

# **GREATER TAUNG**

**LOCAL MUNICIPALITY**



*Sec71 REPORT*

## **MONTHLY BUDGET REPORT**

**FOR THE FINANCIAL YEAR 2024/25**

**We are a Municipality in Pursuit of Excellence**

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## INTRODUCTION

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### 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 recognized 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 monthly performance (as at 28 February 2025) against the approved budget in compliance with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No. 32141 of 17 April 2009, by providing a statement on the implementation of the budget and financial state of affairs of the municipality to the Mayor, as legislated.

### STRATEGIC OBJECTIVE

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

### BACKGROUND

In terms of section 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 (MBRR) 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.

## **PART 1: IN-YEAR REPORT**

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### **1.1. MAYOR'S REPORT**

The report has not yet been tabled in council

### **1.2. COUNCIL RESOLUTIONS**

The report has not yet been tabled in council

### 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 28 February 2025 are summarized below:

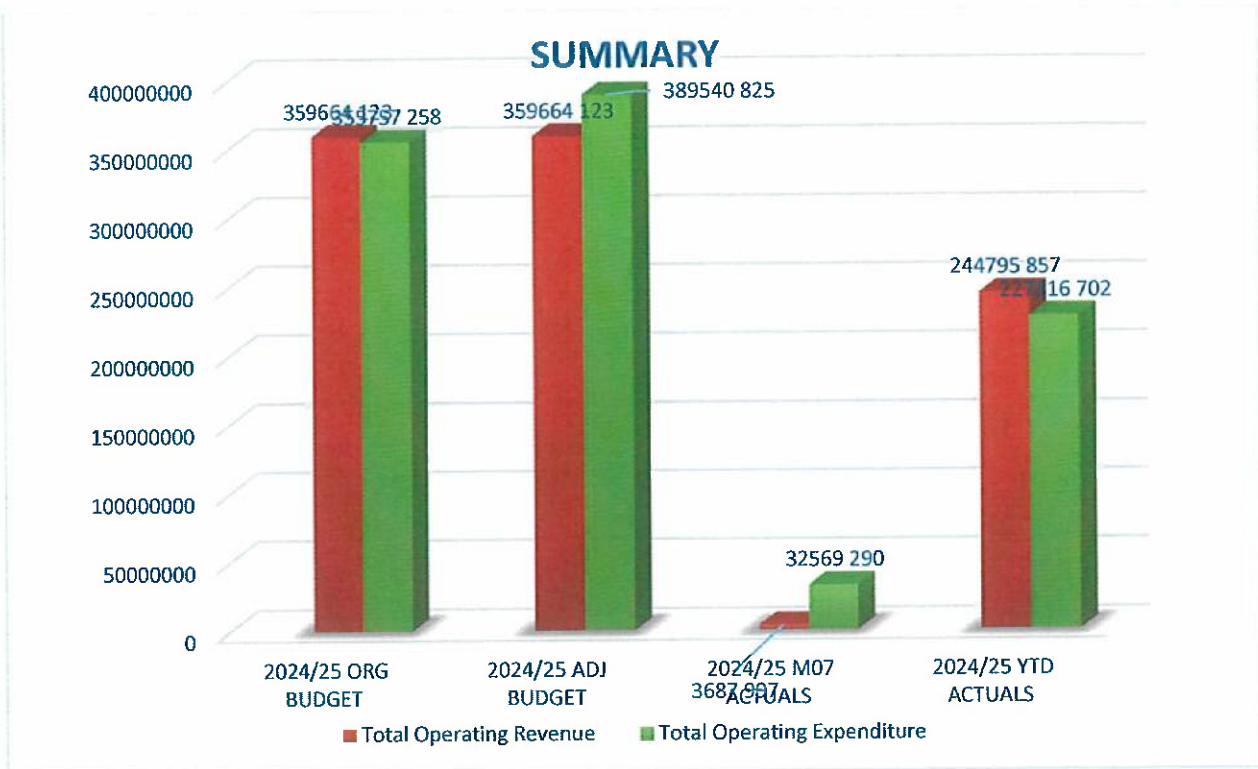
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	31 027	45 939	45 939	704	21 537	30 626	(9 089)	-30%	45 939
Service charges	12 207	20 150	20 150	1 059	8 758	13 434	(4 676)	-35%	20 150
Investment revenue	6 704	10 480	10 480	722	3 347	6 987	(3 640)	-52%	10 480
Transfers and subsidies - Operational	254 010	266 922	266 922	621	200 719	177 948	22 771	13%	266 922
Other own revenue	7 633	16 173	16 173	4 235	14 397	10 782	3 615	34%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>311 581</b>	<b>359 664</b>	<b>359 664</b>	<b>7 342</b>	<b>248 758</b>	<b>239 776</b>	<b>8 982</b>	<b>4%</b>	<b>359 664</b>
Employee costs	130 977	143 086	141 835	11 119	88 515	95 140	(6 625)	-7%	141 835
Remuneration of Councillors	22 818	24 908	24 908	1 831	15 894	16 605	(712)	-4%	24 908
Depreciation and amortisation	45 215	38 252	38 252	6 958	28 315	25 501	2 814	11%	38 252
Interest	2 922	400	400	19	89	267	(187)	-70%	400
Inventory consumed and bulk purchases	13 817	15 446	17 516	293	8 192	10 712	(2 519)	-24%	17 516
Transfers and subsidies	309	50	300	-	307	283	24	8%	300
Other expenditure	182 189	133 655	166 330	12 812	97 875	95 438	2 437	3%	166 330
<b>Total Expenditure</b>	<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>33 031</b>	<b>239 178</b>	<b>243 947</b>	<b>(4 769)</b>	<b>-2%</b>	<b>389 541</b>
<b>Surplus/(Deficit)</b>	<b>(86 664)</b>	<b>3 867</b>	<b>(29 877)</b>	<b>(25 689)</b>	<b>9 580</b>	<b>(4 171)</b>	<b>13 751</b>	<b>-330%</b>	<b>(29 877)</b>
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	69 600	6 556	41 139	45 400	(5 261)	-11%	69 600
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>	<b>8 489</b>	<b>20%</b>	<b>39 724</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>	<b>8 489</b>	<b>20%</b>	<b>39 724</b>

### ANALYSIS

#### Total operating budget

- The total Year-to-Date actual operating revenue by source amounts to R244 795 856.5 with total actual operating expenditure of R227 816 702 leaving the municipality with an actual operating surplus of R16 979 154 as at 28 February 2025.
- The operating grants received of R 200 718 749.2 constitutes 82% of the total year-to-date operating revenue of R244 795 856.5. This is therefore evident that the municipality is heavily grant dependent.

Graphic illustration: Actual as a % of original budget



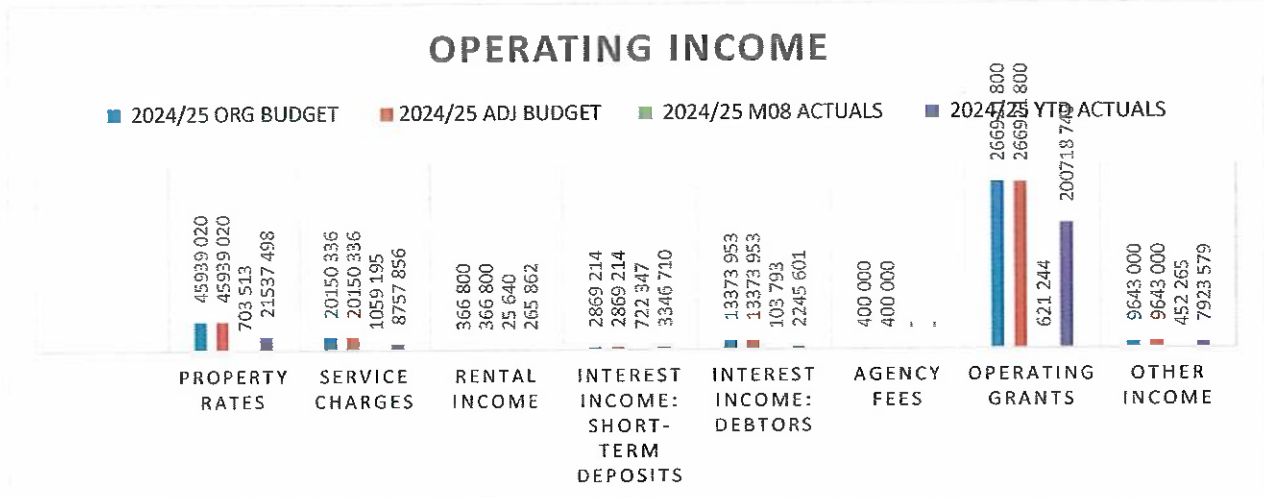
### 1.3.2. OPERATING REVENUE

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

Detailed actual revenue per source versus budgeted revenue for the month ended 28 February 2025 is detailed below:

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		3 659	6 826	6 826	306	2 600	4 551	(1 950)	-43%	6 826
Service charges - Water		1 047	1 870	1 870	80	573	1 247	(573)	-46%	1 870
Service charges - Waste Water Management		2 891	4 726	4 726	262	2 160	3 150	(990)	-31%	4 726
Service charges - Waste management		4 601	6 729	6 729	411	3 326	4 486	(1 162)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 190	1 190	31	474	793	(319)	-40%	1 190
Agency services		105	400	400	-	-	267	(267)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 891	2 894	2 894	186	1 479	1 529	(451)	-23%	2 894
Interest from Current and Non Current Assets		6 704	10 480	10 480	722	3 347	6 987	(3 640)	-52%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	367	26	256	245	21	9%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		216	8 453	8 453	421	7 773	5 635	2 138	38%	8 453
<b>Non-Exchange Revenue</b>										
Property rates		31 027	45 939	45 939	764	21 537	30 626	(9 089)	-30%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	266 922	266 922	621	200 718	177 948	22 771	13%	266 922
Interest		1 171	2 869	2 869	(82)	752	1 913	(1 161)	-61%	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		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>311 581</b>	<b>359 664</b>	<b>359 664</b>	<b>7 342</b>	<b>248 758</b>	<b>239 776</b>	<b>8 982</b>	<b>4%</b>	<b>359 664</b>

Graphic illustration: Actual as a % of original budget



**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 mid-term translates to 38% when measured against the original 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 mid-term translates to 36% when measured against the original budget. This suggests good performance.
- The wastewater services and waste management services are provided at Reivilo, Pudimoe and Taung. The actual billing up to February translates to 48% when measured against the original 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 February translates to 15% when measured against the original budget.
- The actual results for interest on investments indicate an increase in performance as it contributes 55% up to February.

