

GREATER TAUNG

LOCAL MUNICIPALITY



Sec52 REPORT

QUARTERLY BUDGET 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 March 2025) 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

Section 52(d) of the MFMA and Section 28 of Government Gazette notice 32141 dated 17 April 2009, regarding the Local Government: Municipal Finance Management Act of 2003 and Municipal Budget and Reporting Regulations' necessitates that specific financial particulars be reported on prescribed format, hence this report to meet legislative compliance.

In terms of section 52(d) of the MFMA, - "The mayor of a municipality"

(d) Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and financial state of affairs of the municipality.

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.

MFMA Section 11 stipulates that:

(1) only the accounting officer or the chief financial officer of a municipality or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorize the withdrawal of money from any of the municipality's bank accounts, and may do so only-

- (a) to defray expenditure appropriated in terms of an approved budget:
- (b) to defray expenditure authorized in terms of section 26(4);
- (c) to defray unforeseeable and unavoidable expenditure authorized in terms of section 29(1);
- (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section:
- (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including-
 - (i) money collected by the municipality on behalf of that person or organ of state

- (ii) any insurance or other payments received by the municipality for that person or organ of state;
 - (f) to refund money incorrectly paid into a bank account;
 - (g) to refund guarantees, sureties and security deposits;
 - (h) or cash management and investment purposes in accordance with section 13;
 - (i) to defray increased expenditure in terms of section 31; or
 - (j) for such other purposes as may be prescribed.
- (1) Any authorization in terms of subsection (1) to a senior financial official to withdraw money or to authorize the withdrawal of money from a bank account must be in accordance with a framework as may be prescribed. The accounting officer may not authorize any official other than the chief financial officer to withdraw money or to authorize the withdrawal of money from the municipality's primary bank account if the municipality has a primary bank account which is separate from its other bank accounts.
- (2) Money may be withdrawn from a bank account in terms of subsection (1) (b) to (j) without appropriation in terms of an approved budget.
- (3) The accounting officer must within 30 days after the end of each quarter-
- (a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and
 - (b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.

PART 1: IN-YEAR REPORT

1.1. MAYOR'S REPORT

Total operating revenue budget amounts to R359 664 124 with an operating expenditure budget of R389 540 825 with an operating deficit of R29 876 702 for the 2024/25 financial year after adjustment budget. The operating deficit is inclusive of depreciation and debt impairment amounting to R38 251 996 and R 5 000 000 respectively.

The total Year-to-Date actual operating revenue by source amounts to R 312 831 786 with total actual operating expenditure of R 268 438 587 leaving the municipality with an actual operating surplus of R 44 393 199 as at 31 March 2025.

1.2. COUNCIL RESOLUTIONS

1.3. EXECUTIVE SUMMARY

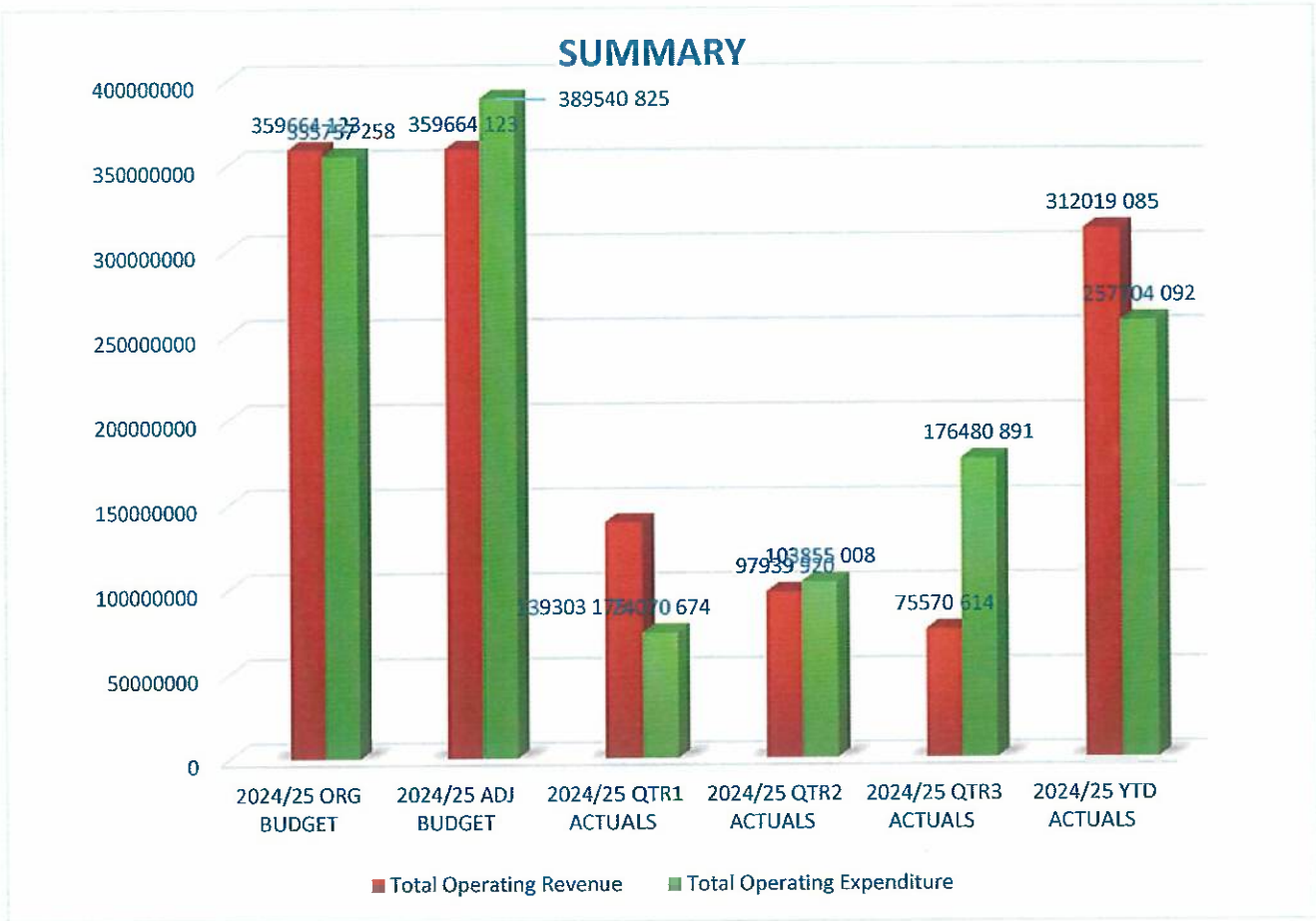
1.3.1. BUDGET PERFORMANCE ANALYSIS

Total operating revenue budget amounts to R359 664 124 with an operating expenditure budget of R389 540 825 with an operating deficit of R29 876 702 for the 2024/25 financial year after adjustment budget. The operating deficit is inclusive of 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 adopted 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 approved original budget figures. The financial results as at 31 March 2025 are summarized below:

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 027	45 939	45 939	2 116	22 244	34 454	(12 211)	-35%	45 939
Service charges	12 207	20 150	20 150	3 171	9 766	15 113	(5 346)	-35%	20 150
Investment revenue	6 704	10 480	10 480	1 960	4 179	7 660	(3 681)	-47%	10 480
Transfers and subsidies - Operational	254 010	266 922	266 922	66 385	265 457	200 191	65 266	33%	266 922
Other own revenue	7 633	16 173	16 173	5 916	15 145	12 130	3 015	25%	-
Total Revenue (excluding capital transfers and contributions)	311 581	359 664	359 664	79 548	316 791	269 748	47 043	17%	359 664
Employee costs	130 977	143 066	141 835	34 080	99 465	106 814	(7 349)	-7%	141 835
Remuneration of Councillors	22 818	24 908	24 908	5 932	18 152	18 681	(529)	-3%	24 908
Depreciation and amortisation	45 215	38 252	38 252	13 049	31 372	28 689	2 683	9%	38 252
Interest	2 922	400	400	23	80	300	(220)	-73%	400
Inventory consumed and bulk purchases	13 817	15 446	17 516	2 641	9 071	12 413	(3 341)	-27%	17 516
Transfers and subsidies	309	50	300	-	307	287	20	7%	300
Other expenditure	182 189	133 655	166 330	35 053	110 266	113 161	(2 895)	-3%	166 330
Total Expenditure	398 246	355 797	389 541	90 789	268 715	280 345	(11 631)	-4%	389 541
Surplus/(Deficit)	(86 664)	3 867	(29 877)	(11 241)	48 076	(10 597)	58 674	-554%	(29 877)
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	69 600	12 476	46 973	52 200	(5 227)	-10%	69 600
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	(36 408)	73 467	39 724	1 235	95 049	41 603	53 446	128%	39 724
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(36 408)	73 467	39 724	1 235	95 049	41 603	53 446	128%	39 724

Graphic illustration: Actual as a % of original budget



OVERALL ANALYSIS

The total Year-to-Date actual operating revenue by source amounts to R 312 831 786 with total actual operating expenditure of R 268 438 587 leaving the municipality with an actual operating surplus of R 44 393 199 as at 31 March 2025.

The operating grants received of R 265 457 423 constitutes 85% of the total year-to-date operating revenue of R 312 019 085. This is therefore evident that the municipality is heavily grant dependent.

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.)

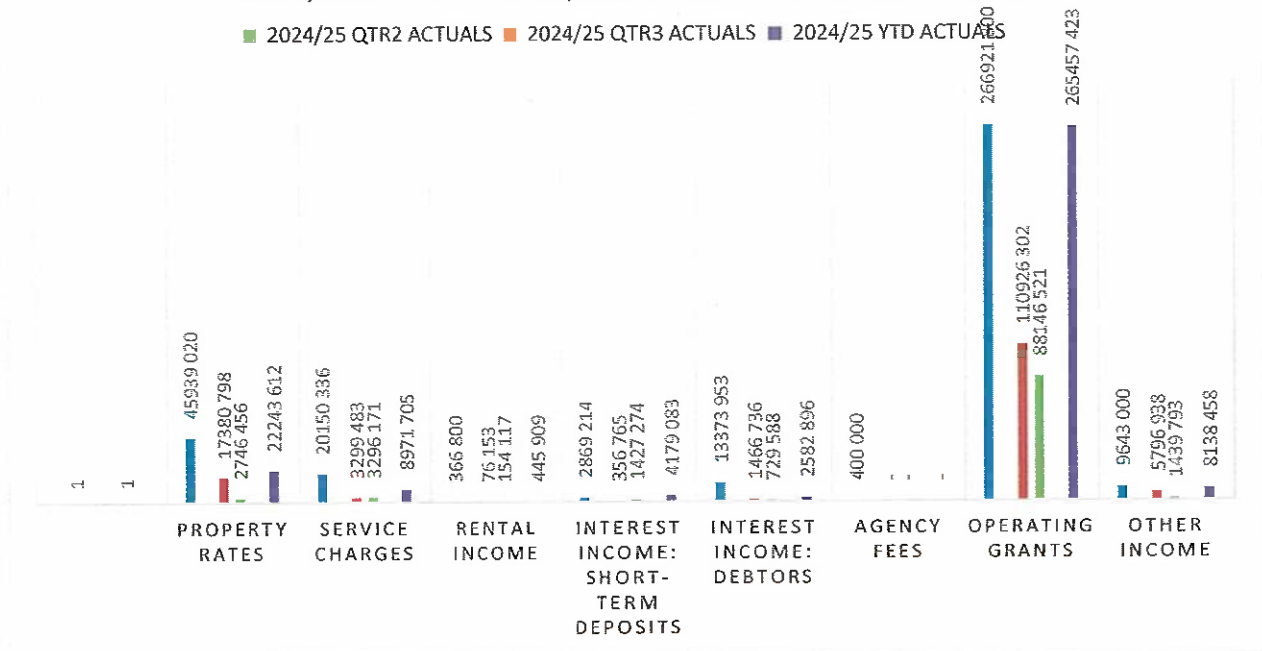
Detailed actual revenue per source versus budgeted revenue for the quarter ended 31 March 2025 is detailed below:

