871	(72 600)	-	(18 962)	(27 154)	(36 300)	(9 148)	25%	(72 600)
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		181 571	28 060	-	59 462	134 674	14 099			28 060
Cash/cash equivalents at beginning:		47 783	47 783	-	-	20 260	47 783			20 260
Cash/cash equivalents at month/year end:		229 354	75 843	-	-	154 935	61 883			48 321

PART 2 – SUPPORTING DOCUMENTATION

2.1. DEBTORS AGE ANALYSIS

The information in the table below is based on the gross debtors for the quarter ended 31 December 2024.

Description	NT Code	Budget Year 2023/24								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts in o 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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	108	175	74	152	81	53	55	5 040	5 736	5 379	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	152	78	65	84	74	95	53	2 455	3 085	2 771	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	725	357	517	302	891	8 307	284	55 614	47 799	65 799	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	292	215	221	225	280	181	172	13 979	12 989	11 763	-	-
Receivables from Exchange Transactions - Waste Management	1600	374	375	255	255	250	231	218	12 178	14 215	13 170	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	375	473	354	372	343	341	340	22 457	25 082	23 893	3	-
Receivable unauthorised, irregular, fruitless and wasteful expenditure	1920	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2	138	3	62	2	113	1	2 675	2 957	2 842	-	-
Total By Income Source	2000	2 830	1 878	1 519	1 485	1 647	9 341	1 183	112 437	131 461	126 913	0	-
2022/23 - totals only		1 975	1 692	1 478	1 437	1 294	6 941	1 241	114 813	130 772	125 626	-	-
Debtors Age Analysis By Customer Group													
Organis of State	2200	351	343	453	313	696	6 913	199	29 509	38 815	37 692	-	-
Commercial	2300	675	223	185	190	180	1 450	143	31 058	34 102	33 018	-	-
Households	2400	1 024	1 337	879	981	831	958	784	51 795	58 544	55 243	0	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 050	1 878	1 519	1 485	1 647	9 341	1 183	112 437	131 461	126 913	0	-

DEBTORS AGE ANALYSIS ASSESSMENT

Debtors aging report reflects a non-collection of monies due to the municipality, the debtors exceeding a year amount to R112M emanating mostly from households. The current accounts amounted to R2 M, this may be because of debtors having payment arrangements of the debt that is handed over to the debt collectors and keeping their current account updated.

2.2. CREDITORS AGE ANALYSIS

The information in the table below is based on the gross debtors for the quarter ended 31 December 2024.

Description	NT Code	Budget Year 2023/24									Total	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			
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 repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	30	-	-	-	-	-	-	1	0	31	7
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	30	-	-	-	-	-	-	1	0	31	7

CREDITORSS AGE ANALYSIS ASSESSMENT

Greater Taung Local Municipality strives to settle its creditors accounts within the prescribed 30 working days, the outstanding creditors are a result of purchase of orders with no invoices. The outstanding creditors is a result of purchase of orders with no invoices.

2.4. ALLOCATIONS AND GRANTS RECEIPTS AND EXPENDITURE

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R Thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		250 420	264 695	-	86 492	197 087	132 347	64 740	48.9%	264 695
Expanded Public Works Programme Integrated Grant		3 049	1 715	-	771	1 200	857	343	39.9%	1 715
Local Government Financial Management Grant		3 100	3 000	-	-	3 000	1 500	1 500	100.0%	3 000
Municipal Infrastructure Grant		-	2 781	-	-	-	1 390	(1 390)	-100.0%	2 781
Equitable Share		244 271	257 199	-	85 721	192 887	128 600	64 288	60.0%	257 199
Provincial Government:		-	1 146	-	-	-	573	(573)	-100.0%	1 146
Specify (Add grant description)		-	1 146	-	-	-	573	(573)	-100.0%	1 146
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 081	-	-	-	540	(540)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	-	-	-	540	(540)	-100.0%	1 081
Total Operating Transfers and Grants		250 420	266 922	-	86 492	197 087	133 461	63 626	47.7%	260 522
Capital Transfers and Grants										
National Government:		52 730	69 535	-	22 026	46 125	34 708	11 357	32.7%	69 535
Municipal Infrastructure Grant		52 730	62 835	-	19 026	42 625	31 418	11 207	35.7%	62 835
Integrated National Electrification Programme Grant		-	6 700	-	3 000	3 500	3 350	150	4.5%	6 700
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	65	-	-	-	32	(32)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	-	-	-	32	(32)	-100.0%	65
Total Capital Transfers and Grants		52 730	69 600	-	22 026	46 125	34 800	11 325	32.5%	69 600
TOTAL RECEIPTS OF TRANSFERS & GRANTS		303 150	336 522	-	108 518	243 212	168 261	74 951	44.5%	330 522