#### **Operating revenue**

- The operating revenue for the month was less as compared to the previous months as there was no receipt from the insurance proceeds on auction of movable assets and there were not transfers and subsidies for the.

#### **Property rates and related interests**

- The performance up to the mid-term translates to 47% when measured against the original 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)**

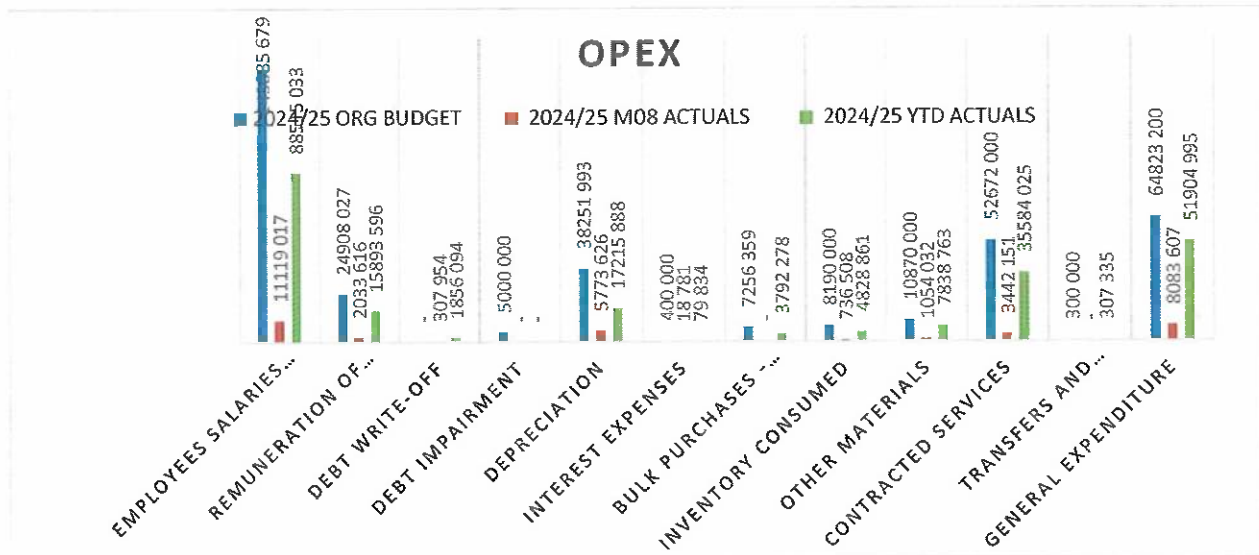
- The transfers and subsidies relate to grants from National and Provincial and the payments and some are received in three (3) unequal trenches or instalments.
- This operational grant includes 5% of the MIG grant, structured for operational activities relating salaries of employees in PMU.
- To date the total operating grants received amount to 200 718 749.2 million which translates to 82% of the grant receivable.

### **1.3.3. OPERATING EXPENDITURE**

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

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>Expenditure By Type</b>										
Employee related costs		130 977	143 086	141 835	11 119	88 515	95 140	(6 625)	-7%	141 835
Remuneration of councillors		22 818	24 908	24 908	1 831	15 834	16 605	(771)	-4%	24 908
Bulk purchases - electricity		5 642	7 256	6 755	-	3 792	4 738	(945)	-20%	6 755
Inventory consumed		8 174	8 190	10 760	293	4 400	5 974	(1 574)	-26%	10 760
Debt impairment		-	5 000	5 000	-	-	3 333	(3 333)	-100%	5 000
Depreciation and amortisation		45 215	38 252	38 252	6 958	28 315	25 501	2 814	11%	38 252
Interest		2 922	400	400	19	80	267	(187)	-70%	400
Contracted services		81 341	63 342	76 559	4 456	43 423	45 031	(1 609)	-4%	76 559
Transfers and subsidies		309	50	300	-	307	283	24	8%	300
Irrecoverable debts written off		9 975	-	-	308	1 856	-	1 856	#DIV/0!	-
Operational costs		90 718	65 313	84 771	7 335	51 924	47 074	4 850	10%	84 771
Losses on Disposal of Assets		33	-	-	672	672	-	672	#DIV/0!	-
Other Losses		121	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>398 245</b>	<b>355 797</b>	<b>389 541</b>	<b>33 031</b>	<b>239 178</b>	<b>243 947</b>	<b>(4 769)</b>	<b>-2%</b>	<b>389 541</b>

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 for the month equates to 8% when compared to the original budget. This performance is more admirable. The year to date equates to 62% of the total operating expenditure. Should it continue in this manner in the subsequent months, the municipality is likely to witness the saving at year end.

### Remuneration of councillors

- The actual remuneration to councillors for the month equates to 8% when compared to the original budget. This is slightly influenced by councillors backpays based on the notice on upper limits for councillors. This was then processed in December 2024. The year to date equates to 64% when compared to the total operating expenditure

#### **Bulk purchases**

- The expenditure relates to the purchase of electricity for resale. The actual expenditure to date is 56% when measured against the original budget.
- This is well within the budgeted amount.

#### **Contracted services**

- The actual expenditure for the month incurred in this respect translates to 59% to date when measured against the original 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 has already exceeded 50%.

- 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 of 28 February 2025 amounts to 45%, which is well with the budgeted amount.

#### **Operating costs**

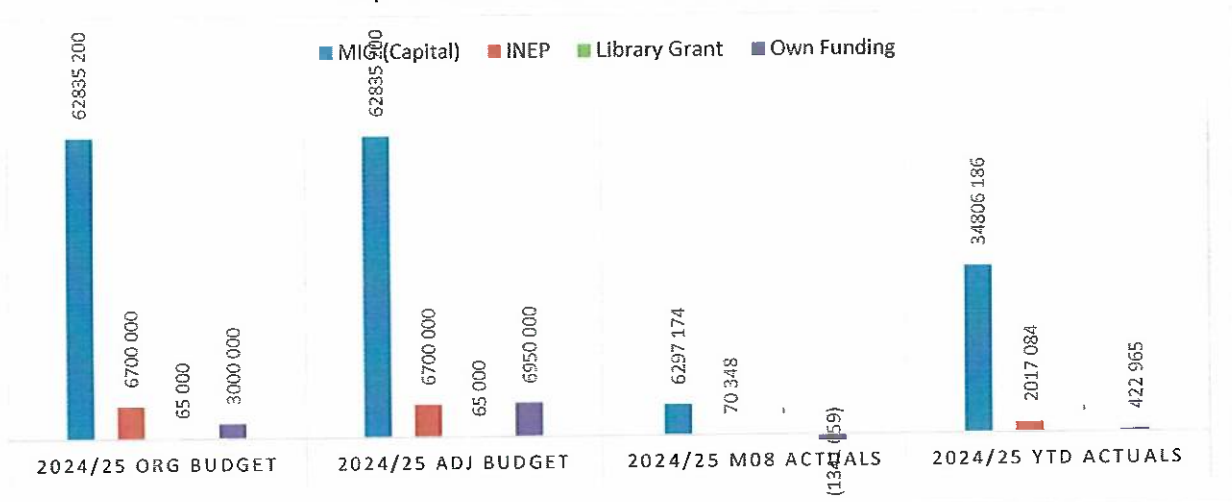
The actual expenditure incurred in this respect translates to 58% to date when measured against the original budget. This appears to be reasonable.

### **1.3.4. CAPITAL EXPENDITURE**

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

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
<b>Capital Expenditure - Functional Classification</b>										
Governance and administration		3 948	2 750	6 700	565	2 164	2 623	(459)	-17%	6 700
Executive and council		-	-	250	1 726	1 725	50	1 675	3340%	250
Finance and administration		3 948	2 750	6 450	(1 159)	440	2 573	(2 133)	-83%	6 450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		733	20 145	19 951	2 843	8 246	13 391	(5 146)	-38%	19 951
Community and social services		28	10 065	10 065	-	712	6 710	(5 998)	-89%	10 065
Sport and recreation		704	10 080	9 886	2 843	7 534	6 681	853	13%	9 886
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 709	33 172	35 066	4 362	19 923	22 494	(2 571)	-11%	35 066
Planning and development		1 772	-	-	-	4	4	-	#DIV/0!	-
Road transport		38 937	33 172	35 066	4 359	19 918	22 494	(2 576)	-11%	35 066
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 601	16 533	14 833	97	8 176	10 682	(2 506)	-23%	14 833
Energy sources		8 135	6 700	6 700	70	2 017	4 467	(2 450)	-55%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 656	9 683	7 883	-	5 967	6 049	(82)	-1%	7 883
Waste management		-	250	250	27	192	25	167	15%	250
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>57 391</b>	<b>72 609</b>	<b>76 550</b>	<b>7 869</b>	<b>38 509</b>	<b>49 190</b>	<b>(10 681)</b>	<b>-22%</b>	<b>76 550</b>
<b>Funded by:</b>										
National Government		34 012	69 635	69 535	6 958	35 244	46 357	(11 113)	-24%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		29	65	65	-	-	43	(43)	-100%	65
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Depara Agencies, Transfers recognised - capital		34 040	69 600	69 600	6 368	35 244	46 460	(11 156)	-24%	69 600
Borrowing	<b>6</b>	-	-	-	-	-	-	-	-	-
Internally generated funds		23 350	3 000	6 950	1 500	3 265	2 790	475	17%	6 950
<b>Total Capital Funding</b>		<b>57 391</b>	<b>72 600</b>	<b>76 550</b>	<b>7 868</b>	<b>38 509</b>	<b>49 190</b>	<b>(10 681)</b>	<b>-22%</b>	<b>76 550</b>

Graphic illustration: Actual as a % of original budget



## ANALYSIS

### Capital spending per funding sources

- The municipality incurred 55% expenditure on its MIG allocation.
- 30% on the Integrated National Electrification Programme.
- 7% on the Sports; Arts and Culture grant.
- 0% on the library grant and 6% of its own funding as of 28 February 2025.
- The total average expenditure percentage is at 49% of the budgeted capital expenditure.