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 669	6 825	6 825	913	2 931	5 119	(2 238)	-44%	6 825
Service charges - Water		1 047	1 870	1 870	220	728	1 403	(575)	-48%	1 870
Service charges - Waste Water Management		2 891	4 725	4 725	795	2 421	3 544	(1 123)	-32%	4 725
Service charges - Waste management		4 601	6 729	6 729	1 243	3 736	5 047	(1 310)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 150	1 150	98	528	892	(365)	-41%	1 150
Agency services		105	400	400	-	-	300	(300)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 691	2 894	2 894	659	1 711	2 170	(459)	-21%	2 894
Interest from Current and Non Current Assets		6 704	10 480	10 480	1 960	4 179	7 660	(3 631)	-47%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rent from Fixed Assets		419	367	367	216	446	275	171	62%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		218	8 453	8 453	1 128	7 935	6 340	1 595	25%	8 453
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-
Property rates		31 027	45 939	45 939	2 116	22 244	34 454	(12 211)	-35%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and rebates		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	266 922	266 922	66 385	265 457	200 191	65 266	33%	266 922
Interest		1 171	2 869	2 869	162	972	2 152	(1 280)	-58%	2 869
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	3 653	3 653	-	3 653	#DIV/0!	-
Other Gains		2 121	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		311 581	359 664	359 664	79 548	316 791	269 743	47 043	17%	359 664

Graphic illustration: Actual as a % of original budget

OPERATING INCOME

- 2024/25 ORG BUDGET
- 2024/25 ADJ BUDGET
- 2024/25 QTR1 ACTUALS
- 2024/25 QTR2 ACTUALS
- 2024/25 QTR3 ACTUALS
- 2024/25 YTD ACTUALS



ANALYSIS

Service Charges

- The service charges comprise of Electricity, Water, Wastewater (Sewerage/Solid water) and Waste Management (Refuse).
- The municipality provides electricity services only at Reivilo. All other areas are supplied by Eskom. This denies the municipality an opportunity to generate more revenue from other areas and the municipality is therefore unable to fully implement the credit control and debt collection measures. The actual billing on electricity up to date translates to 42% when measured against the adjustment budget.
- The municipality supplies water only to Reivilo community, which are extracted from the boreholes. This is the natural water of which the municipality does not incur the cost of purchase from the water. The actual billing on water up to date translates to 39% when measured against the adjustment budget. This suggests good performance.
- The wastewater services and waste management services are provided at Reivilo, Pudimoe and Taung. The actual billing up to March translates to 54% when measured against the adjustment budget.

Interest

- The interest is divided into that earned from receivables (i.e., consumer debtors/arrear accounts) and from current and non-current assets (i.e., Interest on investments).
- The actual billing on interest on receivables accounts up to March translates to 50% when measured against the adjustment budget.
- The actual results for interest on investments indicate an increase in performance as it contributes 69% up to March.

Operating revenue

- The operating revenue for the quarter was more as compared to the previous quarter even though there was no receipt from the insurance proceeds on auction of movable assets, there were transfers and subsidies third tranches for the quarter.

Property rates and related interests

- The performance up to March translates to 48% when measured against the adjusted budget.
- This was boosted by the annual billing on property rates on the state properties in the month of July 2024.

Transfers and subsidies (Operational)

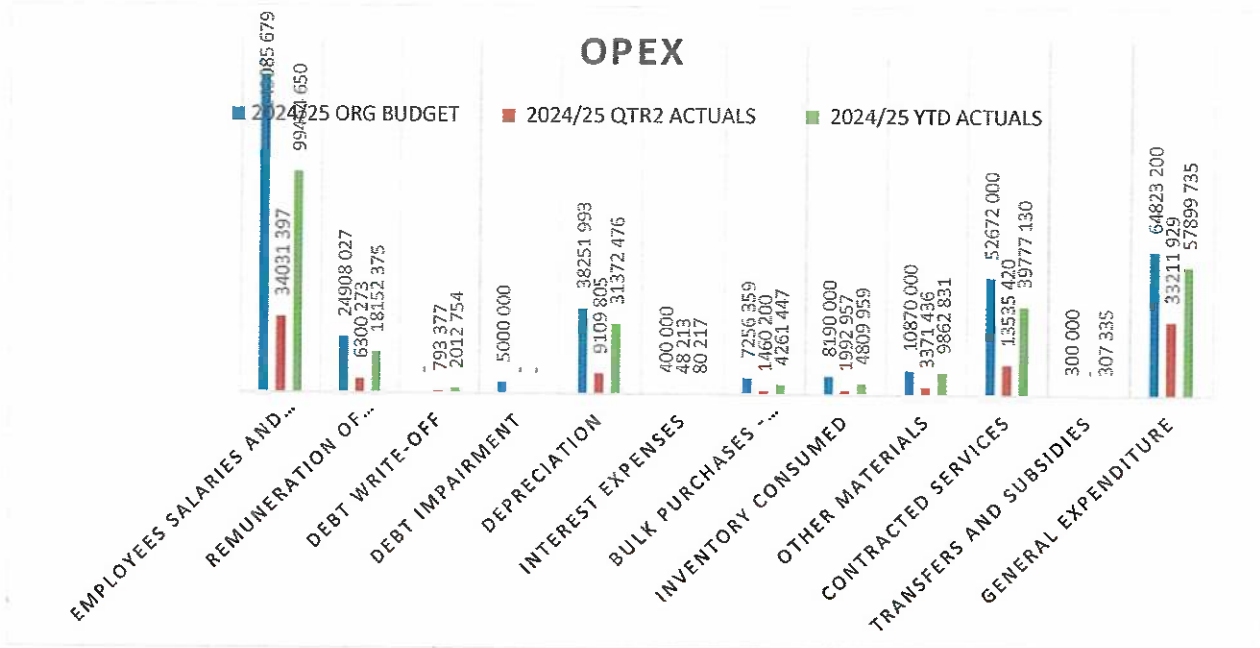
- The transfers and subsidies relate to grants from National and Provincial and the payments and some are received in three (3) unequal tranches or instalments.
- This operational grant includes 5% of the MIG grant, structured for operational activities relating salaries of employees in PMU.
- To date the total operating grants received amount to 265 457 423 which translates to 99% of the grant receivable

1.3.2. 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	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		130 977	143 086	141 835	10 950	56 455	106 914	(7 349)	-7%	141 835
Remuneration of councillors		22 818	24 968	24 908	2 259	18 152	18 691	(529)	-3%	24 908
Bulk purchases - electricity		5 642	7 256	6 756	469	4 261	5 242	(981)	-19%	6 756
Inventory consumed		8 174	8 190	10 760	410	4 810	7 170	(2 361)	-33%	10 760
Debt impairment		-	5 000	5 000	-	-	3 750	(3 750)	-100%	5 000
Depreciation and amortisation		45 215	38 252	38 252	3 057	31 372	28 689	2 683	9%	38 252
Interest		2 922	400	400	0	80	300	(220)	-73%	400
Contracted services		81 341	63 342	76 559	6 217	49 640	52 913	(3 273)	-5%	76 559
Transfers and subsidies		309	50	300	-	307	287	20	7%	309
Irrecoverable debts written off		9 975	-	-	157	2 013	-	2 013	#DIV/0!	-
Operational costs		90 718	65 313	64 771	6 017	57 941	56 493	1 443	3%	64 771
Losses on Disposal of Assets		33	-	-	-	672	-	672	#DIV/0!	-
Other Losses		121	-	-	-	-	-	-	-	-
Total Expenditure		398 246	355 797	369 541	29 536	268 715	280 345	(11 631)	-4%	369 541

Graphic illustration: Actual as a % of original budget



ANALYSIS

Employee related expenditure

- The employee related expenditure relates to all amongst others the salaries, employment benefits such as employer contributions medical aid and retirement schemes, leave costs, absenteeism, post-employment liability movements and perks such as motor vehicles incurred by the employer to the employees in service of the municipality, and this excludes councillors.
- The actual paid to equates to 70% when compared to the adjusted budget. This performance is more admirable. Should it continue in this manner in the subsequent quarters, the municipality is likely to witness the saving at year end.

Remuneration of councillors

- The actual remuneration to councillors to date equates to 73% when compared to the adjusted budget. This is slightly influenced by councillors backpays based on the notice on upper limits for councillors. This was then processed in December 2024.

Bulk purchases

- The expenditure relates to the purchase of electricity for resale. The actual expenditure to date is 63% when measured against the adjusted budget.
- This is well within the budgeted amount.

Depreciation and amortisation

- The depreciation and amortisation are non-cash items. It is an accounting practice used to spread the cost of a tangible or physical asset, such as a piece of machinery or a fleet of cars, over its useful life.
- The amount of an asset is depreciated in a given period of time is a representation of how much of that asset's value has been used up. However, for cash flow management purpose, these items are funded. This is to ensure that there is cash available to maintain the assets in future.
- The depreciation run as at 31 March 2025 amounts to 82%, which is well with the budgeted amount.

Contracted services

- The actual expenditure to date as at 31 March 2025 incurred in this respect translates to 66% to date when measured against the adjusted budget. The municipality will strengthen the cost containment measures to ensure that the spending does not exceed the norm. The main contributor to the percentage above 50 is the security services and maintenance costs. Their expenditure have already exceeded 50%.

Operating costs

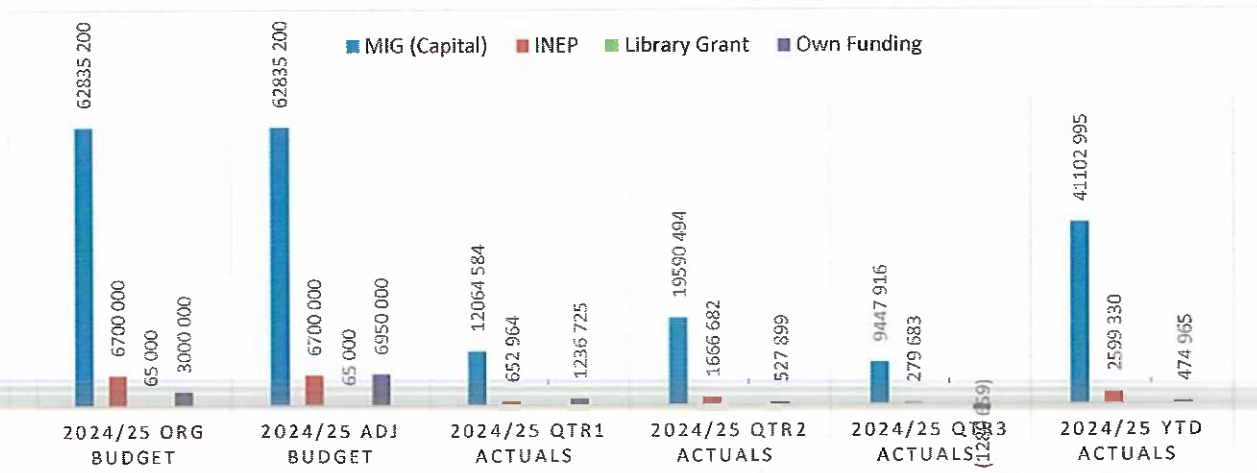
The actual expenditure incurred in this respect translates to 69% to date as at 31 March 2025 when measured against the adjusted budget. This appears to be reasonable.