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R Thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		8 609	7 496	-	2 086	4 392	3 748	645	17.2%	7 496
Expanded Public Works Programme Integrated Grant		3 037	1 715	-	746	896	857	39	4.5%	1 715
Local Government Financial Management Grant		3 098	3 000	-	904	2 184	1 500	684	45.8%	3 000
Municipal Infrastructure Grant		2 474	2 781	-	435	1 312	1 390	(78)	-5.6%	2 781
Provincial Government:		(162)	1 146	-	259	454	573	(119)	-26.8%	1 146
Specify (Add grant description)		(162)	1 146	-	259	454	573	(119)	-26.8%	1 146
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 081	-	-	-	540	(540)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	-	-	-	540	(540)	-100.0%	1 081
Total Operating Transfers and Grants		8 446	9 723	-	2 344	4 846	4 861	(15)	-0.3%	9 723
Capital Transfers and Grants										
National Government:		50 256	69 535	-	22 339	33 975	34 708	(733)	-2.3%	69 535
Municipal Infrastructure Grant		50 256	62 835	-	20 672	31 655	31 418	237	0.8%	62 835
Integrated National Electrification Programme Grant		-	6 700	-	1 667	2 329	3 350	(1 020)	-30.8%	6 700
Provincial Government:		(45)	-	-	-	-	-	-	-	-
Specify (Add grant description)		(45)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	65	-	-	-	32	(32)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	-	-	-	32	(32)	-100.0%	65
Total Capital Transfers and Grants		50 211	69 600	-	22 339	33 975	34 800	(825)	-2.4%	69 600
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		58 657	79 323	-	24 683	38 821	39 661	(840)	-2.1%	79 323

In the first month of the financial year; the municipality received R107, 166, 000 and R23, 599, 000 relating to Equitable Share and the Municipal Infrastructure Grant (MIG). In August the municipality received R429, 000; R500, 000 and R1, 236, 000 relating to the Extended Public Works Programme (EPWP); Integrated National Electrification Programme Grant (INEP) and the Provincial Arts and Culture (Library Grant) respectively. In September R3, 000, 000 relating to the Municipal Financial Management Grant was received. EPWP of R771, 000 and MIG of R19, 026, 000 were received in the month of November 2024. In December the second tranche of the Equitable Share amounting to R85,721,000 was released.

2.5. Councillor and Board Members Allowances and Employees Benefit

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		18 043	18 257	--	4 849	9 344	9 129	215	2%	18 257
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		2 234	3 926	--	816	1 495	1 363	(468)	-24%	3 926
Cellphone Allowance		2 542	2 724	--	554	1 128	1 362	(234)	-17%	2 724
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	72	259	--	259	#DIV/0!	--
Sub Total - Councillors		22 818	24 908	--	6 300	12 228	12 454	(234)	-2%	24 908
% increase	4		9.2%							9.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 728	7 220	--	4 940	8 159	3 610	4 549	126%	7 220
Pension and UIF Contributions		3	101	--	270	457	50	406	835%	101
Medical Aid Contributions		--	--	--	89	147	--	147	#DIV/0!	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		1 739	1 202	--	127	311	601	(290)	-45%	1 202
Cellphone Allowance		178	82	--	9	29	41	(13)	-31%	82
Housing Allowances		--	--	--	9	15	--	15	#DIV/0!	--
Other benefits and allowances		--	--	--	150	237	--	237	#DIV/0!	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Entertainment	2	--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		240	--	--	--	--	--	--	--	--
In kind benefits		--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality		3 894	8 606	--	5 592	9 354	4 303	5 051	117%	8 606
% increase	4		121.0%							121.0%
Other Municipal Staff	4									
Basic Salaries and Wages		83 941	83 941	--	16 883	34 843	41 970	(7 127)	-17%	83 941
Pension and UIF Contributions		8 825	15 878	--	3 131	5 986	7 939	(1 953)	-25%	15 878
Medical Aid Contributions		6 284	5 855	--	1 136	2 353	2 928	(578)	-20%	5 855
Overtime		5 147	7 214	--	1 256	2 263	3 707	(1 344)	-37%	7 214
Performance Bonus		5 890	6 204	--	1 823	3 154	3 182	52	2%	6 204
Motor Vehicle Allowance		4 356	5 525	--	1 053	2 133	2 762	(629)	-24%	5 525
Cellphone Allowance		354	1 138	--	121	226	565	(343)	-60%	1 138
Housing Allowances		198	1 045	--	32	67	523	(456)	-87%	1 045
Other benefits and allowances		7 107	921	--	551	1 297	461	747	162%	921
Payments in lieu of leave		2 180	4 540	--	1 218	1 935	2 270	(335)	-15%	4 540
Long service awards		377	150	--	283	376	75	301	402%	150
Post-retirement benefit obligations	2	806	639	--	213	355	319	36	11%	639
Entertainment		--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--
Acting and post related allowance		1 650	1 430	--	633	1 155	715	440	61%	1 430
In kind benefits		--	--	--	--	--	--	--	--	--
Sub Total - Other Municipal Staff		127 083	134 480	--	28 439	56 620	67 240	(11 220)	-17%	134 480
% increase	4		5.8%							5.8%
Total Parent Municipality		153 795	167 994	--	40 332	77 594	83 997	(5 403)	-5%	167 994

2.6. MATERIAL VARIANCES TO THE SDBIP

The municipality does not have any material variances to the service delivery and budget implementation plan.

2.7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

2.7.1. OPERATING REVENUE

REVENUE BY SOURCE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Property Rates	45,939,020	17,380,798	2,746,456	20,127,254	25,811,766	44%
Service Charges	20,150,336	3,299,483	3,302,458	6,595,654	13,554,682	33%
Rental Income	366,800	76,153	154,117	230,270	136,530	63%
Interest Income: Short-term Deposits	2,869,214	356,765	1,427,274	2,218,803	650,411	77%
Interest Income: Debtors	13,373,953	1,466,736	729,588	1,761,559	11,612,394	13%
Agency Fees	400,000	-	-	-	400,000	0%
Operating Grants	266,921,800	110,904,072	88,168,751	199,072,823	67,848,977	75%
Other Income	9,643,000	5,796,938	1,439,793	7,236,731	2,406,269	75%
Gains/(Losses) on Disposal of Assets	-	-	-	-	-	#DIV/0!
TOTAL OPERATING REVENUE	359,664,123	139,280,945	97,968,438	237,243,095	122,421,028	66%