## 1.4. IN-YEAR BUDGET STATEMENT TABLES

NW394 Greater Taung - Table C1 Monthly Budget Statement Summary - M08 - February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	31 027	45 939	45 939	704	21 537	30 626	(9 689)	-30%	45 939
Service charges	12 207	20 150	20 150	1 059	8 756	13 434	(4 676)	-35%	20 150
Investment revenue	6 704	10 480	10 480	722	3 347	6 967	(3 640)	-52%	10 480
Transfers and subsidies - Operational	254 010	266 922	266 922	621	200 719	177 948	22 771	13%	266 922
Other own revenue	7 633	16 173	16 173	4 235	14 397	10 782	3 615	34%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>311 581</b>	<b>359 664</b>	<b>359 664</b>	<b>7 342</b>	<b>248 758</b>	<b>239 776</b>	<b>8 982</b>	<b>4%</b>	<b>359 664</b>
Employee costs	130 977	143 088	141 835	11 119	88 515	95 140	(6 625)	-7%	141 835
Remuneration of Councilors	22 818	24 908	24 908	1 831	15 894	16 605	(712)	-4%	24 908
Depreciation and amortisation	45 215	38 252	38 252	6 958	28 315	25 501	2 814	11%	38 252
Interest	2 922	400	400	19	80	267	(187)	-70%	400
Inventory consumed and bulk purchases	13 817	15 446	17 516	293	8 192	10 712	(2 519)	-24%	17 516
Transfers and subsidies	309	50	300	-	307	283	24	8%	300
Other expenditure	182 189	133 655	166 330	12 812	97 875	95 438	2 437	3%	166 330
<b>Total Expenditure</b>	<b>398 246</b>	<b>355 797</b>	<b>369 541</b>	<b>33 031</b>	<b>239 178</b>	<b>243 947</b>	<b>(4 769)</b>	<b>-2%</b>	<b>369 541</b>
<b>Surplus/(Deficit)</b>	<b>(86 664)</b>	<b>3 867</b>	<b>(29 877)</b>	<b>(25 689)</b>	<b>9 580</b>	<b>(4 171)</b>	<b>13 751</b>	<b>-330%</b>	<b>(29 877)</b>
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	69 600	6 556	41 139	46 400	(5 261)	-11%	69 600
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b>	<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>	<b>8 489</b>	<b>20%</b>	<b>39 724</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>	<b>8 489</b>	<b>20%</b>	<b>39 724</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	57 391	72 600	76 550	7 868	38 509	49 190	(10 681)	-22%	76 550
Capital transfers recognised	34 040	69 600	69 600	6 388	35 244	46 400	(11 156)	-24%	69 600
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 350	3 000	6 950	1 500	3 265	2 790	475	17%	6 950
<b>Total sources of capital funds</b>	<b>57 391</b>	<b>72 600</b>	<b>76 550</b>	<b>7 868</b>	<b>38 509</b>	<b>49 190</b>	<b>(10 681)</b>	<b>-22%</b>	<b>76 550</b>
<b>Financial position</b>									
Total current assets	74 260	144 123	75 577	-	114 439	-	-	-	75 577
Total non current assets	796 150	825 128	834 448	-	803 623	-	-	-	834 448
Total current liabilities	87 730	90 964	88 543	-	84 770	-	-	-	88 543
Total non current liabilities	45 915	34 465	45 921	-	45 915	-	-	-	45 921
<b>Community wealth/Equity</b>	<b>742 179</b>	<b>843 821</b>	<b>775 561</b>	-	<b>787 377</b>	-	-	-	<b>775 561</b>
<b>Cash flows</b>									
Net cash from (used) operating	128 700	100 661	66 917	832	148 427	88 826	(59 600)	-67%	66 917
Net cash from (used) investing	52 871	(72 600)	(76 550)	(5 648)	(32 597)	(58 562)	(25 965)	44%	(76 550)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>229 354</b>	<b>75 843</b>	<b>10 627</b>	-	<b>136 090</b>	<b>50 525</b>	<b>(85 565)</b>	<b>-169%</b>	<b>10 627</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	2 180	1 454	1 365	1 573	1 360	1 219	1 534	120 695	131 380
<b>Creditors Age Analysis</b>									
Total Creditors	18	14	14	-	-	-	-	1	47

NW394 Greater Taung - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 - February

Description	Ref	2023/24		Budget Year 2024/25						
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
Governance and administration		290 240	329 522	329 522	4 314	231 725	219 681	12 044	5%	329 522
Executive and council		215 396	257 199	257 199	24	192 911	171 466	21 445	13%	257 199
Finance and administration		44 844	72 323	72 323	4 290	38 814	48 215	(9 401)	-19%	72 323
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		51 170	65 764	65 764	6 647	40 115	43 843	(3 728)	-9%	65 764
Community and social services		890	2 492	2 492	99	1 879	1 661	218	13%	2 492
Sport and recreation		50 281	63 272	63 272	6 559	38 236	42 181	(3 945)	-9%	63 272
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 573	4 679	4 679	449	4 151	3 119	1 032	33%	4 679
Planning and development		2 536	2 964	2 964	397	2 628	1 976	652	33%	2 964
Road transport		3 037	1 715	1 715	52	1 523	1 143	380	33%	1 715
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		14 854	29 300	29 300	2 486	13 996	19 533	(5 627)	-29%	29 300
Energy sources		3 878	13 541	13 541	314	5 015	9 027	(4 012)	-44%	13 541
Water management		1 508	2 439	2 439	1 355	2 196	1 626	570	35%	2 439
Waste water management		3 766	5 533	5 533	329	2 748	3 689	(941)	-26%	5 533
Waste management		5 702	7 786	7 786	492	3 947	5 191	(1 244)	-24%	7 786
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>361 838</b>	<b>429 264</b>	<b>429 264</b>	<b>13 897</b>	<b>289 897</b>	<b>286 176</b>	<b>3 721</b>	<b>1%</b>	<b>429 264</b>
<b>Expenditure - Functional</b>										
Governance and administration		232 027	205 035	221 358	19 528	142 194	140 115	2 079	1%	221 358
Executive and council		129 355	122 616	126 193	9 686	84 338	82 459	1 928	2%	126 193
Finance and administration		102 652	82 419	95 165	9 841	57 806	57 655	151	0%	95 165
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 935	25 286	22 353	3 301	22 887	16 271	6 616	41%	22 353
Community and social services		9 730	4 442	5 419	1 302	9 128	3 157	5 971	189%	5 419
Sport and recreation		4 009	19 785	16 035	990	7 678	12 440	(4 761)	-38%	16 035
Public safety		-	-	-	-	-	-	-	-	-
Housing		196	1 090	900	1 019	6 089	674	5 405	802%	900
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 023	51 483	51 576	2 718	24 663	34 341	(9 678)	-28%	51 576
Planning and development		20 821	13 469	16 009	(36)	3 797	9 487	(5 690)	-60%	16 009
Road transport		35 202	38 014	35 567	2 755	20 886	24 854	(3 968)	-16%	35 567
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		96 271	73 593	93 853	7 484	49 346	52 954	(3 608)	-7%	93 853
Energy sources		45 640	42 155	55 255	4 956	27 923	30 723	(2 800)	-9%	55 255
Water management		7 095	4 098	5 298	552	5 959	2 972	2 987	101%	5 298
Waste water management		5 808	10 711	11 911	262	2 694	7 381	(4 687)	-63%	11 911
Waste management		37 728	16 629	21 389	1 714	12 770	11 878	892	8%	21 389
Other		10	400	400	-	88	267	(178)	-67%	400
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>388 246</b>	<b>355 797</b>	<b>388 541</b>	<b>33 031</b>	<b>239 178</b>	<b>243 947</b>	<b>(4 769)</b>	<b>-2%</b>	<b>388 541</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>	<b>8 489</b>	<b>20%</b>	<b>39 724</b>

NW394 Greater Taung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 - February