1.3.3. CAPITAL EXPENDITURE

The municipality's capital expenditure comprises of four sources of funding: MIG, INEP, Library grant and own funding:

Vote Description	Ref 1	2023/24		Budget Year 2024/25						
		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	10 872	(4 611)	-48%	20 145
Community and social services		29	10 965	-	457	772	5 082	(4 261)	-85%	10 965
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	16 588	(1 028)	-8%	33 172
Planning and development		1 772	-	-	-	-	-	-	-	-
Road transport		32 769	33 172	-	9 144	15 581	16 588	(1 028)	-6%	33 172
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 001	16 533	-	4 704	8 079	8 266	(187)	-2%	16 533
Energy sources		8 135	6 700	-	1 399	1 947	3 353	(1 433)	-42%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 866	9 833	-	2 138	5 957	4 761	1 175	26%	9 833
Waste management		-	250	-	163	166	126	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	-	17 844	28 936	34 783	(5 832)	-17%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
Distric Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Depart Agencies)		29	65	-	-	-	32	(32)	-100%	65
Transfers recognised - capital		34 093	69 600	-	17 844	28 936	34 800	(5 864)	-17%	69 600
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		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

Graphic illustration: Actual as a % of original budget



ANALYSIS

Funding sources

- The municipality incurred 65% expenditure on its MIG allocation up to third quarter (31 March 2025);
- 39% is spent on the Integrated National Electrification Programme allocation up to third quarter (31 March 2025);
- 0% spent on the Sports; Arts and Culture (Library grant) allocation up to third quarter (31 March 2025);
- 16% of its own funding up to third quarter (as of 31 March 2025)
- The total average expenditure percentage spent against the budgeted capital expenditure.
- is at 58%.

1.3.4. 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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 609	41 917	-	2 234	4 562	20 369	(16 397)	-78%	41 917
Service charges		9 696	13 977	-	2 892	6 081	6 988	(909)	-13%	13 977
Other revenue		4 633	10 310	-	1 796	3 423	5 156	(1 732)	-34%	10 310
Transfers and Subsidies - Operational		266 577	266 522	-	100 389	212 384	133 461	78 924	59%	266 522
Transfers and Subsidies - Capital		52 730	69 600	-	22 026	46 125	34 800	11 325	33%	69 600
Interest		5 326	10 480	-	1 684	2 286	5 240	(2 954)	-58%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(217 775)	(312 545)	-	(52 897)	(113 032)	(158 273)	43 241	-28%	(312 545)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		128 700	100 661	-	78 424	161 828	50 330	(111 498)	-22%	100 661

Cash flow from Investing Activities

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
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)	-	(19 678)	(33 224)	(36 300)	3 077	-5%	(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	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	f									
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	14 030			28 060
Cash/cash equivalents at beginning:		47 783	47 783	-		20 250	47 783			20 250
Cash/cash equivalents at month/year end:		229 354	75 843	-		154 935	61 813			48 321

1.4. IN-YEAR BUDGET STATEMENT TABLES

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 027	45 939	45 939	2 116	22 244	34 454	(12 211)	-35%	45 939
Service charges	12 207	20 150	20 150	3 171	9 766	15 113	(5 346)	-35%	20 150
Investment revenue	6 704	10 480	10 480	1 930	4 179	7 830	(3 681)	-47%	10 480
Transfers and subsidies - Operational	254 010	266 922	266 922	66 385	265 457	200 191	65 266	33%	266 922
Other own revenue	7 633	16 173	16 173	5 916	15 145	12 130	3 015	25%	-
Total Revenue (excluding capital transfers and contributions)	311 581	359 664	359 664	79 548	316 791	269 748	47 043	17%	359 664
Employee costs	130 977	143 066	141 835	34 090	99 465	106 814	(7 349)	-7%	141 835
Remuneration of Councilors	22 818	24 908	24 908	5 932	18 152	18 681	(529)	-3%	24 908
Depreciation and amortisation	45 215	38 252	38 252	13 049	31 372	28 689	2 683	9%	38 252
Interest	2 922	400	400	23	80	300	(220)	-73%	400
Inventory consumed and bulk purchases	13 817	15 446	17 516	2 641	9 071	12 413	(3 341)	-27%	17 516
Transfers and subsidies	309	50	300	-	307	287	20	7%	300
Other expenditure	182 189	133 655	163 330	35 053	110 266	113 161	(2 895)	-3%	163 330
Total Expenditure	398 246	355 797	369 541	90 789	268 715	280 345	(11 631)	-4%	369 541
Surplus/(Deficit)	(86 664)	3 867	(29 877)	(11 241)	48 076	(10 597)	58 674	-554%	(29 877)
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	69 600	12 476	46 973	52 200	(5 227)	-10%	69 600
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	(36 408)	73 467	39 724	1 235	95 049	41 603	53 446	128%	39 724
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(36 408)	73 467	39 724	1 235	95 049	41 603	53 446	128%	39 724
Capital expenditure & funds sources									
Capital expenditure	57 391	72 600	76 550	14 739	45 440	56 030	(10 590)	-19%	76 550
Capital transfers recognised	34 040	69 600	69 600	13 187	42 123	52 200	(10 077)	-19%	69 600
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 350	3 000	6 950	1 552	3 317	3 830	(513)	-13%	6 950
Total sources of capital funds	57 391	72 600	76 550	14 739	45 440	56 030	(10 590)	-19%	76 550
Financial position									
Total current assets	74 260	144 123	75 577	-	163 865	-	-	-	75 577
Total non current assets	796 150	825 128	834 448	-	807 497	-	-	-	834 448
Total current liabilities	87 730	90 964	88 543	-	93 740	-	-	-	88 543
Total non current liabilities	45 915	34 465	45 921	-	45 915	-	-	-	45 921
Community wealth/Equity	742 179	843 821	775 561	-	831 707	-	-	-	775 561
Cash flows									
Net cash from (used) operating	128 700	103 661	66 917	53 411	215 239	8 344	(206 895)	-2480%	66 917
Net cash from (used) investing	52 871	(72 600)	(76 550)	(12 417)	(39 571)	(81 096)	(41 525)	51%	(76 550)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	229 354	75 843	10 627	-	195 929	(52 492)	(248 420)	473%	10 627
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	2 211	1 621	1 349	1 235	1 307	1 339	1 198	121 270	131 529
Creditors Age Analysis									
Total Creditors	-	18	14	14	-	-	-	1	47

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		290 240	329 522	329 522	72 869	298 277	247 141	51 136	21%	329 522
Executive and council		245 396	257 199	257 199	64 324	257 211	192 899	64 312	33%	257 199
Finance and administration		44 844	72 323	72 323	8 545	41 066	54 242	(13 176)	-24%	72 323
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		51 170	65 764	65 764	12 619	45 982	49 323	(3 341)	-7%	65 764
Community and social services		890	2 492	2 492	262	1 952	1 869	83	4%	2 492
Sport and recreation		50 281	63 272	63 272	12 357	44 030	47 454	(3 424)	-7%	63 272
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 573	4 679	4 679	1 448	4 328	3 509	819	23%	4 679
Planning and development		2 536	2 964	2 964	805	2 789	2 223	566	25%	2 964
Road transport		3 037	1 715	1 715	643	1 539	1 286	253	20%	1 715
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 854	29 300	29 300	5 088	15 177	21 975	(6 798)	-31%	29 300
Energy sources		3 878	13 541	13 541	993	5 347	10 156	(4 805)	-47%	13 541
Water management		1 503	2 439	2 439	1 569	2 287	1 829	458	25%	2 439
Waste water management		3 766	5 533	5 533	1 022	3 091	4 150	(1 059)	-26%	5 533
Waste management		5 702	7 786	7 786	1 611	4 452	5 840	(1 388)	-24%	7 786
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	361 838	429 264	429 264	92 024	363 764	321 948	41 815	13%	429 264
Expenditure - Functional										
<i>Governance and administration</i>		232 007	205 035	221 358	52 927	159 832	160 426	(593)	0%	221 358
Executive and council		129 355	122 616	126 193	29 557	94 863	93 393	1 470	2%	126 193
Finance and administration		102 652	82 419	95 165	23 370	64 970	67 033	(2 063)	-3%	95 165
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13 935	25 286	22 353	9 948	25 996	17 791	8 205	46%	22 353
Community and social services		9 730	4 442	5 419	3 895	10 300	3 722	6 578	177%	5 419
Sport and recreation		4 009	19 785	16 035	2 935	8 664	13 338	(4 674)	-35%	16 035
Public safety		-	-	-	-	-	-	-	-	-
Housing		196	1 060	500	3 118	7 032	731	6 301	862%	900
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 023	51 483	51 576	9 313	27 549	38 650	(11 109)	-29%	51 576
Planning and development		20 821	13 469	16 009	1 135	4 062	11 118	(7 055)	-63%	16 009
Road transport		35 202	38 014	35 567	8 178	23 478	27 532	(4 054)	-15%	35 567
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		96 271	73 593	93 853	18 600	55 257	63 179	(7 922)	-13%	93 853
Energy sources		45 640	42 155	55 255	10 562	30 632	36 856	(6 224)	-17%	55 255
Water management		7 095	4 098	5 298	2 057	6 875	3 553	3 322	93%	5 298
Waste water management		5 808	10 711	11 911	1 423	3 607	8 514	(4 907)	-58%	11 911
Waste management		37 728	16 629	21 389	4 547	14 142	14 256	(114)	-1%	21 389
Other		10	400	400	1	89	300	(211)	-70%	400
Total Expenditure - Functional	3	398 246	355 797	389 541	90 780	268 715	280 345	(11 631)	-4%	389 541
Surplus/ (Deficit) for the year		(36 408)	73 467	39 724	1 235	95 049	41 603	53 446	128%	39 724

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - Community and Social Services	1	51 170	65 764	65 764	12 619	45 082	49 323	(3 341)	-6.8%	65 764
Vote 2 - Energy Sources		3 878	13 541	13 541	986	5 347	10 156	(4 809)	-47.4%	13 541
Vote 3 - Executive and Council		245 396	257 199	257 199	64 324	257 211	192 899	64 312	33.3%	257 199
Vote 4 - Finance and Administration		44 844	72 323	72 323	8 545	41 066	54 242	(13 176)	-24.3%	72 323
Vote 5 - Planning and Development		2 536	2 964	2 964	805	2 789	2 223	566	26.5%	2 964
Vote 6 - Road Transport		3 037	1 715	1 715	643	1 539	1 286	253	19.7%	1 715
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		5 702	7 786	7 786	1 511	4 462	5 840	(1 388)	-23.8%	7 786
Vote 9 - Waste Water Management		3 766	5 533	5 533	1 022	3 091	4 150	(1 059)	-25.5%	5 533
Vote 10 - Water Management		1 508	2 439	2 439	1 569	2 287	1 829	458	25.0%	2 439
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	361 838	429 264	429 264	92 024	363 764	321 948	41 815	13.0%	429 264
Expenditure by Vote										
Vote 1 - Community and Social Services	1	13 699	25 487	22 554	8 072	20 897	17 942	2 955	16.5%	22 554
Vote 2 - Energy Sources		45 640	42 155	55 265	10 562	30 632	36 856	(6 224)	-16.9%	55 265
Vote 3 - Executive and Council		129 355	122 616	126 193	29 557	94 863	93 393	1 470	1.6%	126 193
Vote 4 - Finance and Administration		102 652	82 419	95 165	23 370	64 970	67 033	(2 063)	-3.1%	95 165
Vote 5 - Planning and Development		20 821	13 469	16 009	1 135	4 062	11 118	(7 055)	-63.5%	16 009
Vote 6 - Road Transport		35 202	38 014	35 567	8 178	23 478	27 532	(4 054)	-14.7%	35 567
Vote 7 - Sports and Recreation		246	199	199	1 878	5 188	149	5 039	3382.2%	199
Vote 8 - Waste Management		37 728	16 629	21 389	4 547	14 142	14 266	(114)	-0.8%	21 389
Vote 9 - Waste Water Management		5 808	10 711	11 911	1 423	3 607	8 514	(4 907)	-57.6%	11 911
Vote 10 - Water Management		7 095	4 099	5 299	2 067	6 876	3 553	3 322	93.6%	5 299
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	398 246	355 797	389 541	90 789	268 715	280 345	(11 631)	-4.1%	389 541
Surplus/ (Deficit) for the year	2	(36 408)	73 467	39 724	1 235	95 049	41 603	53 446	128.5%	39 724