NARRATIONS OF MATERIAL VARIANCES ON OPERATING REVENUE

- The municipality conducts an annual billing run for property rates at the beginning of the fiscal year, then monthly on other consumers.
- Service charges is slightly below the accepted norm, this is caused by low purchase of electricity due to power outages.
- The accrued interest on investments is apportioned evenly for the twelve months, but the actual interest received is calculated at year end.
- The municipality still needs to post revenue journal for collection cost.
- Other revenue is based on exchange transactions, this means that the municipality receives this revenue as and when the service is rendered e.g. tender fees

RATES, TAXES AND LEVIES

RATES; TAXES AND LEVIES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
PROPERTY RATES	45,939,020	17,380,798	2,746,456	20,127,254	25,811,766	44%
SERVICE CHARGES - ELECTRICITY	6,825,751	998,179	969,794	1,967,973	4,857,778	29%
SERVICE CHARGES - WATER	1,870,454	244,702	263,101	507,803	1,362,651	27%
SERVICE CHARGES - SANITATION	4,725,326	806,921	819,883	1,626,804	3,098,522	34%
SERVICE CHARGES - SOLID WASTE	6,728,805	1,249,681	1,249,681	2,493,074	4,235,731	37%
TOTAL RATES; TAXES AND LEVIES	66,089,356	20,680,282	6,048,914	26,722,908	39,366,448	40%

FREE BASIC SERVICES (FBS)

SERVICE CHARGES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Service charges - electricity revenue	6,650,429	971,093	936,525	1,907,617	4,742,812	29%
ELECTRICITY FBS	175,322	27,086	33,269	60,355	114,967	34%
Service charges - water revenue	(797)	15,960	26,153	42,113	(42,910)	-5284%
WATER FBS	1,871,251	228,742	236,948	465,690	1,405,561	25%
Service charges - sanitation revenue	(17,037)	(7,106)	(9,496)	(16,602)	(435)	97%
SEWERAGE FBS	4,742,363	814,027	829,378	1,643,406	3,098,957	35%
Service charges - refuse revenue	(61,030)	(42,300)	(42,300)	(88,810)	27,780	146%
REFUSE FBS	6,789,835	1,291,981	1,291,981	2,581,884	4,207,951	38%
TOTAL SERVICE CHARGES	20,150,336	3,299,483	3,302,458	6,595,654	13,554,682	33%

RENTAL INCOME

RENTAL INCOME	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
RENTAL: FROM FIXED ASSETS: COMMUNITY	-	-	-	-	-	#DIV/0!
RENTAL: FROM FIXED ASSETS: COMMUNITY	262,000	24,549	32,720	57,268	204,732	22%
Ad-hoc rentals: Other Assets	104,800	51,604	121,397	173,001	(68,201)	165%
RENTAL: FROM FIXED ASSETS: OTHER	-	-	-	-	-	#DIV/0!
TOTAL RENTAL INCOME	366,800	76,153	154,117	230,270	136,530	63%

INTEREST INCOME

INTEREST INCOME	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Current and Non-current Assets: Bank Accounts	-	192,747	53,462	246,210	(246,210)	#DIV/0!
INTEREST: CALL ACCOUNTS	10,480,000	598,783	1,373,811	1,972,594	8,507,406	19%
Interest: Receivables: Electricity	7,719	20	15,726	15,746	(8,027)	204%
Receivables: Electricity	-	7,351	(7,332)	20	(20)	#DIV/0!
Receivables: Service Charges	-	4,193	-	4,193	(4,193)	#DIV/0!
Receivables: Service Charges	-	41,783	(123,252)	(81,468)	81,468	#DIV/0!
Interest Receivables Service Charges	452,187	-	-	-	452,187	0%
Receivables: Waste Management	-	1,785	446,068	447,853	(447,853)	#DIV/0!
Interest Receivables Waste Management	1,057,618	275,329	(273,544)	1,785	1,055,833	0%
Interest Receivables Waste-Water Management	808,115	232,858	(231,150)	1,708	806,407	0%
Receivables: Waste- Water Management	-	1,708	440,476	442,184	(442,184)	#DIV/0!
Receivables: Water	-	10,023	-	10,023	(10,023)	#DIV/0!
Interest Receivables Water	568,314	100,156	109,828	209,984	358,330	37%
INTEREST: PROPERTY RATES	2,869,214	356,765	352,767	709,532	2,159,682	25%
TOTAL INTEREST INCOME	16,243,167	1,823,501	2,156,862	3,980,363	12,262,804	25%

AGENCY FEE/COLLECTION COMMISION

AGENCY FEES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
GOVMT ENATIS	400,000	-	-	-	400,000	0%

NATIONAL AND PROVINCIAL GRANTS

OPERATING GRANTS INCOME	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
LG SETA	1,081,000	-	103,406	103,406	977,594	10%
EPWP	1,715,000	150,219	745,959	896,178	818,822	52%
FMG	3,000,000	1,279,640	904,365	2,184,005	815,995	73%
MIG (PMU)	2,780,800	876,971	435,285	1,312,255	1,468,545	47%
EQS	257,199,000	107,166,000	85,721,000	192,887,000	64,312,000	75%
LIBRARY GRANT	1,146,000	1,431,243	258,736	1,689,979	(543,979)	147%
TOTAL OPERATING GRANTS	266,921,800	110,904,072	88,168,751	199,072,823	67,848,977	75%