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Community and Social Services	1	51 170	65 764	65 764	6 647	40 115	43 843	(3 728)	-8.5%	65 764
Vote 2 - Energy Sources		3 878	13 541	13 541	314	5 015	9 027	(4 012)	-44.4%	13 541
Vote 3 - Executive and Council		245 396	257 199	257 199	24	192 911	171 466	21 445	12.5%	257 199
Vote 4 - Finance and Administration		44 844	72 323	72 323	4 290	38 814	48 215	(9 401)	-19.5%	72 323
Vote 5 - Planning and Development		2 536	2 964	2 964	397	2 628	1 976	652	33.0%	2 964
Vote 6 - Road Transport		3 037	1 715	1 715	52	1 523	1 143	380	33.2%	1 715
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		5 702	7 786	7 786	492	3 947	5 191	(1 244)	-24.0%	7 786
Vote 9 - Waste Water Management		3 766	5 533	5 533	326	2 748	3 689	(941)	-25.5%	5 533
Vote 10 - Water Management		1 508	2 439	2 439	1 355	2 196	1 626	570	35.1%	2 439
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>361 838</b>	<b>429 264</b>	<b>429 264</b>	<b>13 697</b>	<b>289 897</b>	<b>286 176</b>	<b>3 721</b>	<b>1.3%</b>	<b>429 264</b>
<b>Expenditure by Vote</b>										
Vote 1 - Community and Social Services	1	13 699	25 487	22 554	2 657	18 398	16 405	1 993	12.2%	22 554
Vote 2 - Energy Sources		45 640	42 155	55 255	4 956	27 923	30 723	(2 800)	-9.1%	55 255
Vote 3 - Executive and Council		129 355	122 616	126 193	9 686	84 388	82 459	1 928	2.3%	126 193
Vote 4 - Finance and Administration		102 652	82 419	95 165	9 841	57 806	57 655	151	0.3%	95 165
Vote 5 - Planning and Development		20 821	13 469	16 009	(36)	3 797	9 487	(5 690)	-60.0%	16 009
Vote 6 - Road Transport		35 202	38 014	35 567	2 755	20 866	24 854	(3 988)	-16.0%	35 567
Vote 7 - Sports and Recreation		246	199	199	644	4 577	132	4 444	3355.6%	199
Vote 8 - Waste Management		37 728	16 629	21 389	1 714	12 770	11 878	892	7.5%	21 389
Vote 9 - Waste Water Management		5 808	10 711	11 911	262	2 694	7 381	(4 687)	-63.5%	11 911
Vote 10 - Water Management		7 095	4 098	5 298	552	5 959	2 972	2 987	100.5%	5 298
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>33 031</b>	<b>239 178</b>	<b>243 947</b>	<b>(4 769)</b>	<b>-2.0%</b>	<b>389 541</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>	<b>8 489</b>	<b>20.1%</b>	<b>39 724</b>

NW394 Greater Taung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 - February

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		3 669	6 826	6 826	306	2 600	4 551	(1 950)	-43%	6 826
Service charges - Water		1 047	1 870	1 870	80	573	1 247	(573)	-46%	1 870
Service charges - Waste Water Management		2 891	4 725	4 725	262	2 150	3 150	(960)	-31%	4 725
Service charges - Waste management		4 601	6 729	6 729	411	3 324	4 485	(1 162)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 150	1 150	31	474	793	(319)	-40%	1 150
Agency services		105	400	400	-	-	267	(267)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 691	2 694	2 694	186	1 479	1 929	(451)	-23%	2 694
Interest from Current and Non Current Assets		6 704	10 480	10 480	722	3 347	6 987	(3 640)	-52%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	367	26	256	245	21	9%	367
License and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		216	8 453	8 453	421	7 773	6 635	2 138	38%	8 453
<b>Non-Exchange Revenue</b>										
Property rates		31 027	45 939	45 939	704	21 537	30 625	(9 089)	-30%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
License and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	256 922	256 922	621	200 719	177 948	22 771	13%	256 922
Interest		1 171	2 869	2 869	(82)	752	1 913	(1 161)	-61%	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		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>311 581</b>	<b>359 664</b>	<b>359 664</b>	<b>7 342</b>	<b>248 758</b>	<b>239 776</b>	<b>8 982</b>	<b>4%</b>	<b>359 664</b>
<b>Expenditure By Type</b>										
Employee related costs		130 977	143 088	141 835	11 119	88 515	95 149	(6 626)	-7%	141 835
Remuneration of councillors		22 818	24 908	24 908	1 831	15 894	16 685	(712)	-4%	24 908
Bulk purchases - electricity		5 642	7 255	6 756	-	3 792	4 738	(945)	-20%	6 756
Inventory consumed		8 174	8 190	10 760	293	4 400	5 974	(1 574)	-26%	10 760
Debt impairment		-	5 000	5 000	-	-	3 333	(3 333)	-100%	5 000
Depreciation and amortisation		45 215	38 252	38 252	6 958	28 315	25 501	2 814	11%	38 252
Interest		2 922	400	400	19	80	267	(187)	-70%	400
Contracted services		81 341	63 342	76 559	4 496	43 423	45 031	(1 609)	-4%	76 559
Transfers and subsidies		309	50	300	-	307	283	24	8%	300
Irrecoverable debts written off		9 975	-	-	398	1 856	-	1 856	#DIV/0!	-
Operational costs		90 718	65 313	84 771	7 336	51 924	47 074	4 850	10%	84 771
Losses on Disposal of Assets		33	-	-	672	672	-	672	#DIV/0!	-
Other Losses		121	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>33 631</b>	<b>239 178</b>	<b>243 947</b>	<b>(4 769)</b>	<b>-2%</b>	<b>399 541</b>
<b>Surplus/(Deficit)</b>		<b>(86 664)</b>	<b>3 867</b>	<b>(29 877)</b>	<b>(25 609)</b>	<b>9 580</b>	<b>(4 171)</b>	<b>13 751</b>	<b>-330%</b>	<b>(29 877)</b>
Transfers and subsidies - capital (monetary allocations)		50 255	69 600	69 600	6 556	41 139	45 400	(5 261)	-11%	69 600
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>			<b>39 724</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>			<b>39 724</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>			<b>39 724</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intra-company/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(19 134)</b>	<b>50 719</b>	<b>42 229</b>			<b>39 724</b>

NW394 Greater Taung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 - February

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Amplified	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	1									
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 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Community and Social Services		733	20 145	19 951	2 843	8 246	13 391	(5 146)	-38%	19 951
Vote 2 - Energy Sources		8 135	6 700	6 700	70	2 017	4 467	(2 450)	-53%	6 700
Vote 3 - Executive and Council		-	-	250	1 725	1 725	50	1 675	3349%	250
Vote 4 - Finance and Administration		3 948	2 750	6 450	(1 159)	440	2 573	(2 133)	-83%	6 450
Vote 5 - Planning and Development		1 772	-	-	4	4	-	4	#DIV/0!	-
Vote 6 - Road Transport		42 803	42 755	42 949	4 358	25 885	23 542	(2 657)	-6%	42 549
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	250	250	27	192	167	25	15%	250
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 10 - Water Management		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	57 291	72 600	76 550	7 888	38 509	49 190	(10 681)	-22%	76 550
<b>Total Capital Expenditure</b>		57 291	72 600	76 550	7 888	38 509	49 190	(10 681)	-22%	76 550
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		3 948	2 750	6 700	565	2 164	2 623	(459)	-17%	6 700
Executive and council		-	-	250	1 725	1 725	50	1 675	3345%	250
Finance and administration		3 948	2 750	6 450	(1 159)	440	2 573	(2 133)	-83%	6 450
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		733	20 145	19 951	2 843	8 246	13 391	(5 146)	-38%	19 951
Community and social services		29	10 065	10 065	-	712	8 719	(5 999)	-89%	10 065
Sport and recreation		704	10 080	9 886	2 843	7 534	6 681	853	13%	9 886
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40 709	33 172	35 056	4 362	19 923	22 494	(2 571)	-11%	35 056
Planning and development		1 772	-	-	4	4	-	4	#DIV/0!	-
Road transport		38 937	33 172	35 056	4 358	19 918	22 494	(2 575)	-11%	35 056
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		12 601	16 533	14 833	97	8 176	19 682	(2 506)	-23%	14 833
Energy sources		8 135	6 700	6 700	70	2 017	4 467	(2 450)	-55%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 866	9 583	7 883	-	5 967	5 049	(82)	-1%	7 883
Waste management		-	250	250	27	192	167	25	15%	250
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	57 291	72 600	76 550	7 888	38 509	49 190	(10 681)	-22%	76 550
<b>Funded by:</b>										
National Government		34 012	69 535	69 535	6 368	35 244	46 357	(11 113)	-24%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (municipal allocations) (Nat / Prov Depart Agencies)		29	65	65	-	-	43	(43)	-100%	65
Transfers recognised - capital		34 040	69 600	69 600	6 368	35 244	46 400	(11 156)	-24%	69 600
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		23 250	3 000	6 950	1 509	3 265	2 790	475	17%	6 950
<b>Total Capital Funding</b>		57 291	72 600	76 550	7 888	38 509	49 190	(10 681)	-22%	76 550

**NW394 Greater Taung - Table C6 Monthly Budget Statement - Financial Position - M08 - February**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		20 260	75 943	10 727	56 803	10 727
Trade and other receivables from exchange transactions		(11 116)	(7 524)	8 389	(10 906)	8 389
Receivables from non-exchange transactions		17 922	24 495	9 266	19 831	9 266
Current portion of non-current receivables		-	-	-	-	-
Inventory		743	877	743	2 111	743
VAT		46 444	50 324	46 444	46 592	46 444
Other current assets		7	7	7	7	7
<b>Total current assets</b>		<b>74 260</b>	<b>144 123</b>	<b>75 577</b>	<b>114 439</b>	<b>75 577</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		12 788	12 679	12 788	12 788	12 788
Property, plant and equipment		782 373	810 592	820 671	790 422	820 671
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		988	1 857	988	412	988
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>796 150</b>	<b>825 128</b>	<b>834 448</b>	<b>803 623</b>	<b>834 448</b>
<b>TOTAL ASSETS</b>		<b>870 410</b>	<b>969 250</b>	<b>910 025</b>	<b>918 061</b>	<b>910 025</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		7	7	-	7	-
Consumer deposits		202	155	202	258	202
Trade and other payables from exchange transactions		43 725	41 563	43 972	24 609	43 972
Trade and other payables from non-exchange transactions		1 902	2 431	1 902	17 719	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	-	-	-	-
<b>Total current liabilities</b>		<b>87 730</b>	<b>90 964</b>	<b>88 543</b>	<b>84 770</b>	<b>88 543</b>
<b>Non current liabilities</b>						
Financial liabilities		(7)	(7)	-	(7)	-
Provision		27 708	16 250	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
<b>Total non current liabilities</b>		<b>45 915</b>	<b>34 465</b>	<b>45 921</b>	<b>45 915</b>	<b>45 921</b>
<b>TOTAL LIABILITIES</b>		<b>133 644</b>	<b>125 429</b>	<b>134 464</b>	<b>130 685</b>	<b>134 464</b>
<b>NET ASSETS</b>	<b>2</b>	<b>736 765</b>	<b>843 821</b>	<b>775 561</b>	<b>787 377</b>	<b>775 561</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		837 294	938 937	870 676	882 492	870 676
Reserves and funds		(95 115)	(95 115)	(95 115)	(95 115)	(95 115)
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>742 179</b>	<b>843 821</b>	<b>775 561</b>	<b>787 377</b>	<b>775 561</b>