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 669	6 826	6 826	913	2 891	5 119	(2 238)	-44%	6 826
Service charges - Water		1 047	1 870	1 870	220	729	1 403	(675)	-48%	1 870
Service charges - Waste Water Management		2 891	4 725	4 725	795	2 421	3 544	(1 123)	-32%	4 725
Service charges - Waste management		4 601	6 729	6 729	1 243	3 736	5 047	(1 310)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 190	1 190	98	528	892	(365)	-41%	1 190
Agency services		105	400	400	-	-	300	(300)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 891	2 894	2 894	659	1 711	2 170	(459)	-21%	2 894
Interest from Current and Non Current Assets		6 704	10 480	10 480	1 960	4 179	7 860	(3 681)	-47%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	367	216	446	275	171	62%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		216	8 453	8 453	1 128	7 935	6 340	1 595	26%	8 453
Non-Exchange Revenue										
Property rates		31 027	45 939	45 939	2 116	22 244	34 454	(12 211)	-35%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	266 922	266 922	66 385	265 457	200 191	65 266	33%	266 922
Interest		1 171	2 869	2 869	162	872	2 152	(1 280)	-59%	2 869
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	3 653	3 653	-	3 653	#DIV/0!	-
Other Gains		2 121	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		311 581	359 664	359 664	79 548	316 791	269 748	47 043	17%	359 664
Expenditure By Type										
Employee related costs		130 977	143 086	141 835	34 090	99 465	106 914	(7 349)	-7%	141 835
Remuneration of councillors		22 318	24 908	24 908	5 932	18 152	18 681	(529)	-3%	24 908
Spk purchases - electricity		5 642	7 256	6 756	947	4 261	5 242	(981)	-19%	6 756
Inventory consumed		8 174	8 190	10 760	1 694	4 810	7 170	(2 361)	-33%	10 760
Debt Impairment		-	5 000	5 000	-	-	3 750	(3 750)	-100%	5 000
Depreciation and amortisation		45 215	38 252	38 252	13 049	31 372	28 689	2 683	9%	38 252
Interest		2 922	400	400	23	80	300	(220)	-73%	400
Contracted services		81 341	63 342	76 559	14 896	49 640	52 913	(3 273)	-6%	76 559
Transfers and subsidies		309	80	300	-	307	287	20	7%	300
Irrecoverable debts written off		9 975	-	-	502	2 013	-	2 013	#DIV/0!	-
Operational costs		90 718	65 313	84 771	18 983	57 941	56 488	1 443	3%	84 771
Losses on Disposal of Assets		33	-	-	672	672	-	672	#DIV/0!	-
Other Losses		121	-	-	-	-	-	-	-	-
Total Expenditure		398 246	355 797	389 541	90 799	268 715	280 345	(11 631)	-4%	389 541
Surplus/(Deficit)		(86 664)	3 867	(29 877)	(11 241)	48 076	(10 597)	58 674	-554%	(29 877)
Transfers and subsidies - capital (monetary allocations)		50 256	69 600	69 600	12 476	46 973	52 200	(5 227)	-10%	69 600
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(36 408)	73 467	39 724	1 235	95 049	41 603			39 724
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(36 408)	73 467	39 724	1 235	95 049	41 603			39 724
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(36 408)	73 467	39 724	1 235	95 049	41 603			39 724
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(36 408)	73 467	39 724	1 235	95 049	41 603			39 724

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 3	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		733	20 145	19 951	3 683	9 145	15 031	(5 886)	-39%	19 951
Vote 2 - Energy Sources		8 135	6 700	6 700	653	2 699	6 025	(2 426)	-43%	6 700
Vote 3 - Executive and Council		-	-	250	1 777	1 777	100	1 677	1677%	250
Vote 4 - Finance and Administration		3 948	2 750	6 450	(1 159)	440	3 542	(3 103)	-88%	6 450
Vote 5 - Planning and Development		1 772	-	-	4	4	-	4	#DIV/0!	-
Vote 6 - Road Transport		42 803	42 765	42 949	9 755	31 282	32 144	(862)	-3%	42 949
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	250	250	27	192	187	5	2%	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	57 391	72 600	76 550	14 739	45 440	56 030	(10 590)	-19%	76 550
Total Capital Expenditure		57 391	72 600	76 550	14 739	45 440	56 030	(10 590)	-19%	76 550
Capital Expenditure - Functional Classification										
Governance and administration		3 948	2 750	6 700	617	2 216	3 642	(1 426)	-39%	6 700
Executive and council		-	-	250	1 777	1 777	100	1 677	1677%	250
Finance and administration		3 948	2 750	6 450	(1 159)	440	3 542	(3 103)	-88%	6 450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		733	20 145	19 951	3 683	9 145	15 031	(5 886)	-39%	19 951
Community and social services		29	19 085	10 065	840	1 611	7 549	(5 937)	-79%	10 065
Sport and recreation		704	10 080	9 886	2 843	7 534	7 462	51	1%	9 886
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 703	33 172	35 066	9 789	25 320	25 637	(317)	-1%	35 066
Planning and development		1 772	-	-	4	4	-	4	#DIV/0!	-
Road transport		38 937	33 172	35 066	9 755	25 316	25 637	(321)	-1%	35 066
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 001	16 533	14 833	679	8 758	11 729	(2 962)	-25%	14 833
Energy sources		8 135	6 700	6 700	653	2 699	6 025	(2 426)	-43%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 050	9 583	7 883	-	5 957	6 537	(641)	-8%	7 883
Waste management		-	250	250	27	192	187	5	2%	250
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	57 391	72 600	76 550	14 739	45 440	56 030	(10 590)	-19%	76 550
Funded by:										
National Government		34 012	69 535	69 535	13 187	42 123	62 151	(10 029)	-19%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies,		29	65	65	-	-	49	(45)	-100%	65
Transfers recognised - capital		34 040	69 600	69 600	13 187	42 123	62 200	(10 677)	-15%	69 600
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		23 350	3 999	6 950	1 552	3 317	3 830	(613)	-13%	6 950
Total Capital Funding		57 391	72 600	76 550	14 739	45 440	56 030	(10 590)	-19%	76 550

Description	Ref	2023/24	Budget Year 2024/25			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		20 260	75 943	10 727	105 868	10 727
Trade and other receivables from exchange transactions		(11 116)	(7 524)	8 389	(10 722)	8 389
Receivables from non-exchange transactions		17 922	24 495	9 266	19 797	9 266
Current portion of non-current receivables		-	-	-	-	-
Inventory		743	877	743	1 871	743
VAT		46 444	50 324	46 444	47 044	46 444
Other current assets		7	7	7	7	7
Total current assets		74 260	144 123	75 577	163 865	75 577
Non current assets						
Investments		-	-	-	-	-
Investment property		12 788	12 679	12 788	12 788	12 788
Property, plant and equipment		782 373	810 592	820 671	794 370	820 671
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		988	1 857	988	339	988
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		796 150	825 128	834 448	807 497	834 448
TOTAL ASSETS		870 410	969 250	910 025	971 362	910 025
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		7	7	-	7	-
Consumer deposits		202	155	202	252	202
Trade and other payables from exchange transactions		43 726	41 563	43 972	25 552	43 972
Trade and other payables from non-exchange transactions		1 902	2 431	1 902	25 751	1 902
Provision		(574)	104	1 722	1 148	1 722
VAT		40 745	46 705	40 745	41 030	40 745
Other current liabilities		1 722	-	-	-	-
Total current liabilities		87 730	90 964	88 543	93 740	88 543
Non current liabilities						
Financial liabilities		(7)	(7)	-	(7)	-
Provision		27 708	16 258	27 708	27 708	27 708
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		18 214	18 214	18 214	18 214	18 214
Total non current liabilities		45 915	34 465	45 921	45 915	45 921
TOTAL LIABILITIES		133 644	125 429	134 464	139 655	134 464
NET ASSETS	2	736 765	843 821	775 561	831 707	775 561
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		837 294	938 937	870 676	926 822	870 676
Reserves and funds		(95 115)	(95 115)	(95 115)	(95 115)	(95 115)
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	742 179	843 821	775 561	831 707	775 561

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 509	41 917	41 917	1 932	6 494	40 539	(34 045)	-84%	41 917
Service charges		9 696	13 977	13 977	3 185	9 255	15 961	(6 696)	-42%	13 977
Other revenue		4 633	10 310	10 310	4 654	8 085	10 725	(2 639)	-25%	10 310
Transfers and Subsidies - Operational		266 577	266 922	266 922	65 047	277 432	266 266	11 166	4%	266 922
Transfers and Subsidies - Capital		52 730	69 600	69 600	26 191	72 316	60 706	11 610	19%	69 600
Interest		5 329	10 480	10 480	2 400	4 685	-	4 685	#DIV/0!	10 480
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(217 775)	(312 645)	(345 289)	(50 097)	(163 039)	(385 852)	222 813	-58%	(345 289)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		128 700	100 661	66 917	53 411	215 239	8 344	(206 895)	-2480%	66 917
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	766	6 837	-	6 837	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		52 871	(72 600)	(76 550)	(13 185)	(45 439)	(81 096)	34 639	-43%	(76 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		52 871	(72 600)	(76 550)	(12 417)	(39 571)	(81 096)	(41 525)	51%	(76 550)
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	(9 633)	40 994	175 668	(72 752)			(9 633)
Cash/cash equivalents at beginning:		47 783	47 783	20 260		20 260	20 260			20 260
Cash/cash equivalents at month/year end:		229 354	75 843	10 627		195 928	(52 492)			10 627

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 March 2025.