SUNDRY INCOME

SUNDRY INCOME	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
ADMINISTRATION FEES	920,000	20,374	25,803	46,177	873,823	5%
Bursary Repayment or Refund	-	21,200	-	21,200	(21,200)	#DIV/0!
Collection Charges	120,000	-	-	-	120,000	0%
Transaction Handling Fees	100,000	2,469	126	2,595	97,405	3%
FEES: INSPECTION	113,000	4,195	3,381	7,576	105,424	7%
Insurance Refund	7,000,000	5,355,934	713,850	6,069,784	930,216	87%
INSURANCE CLAIMS	200,000	140,848	518,486	659,334	(459,334)	330%
Proceeds on disposal of PPE	-	-	-	-	-	#DIV/0!
Building Plan Fees	-	230	-	230	(230)	#DIV/0!
Approval of Building Plan	-	101,919	(59,683)	42,236	(42,236)	#DIV/0!
FEES: BUILDING PLANS	70,000	30,180	69,672	99,852	(29,852)	143%
BURIAL FEES	70,000	9,957	7,739	17,696	52,304	25%
Clearance Certificates	-	-	-	-	-	#DIV/0!
FEES: CLEARANCE CERTIFICATES	50,000	20,870	14,500	35,370	14,630	71%
Legal Fees	100,000	-	-	-	100,000	0%
LIBRARY ADMIN FEES	200,000	84,415	86,483	170,899	29,101	85%
Sales of Goods and Rendering of Services	700,000	4,348	59,436	63,784	636,216	9%
TOTAL SUNDRY INCOME	9,643,000	5,796,938	1,439,793	7,236,731	2,406,269	75%

OPERATING REVENUE ASSESSMENT

- The municipality conducts an annual billing run for property rates at the beginning of the fiscal year, then monthly on other consumers.
- Service charges is slightly below the accepted norm, this is caused by low purchase of electricity due to power outages.
- The accrued interest on investments is apportioned evenly for the twelve months, but the actual interest received is calculated at year end.
- The municipality still needs to post revenue journal for collection cost.
- Other revenue is based on exchange transactions, this means that the municipality receives this revenue as and when the service is rendered e.g. tender fees

2.7.2. OPERATING EXPENDITURE

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Employees' Salaries and Wages	143,085,679	31,342,846	34,031,398	65,374,244	77,711,435	46%
Remuneration of Councillors	24,908,027	5,919,702	6,300,273	12,219,975	12,688,052	49%
Debt write-off	-	717,397	793,377	1,510,775	-1,510,775	#DIV/0!
Debt Impairment	5,000,000	-	-	-	5,000,000	0%
Depreciation	38,251,993	9,213,291	9,109,805	18,323,096	19,928,897	48%
Interest expenses	400,000	3,630	54,069	57,700	342,300	14%
Bulk Purchases - Electricity	7,256,359	1,854,113	1,460,200	3,314,313	3,942,046	46%
Inventory Consumed	8,190,000	1,123,294	1,992,957	3,116,251	5,073,749	38%
Other materials	10,870,000	2,886,691	3,432,372	6,319,063	4,550,937	58%
Contracted Services	52,672,000	4,602,245	23,822,475	28,424,720	24,247,280	54%
Transfers and Subsidies	300,000	307,335	-	307,335	-7,335	102%
General Expenditure	64,863,200	5,746,282	33,211,929	38,958,211	25,904,989	60%
TOTAL OPERATING EXPENDITURE	355,797,258	63,716,827	114,208,856	177,925,683	177,871,575	50%

NARRATIONS OF MATERIAL VARIANCES ON OPERATING EXPENDITURE

- Employees' salaries and wages is slightly below the accepted norm, this is caused by the December payroll run which did not phase into the general ledger.
- The depreciation and amortization run monthly since the introduction of the assets management system, but the actual figure will be calculated in the AFS'.
- The debt impairment figure will be calculated at year end.
- Interest paid includes actuarial calculations; interest on landfill sites and other interests which will be calculated at year end.
- Contracted services are higher than the accepted norms, this will be reduced in the third quarter as the municipality will be implementing cost containment measures.
- Transfers and subsidies refer to bursaries to non-employees, the beneficiaries will be paid in the month of February.
- General expenditure is slightly above the accepted norm but no over-expenditures.