NW394 Greater Taung - Table C7 Monthly Budget Statement - Cash Flow - M08 - February

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		7 509	41 917	41 917	657	5 810	57 987	(52 128)	-90%	41 917
Service charges		9 666	13 977	13 977	1 283	8 344	15 661	(6 707)	-48%	13 977
Other revenue		4 633	10 310	10 310	273	7 670	10 826	(3 155)	-29%	10 310
Transfers and Subsidies - Operational		266 577	266 922	266 922	557	212 977	264 574	(51 598)	-20%	266 922
Transfers and Subsidies - Capital		52 730	69 600	69 600	12 000	58 125	55 418	2 707	5%	69 600
Interest		5 329	10 480	10 480	851	3 652	11 004	(7 352)	-67%	10 480
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(217 775)	(312 545)	(346 289)	(14 799)	(148 151)	(325 983)	177 832	-55%	(346 289)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>128 700</b>	<b>160 661</b>	<b>66 917</b>	<b>832</b>	<b>148 427</b>	<b>88 826</b>	<b>(59 600)</b>	<b>-67%</b>	<b>66 917</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	408	5 683	-	6 683	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		52 871	(72 600)	(76 550)	(6 056)	(39 280)	(58 562)	19 282	-33%	(76 550)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>52 871</b>	<b>(72 600)</b>	<b>(76 550)</b>	<b>(5 648)</b>	<b>(32 597)</b>	<b>(58 562)</b>	<b>(25 965)</b>	<b>44%</b>	<b>(76 550)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>181 571</b>	<b>28 060</b>	<b>(9 633)</b>	<b>(4 816)</b>	<b>115 830</b>	<b>30 264</b>			<b>(9 633)</b>
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		136 090	50 526			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 month ended 28 February 2025.

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts in Line Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			
<i>R thousands</i>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	60	88	97	150	83	89	85	5 067	5 722	5 454	(20)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	126	68	55	62	49	60	60	2 192	2 678	2 443	14	-
Receivables from Non-exchange Transactions - Property Rates	1400	915	339	314	261	479	277	873	84 979	67 847	66 296	(52)	-
Receivables from Exchange Transactions - Waste Water Management	1500	277	222	207	226	198	182	180	11 168	12 950	11 944	(46)	-
Receivables from Exchange Transactions - Waste Management	1600	442	283	317	333	234	226	225	12 319	14 474	13 305	(30)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Amex Debtors Accounts	1810	354	387	363	496	335	335	329	22 689	25 163	24 094	122	-
Reservable unauthorised, irregular, fullbars and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5	9	3	107	1	40	2	2 059	2 542	2 205	(72)	-
<b>Total By Income Source</b>	<b>2099</b>	<b>2 189</b>	<b>1 454</b>	<b>1 365</b>	<b>1 573</b>	<b>1 368</b>	<b>1 219</b>	<b>1 534</b>	<b>129 695</b>	<b>131 389</b>	<b>126 389</b>	<b>(83)</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>2 189</b>	<b>1 454</b>	<b>1 365</b>	<b>1 573</b>	<b>1 368</b>	<b>1 219</b>	<b>1 534</b>	<b>129 695</b>	<b>131 389</b>	<b>126 389</b>	<b>(83)</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organ of State	2200	808	370	280	291	404	212	389	33 760	36 320	35 069	(144)	-
Commercial	2300	823	162	190	173	157	153	374	34 249	35 622	35 120	86	-
Households	2400	947	697	545	1 136	800	839	779	62 660	68 997	66 207	(46)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2499</b>	<b>2 188</b>	<b>1 454</b>	<b>1 365</b>	<b>1 573</b>	<b>1 368</b>	<b>1 219</b>	<b>1 534</b>	<b>129 695</b>	<b>131 388</b>	<b>126 388</b>	<b>(83)</b>	<b>-</b>

**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 R62 million, which translates to 47% of the total debt book.
- Rural Development account for R41 million, which translated to 66% of the total government debt and 31% 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 28 February 2025.

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<i>R thousands</i>											
<b>Creditors Age Analysis By Customer Type</b>											
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	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>18</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>47</b>	<b>29</b>



## BANK BALANCES

- The above table balance of R 66 749 268.6 includes Council investments and equitable share account balances but excludes primary bank balance of R174 614.86.
- Therefore total cash and cash equivalent amount to R66 923 883.46 as at 28 February 2025 and is broken down as follows:

Bank account	Amount
Council Short-Term Investment	45 458 234.74
Equitable Share Account	21 291 033.86
Primary Bank Account	174 614.86
	66 923 883.46

## 2.4. ALLOCATIONS AND GRANTS RECEIPTS AND EXPENDITURE

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		250 420	264 695	264 695	515	197 602	176 463	21 139	12.0%	264 695
Expanded Public Works Programme Integrated Grant		3 049	1 715	1 715	515	1 715	1 143	572	50.0%	1 715
Local Government Financial Management Grant	3	3 100	3 000	3 000	-	3 000	2 000	1 000	50.0%	3 000
Municipal Infrastructure Grant		-	2 781	2 781	-	-	1 854	(1 854)	-100.0%	2 781
Equitable Share		244 271	257 199	257 199	-	192 887	171 466	21 421	12.5%	257 199
<b>Provincial Government:</b>		-	1 146	1 146	-	-	764	(764)	-100.0%	1 146
Specify (Add grant description)		-	1 146	1 146	-	-	764	(764)	-100.0%	1 146
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	1 081	1 081	-	-	721	(721)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	1 081	-	-	721	(721)	-100.0%	1 081
<b>Total Operating Transfers and Grants</b>		250 420	266 922	266 922	515	197 602	177 948	19 654	11.0%	266 922
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		52 730	69 535	69 535	12 000	58 125	46 357	11 768	25.4%	69 535
Municipal Infrastructure Grant		52 730	62 835	62 835	12 000	54 625	41 800	12 735	30.4%	62 835
Integrated National Electrification Programme Grant		-	6 700	6 700	-	3 500	4 467	(967)	-21.6%	6 700
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	65	65	-	-	43	(43)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	65	-	-	43	(43)	-100.0%	65
<b>Total Capital Transfers and Grants</b>		52 730	69 600	69 600	12 000	58 125	46 400	11 725	25.3%	69 600
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		303 150	336 522	336 522	12 515	255 727	224 348	31 379	14.0%	336 522

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		8 609	7 496	7 496	531	5 849	4 997	852	17.0%	7 496
Expanded Public Works Programme Integrated Grant		3 037	1 715	1 715	52	1 523	1 143	380	33.2%	1 715
Local Government Financial Management Grant	3	3 098	3 000	3 000	80	2 467	2 000	467	23.3%	3 000
Municipal Infrastructure Grant		2 474	2 781	2 781	389	1 859	1 854	5	0.3%	2 781
Provincial Government:		(162)	1 146	1 146	90	643	764	(121)	-15.8%	1 146
Specify (Add grant description)		(162)	1 146	1 146	90	643	764	(121)	-15.8%	1 146
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 081	1 081	-	-	721	(721)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	1 081	-	-	721	(721)	-100.0%	1 081
<b>Total Operating Transfers and Grants</b>		<b>8 446</b>	<b>9 723</b>	<b>9 723</b>	<b>621</b>	<b>6 492</b>	<b>6 482</b>	<b>10</b>	<b>0.2%</b>	<b>9 723</b>
<b>Capital Transfers and Grants</b>										
National Government:		50 258	69 535	69 535	6 556	40 530	46 357	(5 827)	-12.6%	69 535
Municipal Infrastructure Grant		50 258	62 835	62 835	6 556	36 211	41 690	(3 690)	-9.9%	62 835
Integrated National Electrification Programme Grant		-	6 700	6 700	-	2 329	4 467	(2 147)	-48.1%	6 700
Provincial Government:		(45)	-	-	-	-	-	-	-	-
Specify (Add grant description)		(45)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	65	65	-	-	43	(43)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	65	-	-	43	(43)	-100.0%	65
<b>Total Capital Transfers and Grants</b>		<b>50 211</b>	<b>69 600</b>	<b>69 600</b>	<b>6 556</b>	<b>40 530</b>	<b>46 400</b>	<b>(5 870)</b>	<b>-12.7%</b>	<b>69 600</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>58 657</b>	<b>79 323</b>	<b>79 323</b>	<b>7 177</b>	<b>47 022</b>	<b>52 882</b>	<b>(5 859)</b>	<b>-11.1%</b>	<b>79 323</b>

The municipality did receive grant allocations in February (EPWP and MIG).