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	74	75	79	77	64	63	89	5131	5 855	5 483	10	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	111	65	62	62	62	68	60	2 244	2 733	2 455	15	-
Receivables from Non-exchange Transactions - Property Rates	1400	877	546	310	255	277	482	273	64 914	67 940	66 207	(34)	-
Receivables from Exchange Transactions - Waste Water Management	1500	230	220	184	187	187	184	177	11 192	12 618	11 929	(12)	-
Receivables from Exchange Transactions - Waste Management	1600	452	372	346	282	281	226	224	12 500	14 408	13 313	9	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtors Accounts	1800	371	360	351	342	331	323	333	22 550	25 287	24 195	363	-
Recoverable unauthorised, irregular, inflated and wasteful expenditures	1920	-	-	-	-	-	-	-	-	-	-	-	-
Other	1920	36	1	6	0	96	1	45	2 638	2 825	2 753	(3)	-
Total By Income Source	2000	2 211	1 621	1 348	1 235	1 387	1 329	1 198	121 270	131 529	126 348	333	-
2023/24 - totals only		2 058	1 571	1 551	1 305	1 377	1 302	1 527	121 919	132 459	127 289	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	387	580	322	240	275	430	255	38 551	39 274	34 955	37	-
Commercial	2300	820	191	179	154	159	154	167	34 517	35 381	35 161	80	-
Households	2400	994	670	848	821	682	734	823	52 902	58 955	56 193	165	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2000	2 211	1 621	1 348	1 235	1 387	1 329	1 198	121 270	131 529	126 348	333	-

ANALYSIS

DEBTORS AGEING

- Debtors aging report reflects a non-collection of monies due to the municipality, the debtors exceeding a year amount to R131 million emanating mostly from households.
- The current accounts amounted to R2 million 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.
- Government departments account for R61 million, which translates to 47% of the total debt book.
- Rural Development account for R43 million, which translated to 70% of the total government debt and 33% of the total debt book.
- Rural department is in dispute with the municipality over their account balance. Despite the measures the municipality undertakes to recover the debt, the department does not indicate willingness to pay the municipality. This matter is now intervened by COGTA and SALGA.

2.2. CREDITORS AGE ANALYSIS

The information in the table below is based on the gross debtors for the quarter ended 31 March 2025.

Description	NT Code	Budget Year 2024/25								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	-	18	14	14	-	-	-	1	47	29
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	18	14	14	-	-	-	1	47	29

ANALYSIS

CREDITORS AGEING

- 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.

2.3. INVESTMENT PORTFOLIO ANALYSIS

The municipality calculates the accrued interest on the short-term investments (call-accounts) from the monthly bank statements as the interest rate fluctuates.

The municipality deposits funds from the primary bank account into the various short-term investments; this is done to accumulate interest.

Attached is the investment report for the quarter ended 31 March 2025:

2.4. ALLOCATIONS AND GRANTS RECEIPTS AND EXPENDITURE

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R (thousands)										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		259 420	264 695	264 695	64 815	261 992	199 521	63 381	31.9%	264 695
Expanded Public Works Programme Integrated Grant		3 049	1 715	1 715	545	1 715	1 286	429	33.3%	1 715
Local Government Financial Management Grant	3	3 109	3 000	3 000	-	3 000	2 250	750	33.3%	3 000
Municipal Infrastructure Grant		-	2 781	2 781	-	-	2 866	(2 036)	-100.0%	2 781
Equitable Share		244 271	257 199	257 199	64 300	257 187	192 899	64 288	33.3%	257 199
Provincial Government:		-	1 146	1 146	-	-	860	(860)	-100.0%	1 146
Specify (Add grant description)		-	1 146	1 146	-	-	860	(860)	-100.0%	1 146
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 081	1 081	-	-	811	(811)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	1 081	-	-	811	(811)	-100.0%	1 081
Total Operating Transfers and Grants		259 420	265 922	266 922	64 815	261 992	200 191	61 711	30.8%	266 922
Capital Transfers and Grants										
National Government:		52 730	69 535	69 535	26 191	72 316	52 151	20 185	38.7%	69 535
Municipal Infrastructure Grant		52 730	62 835	62 835	22 991	65 616	47 126	18 490	39.2%	62 835
Integrated National Electrification Programme Grant		-	6 700	6 700	3 200	6 700	5 025	1 675	33.3%	6 700
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	65	65	-	-	49	(49)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	65	-	-	49	(49)	-100.0%	65
Total Capital Transfers and Grants		52 730	69 600	69 600	26 191	72 316	52 200	20 116	38.5%	69 600
TOTAL RECEIPTS OF TRANSFERS & GRANTS		313 150	336 522	336 522	91 006	334 218	252 391	81 827	32.4%	336 522

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		8 669	7 496	7 496	1 716	6 163	5 622	481	8.6%	7 496
Expanded Public Works Programme Integrated Grant		3 037	1 715	1 715	643	1 539	1 286	253	19.7%	1 715
Local Government Financial Management Grant	3	3 098	3 000	3 000	372	2 556	2 250	306	13.6%	3 000
Municipal Infrastructure Grant		2 474	2 781	2 781	695	2 088	2 085	(78)	-3.7%	2 781
Provincial Government:		(162)	1 146	1 146	262	716	860	(144)	-16.8%	1 146
Specify (Add grant description)		(162)	1 146	1 146	262	716	860	(144)	-16.8%	1 146
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 081	1 081	-	-	811	(811)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	1 081	-	-	811	(811)	-100.0%	1 081
Total Operating Transfers and Grants		8 446	9 723	9 723	1 977	6 819	7 292	(474)	-6.5%	9 723
Capital Transfers and Grants										
National Government:		50 256	69 535	69 535	12 389	46 364	52 151	(5 787)	-11.1%	69 535
Municipal Infrastructure Grant		50 256	62 835	62 835	12 389	44 004	47 126	(3 122)	-6.6%	62 835
Integrated National Electrification Programme Grant		-	6 700	6 700	40	2 360	5 025	(2 665)	-53.0%	6 700
Provincial Government:		(45)	-	-	-	-	-	-	-	-
Specify (Add grant description)		(45)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	65	65	-	-	49	(49)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	65	-	-	49	(49)	-100.0%	65
Total Capital Transfers and Grants		50 211	69 600	69 600	12 389	46 364	52 200	(5 836)	-11.2%	69 600
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		58 657	79 323	79 323	14 366	53 182	59 492	(6 310)	-10.6%	79 323

ANALYSIS

GRANT RECEIPTS

Quarter 1

Equitable Share

- Received first trench of Equitable Share of R107 166 000 in July.

Municipal Infrastructure Grant

- Received Municipal Infrastructure Grant (MIG) of R23 599 000 in July.

Expanded Public Works Programme

- Received EPWP of R429 000 in August.

Integrated Network Electricity Programme (INEP)

- Received INEP of R500, 000 in August

Provincial Arts and Culture (Library Grant)

- Received R1, 236, 000 for Library Grant in August.

Financial Management Grant

- Received Municipal Financial Management Grant of R3 000 000 in September.

Quarter 2

Equitable Share

- Received Equitable Share amounting to R85,721,000 in December.

Expanded Public Works Programme

- Received EPWP of R771, 000 in November.

Municipal Infrastructure Grant

- Received Municipal Infrastructure Grant (MIG) of R19 026 000 in November.

Quarter 3

Dr Ruth Mompati District Municipality (Department of Water and Sanitation)

- Received an amount of R4 000 000 from district municipality to undertake water and sanitation projects.

Expanded Public Works Programme

- Received EPWP of R515,000 in February.

Municipal Infrastructure Grant

- Received Municipal Infrastructure Grant (MIG) of R12,000,000 in February.

Integrated Network Electricity Programme (INEP)

- Received INEP of R3,200,000 in March

Equitable Share

- Received Equitable Share amounting to R64,300,000 in March

2.5. Councillor and Board Members Allowances and Employees Benefit

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	18 257	4 467	13 811	13 693	118	1%	18 257
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 234	3 926	3 626	843	2 338	2 825	(487)	-17%	3 626
Cellphone Allowance		2 542	2 724	2 524	564	1 692	1 963	(271)	-14%	2 524
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	500	59	312	200	112	56%	500
Sub Total - Councillors		22 818	24 908	24 908	5 932	18 152	18 681	(529)	-3%	24 908
% increase	4		9.2%	9.2%						9.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 728	7 220	12 170	4 765	12 925	7 385	5 530	78%	12 170
Pension and UIF Contributions		3	101	601	286	743	276	467	169%	601
Medical Aid Contributions		-	-	300	98	245	120	125	104%	300
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 739	1 202	602	153	454	662	(198)	-30%	602
Cellphone Allowance		178	82	82	15	43	62	(19)	-30%	82
Housing Allowances		-	-	40	9	23	16	7	46%	40
Other benefits and allowances		-	-	-	1 327	1 564	-	1 564	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		246	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 894	8 608	13 796	6 653	16 007	8 530	7 477	88%	13 796
% increase	4		121.0%	254.3%						254.3%
Other Municipal Staff										
Basic Salaries and Wages		83 941	83 941	79 680	16 451	61 295	61 255	(9 950)	-16%	79 680
Pension and UIF Contributions		8 825	15 878	15 228	3 556	9 542	11 649	(2 105)	-18%	15 228
Medical Aid Contributions		6 254	5 855	5 715	1 370	3 722	4 335	(613)	-14%	5 715
Overtime		5 147	7 214	5 714	1 514	3 777	4 811	(1 034)	-21%	5 714
Performance Bonus		5 830	8 204	5 454	1 282	4 435	4 353	82	2%	5 454
Motor Vehicle Allowance		4 358	5 325	5 025	1 196	3 296	3 944	(648)	-16%	5 025
Cellphone Allowance		354	1 138	688	124	350	673	(323)	-48%	688
Housing Allowances		186	1 045	1 045	33	100	784	(684)	-87%	1 045
Other benefits and allowances		7 107	921	2 221	671	1 878	1 211	667	55%	2 221
Payments in lieu of leave		2 189	4 549	4 540	244	2 179	3 405	(1 225)	-36%	4 540
Long service awards		377	150	650	128	505	312	192	61%	650
Post-retirement benefit obligations	2	806	639	639	220	675	479	96	20%	639
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 660	1 430	1 430	648	1 803	1 073	730	68%	1 430
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		127 083	134 480	128 039	27 430	83 458	98 264	(14 826)	-15%	128 039
% increase	4		5.8%	0.6%						0.6%
Total Parent Municipality		153 795	167 994	166 743	40 023	117 617	125 485	(7 878)	-6%	166 743

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 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Property Rates	45 939 020	45 939 020	2 746 456	2 116 357	22 243 612	23 695 408	48%
Service Charges	20 150 336	20 150 336	3 296 171	3 170 675	8 971 705	11 178 631	45%
Rental Income	366 800	366 800	154 117	215 640	445 909	(79 109)	122%
Interest Income: Short-term Deposits	2 869 214	2 869 214	1 427 274	1 960 279	4 179 083	(1 309 869)	146%
Interest Income: Debtors	13 373 953	13 373 953	729 588	821 336	2 582 896	10 791 057	19%
Agency Fees	400 000	400 000	-	-	-	400 000	0%
Operating Grants	266 921 800	266 921 800	88 146 521	66 384 599	265 457 423	1 464 377	99%
Other Income	9 643 000	9 643 000	1 439 793	901 727	8 138 458	1 504 542	84%
Gains/(Losses) on Disposal of Assets	-	-	-	-	-	-	#DIV/0!
TOTAL OPERATING REVENUE	359 664 123	359 664 123	97 939 920	75 570 614	312 019 085	47 645 038	87%

RATES, TAXES AND LEVIES

RATES; TAXES AND LEVIES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
PROPERTY RATES	45 939 020	45 939 020	2 746 456	2 116 357	22 243 612	23 695 408	48%
SERVICE CHARGES - ELECTRICITY	6 825 751	6 825 751	969 794	912 970	2 880 943	3 944 808	42%
SERVICE CHARGES - WATER	1 870 454	1 870 454	263 101	219 755	727 557	1 142 897	39%
SERVICE CHARGES - SANITATION	4 725 326	4 725 326	819 883	794 625	1 626 804	3 098 522	34%
SERVICE CHARGES - SOLID WASTE	6 728 805	6 728 805	1 243 393	1 243 326	3 736 400	2 992 405	56%
TOTAL RATES; TAXES AND LEVIES	66 089 356	66 089 356	6 042 627	5 287 032	31 215 316	34 874 040	47%

ANALYSIS

Property rates and related interests

- The performance up to the third quarter translates to 48% when measured against the adjusted budget.
- In the first quarter the property rates billed at
- This was boosted by the annual billing on property rates on the state properties in the month of July 2024.