SALARIES; WAGES AND ALLOWANCES

Councillors (Political Office Bearers plus Other)	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Basic Salaries and Wages	18,257,474	4,495,490	4,848,604	9,344,094	8,913,380	51%
Motor Vehicle Allowance	3,926,208	679,184	815,964	1,495,149	2,431,059	38%
Cellphone Allowance	2,724,345	564,048	564,048	1,128,096	1,596,249	41%
Other benefits and allowances	-	180,979	71,657	252,636	(252,636)	#DIV/0!
Sub Total - Councillors	24,908,027	5,919,702	6,300,273	12,219,975	12,688,052	49%
Senior Managers	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Basic Salaries and Wages	7,220,115	3,219,522	4,939,731	8,159,253	(939,138)	113%
Pension and UIF Contributions	100,947	199,338	271,456	470,793	(369,846)	466%
Medical Aid Contributions	-	58,353	88,589	146,942	(146,942)	#DIV/0!
Motor Vehicle Allowance	1,202,145	184,030	127,110	311,140	891,005	26%
Cellphone Allowance	82,434	19,500	9,000	28,500	53,934	35%
Housing Allowances	-	6,029	8,602	14,631	(14,631)	#DIV/0!
Other benefits and allowances	-	74,823	148,009	222,832	(222,832)	#DIV/0!
Sub Total - Senior Managers	8,605,641	3,761,594	5,592,498	9,354,092	(748,451)	109%
Other Municipal Staff	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Basic Salaries and Wages	83,940,759	17,960,376	16,882,992	34,843,368	49,097,391	42%
Pension and UIF Contributions	15,921,394	2,871,442	3,145,897	6,017,339	9,904,055	38%
Medical Aid Contributions	5,855,044	1,216,643	1,135,911	2,352,554	3,502,490	40%
Accommodation; Travel and Incidental	220,000	205,631	109,474	315,105	(95,105)	143%
Overtime	7,214,240	1,006,834	1,256,338	2,263,173	4,951,067	31%
Annual Bonus	6,203,943	1,331,125	1,822,732	3,153,857	3,050,086	51%
Motor Vehicle Allowance	5,524,942	1,047,541	1,052,720	2,100,261	3,424,681	38%
Cellphone Allowance	1,137,766	104,500	121,000	225,500	912,266	20%
Housing Allowances	1,045,409	34,653	32,318	66,971	978,438	6%
Acting Allowances	1,430,226	521,884	632,769	1,154,653	275,573	81%
Standby Allowance	657,936	324,914	536,313	861,227	(203,291)	131%
Payments in lieu of leave	4,539,704	716,875	1,217,868	1,934,743	2,604,961	43%
Long service awards	150,000	96,107	280,043	376,149	(226,149)	251%
Post-retirement benefit obligations	638,675	142,728	212,525	355,253	283,422	56%
Sub Total - Other Municipal Staff	134,480,038	27,581,252	28,438,900	56,020,152	78,459,886	42%
TOTAL EXPENDITURE ON STAFF BENEFITS	167,993,706	37,262,548	40,331,670	77,594,219	90,399,487	46%

INTEREST PAID

INTEREST PAID	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Interest Paid Finance Leases	150,000.00	-	-	-	150,000.00	0%
Interest Paid Interest costs non-current Provisions	100,000.00	-	-	-	100,000.00	0%
Interest Paid	-	-	-	-	-	#DIV/0!
Interest Paid	150,000.00	3,630.35	54,069.48	57,699.83	92,300.17	38%
TOTAL INTEREST PAID	400,000.00	3,630.35	54,069.48	57,699.83	342,300.17	14%

BULK PURCHASES

BULK PURCHASES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Electricity for re-sale	7,256,359.00	1,854,112.77	1,460,199.87	3,314,312.64	3,942,046.36	46%
TOTAL BULK PURCHASES	7,256,359.00	1,854,112.77	1,460,199.87	3,314,312.64	3,942,046.36	46%

DEBT WRITTEN-OFF

DEBT WRITE-OFF	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Debt write-off - ELECTRICITY	-	0.02	1,866.70	1,866.72	(1,866.72)	#DIV/0!
Debt write-off - No Specific Accounts (Ex)	-	177,379.59	82,465.98	259,845.57	(259,845.57)	#DIV/0!
Debt write-off - WASTE MANAGEMENT	-	128,034.88	231,771.03	359,805.91	(359,805.91)	#DIV/0!
Debt write-off - WASTE WATER MANAGEMENT	-	154,649.30	215,367.49	370,016.79	(370,016.79)	#DIV/0!
Debt write-off - WATER	-	8,758.98	118,109.95	126,868.93	(126,868.93)	#DIV/0!
Debt write-off - Property Rates	-	248,574.39	143,796.22	392,370.61	(392,370.61)	#DIV/0!
TOTAL INTEREST PAID	-	717,397.16	793,377.37	1,510,774.53	(1,510,774.53)	#DIV/0!

MATERIALS AND SUPPLIES/INVENTORY CONSUMED

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Cleaning Materials - Refuse Bags	1,000,000	-	650,000	650,000	350,000	65%
Consumables & Materials (Solid Waste)	350,000	66,599	152,060	218,659	131,341	62%
Consumables & Materials (Roads)	500,000	-	362,395	362,395	137,605	72%
Consumables & Materials (Finance)	1,500,000	493,692	600,992	1,094,684	405,316	73%
Consumables & Materials (Electricity)	1,500,000	59,202	24,000	83,202	1,416,798	6%
Library Programmes	140,000	8,000	19,500	27,500	112,500	20%
Disaster Relief	2,000,000	495,800	-	495,800	1,504,200	25%
SMMEs' Support	1,200,000	-	184,010	184,010	1,015,990	15%
TOTAL INVENTORY CONSUMED	8,190,000	1,123,294	1,992,957	3,116,251	5,073,749	38%

NARRATIONS OF MATERIAL VARIANCES ON MATERIALS AND SUPPLIES

Most of the INVENTORY vote are almost depleted, particularly the fiancé and roads, therefore, during mid-term, the budget may be upward adjusted.

Political office programs, which are implemented as and when the period relating to them occur.