## 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.

## 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	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		18 043	18 257	18 257	1 389	12 081	12 172	(90)	-1%	18 257
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 234	3 926	3 626	267	2 033	2 557	(525)	-21%	3 626
Cellphone Allowance		2 542	2 724	2 524	188	1 504	1 776	(272)	-15%	2 524
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	500	8	276	100	176	176%	500
<b>Sub Total - Councillors</b>		<b>22 818</b>	<b>24 908</b>	<b>24 908</b>	<b>1 831</b>	<b>15 894</b>	<b>16 605</b>	<b>(712)</b>	<b>-4%</b>	<b>24 908</b>
<b>% Increase</b>	4		<b>9.2%</b>	<b>9.2%</b>						<b>9.2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		1 728	7 220	12 170	1 472	11 351	5 933	5 378	99%	12 170
Pension and UIF Contributions		3	101	601	91	641	157	474	283%	601
Medical Aid Contributions		-	-	300	34	212	60	152	253%	300
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 739	1 202	602	46	404	631	(277)	-41%	602
Cellphone Allowance		178	82	82	5	38	55	(17)	-32%	82
Housing Allowances		-	-	40	3	20	8	12	154%	40
Other benefits and allowances		-	-	-	409	1 219	-	1 219	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		245	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 894</b>	<b>8 696</b>	<b>13 795</b>	<b>2 069</b>	<b>13 915</b>	<b>6 775</b>	<b>7 140</b>	<b>105%</b>	<b>13 795</b>
<b>% Increase</b>	4		<b>121.0%</b>	<b>254.3%</b>						<b>254.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83 941	83 941	79 690	5 434	48 335	55 110	(9 276)	-17%	79 690
Pension and UIF Contributions		8 825	15 878	15 228	1 098	8 441	10 455	(2 015)	-19%	15 228
Medical Aid Contributions		5 254	5 855	5 715	461	3 254	3 875	(612)	-16%	5 715
Overtime		5 147	7 214	5 714	381	3 450	4 505	(1 060)	-23%	5 714
Performance Bonus		5 890	6 204	5 454	423	3 845	3 596	(140)	-4%	5 454
Motor Vehicle Allowance		4 356	5 525	5 025	362	2 892	3 583	(691)	-19%	5 025
Cellphone Allowance		354	1 138	688	42	309	689	(380)	-54%	688
Housing Allowances		188	1 045	1 045	11	89	697	(608)	-87%	1 045
Other benefits and allowances		7 197	921	2 221	227	1 659	874	785	90%	2 221
Payments in lieu of leave		2 190	4 540	4 540	244	2 179	3 025	(847)	-28%	4 540
Long service awards		377	150	650	55	502	200	302	151%	650
Post-retirement benefit obligations	2	806	639	639	74	500	426	75	18%	639
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 680	1 430	1 430	217	1 635	953	681	71%	1 430
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>127 083</b>	<b>134 480</b>	<b>128 039</b>	<b>9 959</b>	<b>74 800</b>	<b>88 365</b>	<b>(13 765)</b>	<b>-16%</b>	<b>128 039</b>
<b>% Increase</b>	4		<b>5.8%</b>	<b>8.8%</b>						<b>8.8%</b>
<b>Total Parent Municipality</b>		<b>153 795</b>	<b>167 994</b>	<b>166 743</b>	<b>12 950</b>	<b>104 409</b>	<b>111 746</b>	<b>(7 337)</b>	<b>-7%</b>	<b>166 743</b>

## 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 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Property Rates	45 939 020	45 939 020	703 513	21 537 498	24 401 522	47%
Service Charges	20 150 336	20 150 336	1 059 195	8 757 856	11 392 480	43%
Rental Income	366 800	366 800	25 640	265 862	100 938	72%
Interest Income: Short-term Deposits	2 869 214	2 869 214	722 347	3 346 710	(477 496)	117%
Interest Income: Debtors	13 373 953	13 373 953	103 793	2 245 601	11 128 352	17%
Agency Fees	400 000	400 000	-	-	400 000	0%
Operating Grants	266 921 800	266 921 800	621 244	200 718 749	66 203 051	75%
Other Income	9 643 000	9 643 000	452 265	7 923 579	1 719 421	82%
Gains/(Losses) on Disposal of Assets	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUE</b>	<b>359 664 123</b>	<b>359 664 123</b>	<b>3 687 997</b>	<b>244 795 857</b>	<b>114 868 267</b>	<b>68%</b>

### ANALYSIS

#### Operating revenue

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

### RATES, TAXES AND LEVIES

RATES; TAXES AND LEVIES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
PROPERTY RATES	45 939 020	45 939 020	703 513	21 537 498	24 401 522	47%
SERVICE CHARGES - ELECTRICITY	6 825 751	6 825 751	305 946	2 600 435	4 225 316	38%
SERVICE CHARGES - WATER	1 870 454	1 870 454	80 132	673 487	1 196 967	36%
SERVICE CHARGES - SANITATION	4 725 326	4 725 326	262 261	2 159 781	2 565 545	46%
SERVICE CHARGES - SOLID WASTE	6 728 805	6 728 805	410 856	3 324 154	3 404 651	49%
<b>TOTAL RATES; TAXES AND LEVIES</b>	<b>66 089 356</b>	<b>66 089 356</b>	<b>1 762 708</b>	<b>30 295 354</b>	<b>35 794 002</b>	<b>46%</b>

### FREE BASIC SERVICES (FBS)

SERVICE CHARGES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Service charges - electricity revenue	6 650 429	6 650 429	294 030	2 515 878	4 134 551	38%
ELECTRICITY FBS	175 322	175 322	11 916	84 557	90 765	48%
Service charges - water revenue	(797)	(797)	6 347	65 201	(65 998)	-8181%
WATER FBS	1 871 251	1 871 251	73 785	608 286	1 262 965	33%
Service charges - sanitation revenue	(17 037)	(17 037)	276 037	2 257 422	(2 274 459)	-13250%
SEWERAGE FBS	4 742 363	4 742 363	(13 776)	(97 642)	4 840 005	-2%
Service charges - refuse revenue	7 461 175	7 461 175	428 323	3 447 197	4 013 978	46%
REFUSE FBS	(732 370)	(732 370)	(17 467)	(123 043)	(609 327)	17%
<b>TOTAL SERVICE CHARGES</b>	<b>20 150 336</b>	<b>20 150 336</b>	<b>1 059 195</b>	<b>8 757 856</b>	<b>11 392 480</b>	<b>43%</b>

### RENTAL INCOME

RENTAL INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 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	5 363	74 552	187 448	28%
Ad-hoc rentals:Other Assets	104 800	104 800	20 277	191 310	86 510	183%
RENTAL: FROM FIXED ASSETS: OTHER	-	-	-	-	-	#DIV/0!
<b>TOTAL RENTAL INCOME</b>	<b>366 800</b>	<b>366 800</b>	<b>25 640</b>	<b>265 862</b>	<b>100 938</b>	<b>72%</b>

### INTEREST INCOME

INTEREST INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Current and Non-current Assets:Bank Accounts	-	-	8 608	269 495	(269 495)	#DIV/0!
INTEREST: CALL ACCOUNTS	10 480 000	10 480 000	713 739	3 077 216	7 402 784	29%
Interest:Receivables:Electricity	7 719	7 719	2 252	20 680	(12 961)	268%
Receivables:Electricity	-	-	-	20	(20)	#DIV/0!
Receivables:Service Charges	-	-	-	4 193	(4 193)	#DIV/0!
Receivables:Service Charges	-	-	1 449	(56 611)	56 611	#DIV/0!
Interest Receivables Service Charges	452 187	452 187	-	-	452 187	0%
Receivables:Waste Management	-	-	80 263	626 617	(626 617)	#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	-	-	64 134	588 473	(588 473)	#DIV/0!
Receivables:Water	-	-	-	10 023	(10 023)	#DIV/0!
Interest Receivables Water	568 314	568 314	37 607	296 653	271 661	52%
INTEREST: PROPERTY RATES	2 869 214	2 869 214	(81 912)	752 060	2 117 154	26%
<b>TOTAL INTEREST INCOME</b>	<b>16 243 167</b>	<b>16 243 167</b>	<b>826 140</b>	<b>5 592 312</b>	<b>10 650 855</b>	<b>34%</b>

**AGENCY FEE/COLLECTION COMMISSION**

AGENCY FEES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 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 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
LG SETA	1 081 000	1 081 000	-	103 406	977 594	10%
EPWP	1 715 000	1 715 000	52 000	1 523 028	191 972	89%
FMG	3 000 000	3 000 000	90 054	2 466 841	533 159	82%
MIG (PMU)	2 780 800	2 780 800	389 246	1 859 132	921 668	67%
EQS	257 199 000	257 199 000	-	192 887 000	64 312 000	75%
LIBRARY GRANT	1 146 000	1 146 000	89 943	1 879 342	-733 342	164%
<b>TOTAL OPERATING GRANTS</b>	<b>266 921 800</b>	<b>266 921 800</b>	<b>621 244</b>	<b>200 718 749</b>	<b>66 203 051</b>	<b>75%</b>

**SUNDRY INCOME**

SUNDRY INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
ADMINISTRATION FEES	920 000	920 000	11 197	64 768	855 232	7%
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	-	2 595	97 405	3%
FEES: INSPECTION	113 000	113 000	1 268	8 844	104 156	8%
Insurance Refund	7 000 000	7 000 000	-	669 334	6 330 666	10%
INSURANCE CLAIMS	200 000	200 000	-	-	200 000	0%
Proceeds on disposal of PPE	-	-	408 450	6 682 684	(6 682 684)	#DIV/0!
Building Plan Fees	-	-	-	230	(230)	#DIV/0!
Approval of Building Plan	-	-	6 850	50 954	(50 954)	#DIV/0!
FEES: BUILDING PLANS	70 000	70 000	-	99 852	(29 852)	143%
BURIAL FEES	70 000	70 000	2 000	25 000	45 000	36%
Clearance Certificates	-	-	6 500	44 870	(44 870)	#DIV/0!
FEES: CLEARANCE CERTIFICATES	50 000	50 000	-	-	50 000	0%
Legal Fees	100 000	100 000	-	167 030	(67 030)	167%
LIBRARY ADMIN FEES	200 000	200 000	-	-	200 000	0%
Sales of Goods and Rendering of Services	700 000	700 000	16 000	86 219	613 781	12%
<b>TOTAL SUNDRY INCOME</b>	<b>9 643 000</b>	<b>9 643 000</b>	<b>452 265</b>	<b>7 923 579</b>	<b>1 719 421</b>	<b>82%</b>

## 2.7.2. OPERATING EXPENDITURE

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Employees Salaries and Wages	143 085 679	141 834 768	11 119 017	88 515 033	53 319 735	62%
Remuneration of Councillors	24 908 027	24 908 027	2 033 616	15 893 596	9 014 431	64%
Debt write-off	-	-	307 954	1 856 094	-1 856 094	#DIV/0!
Debt Impairment	5 000 000	5 000 000	-	-	5 000 000	0%
Depreciation	38 251 993	38 251 993	5 773 626	17 215 888	21 036 105	45%
Interest expenses	400 000	400 000	18 781	79 834	320 166	20%
Bulk Purchases - Electricity	7 256 359	6 756 359	-	3 792 278	2 964 081	56%
Inventory Consumed	8 190 000	10 760 000	736 508	4 828 861	5 931 139	45%
Other materials	10 870 000	16 288 350	1 054 032	7 838 763	8 449 587	48%
Contracted Services	52 672 000	60 270 616	3 442 151	35 584 025	24 686 591	59%
Transfers and Subsidies	300 000	300 000	-	307 335	-7 335	102%
General Expenditure	64 823 200	84 770 712	8 083 607	51 904 995	32 865 717	61%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>355 757 258</b>	<b>389 540 825</b>	<b>32 569 290</b>	<b>227 816 702</b>	<b>161 724 123</b>	<b>58%</b>

## OPERATING EXPENDITURE ASSESSMENT

### INVENTORY CONSUMED

The contributor is disaster relief expense. Disasters at the communities occurred more than anticipated. Therefore, during mid-term, the budget for disaster has been used up due to unforeseen misfortunes.