Service Charges

- The service charges comprise of Electricity, Water, Wastewater (Sewerage/Solid water) and Waste Management (Refuse).
- The municipality provides electricity services only at Reivilo. All other areas are supplied by Eskom. This denies the municipality an opportunity to generate more revenue from other areas and the municipality is therefore unable to fully implement the credit control and debt collection measures. The actual billing on electricity up to date translates to 42% when measured against the adjustment budget.
- The municipality supplies water only to Reivilo community, which are extracted from the boreholes. This is the natural water of which the municipality does not incur the cost of purchase from the water. The actual billing on water up to date translates to 39% when measured against the adjustment budget. This suggests good performance.
- The wastewater services and waste management services are provided at Reivilo, Pudimoe and Taung. The actual billing up to March translates to 54% when measured against the adjustment budget.

FREE BASIC SERVICES (FBS)

SERVICE CHARGES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Service charges - electricity revenue	6 650 429	6 650 429	936 525	880 023	2 787 640	3 862 789	42%
ELECTRICITY FBS	175 322	175 322	33 269	32 947	93 303	82 019	53%
Service charges - water revenue	(797)	(797)	26 153	14 001	56 113	(56 910)	-7041%
WATER FBS	1 871 251	1 871 251	236 948	205 754	671 444	1 199 807	36%
Service charges - sanitation revenue	(17 037)	(17 037)	(9 496)	(18 887)	(16 602)	(435)	97%
SEWERAGE FBS	4 742 363	4 742 363	829 378	813 512	1 643 406	3 098 957	35%
Service charges - refuse revenue	(61 030)	(61 030)	(46 509)	(52 192)	(141 002)	79 972	231%
REFUSE FBS	6 789 835	6 789 835	1 289 903	1 295 517	3 877 401	2 912 434	57%
TOTAL SERVICE CHARGES	20 150 336	20 150 336	3 296 171	3 170 675	8 971 705	11 178 631	45%

RENTAL INCOME

RENTAL INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
RENTAL: FROM FIXED ASSETS: COMMUNITY	-	-	-	-	-	-	#DIV/0!
RENTAL: FROM FIXED ASSETS: COMMUNITY	262 000	262 000	32 720	25 840	83 108	178 892	32%
Ad-hoc rentals: Other Assets	104 800	104 800	121 397	189 800	362 801	(258 001)	346%
RENTAL: FROM FIXED ASSETS: OTHER	-	-	-	-	-	-	#DIV/0!
TOTAL RENTAL INCOME	366 800	366 800	154 117	215 640	445 909	-79 109	122%

INTEREST INCOME

INTEREST INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Current and Non-current Assets:Bank Accounts	-	-	53 462	29 776	275 986	(275 986)	#DIV/0!
INTEREST: CALL ACCOUNTS	10 480 000	10 480 000	1 373 811	1 930 503	3 903 097	6 576 903	37%
Interest:Receivables:Electricity	7 719	7 719	8 394	7 123	22 869	(15 150)	296%
Receivables:Electricity	-	-	-	-	20	(20)	#DIV/0!
Receivables:Service Charges	-	-	-	-	4 193	(4 193)	#DIV/0!
Receivables:Service Charges	-	-	(123 252)	44 287	(37 182)	37 182	#DIV/0!
Interest Receivables Service Charges	452 187	452 187	-	-	-	452 187	0%
Receivables:Waste Management	-	-	172 524	267 851	715 704	(715 704)	#DIV/0!
Interest Receivables Waste Management	1 057 618	1 057 618	-	-	1 785	1 055 833	0%
Interest Receivables Waste Water Management	808 115	808 115	-	-	1 708	806 407	0%
Receivables:Waste Water Management	-	-	209 327	227 160	669 344	(669 344)	#DIV/0!
Receivables:Water	-	-	-	-	10 023	(10 023)	#DIV/0!
Interest Receivables Water	568 314	568 314	109 828	112 615	322 599	245 715	57%
INTEREST: PROPERTY RATES	2 869 214	2 869 214	352 767	162 301	871 833	1 997 381	30%
TOTAL INTEREST INCOME	16 243 167	16 243 167	2 156 862	2 781 616	6 761 979	9 481 188	42%

AGENCY FEE/COLLECTION COMMISSION

AGENCY FEES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
GOVMT ENATIS	400 000	400 000	-	-	-	400 000	0%

NATIONAL AND PROVINCIAL GRANTS

OPERATING GRANTS INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANC ES	2024/25 YTD %
LG SETA	1 081 000	1 081 000	81 176	112 940	216 346	864 654	20%
EPWP	1 715 000	1 715 000	745 959	642 958	1 539 136	175 864	90%
FMG	3 000 000	3 000 000	904 365	371 825	2 555 830	444 170	85%
MIG (PMU)	2 780 800	2 780 800	435 285	695 352	2 007 608	773 193	72%
EQS	257 199 000	257 199 000	85 721 000	64 300 000	257 187 000	12 000	100%
LIBRARY GRANT	1 146 000	1 146 000	258 736	261 524	1 951 503	(805 503)	170%
TOTAL OPERATING GRANTS	266 921 800	266 921 800	88 146 521	66 384 599	265 457 423	1 464 377	99%

ANALYSIS

Library Grant

- The Library Grant received is at 170%. This is due to the fact that at the time of budgeting for 2024/25, the gazette was not yet available and therefore it was seen reasonable to use the same amount budgeted in the in the previous 2023/24 budget year and the amount was R1 146 000. As the gazette was received late, this budgeted amount can only be amended in the adjustment budget.
- The actuals received as at 31 March 2025 of R1 951 503 therefore was more than the budgeted amount of R1 146 000. This then resulted in a percentage of above 100%.

SUNDRY INCOME

SUNDRY INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
ADMINISTRATION FEES	920 000	920 000	25 803	23 724	69 901	850 099	8%
Bursary Repayment or Refund	-	-	-	-	21 200	(21 200)	#DIV/0!
Collection Charges	120 000	120 000	-	-	-	120 000	0%
Commission: Transaction Handling Fees	100 000	100 000	126	-	2 595	97 405	3%
FEES: INSPECTION	113 000	113 000	3 381	2 536	10 111	102 889	9%
Insurance Refund	7 000 000	7 000 000	518 486	10 000	669 334	6 330 666	10%
INSURANCE CLAIMS	200 000	200 000	-	-	-	200 000	0%
Proceeds on disposal of PPE	-	-	713 850	767 550	6 837 334	(6 837 334)	#DIV/0!
Building Plan Fees	-	-	-	-	230	(230)	#DIV/0!
Approval of Building Plan	-	-	12 056	16 540	58 776	(58 776)	#DIV/0!
FEES: BUILDING PLANS	70 000	70 000	(2 067)	3 510	103 362	(33 362)	148%
BURIAL FEES	70 000	70 000	7 739	8 348	26 044	43 956	37%
Clearance Certificates	-	-	14 500	17 000	52 370	(52 370)	#DIV/0!
FEES: CLEARANCE CERTIFICATES	50 000	50 000	-	-	-	50 000	0%
Legal Fees	100 000	100 000	86 483	23 128	194 026	(94 026)	194%
LIBRARY ADMIN FEES	200 000	200 000	-	-	-	200 000	0%
Sales of Goods and Rendering of Services	700 000	700 000	59 436	29 391	93 175	606 825	13%
TOTAL SUNDRY INCOME	9 643 000	9 643 000	1 439 793	901 727	8 138 458	1 504 542	84%

2.7.2. OPERATING EXPENDITURE

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCE S	2024/25 YTD %
Employees Salaries and Wages	143 085 679	141 834 768	34 031 397	34 090 406	99 464 650	43 621 029	70%
Remuneration of Councillors	24 908 027	24 908 027	6 300 273	5 932 400	18 152 375	6 755 652	73%
Debt write-off	-	-	793 377	2 012 754	2 012 754	-2 012 754	#DIV/0!
Debt Impairment	5 000 000	5 000 000	-	-	-	5 000 000	0%
Depreciation	38 251 993	38 251 993	9 109 805	21 075 659	21 075 659	17 176 334	55%
Interest expenses	400 000	400 000	48 213	80 217	80 217	319 783	20%

Bulk Purchases - Electricity	7 256 359	6 756 359	1 460 200	947 135	4 261 447	2 994 912	59%
OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Other materials	10 870 000	16 288 350	3 371 436	9 862 831	9 862 831	1 007 169	91%
Contracted Services	52 672 000	60 270 616	13 535 420	39 777 130	39 777 130	12 894 870	76%
Transfers and Subsidies	300 000	300 000	-	-7 335	307 335	-7 335	102%
General Expenditure	64 823 200	84 770 712	33 211 929	57 899 735	57 899 735	6 923 465	89%
TOTAL OPERATING EXPENDITURE	355 757 258	389 540 825	103 855 008	176 480 891	257 704 092	131 836 733	72%

ANALYSIS

Employee related expenditure

- The employee related expenditure relates to all amongst others the salaries, employment benefits such as employer contributions medical aid and retirement schemes, leave costs, absenteeism, post-employment liability movements and perks such as motor vehicles incurred by the employer to the employees in service of the municipality, and this excludes councillors.
- The actual paid to equates to 70% when compared to the adjusted budget. This performance is more admirable. Should it continue in this manner in the subsequent quarters, the municipality is likely to witness the saving at year end.

Remuneration of councillors

- The actual remuneration to councillors to date equates to 73% when compared to the adjusted budget. This is slightly influenced by councillors backpays based on the notice on upper limits for councillors. This was then processed in December 2024.

Bulk purchases

- The expenditure relates to the purchase of electricity for resale. The actual expenditure to date is 63% when measured against the adjusted budget.
- This is well within the budgeted amount.

Depreciation and amortisation

- The depreciation and amortisation are non-cash items. It is an accounting practice used to spread the cost of a tangible or physical asset, such as a piece of machinery or a fleet of cars, over its useful life.
- The amount of an asset is depreciated in a given period of time is a representation of how much of that asset's value has been used up. However, for cash flow management purpose, these items are funded. This is to ensure that there is cash available to maintain the assets in future.
- The depreciation run as at 31 March 2025 amounts to 82%, which is well with the budgeted amount.

Contracted services

- The actual expenditure to date as at 31 March 2025 incurred in this respect translates to 66% to date when measured against the adjusted budget. The municipality will strengthen the cost containment measures to ensure that the spending does not exceed the norm. The main contributor to the percentage above 50 is the security services and maintenance costs. Their expenditure have already exceeded 50%.

Operating costs

The actual expenditure incurred in this respect translates to 69% to date as at 31 March 2025 when measured against the adjusted budget. This appears to be reasonable.