**CONTRACTED SERVICES:
REPAIRS AND MAINTENANCE**

REPAIRS AND MAINTENANCE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Pipe Work: Pipe Work (Water)	1,200,000	787,488	314,437	1,101,926	98,074	92%
Pipe Work: Pipe Work (Sanitation)	1,200,000	-	1,062,729	1,062,729	137,271	89%
Civil Structures: Potholes Patching	600,000	-	-	-	600,000	0%
Drainage: Storm-water Channels	300,000	-	-	-	300,000	0%
External Facilities: Nursery	70,000	-	-	-	70,000	0%
Sport Ammeneties & Buildings	200,000	27,800	169,376	197,176	2,824	99%
General Fleet Maintenance	1,500,000	619,858	385,406	1,005,264	494,736	67%
Computer Hardware & Software Maintenance	600,000	180,620	387,040	567,660	32,340	95%
Electricity Maintenance	4,000,000	1,046,432	962,091	2,008,523	1,991,477	50%
Maintenance of Air-conditioners	800,000	224,000	-	224,000	576,000	28%
External Facilities: Parks	200,000	-	27,800	27,800	172,200	14%
Tools and Equipment: EPWP	100,000	-	66,500	66,500	33,500	67%
Maintenance of External Amenities	100,000	493	56,992	57,485	42,515	57%
TOTAL REPAIRS AND MAINTENANCE	10,870,000	2,886,691	3,432,372	6,319,063	4,550,937	58%

NARRATIONS OF MATERIAL VARIANCES ON REPAIRS AND MAINTENANCE

Maintenance of facilities reflection little or no movement of the budget amounts is due to the responsible departments not adhering to the SDBIP targets.

OUTSOURCED SERVICES AND CONTRACTORS

CONTRACTED SERVICES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Internal Audit	650,000	-	250,560	250,560	399,440	39%
AFS Review and support	550,000	352,000	15,815	367,815	182,185	67%
Actural Services	30,000	17,700	-	17,700	12,300	59%
Audit Committee	350,000	230,467	33,735	264,202	85,798	75%
Asset Management	2,000,000	573,416	1,327,172	1,900,588	99,412	95%
LAND USE SPLUMA IMPLEMENTATION	600,000	-	266,403	266,403	333,597	44%
Communications & marketing	300,000	74,990	199,400	274,390	25,610	91%
Alternative Roads into Taung - Feasibility Study	1,500,000	-	-	-	1,500,000	0%
Business and Advisory Project Management	60,000	-	-	-	60,000	0%

CONTRACTED SERVICES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Legal Fees: Collection	1,100,000	229,974	809,431	1,039,405	60,595	94%
Legal Fees	1,500,000	-	779,086	779,086	720,914	52%
Employee Wellness	200,000	-	150,000	150,000	50,000	75%
Sports and Recreation	200,000	-	198,700	198,700	1,300	99%
Pauper Funerals	200,000	-	146,000	146,000	54,000	73%
Occupational Health and Safety OHS	200,000	-	95,718	95,718	104,283	48%
Valuation Services	150,000	10,972	-	10,972	139,028	7%
Security Guards	42,000,000	3,058,238	19,136,497	22,194,735	19,805,265	53%
Cash In transit	200,000	15,518	73,448	88,967	111,033	44%
Catering Services	882,000	38,969	340,510	379,479	502,521	43%
TOTAL CONTRACTED SERVICES	52,672,000	4,602,245	23,822,475	28,424,720	24,247,280	54%

NARRATIONS OF MATERIAL VARIANCES ON CONTRACTED SERVICES

- The Internal Audit project is still at procurement stage
- The feasibility study will budget will be utilized for the land surveying project which currently re-advertised.
- Land applications project is on implementation stage.
- Pauper's funeral expenditure will increase in the third quarter as there are already purchase orders.
- Valuation roll is done as and when the municipality deems it necessary

DETAILED CATERING SERVICES

CATERING SERVICES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Catering: Finance	200,000	4,200	51,904	56,104	143,896	28%
Catering: Council	200,000	6,400	85,402	91,802	108,198	46%
Catering: Project Management	32,000	-	7,608	7,608	24,392	24%
Mayor Programs: Youth Development	100,000	-	-	-	100,000	0%
Mayor Programs: W; C & E	120,000	50,200	20,740	70,940	49,060	59%
Public Participation: Budget and IDP	200,000	38,969	85,106	124,075	75,925	62%
Speaker Programs: Women	30,000	28,500	450	28,950	1,050	96%
TOTAL CATERING SERVICES	882,000	128,269	251,210	379,479	502,521	43%

NARRATIONS OF MATERIAL VARIANCES ON CATERING SERVICES

Material variances on catering services only relate to political office programs, which are implemented as and when the period relating to them occur.

DETAILED GENERAL EXPENDITURE

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Accommodation	750,000	170,121	591,094	761,215	(11,215)	101%
Advertising	1,300,000	-	326,567	326,567	973,433	25%
Advertising and Marketing: Municipal	500,000	-	60,877	60,877	439,123	12%
Audit Fees	5,500,000	182,445	4,460,997	4,643,443	856,557	84%
Bank Charges	100,000	6,041	32,527	38,568	61,432	39%
Bursaries (Employees)	450,000	87,685	106,729	194,414	255,586	43%
Daily Allowance	200,000	7,032	182,722	189,754	10,246	95%
Deeds	50,000	7,697	10,427	18,124	31,876	36%
Domestic Accommodation	500,000	-	205,911	205,911	294,089	41%
Electricity Own Usage and High masts	18,000,000	2,142,681	10,591,672	12,734,353	5,265,647	71%
Learnerships and Internships	400,000	-	306,900	306,900	93,100	77%
Professional Bodies Membership	1,700,000	-	1,679,308	1,679,308	20,692	99%
Remuneration to Ward Committees	4,320,000	358,500	1,801,000	2,159,500	2,160,500	50%
Skills Development Fund Levy	127,800	16,710	62,452	79,162	48,638	62%
Uniform and Protective Clothing	230,000	-	200,190	200,190	29,810	87%
Vehicle Tracking	210,000	-	638	638	209,362	0%
FBS: Escom	8,000,000	359,697	1,119,042	1,478,739	6,521,261	18%
Furniture and Office Equipment	2,640,000	368,480	1,310,247	1,678,727	961,273	64%
Inventory: Diesel	4,500,000	597,651	2,589,967	3,187,618	1,312,382	71%
Learnerships and Internships	136,000	-	-	-	136,000	0%
Learnerships and Internships (Traffic)	1,600,000	-	-	-	1,600,000	0%
Licences	2,100,000	542	1,890,430	1,890,972	209,028	90%
Motor Vehicle Licence and Registrations	400,000	-	87,482	87,482	312,518	22%
MIG: Accommodation	192,000	-	12,435	12,435	179,565	6%
Printing	480,000	155,882	305,077	460,959	19,041	96%
Professional Bodies	200,000	-	-	-	200,000	0%
Radio slots	300,000	280,000	-	280,000	20,000	93%
Rea Dira Magazine	300,000	-	-	-	300,000	0%
Registration Fees	100,000	-	62,812	62,812	37,188	63%
Road worthy	50,000	-	-	-	50,000	0%
SCOA Implementation	1,861,920	550,000	857,513	1,407,513	454,407	76%
Servitudes and Land Surveys	100,000	-	-	-	100,000	0%