### INTEREST PAID

INTEREST PAID	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 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	18 780.57	79 834.20	70 165.80	53%
<b>TOTAL INTEREST PAID</b>	<b>400 000.00</b>	<b>400 000.00</b>	<b>18 780.57</b>	<b>79 834.20</b>	<b>320 165.80</b>	<b>20%</b>

### BULK PURCHASES

BULK PURCHASES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Electricity for re-sale	7 256 359.00	6 756 359.00	-	3 792 277.72	2 964 081.28	56%
<b>TOTAL BULK PURCHASES</b>	<b>7 256 359.00</b>	<b>6 756 359.00</b>	<b>-</b>	<b>3 792 277.72</b>	<b>2 964 081.28</b>	<b>56%</b>

**DEBT WRITE-OFF**

DEBT WRITE-OFF	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Debt write-off - ELECTRICITY	-	-	-	1 866.72	(1 866.72)	#DIV/0!
Debt write-off - No Specific Accounts (Ex)	-	-	53 614.20	312 731.16	(312 731.16)	#DIV/0!
Debt write-off - WASTE MANAGEMENT	-	-	87 296.60	460 512.35	(460 512.35)	#DIV/0!
Debt write-off - WASTE WATER MANAGEMENT	-	-	81 027.55	464 373.75	(464 373.75)	#DIV/0!
Debt write-off - WATER	-	-	31 322.07	156 873.81	(156 873.81)	#DIV/0!
Debt write-off - Property Rates	-	-	54 693.28	459 736.16	(459 736.16)	#DIV/0!
<b>TOTAL INTEREST PAID</b>	-	-	<b>307 953.70</b>	<b>1 856 093.95</b>	<b>(1 856 093.95)</b>	<b>#DIV/0!</b>

**MATERIALS AND SUPPLIES/INVENTORY CONSUMED**

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Cleaning Materials - Refuse Bags	1 000 000	1 000 000	312 000	962 000	38 000	96%
Consumables & Materials (Solid Waste)	350 000	420 000	-26 560	192 099	227 901	46%
Consumables & Materials (Roads)	500 000	500 000	137 000	499 395	605	100%
Consumables & Materials (Finance)	1 500 000	2 000 000	1 678	1 306 985	693 015	65%
Consumables & Materials (Electricity)	1 500 000	1 500 000	-	83 202	1 416 798	6%
Library Programmes	140 000	140 000	-	30 779	109 221	22%
Disaster Relief	2 000 000	4 000 000	52 888	1 264 188	2 735 812	32%
SMMes' Support	1 200 000	1 200 000	259 502	490 212	709 788	41%
<b>TOTAL INVENTORY CONSUMED</b>	<b>8 190 000</b>	<b>10 760 000</b>	<b>736 508</b>	<b>4 828 861</b>	<b>5 931 139</b>	<b>45%</b>

**MATERIALS AND SUPPLIES ASSESSMENT**

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

**CONTRACTED SERVICES:  
REPAIRS AND MAINTENANCE**

<b>REPAIRS AND MAINTENANCE</b>	<b>2024/25 ORG BUDGET</b>	<b>2024/25 ADJ BUDGET</b>	<b>2024/25 M08 ACTUALS</b>	<b>2024/25 YTD ACTUALS</b>	<b>2024/25 YTD VARIANCES</b>	<b>2024/25 YTD %</b>
Pipe Work:Pipe Work (Water)	1 200 000	2 400 000	-	1 105 426	1 294 574	46%
Pipe Work:Pipe Work (Sanitation)	1 200 000	2 400 000	10 000	1 072 729	1 327 271	45%
Civil Structures:Potholes Patching	600 000	600 000	193 000	461 270	138 730	77%
Drainage:Stormwater Channels	300 000	300 000	-	-	300 000	0%
External Facilities:Nursery	70 000	-	-	-	-	#DIV/0!
Buildings:Sport Ammeneties & Buildings	200 000	500 000	1 207	198 383	301 617	40%
Transport Assets:General Fleet Maintenance	1 500 000	3 500 000	150 896	1 265 058	2 234 942	36%
Computer Software and Applications:Software Maintenance	600 000	600 000	-	567 660	32 340	95%
LV Conductors:LV Network Maintenance Taung	4 000 000	4 700 000	619 501	2 628 024	2 071 976	56%
Maintenance of Air-conditioners	800 000	800 000	-	224 000	576 000	28%
External Facilities:Parks	200 000	257 300	59 500	172 300	85 000	67%
Tools and Equipment: EPWP	100 000	100 000	-	66 500	33 500	67%
Maintenance of External Ammeneties	100 000	120 000	19 928	77 413	42 587	65%
LV Conductors:Maintenance Electricity Dryharts Library	-	11 050	-	-	11 050	0%
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>10 870 000</b>	<b>16 288 350</b>	<b>1 054 032</b>	<b>7 838 763</b>	<b>8 449 587</b>	<b>48%</b>

**REPAIRS AND MAINTENANCE ASSESSMENT**

The main contributor to the overspending on Contracted Services is the Security Expense, Electrical Maintenance, Fleet and Legal Fees. As more halls are built more security and safety are necessary. This therefore has cost implications.

As more fleets have been damaged and having technical effects, they require timely maintenance in order not to hamper service delivery. Proper measures are being put in place to manage the municipal fleet.

Management developed the cost containment strategy which is to be referred to Council. The idea is to reduce spending to maintain positive cash flow.

## OUTSOURCED SERVICES AND CONTRACTORS

CONTRACTED SERVICES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Internal Audit	650 000	480 966	-	480 963	3	100%
AFS Review and support	550 000	550 000	10 150	469 352	80 648	85%
Actural Services	30 000	17 700	-	17 700	-	100%
Audit Committee	350 000	350 000	68 191	332 393	17 607	95%
Asset Management	2 000 000	3 000 000	-	1 900 588	1 099 412	63%
LAND USE SPLUMA IMPLEMENTATION	600 000	600 000	86 800	353 203	246 797	59%
Communications & marketing	300 000	350 000	-44 090	230 300	119 700	66%
Alternative Roads into Taung - Feasibility Study	1 500 000	500 000	85 000	85 000	415 000	17%
Business and Advisory Project Management	60 000	203 950	-	-	203 950	0%
Legal Fees: Collection	1 100 000	2 500 000	-	1 276 563	1 223 437	51%
Legal Fees	1 500 000	1 800 000	-	779 086	1 020 914	43%
Employee Wellness	200 000	350 000	-	150 000	200 000	43%
Sports and Recreation	200 000	380 000	-	198 700	181 300	52%
Pauper Funerals	200 000	260 000	-	146 000	114 000	56%
Occupational Health and Safety OHS	200 000	296 000	-	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	3 107 829	28 410 393	13 589 607	68%
Cash In transit	200 000	200 000	16 818	121 202	78 798	61%
Catering Services	882 000	1 282 000	111 452	525 891	756 109	41%
<b>TOTAL CONTRACTED SERVICES</b>	<b>52 672 000</b>	<b>60 270 616</b>	<b>3 442 151</b>	<b>35 584 025</b>	<b>24 686 591</b>	<b>59%</b>

## OUTSOURCED SERVICES AND CONTRACTORS' ASSESSMENT

### DETAILED CATERING SERVICES

CATERING SERVICES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Catering: Finance	200 000	300 000	88 752	153 816	146 184	51%
Catering: Council	200 000	200 000	22 700	130 502	69 498	65%
Catering: Project Management	32 000	32 000	-	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	-	70 940	49 060	59%
Public Participation: Budget and IDP	200 000	200 000	-	134 075	65 925	67%
Speaker Programs: Women	30 000	330 000	-	28 950	301 050	9%
<b>TOTAL CATERING SERVICES</b>	<b>882 000</b>	<b>1 282 000</b>	<b>111 452</b>	<b>525 891</b>	<b>756 109</b>	<b>41%</b>