SALARIES; WAGES AND ALLOWANCES

Councillors (Political Office Bearers plus Other)	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Basic Salaries and Wages	18 257 474	18 257 474	4 848 604	4 466 843	13 810 936	4 446 538	76%
Motor Vehicle Allowance	3 926 208	3 626 208	815 964	842 572	2 337 720	1 288 488	64%
Cellphone Allowance	2 724 345	2 524 345	564 048	564 048	1 692 144	832 201	67%
Other benefits and allowances	-	500 000	71 656	58 938	311 574	188 426	62%
Sub Total - Councillors	24 908 027	24 908 027	6 300 273	5 932 400	18 152 375	6 755 652	73%
Senior Managers	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Basic Salaries and Wages	7 220 115	12 170 115	4 939 731	4 765 493	12 924 745	(754 630)	106%
Pension and UIF Contributions	100 947	350 947	269 352	285 888	742 333	(391 386)	212%
Medical Aid Contributions	-	300 000	88 589	98 056	244 998	55 002	82%
Motor Vehicle Allowance	1 202 145	602 145	127 110	152 817	463 957	138 188	77%
Cellphone Allowance	82 434	82 434	9 000	14 500	43 000	39 434	52%
Housing Allowances	-	40 000	8 602	8 589	23 220	16 780	58%
Other benefits and allowances	-	250 000	150 113	1 327 553	1 564 734	(1 314 734)	626%
Sub Total - Senior Managers	8 605 641	13 795 641	5 592 498	6 652 895	16 006 987	(2 211 346)	116%
Other Municipal Staff	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Basic Salaries and Wages	83 940 759	79 689 848	16 882 992	16 451 353	51 294 721	28 395 127	64%
Pension and UIF Contributions	15 921 394	15 271 394	3 145 897	3 565 044	9 582 383	5 689 011	63%
Medical Aid Contributions	5 855 044	5 715 044	1 135 911	1 369 649	3 722 203	1 992 841	65%
Accommodation; Travel and Incidental	220 000	620 000	109 473	128 037	443 141	176 859	71%
Overtime	7 214 240	5 714 240	1 256 338	1 513 815	3 776 988	1 937 252	66%

Other Municipal Staff	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Motor Vehicle Allowance	5 524 942	5 024 942	1 052 720	1 195 789	3 296 049	1 728 893	66%
Cellphone Allowance	1 137 766	687 766	121 000	124 480	349 980	337 786	51%
Housing Allowances	1 045 409	1 045 409	32 318	33 432	100 403	945 006	10%
Acting Allowances	1 430 226	1 430 226	632 769	648 454	1 803 107	(372 881)	126%
Standby Allowance	657 936	1 557 936	536 313	533 607	1 394 834	163 102	90%
Payments in lieu of leave	4 539 704	4 539 704	1 217 868	244 300	2 179 042	2 360 662	48%
Long service awards	150 000	650 000	280 043	128 384	504 533	145 467	78%
Post-retirement benefit obligations	638 675	638 675	212 525	219 584	574 837	63 838	90%
Sub Total - Other Municipal Staff	134 480 038	128 039 127	28 438 899	27 437 511	83 457 663	44 581 464	65%
TOTAL EXPENDITURE ON STAFF BENEFITS	167 993 706	166 742 795	40 331 669	40 022 807	117 617 024	49 125 771	71%

INTEREST PAID

INTEREST PAID	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Interest Paid Finance Leases	150 000.00	150 000.00	-	-	-	150 000.00	0%
Interest Paid Interest costs non-current Provisions	100 000.00	100 000.00	-	-	-	100 000.00	0%
Interest Paid	-	-	-	-	-	-	#DIV/0!
Interest Paid	150 000.00	150 000.00	48 212.94	22 516.75	80 216.58	69 783.42	53%
TOTAL INTEREST PAID	400 000.00	400 000.00	48 212.94	22 516.75	80 216.58	319 783.42	20%

BULK PURCHASES

BULK PURCHASES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Electricity for re-sale	7 256 359.00	6 756 359.00	1 460 199.87	947 134.85	4 261 447.49	2 494 911.51	63%
TOTAL BULK PURCHASES	7 256 359.00	6 756 359.00	1 460 199.87	947 134.85	4 261 447.49	2 494 911.51	63%

DEBT WRITTEN-OFF

DEBT WRITE-OFF	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Debt write-off - ELECTRICITY	-	-	1 866.70	-	1 866.72	(1 866.72)	#DIV/0!
Debt write-off - No Specific Accounts (Ex)	-	-	82 465.98	53 362.59	313 208.16	(313 208.16)	#DIV/0!
Debt write-off - WASTE MANAGEMENT	-	-	231 771.03	150 721.42	510 527.33	(510 527.33)	#DIV/0!
Debt write-off - WASTE WATER MANAGEMENT	-	-	215 367.49	142 017.99	512 034.78	(512 034.78)	#DIV/0!
Debt write-off - WATER	-	-	118 109.95	30 004.88	156 873.81	(156 873.81)	#DIV/0!

DEBT WRITE-OFF	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Debt write-off - Property Rates	-	-	143 796.22	125 872.77	518 243.38	(518 243.38)	#DIV/0!
TOTAL INTEREST PAID	-	-	793 377.37	501 979.65	2 012 754.18	(2 012 754.18)	#DIV/0!

MATERIALS AND SUPPLIES/INVENTORY CONSUMED

CONTRACTED SERVICES:

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Cleaning Materials - Refuse Bags	1 000 000	1 000 000	650 000	312 000	962 000	38 000	96%
Consumables & Materials (Solid Waste)	350 000	420 000	152 060	-26 560	192 099	157 901	55%
Consumables & Materials (Roads)	500 000	500 000	362 395	137 000	499 395	605	100%
Consumables & Materials (Finance)	1 500 000	2 000 000	600 992	519 420	1 614 104	-114 104	108%
Consumables & Materials (Electricity)	1 500 000	1 500 000	24 000	-	83 202	1 416 798	6%
Library Programmes	140 000	140 000	19 500	82 659	110 159	29 841	79%
Disaster Relief	2 000 000	4 000 000	-	272 587	768 388	1 231 612	38%
SMMEs' Support	1 200 000	1 200 000	184 010	396 602	580 612	619 388	48%
TOTAL INVENTORY CONSUMED	8 190 000	10 760 000	1 992 957	1 693 708	4 809 959	5 950 041	45%

REPAIRS AND MAINTENANCE

REPAIRS AND MAINTENANCE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Pipe Work:Pipe Work (Water)	1 200 000	2 400 000	314 437	313 492	1 415 418	984 582	59%
Pipe Work:Pipe Work (Sanitation)	1 200 000	2 400 000	1 062 729	667 674	1 730 403	669 597	72%
Civil Structures:Potholes Patching	600 000	600 000	-	595 681	595 681	4 319	99%
Drainage:Stormwater Channels	300 000	300 000	-	-	-	300 000	0%
External Facilities:Nursery	70 000	-	-	-	-	-	#DIV/0!
Buildings:Sport Ammenities & Buildings	200 000	500 000	190 665	1 207	198 383	301 617	40%
Transport Assets:General Fleet Maintenance	1 500 000	3 500 000	359 285	1 064 665	2 069 929	1 430 071	59%
Computer Software and Applications:Software Maintenance	600 000	600 000	358 737	2 174	569 834	30 166	95%
LV Conductors:LV Network Maintenance Taung	4 000 000	4 700 000	962 091	619 501	2 628 024	2 071 976	56%
Maintenance of Air- conditioners	800 000	800 000	-	100 920	324 920	475 080	41%
External Facilities:Parks	200 000	257 300	-	144 500	172 300	85 000	67%
Tools and Equipment: EPWP	100 000	100 000	66 500	-	66 500	33 500	67%
Maintenance of External Ammenities	100 000	120 000	56 992	33 954	91 439	28 561	76%
LIBRARY PROGRAMS - Maintenance	-	11 050	-	-	-	11 050	0%
TOTAL REPAIRS AND MAINTENANCE	10 870 000	16 288 350	3 371 436	3 543 768	9 862 831	6 425 519	61%

ANALYSIS

Maintenance

- Some of the maintenance items are depleting and as maintenance plays a crucial role to the sustainability of the municipal infrastructure, it appears that such expenditure items would require an upward adjustment during the adjustment budget. Alternatively, where there are saving, such savings be adjusted to these votes.
- To date the overall percentage spent on maintenance is 61%.

OUTSOURCED SERVICES AND CONTRACTORS

CONTRACTED SERVICES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Internal Audit	650 000	480 966	250 560	230 403	480 963	3	100%
AFS Review and support	550 000	550 000	15 815	160 535	528 350	21 650	96%
Actural Services	30 000	17 700	-	-	17 700	-	100%
Audit Committee	350 000	350 000	-83 122	72 691	336 893	13 107	96%
Asset Management	2 000 000	3 000 000	1 059 522	-	1 900 588	1 099 412	63%
LAND USE SPLUMA IMPLEMENTATION	600 000	600 000	266 403	86 800	353 203	246 797	59%
Communications & marketing	300 000	350 000	199 400	-41 690	232 700	117 300	66%
Alternative Roads into Taung - Feasibility Study	1 500 000	500 000	-	118 913	118 913	381 087	24%
Business and Advisory Project Management	60 000	203 950	-	-	-	203 950	0%
Legal Fees: Collection	1 100 000	2 500 000	626 382	666 878	1 706 283	793 717	68%
Legal Fees	1 500 000	1 800 000	779 086	-	779 086	1 020 914	43%
Employee Wellness	200 000	350 000	150 000	-	150 000	200 000	43%
Sports and Recreation	200 000	380 000	70 000	180 000	378 700	1 300	100%
Pauper Funerals	200 000	260 000	96 000	-	146 000	114 000	56%
Occupational Health and Safety OHS	200 000	296 000	95 718	-	95 718	200 283	32%
Valuation Services	150 000	5 150 000	-	-	10 972	5 139 028	0%
Security Guards	42 000 000	42 000 000	9 816 159	9 553 466	31 748 201	10 251 799	76%
Cash In transit	200 000	200 000	44 115	47 653	136 620	63 380	68%
Catering Services	882 000	1 282 000	149 383	276 761	656 240	625 760	51%
TOTAL CONTRACTED SERVICES	52 672 000	60 270 616	13 535 420	11 352 410	39 777 130	12 894 870	66%

ANALYSIS

Outsourced services

- Management is on a drive to reduce outsourced services, particularly those that can be done internally. There are services that cannot be done internally such as cash-in-transit, valuation roll feasibility studies etc.

DETAILED CATERING SERVICES

CATERING SERVICES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Catering: Finance	200 000	300 000	17 135	178 561	234 665	65 335	78%
Catering: Council	200 000	200 000	49 350	43 200	135 002	64 998	68%
Catering: Project Management	32 000	32 000	7 608		7 608	24 392	24%
Mayor Programs: Youth Development	100 000	100 000	-	-	-	100 000	0%
Mayor Programs: W; C & E	120 000	120 000	15 340	-	70 940	49 060	59%
Public Participation: Budget and IDP	200 000	200 000	59 950	10 000	134 075	65 925	67%
Speaker Programs: Women	30 000	330 000	-	45 000	73 950	256 050	22%
TOTAL CATERING SERVICES	882 000	1 282 000	149 383	276 761	656 240	625 760	51%