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Short Term Insurance	1,500,000	-	785,629	785,629	714,371	52%
SKILLS	-	8,572	35,525	44,097	(44,097)	#DIV/0!
Skills Development Fund Levy	796,480	88,109	309,935	398,044	398,436	50%
System Development	400,000	94,006	256,520	350,526	49,474	88%
Telephones and faxes	1,265,000	220,953	992,594	1,213,547	51,453	96%
Transport without Operator	300,000	-	-	-	300,000	0%
Travel and Subsistence: Non-employees	600,000	-	636,491	636,491	(36,491)	106%
Uniform and Protective Clothing	1,000,000	-	632,115	632,115	367,885	63%
Vetting System	704,000	43,478	195,904	239,383	464,617	34%
Water: Own Usage	200,000	-	-	-	200,000	0%
Workmen's Compensation Fund	800,000	-	512,198	512,198	287,802	64%
Grand Total	64,863,200	5,746,282	33,211,929	38,958,211	25,904,989	60%

NARRATIONS OF MATERIAL VARIANCES ON GENERAL EXPENDITURE

The bulk of the general expenditure material variances are because of June payments that were made at the beginning of the new financial year, this was done due to the lack of funds towards year end. All other general expenses reflect little or no movement on their budget amounts will be processed in the third and fourth quarter.

2.8. MUNICIPAL ENTITY SUMMARY

The municipality does not have entities.

2.9. CAPITAL PROGRAMME PERFORMANCE

DETAILED CAPITAL EXPENDITURE BY ASSET TYPE

The table below lists the total capital expenditure by item/asset type as at 31 December 2024.

CAPITAL EXPENDITURE BY ITEM/ ASSET TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Construction Work-in-progress	69,535,200	10,992,250	17,943,551	28,935,801	40,599,399	42%
Computer Equipment	2,500,000	1,228,725	217,393	1,446,118	1,053,882	58%
Furniture and Office Equipment	165,000	8,000	26,250	34,250	130,750	21%
Machinery and Equipment	250,000	-	165,600	165,600	84,400	66%
Other Assets	150,000	-	118,656	118,656	31,344	79%
TOTAL CAPITAL EXPENDITURE BY TYPE	72,600,200	12,228,975	18,471,450	30,700,425	41,899,775	42%

DETAILED CAPITAL EXPENDITURE BY FUNDING SOURCE

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
MIG (Capital)	62,835,200	5,164,386	10,444,185	26,989,065	35,846,135	43%
INEP	6,700,000	548,066	548,066	1,946,736	4,753,264	29%
Library Grant	65,000	-	-	-	65,000	0%
Own Funding	3,000,000	1,236,725	1,245,110	1,764,624	1,235,376	59%
TOTAL CAPITAL EXPENDITURE	72,600,200	6,949,176	12,237,360	30,700,425	41,899,775	42%

DETAILED CAPITAL EXPENDITURE ASSESSMENT

The municipality spent 43% of its Municipal Infrastructure Grant (MIG); 29% of Integrated National Electronification Programme grant (INEP) and 59% of the own funding capital projects by the second quarter. The library grant remains unspent.

DETAILED MIG CAPITAL PROJECTS EXPENDITURE

The table below lists the MIG projects with their budget and year to date actuals:

MIG EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
High-mast Light Phase 7	10,080,000	893,883	3,796,518	4,690,401	5,389,599	47%
Landfill Site: Closure of Pudimoe Landfill Sites	2,500,000	-	-	-	2,500,000	0%
Construction of Modimong Sports Facility	10,000,000	314,466	457,079	771,545	9,228,455	8%
Construction of Extention 7 Access Road	4,500,000	329,652	490,872	820,524	3,679,476	18%
Construction of Kgomotso Access Road	3,334,475	954,286	2,024,239	2,978,525	355,950	89%
Construction of Molelema Access Road	2,835,663	919,718	989,306	1,909,024	926,639	67%
Construction of Seoding Access Road	8,250,000	661,566	5,425,009	6,086,576	2,163,424	74%
Construction of Tlapeng 2 Access Road	7,050,000	290,969	548,594	839,564	6,210,436	12%
Construction of Vaaltyn Access Road	7,202,201	662,600	2,263,700	2,926,300	4,275,901	41%
Rietfontein Storm-water Phase 2	1,200,000	-	323,715	323,715	876,285	27%
Construction of Picong Storm-water channel	5,882,861	137,246	5,505,645	5,642,891	239,970	96%
TOTAL MIG	62,835,200	5,164,386	21,824,679	26,989,065	35,846,135	43%