## DETAILED CATERING ASSESSMENT

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

## DETAILED GENERAL EXPENDITURE

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Accommodation	750 000	750 000	-	743 076	6 924	99%
Advertising	1 300 000	1 300 000	96 095	426 482	873 518	33%
Advertising Publicity and Marketing:Corporate and Municipal	500 000	500 000	-	130 877	369 123	26%
Audit Fees	5 500 000	6 500 000	-	5 354 166	1 145 835	82%
Bank Charges	100 000	100 000	5 543	49 842	50 158	50%
Bursaries (Employees)	450 000	750 000	-	279 323	470 677	37%
Daily Allowance	200 000	200 000	-	189 754	10 246	95%
Deeds	50 000	50 000	5 236	25 570	24 430	51%
Domestic:Accommodation	500 000	540 000	401 463	447 410	92 590	83%
Electricity Own Usage and High-masts	18 000 000	30 000 000	4 074 771	18 910 902	11 089 098	63%
Expenditure:Operational Cost:Learnerships and Internships	400 000	400 000	-	306 900	93 100	77%
Expenditure:Operational Cost:Professional Bodies Membership	1 700 000	1 700 000	-	1 679 308	20 692	99%
Expenditure:Operational Cost:Remuneration to Ward Committees	4 320 000	4 770 000	1 035 969	3 570 969	1 199 031	75%
Expenditure:Operational Cost:Skills Development Fund Levy	127 800	127 800	13 789	108 933	18 867	85%
Expenditure:Operational Cost:Uniform and Protective Clothing	230 000	230 000	-	200 190	29 810	87%
Expenditure:Operational Cost:Vehicle Tracking	210 000	210 000	-	957	209 043	0%
FBS: Escom	8 000 000	6 000 000	913 693	3 068 179	2 931 821	51%
Furniture and Office Equipment	2 640 000	2 640 000	645 199	2 508 166	131 834	95%
Iventory: Diesel	4 500 000	7 250 000	545 495	3 733 112	3 516 888	51%
Learnerships and Internships	136 000	136 000	-	-	136 000	0%
Learnerships and Internships (Traffic)	1 600 000	1 752 512	92 512	92 512	1 660 000	5%
Library WIFI connection Use	-	60 000	3 279	3 279	56 721	5%
Licences	2 100 000	2 100 000	-	1 890 972	209 028	90%
Licences:Motor Vehicle Licence and Registrations	400 000	400 000	-	88 210	311 790	22%
MIG:Accommodation	192 000	192 000	55 177	67 613	124 387	35%
Expenditure:Operational Cost:Uniform and Protective Clothing	-	50 000	-	-	50 000	0%
Printing	480 000	1 580 000	(135 175)	325 784	1 254 216	21%
Professional Bodies	160 000	160 000	-	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	252 550	50%
Registration Fees	100 000	100 000	-	62 812	37 188	63%
Road worthy	50 000	50 000	-	26 000	24 000	52%
SCOA Implementation	1 861 920	4 161 920	-	1 745 612	2 416 308	42%
Servitudes and Land Surveys	100 000	100 000	-	-	100 000	0%
Short Term Insurance	1 500 000	1 100 000	-	785 629	314 371	71%
SKILLS	-	-	7 295	58 564	(58 564)	#DIV/0!
Skills Development Fund Levy	796 480	796 480	81 539	562 517	233 963	71%
System Development	400 000	400 000	-	350 526	49 474	88%
Telephones and faxes	1 265 000	2 665 000	958	1 262 663	1 402 337	47%

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Transport without Operator	300 000	300 000	-	-	300 000	0%
Travel and Subsistence:Non-employees	600 000	1 140 000	-	636 491	503 509	56%
Uniform and Protective Clothing	1 000 000	1 000 000	-	632 115	367 885	63%
Vetting System	704 000	704 000	-	289 122	414 878	41%
Water: Own Usage	200 000	200 000	-	-	200 000	0%
Workmen's Compensation Fund	800 000	800 000	240 769	752 967	47 033	94%
<b>Grand Total</b>	<b>64 823 200</b>	<b>84 770 712</b>	<b>8 083 607</b>	<b>51 904 995</b>	<b>32 865 717</b>	<b>61%</b>

### DETAILED GENERAL EXPENDITURE ASSESSMENT

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

### 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 of 28 February 2025.

CAPITAL EXPENDITURE BY ITEM/ ASSET TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Construction Work-in-progress	69 535 200	69 535 200	6 367 522	35 243 704	34 291 496	51%
Computer Equipment	2 500 000	3 700 000	-1 363 919	82 199	3 617 801	2%
Furniture and Office Equipment	165 000	1 315 000	-4 300	29 950	1 285 050	2%
Machinery and Equipment	250 000	250 000	-	192 160	57 840	77%
Other Assets	150 000	150 000	-	118 656	31 344	79%
Transport Assets	-	1 600 000	-	-	1 600 000	0%
<b>TOTAL CAPITAL EXPENDITURE BY TYPE</b>	<b>72 600 200</b>	<b>76 550 200</b>	<b>4 999 303</b>	<b>35 666 669</b>	<b>40 883 531</b>	<b>47%</b>

## DETAILED CAPITAL EXPENDITURE BY FUNDING SOURCE

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
MIG (Capital)	62 835 200	62 835 200	6 297 174	33 226 620	29 608 580	53%
INEP	6 700 000	6 700 000	70 348	2 017 084	4 682 916	30%
Library Grant	65 000	65 000	-	-	65 000	0%
Own Funding	3 000 000	6 950 000	(1 341 659)	422 965	6 527 035	6%
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>72 600 200</b>	<b>76 550 200</b>	<b>5 025 863</b>	<b>35 666 669</b>	<b>40 883 531</b>	<b>47%</b>

## DETAILED CAPITAL EXPENDITURE ASSESSMENT

### Capital Funding sources.

- The municipality incurred 53% expenditure on its MIG allocation up to (28 February 2025).
- 30% is spent on the Integrated National Electrification Programme allocation up to (28 February 2025).
- 0% spent on the Sports; Arts and Culture (Library grant) allocation up to (28 February 2025).
- 6% of its own funding up to (28 February 2025).
- The total average expenditure percentage spent against the budgeted capital expenditure.
- is at 47%.

## DETAILED MIG CAPITAL PROJECTS EXPENDITURE

MIG EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Highmast Light Phase 7	10 080 000	9 885 824	2 843 311	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	-	711 926	9 288 074	7%
Construction of Extention 7 Access road	4 500 000	5 176 940	1 155 827	1 976 351	3 200 589	38%
Construction of Kgomotso Access Road	3 334 475	3 425 303	-	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	981 311	7 067 887	1 932 113	79%
Construction of Tlapeng 2 Access Road	7 050 000	7 050 000	761 693	1 601 257	5 448 743	23%
Construction of Vaaltyn Access Road	7 202 201	8 218 398	555 032	3 481 332	4 737 066	42%
Rietfontein Storm-water Phase 2	1 200 000	694 033	-	323 715	370 318	47%
Construction of Picong Storm-water channel	5 882 861	6 489 324	-	6 489 324	(0)	100%
<b>TOTAL MIG</b>	<b>62 835 200</b>	<b>62 835 200</b>	<b>6 297 174</b>	<b>34 806 186</b>	<b>28 029 014</b>	<b>55%</b>

**DETAILED INEP GRANT CAPITAL EXPENDITURE**

INEP EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Upgrading of Transformers	1 500 000	1 788 969	70 348	1 520 625	268 344	85%
Household Electrification	5 200 000	4 911 031	-	496 459	4 414 572	10%
<b>TOTAL LIBRARY GRANT</b>	<b>6 700 000</b>	<b>6 700 000</b>	<b>70 348</b>	<b>2 017 084</b>	<b>4 682 916</b>	<b>30%</b>

**DETAILED LIBRARY CAPITAL GRANT EXPENDITURE**

LIBRARY GRANT EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 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%
<b>TOTAL LIBRARY GRANT</b>	<b>65 000</b>	<b>65 000</b>	<b>-</b>	<b>-</b>	<b>65 000</b>	<b>0%</b>

**DETAILED OWN FUNDING CAPITAL PROJECTS EXPENDITURE**

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M08 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Computer Equipment	2 500 000	3 700 000	(1 363 919)	82 199	3 617 801	2%
Office Furniture	100 000	100 000	(4 300)	29 950	70 050	30%
Supply and Delivery of 32L Shredding Machine	-	250 000	-	-	250 000	0%
Procurement of Water Truck	-	1 600 000	-	-	1 600 00	0%
Municipal Office Space	-	900 000	-	-	900 000	0%
Procurement of Lawnmowers	250 000	250 000	26 560	192 160	57 840	77%
Cleaning Machines for Halls	150 000	150 000	-	118 656	31 344	79%
<b>TOTAL OWN CAPITAL EXPENDITURE</b>	<b>3 000 000</b>	<b>6 950 000</b>	<b>(1 341 659)</b>	<b>422 965</b>	<b>6 527 035</b>	<b>6%</b>

2.10. OTHER SUPPORTING DOCUMENTS

BILLING AND PAYMENT REPORT

INCOME BY TYPE	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 M08 ACTUALS
<b>REFUSE</b>			
Billed	1 649 818	1 297 008	534 775
Payment Received	1 265 399	986 662	449 478
% of Billing Received	77%	76%	84%
<b>RATES</b>			
Billed	25 778 340	2 826 922	1 005 558
Payment Received	1 945 030	15 889 328	718 939
% of Billing Received	8%	562%	71%
<b>ELECTRICITY</b>			
Billed	410 874	353 405	106 891
Payment Received	636 343	340 243	374 212
% of Billing Received	155%	96%	350%
<b>WATER</b>			
Billed	639 060	361 598	121 082
Payment Received	119 040	149 688	64 583
% of Billing Received	19%	41%	53%
<b>SANITATION</b>			
Billed	1 161 070	926 655	357 675
Payment Received	656 081	484 253	259 518
% of Billing Received	57%	52%	73%
<b>OTHER BT'S</b>			
Billed	555 430	1 462 090	54 491
Payment Received	1 118 824	971 596	80 413
% of Billing Received	201%	66%	148%
<b>TOTAL INCOME</b>			
Anticipated(levy+vat)	30 194 593	7 227 676	2 180 472
Received	5 740 717	18 821 770	1 947 144
% Received	19%	260%	89%



### MUNICIPAL MANAGERS QUALITY CERTIFICATION

I, M. A. Makuapane, the Municipal Manager of Greater Taung Local Municipality (NW 394), hereby: Submit the required monthly financial report for the month ended 31 March 2025 in accordance with the Municipal Finance Management Act (MFMA) section 71 and all supporting documentation. I further certify that the monthly 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: 14 April 2025