DETAILED GENERAL EXPENDITURE

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Accommodation	750 000	750 000	591 094	(17 052)	744 163	5 837	99%
Advertising	1 300 000	1 300 000	326 567	130 965	457 532	842 468	35%
Advertising Publicity and Marketing: Corporate and Municipal	500 000	500 000	60 877	70 000	130 877	369 123	26%
Audit Fees	5 500 000	6 500 000	4 460 997	1 055 891	5 699 334	(199 334)	88%
Bank Charges	100 000	100 000	32 527	11 273	49 842	50 158	50%
Bursaries (Employees)	450 000	750 000	106 729	89 608	284 023	165 977	38%
Daily Allowance	200 000	200 000	182 722	-	189 754	10 246	95%
Deeds	50 000	50 000	10 427	9 283	27 407	22 593	55%
Domestic Accommodation	500 000	540 000	205 911	302 728	508 639	(8 639)	94%
Electricity Own Usage and High-masts	18 000 000	30 000 000	10 591 672	8 034 687	20 769 040	(2 769 040)	69%
Expenditure:Operational Cost:Learnerships and Internships	400 000	400 000	306 900	7 129	314 029	85 971	79%
Expenditure:Operational Cost:Professional Bodies Membership	1 700 000	1 700 000	1 679 308	-	1 679 308	20 692	99%
Expenditure:Operational Cost:Remuneration to Ward Committees	4 320 000	4 770 000	1 801 000	1 775 969	3 935 469	384 531	83%
Expenditure:Operational Cost:Skills Development Fund Levy	127 800	127 800	62 452	43 650	122 812	4 988	96%
Expenditure:Operational Cost:Uniform and Protective Clothing	230 000	230 000	200 190	-	200 190	29 810	87%
Expenditure:Operational Cost:Vehicle Tracking	210 000	210 000	638	638	1 276	208 724	1%
FBS: Escom	8 000 000	6 000 000	1 119 042	1 593 523	3 072 262	4 927 738	51%
Furniture and Office Equipment	2 640 000	2 640 000	1 310 247	829 439	2 508 166	131 834	95%
Inventory: Diesel	4 500 000	7 250 000	2 589 967	1 068 682	4 256 299	243 701	59%
Learnerships and Internships	136 000	136 000	-	-	-	136 000	0%

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Learnerships and Internships (Traffic)	1 600 000	1 752 512	-	152 512	152 512	1 447 488	9%
Library WIFI connection Use	-	60 000		3 279	3 279		5%
Licences	2 100 000	2 100 000	1 890 430	-	1 890 972	209 028	90%
Licences:Motor Vehicle Licence and Registrations	400 000	400 000	87 482	1 470	88 952	311 048	22%
MIG:Accommodation	192 000	192 000	12 435	55 177	67 613	124 387	35%
Expenditure:Operational Cost:Uniform and Protective Clothing	-	50 000		-	-		0%
Printing	480 000	1 580 000	305 077	224 509	685 468	(205 468)	43%
Professional Bodies	160 000	160 000	-	5 041	5 041	154 959	3%
Radio slots	300 000	300 000	-	-	280 000	20 000	93%
Rea Dira Magazine	300 000	505 000	-	252 450	252 450	47 550	50%
Registration Fees	100 000	100 000	62 812	-	62 812	37 188	63%
Road worthy	50 000	50 000	-	26 000	26 000	24 000	52%
SCOA Implementation	1 861 920	4 161 920	857 513	1 664 708	3 072 221	(1 210 301)	74%
Servitudes and Land Surveys	100 000	100 000	-	-	-	100 000	0%
Short Term Insurance	1 500 000	1 100 000	785 629	-	785 629	714 371	71%
SKILLS	-	-	35 525	21 909	66 006	(66 006)	#DIV/0!
Skills Development Fund Levy	796 480	796 480	309 935	247 932	645 976	150 504	81%
System Development	400 000	400 000	256 520	-	350 526	49 474	88%
Telephones and faxes	1 265 000	2 665 000	992 594	281 246	1 494 794	(229 794)	56%
Transport without Operator	300 000	300 000	-	300 000	300 000	-	100%
Travel and Subsistence:Non-employees	600 000	1 140 000	636 491	175 668	812 160	(212 160)	71%
Uniform and Protective Clothing	1 000 000	1 000 000	632 115	-	632 115	367 885	63%
Vetting System	704 000	704 000	195 904	102 609	341 991	362 009	49%
Water: Own Usage	200 000	200 000	-	179 830	179 830	20 170	90%
Workmen's Compensation Fund	800 000	800 000	512 198	240 769	752 967	47 033	94%
Grand Total	64 823 200	84 770 712	33 211 929	18 941 523	57 899 735	26 870 977	68%

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 March 2025.

CAPITAL EXPENDITURE BY ITEM/ ASSET TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Construction Work-in-progress	69 535 200	69 535 200	17 943 551	13 186 958	42 122 759	27 412 441	61%
Computer Equipment	2 500 000	3 700 000	217 393	-1 363 919	82 199	2 417 801	3%
Furniture and Office Equipment	165 000	1 315 000	26 250	-4 300	29 950	135 050	18%
Machinery and Equipment	250 000	250 000	165 600	26 560	192 160	57 840	77%
Other Assets	150 000	150 000	118 656	-	118 656	31 344	79%
Transport Assets	-	1 600 000	-	-	-	-	
TOTAL CAPITAL EXPENDITURE BY TYPE	72 600 200	76 550 200	18 471 450	11 845 299	42 545 724	34 004 476	56%

DETAILED CAPITAL EXPENDITURE BY FUNDING SOURCE

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
MIG (Capital)	62 835 200	62 835 200	19 590 494	9 447 916	41 102 995	21 732 205	65%
INEP	6 700 000	6 700 000	1 666 682	279 683	2 599 330	4 100 670	39%
Library Grant	65 000	65 000	-	-	-	65 000	0%
Own Funding	3 000 000	6 950 000	527 899	(1 289 659)	474 965	6 475 035	7%
TOTAL CAPITAL EXPENDITURE	72 600 200	76 550 200	21 785 076	8 437 941	44 177 290	32 372 910	58%

ANALYSIS

Capital Funding sources

- The municipality incurred 65% expenditure on its MIG allocation up to third quarter (31 March 2025);
- 39% is spent on the Integrated National Electrification Programme allocation up to third quarter (31 March 2025);
- 0% spent on the Sports; Arts and Culture (Library grant) allocation up to third quarter (31 March 2025);
- 7% of its own funding up to third quarter (as of 31 March 2025)
- The total average expenditure percentage spent against the budgeted capital expenditure is at 58%.

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

MIG EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Highmast Light Phase 7	10 080 000	9 885 824	4 791 361	1 660 614	7 533 712	2 352 112	76%
Landfill Sites: Closure of Pudimoe Landfill Sites	2 500 000	700 000	-	-	-	700 000	0%
Construction of Modimong Sports Facility	10 000 000	10 000 000	457 079	792 552	1 611 268	8 388 732	16%
Construction of Extension 7 Access road	4 500 000	5 176 940	564 503	1 493 911	2 437 514	2 739 426	47%
Construction of Kgomotso Access Road	3 334 475	3 425 303	487 400	-	3 425 303	(0)	100%
Construction of Molelema Access Road	2 835 663	2 195 378	-	-	2 195 378	(0)	100%
Construction of Seoding Access Road	8 250 000	9 000 000	6 445 840	1 126 416	8 333 058	666 942	93%
Construction of Tlapeng 2 Access Road	7 050 000	7 050 000	630 883	1 324 216	2 289 714	4 760 286	32%
Construction of Vaaltyn Access Road	7 202 201	8 218 398	2 603 255	3 098 764	6 464 009	1 754 389	79%
Rietfontein Storm-water Phase 2	1 200 000	694 033	372 273	(48 557)	323 715	370 318	47%
Construction of Picong Storm-water channel	5 882 861	6 489 324	3 237 900	-	6 489 324	(0)	100%
TOTAL MIG	62 835 200	62 835 200	19 590 494	9 447 916	41 102 995	21 732 205	65%

COMMENTS

Capital Funding sources

- The budget and actual expenditure for multi-year projects in the above table are only for that financial year. The budget was spread across the period of the projected.
- Kgomotso, Molelema and Picong were during the current financial year.

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 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Upgrading of Transformers	1 500 000	1 788 969	1 095 754	-193 095	1 555 624	233 345	87%
Household Electrification	5 200 000	4 911 031	570 928	472 778	1 043 706	3 867 325	21%
TOTAL INEP GRANT	6 700 000	6 700 000	1 666 682	279 683	2 599 330	4 100 670	39%

LIBRARY GRANT CAPITAL EXPENDINTURE

The table below lists the capital expenditure that was funded by the Northwest Provincial Department of Arts and Culture year to date actuals:

LIBRARY GRANT EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Furniture and Office Equipment: Library Furniture and Equipment	65 000	65 000	-	-	-	65 000	0%
TOTAL LIBRARY GRANT	65 000	65 000	-	-	-	65 000	0%

OWN FUNDING CAPITAL ASSETS/PROJECTS EXPENDINTURE

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 ADJ BUDGET	2024/25 QTR2 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCE	2024/25 YTD %
Computer Equipment	2 500 000	3 700 000	217 393	(1 363 919)	82 199	3 617 801	2%
Office Furniture	100 000	100 000	26 250	(4 300)	29 950	70 050	30%
Supply and Delivery of 32L Shredding Machine	-	250 000	-	52 000	52 000	198 000	21%
Procurement of Water Truck	-	1 600 000	-	-	-	1 600 000	0%
Municipal Office Space	-	900 000	-	-	-	900 000	0%
Procurement of Lawnmowers	250 000	250 000	165 600	26 560	192 160	57 840	77%
Cleaning Machines for Halls	150 000	150 000	118 656	-	118 656	31 344	79%
TOTAL OWN CAPITAL EXPENDITURE	3 000 000	6 950 000	527 899	(1 289 659)	474 965	6 475 035	7%

2.10. OTHER SUPPORTING DOCUMENTS

BILLING AND PAYMENT REPORT

INCOME BY TYPE	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 M07 ACTUALS	2024/25 M08 ACTUALS	2024/25 M09 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 YTD ACTUALS
REFUSE							
Billed	1 649 818	1 297 008	386 432	534 775	549 285	1 470 491	4 417 317
Payment Received	1 265 399	986 662	357 557	449 478	455 184	1 262 219	3 514 280
% of Billing Received	77%	76%	93%	84%	83%	86%	80%
RATES							-
Billed	25 778 340	2 826 922	681 631	1 005 558	801 755	2 488 944	31 094 206
Payment Received	1 945 030	15 889 328	609 949	718 939	792 079	2 120 967	19 955 325
% of Billing Received	8%	562%	89%	71%	99%	85%	64%
ELECTRICITY							-
Billed	410 874	353 405	88 462	106 891	113 440	308 793	1 073 072
Payment Received	636 343	340 243	211 607	374 212	63 013	648 832	1 625 418
% of Billing Received	155%	96%	239%	350%	56%	210%	151%
WATER							-
Billed	639 060	361 598	79 639	121 082	120 272	320 993	1 321 650
Payment Received	119 040	149 688	94 738	64 583	149 547	308 869	577 597
% of Billing Received	19%	41%	119%	53%	124%	96%	44%
SANITATION							-
Billed	1 161 070	926 655	246 771	357 675	375 105	979 551	3 067 277
Payment Received	656 081	484 253	179 423	259 518	308 521	747 462	1 887 795
% of Billing Received	57%	52%	73%	73%	82%	76%	62%
OTHER BT'S							-
Billed	555 430	1 462 090	521 340	54 491	216 441	792 272	2 809 792
Payment Received	1 118 824	971 596	233 905	80 413	86 378	400 696	2 491 116
% of Billing Received	201%	66%	45%	148%	40%	51%	89%
TOTAL INCOME							-
Anticipated(levy+vat)	30 194 593	7 227 676	2 004 276	2 180 472	2 176 298	6 361 045	43 783 314
Received	5 740 717	18 821 770	1 687 180	1 947 144	1 854 722	5 489 046	30 051 532
% Received	19%	260%	84%	89%	85%	86%	69%

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 69% as at 31 March 2025.

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.
- Limited development in urban and potential areas.
- 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 R41 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
- Implementation of the cost containment strategy in line with the Treasury guide lines
- 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 Municipal Manager of Greater Taung Local Municipality (NW 394), hereby:-

Submit the required quarterly financial report for the quarter ended 31 March 2025 in accordance with the Municipal Finance Management Act (MFMA) section 52 and all supporting documentation. I further certify that the quarterly 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', written over a horizontal line.

Date: 16 April 2025