DETAILED INEP GRANT CAPITAL EXPENDITURE

The table below lists the capital expenditure that was funded by the integrated National Electrification Programme and their respective year to date actuals:

INEP EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Upgrading of Transformers	1,500,000	548,066	902,211	1,450,277	49,723	97%
Household Electrification	5,200,000	-	496,459	496,459	4,703,541	10%
TOTAL LIBRARY GRANT	6,700,000	548,066	1,398,671	1,946,736	4,753,264	29%

LIBRARY GRANT CAPITAL EXPENDITURE

The table below lists the capital expenditure that was funded by the library grant and their respective year to date actuals:

LIBRARY GRANT EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Library Furniture and Equipment	65,000	-	-	-	65,000	0%
TOTAL LIBRARY GRANT	65,000	-	-	-	65,000	0%

OWN FUNDING CAPITAL ASSETS/PROJECTS EXPENDITURE

The table below lists the 2024/25 New Assets and Capital Projects that are funded from own income and the year-to-date expenditure:

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Computer Equipment	2,500,000	1,228,725	217,393	1,446,118	1,053,882	58%
Office Furniture	100,000	8,000	26,250	34,250	65,750	34%
Procurement of Lawnmowers	250,000	-	165,600	165,600	84,400	66%
Cleaning Machines for Halls	150,000	-	118,656	118,656	31,344	79%
TOTAL OWN CAPITAL EXPENDITURE	3,000,000	1,236,725	527,899	1,764,624	1,235,376	59%

NARRATIONS OF MATERIAL VARIANCES ON CAPITAL EXPENDITURE

MIG capital projects – There are no material variances.

Library grant capital expenditure – The service provider has been appointed, awaiting delivery.

Own funding capital expenditure – There are no material variances, only misclassification which will be corrected during the adjustments budget.

2.10. OTHER SUPPORTING DOCUMENTS
BILLING AND PAYMENT REPORT

INCOME BY TYPE	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS
REFUSE			
Billed	1,649,818	1,297,008	2,946,826
Payment Received	1,265,399	986,662	2,252,061
% of Billing Received	77%	76%	76%
RATES			-
Billed	25,778,340	2,826,922	28,605,262
Payment Received	1,945,030	15,889,328	17,834,358
% of Billing Received	8%	562%	62%
ELECTRICITY			-
Billed	410,874	353,405	764,278
Payment Received	636,343	340,243	976,586
% of Billing Received	155%	96%	128%
WATER			-
Billed	639,060	361,598	1,000,657
Payment Received	119,040	149,688	268,728
% of Billing Received	19%	41%	27%
SANITATION			-
Billed	1,161,070	926,655	2,087,725
Payment Received	656,081	484,253	1,140,333
% of Billing Received	57%	52%	55%
OTHER BT'S			-
Billed	555,430	1,462,090	2,017,520
Payment Received	1,118,824	971,596	2,090,420
% of Billing Received	201%	66%	104%
TOTAL INCOME			-
Anticipated(levy+vat)	30,194,593	7,227,676	37,422,269
Received	5,740,717	18,821,770	24,562,486
% Received	19%	260%	66%

DEBT COLLECTION ASSESSMENT

The problem of debt collection is a national crisis. Due to poor communities and culture of non-payment the municipality has also struggled to collect from households. The municipality had anticipated to collect 70% of the projected revenue from property rates and service charges. The municipality at least managed to collect 73% as at 31 December 2024 which is slightly above the budgeted 70%. This is probably attributable by the fact that the major debtor, Department of Public Works, paid their debt an amount of R17 million in September 2023.

The municipality is currently in a process of data cleansing. The benefits are:

- The municipality have managed to identify debtors that were on the system that are supposed to be regarded as indigents and visa-versa.
- The municipality had incorrect consumers contact information/data and as a result the letters or monthly accounts bills were sent to wrong consumers. This is also being corrected.
- The municipality identified the duplicated debtors or properties.

The municipality have also started with awareness campaigns for payments of debtors. The main method of communication has been through the local newspaper, local radio station, and pamphlets circulated across all townships and moving truck with screen. We have not increased the rate on property rates for this year to keep the charge lower for ease of affordability.

CHALLENGES IDENTIFIED IN IMPLEMENTING THE BUDGET

- The municipality's debt collection rate is low
- Culture of non-payment for services
- Unfunded mandates – water infrastructure maintenance
- SLA for water & sanitation
- Unregistered indigents
- Re-advertising of tenders due to disqualification of bids
- Non-payment from Department of Rural Development on their outstanding debt of R45 million.

WAY-FORWARD

- To finalize the development the revenue enhancement strategy
- To implement the R&M plan for all departments
- Data cleansing on debtors – work in progress
- Continue with the FBS awareness.
- Strict adherence to the procurement plan
- To adopt the proposed cost containment policy in line with the Treasury guide lines
- Financial reporting – to priorities the preparation of monthly recons
- The municipality opts for legal route in the effort to recover the outstanding debt from the government departments



MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, M.A Makuapane, the Acting Municipal Manager of Greater Taung Local Municipality (NW 394), hereby:-

Submit the required mid-year financial report for the period ended 31 December 2024 in accordance with the Municipal Finance Management Act (MFMA) section 72 and all supporting documentation. I further certify that the mid-year financial report and supporting documents are consistent with the Integrated Development Plan and the Service Delivery and Budget Implementation Plan of the municipality.

Signature: _____

A handwritten signature in black ink, appearing to be 'M.A. Makuapane', is written over a horizontal line.

Date: 13 January 2024