

# 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 30 April 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.

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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 31 April 2025 are summarized below:

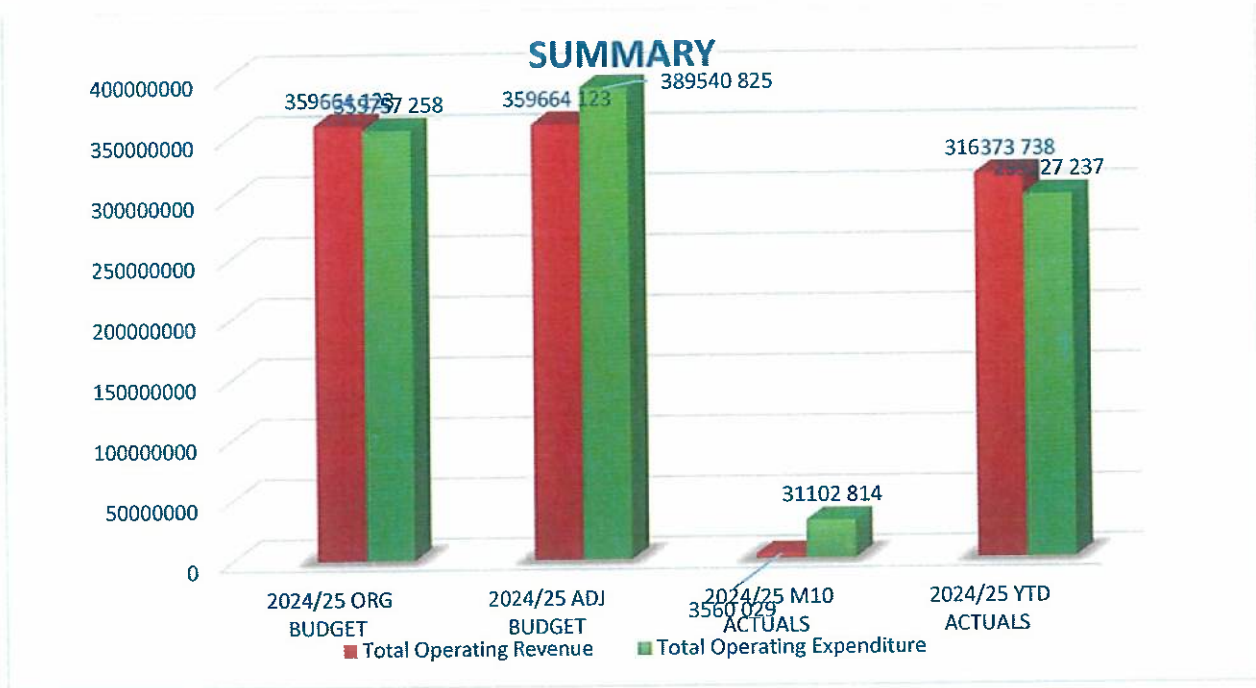
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	31 027	45 939	45 939	706	22 960	38 283	(16 333)	-40%	45 939
Service charges	12 207	20 150	20 150	1 027	10 793	16 792	(6 999)	-36%	20 150
Investment revenues	6 704	10 480	10 480	1 126	6 304	8 733	(3 429)	-39%	10 480
Transfers and subsidies - Operational	254 010	266 922	266 922	3 500	268 958	222 435	46 523	21%	266 922
Other own revenue	7 633	16 173	16 173	691	15 825	13 477	2 348	17%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>311 581</b>	<b>359 664</b>	<b>359 664</b>	<b>7 038</b>	<b>323 829</b>	<b>299 720</b>	<b>24 109</b>	<b>8%</b>	<b>359 664</b>
Employee costs	130 977	143 066	141 835	11 135	110 600	118 488	(7 888)	-7%	141 835
Remuneration of Councilors	22 818	24 908	24 908	1 920	20 073	20 757	(684)	-3%	24 908
Depreciation and amortisation	45 215	38 252	38 252	2 959	34 331	31 877	2 454	8%	38 252
Interest	2 922	400	400	4	84	333	(249)	-76%	400
Inventory consumed and bulk purchases	13 817	15 446	17 516	1 246	10 312	14 114	(3 802)	-27%	17 516
Transfers and subsidies	309	60	300	-	307	292	16	6%	300
Other expenditure	182 189	133 655	166 330	13 845	124 111	130 884	(6 773)	-5%	166 330
<b>Total Expenditure</b>	<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>31 183</b>	<b>299 817</b>	<b>316 744</b>	<b>(16 926)</b>	<b>-5%</b>	<b>389 541</b>
<b>Surplus/(Deficit)</b>	<b>(86 664)</b>	<b>3 867</b>	<b>(29 877)</b>	<b>(24 065)</b>	<b>24 012</b>	<b>(17 024)</b>	<b>41 036</b>	<b>-241%</b>	<b>(29 877)</b>
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	69 600	1 059	48 031	58 000	(9 970)	-17%	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>(23 007)</b>	<b>72 042</b>	<b>40 976</b>	<b>31 066</b>	<b>76%</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>(23 007)</b>	<b>72 042</b>	<b>40 976</b>	<b>31 066</b>	<b>76%</b>	<b>39 724</b>

### ANALYSIS

#### Total operating budget

- The total Year-to-Date actual operating revenue by source amounts to R 316 373 738 with total actual operating expenditure of R 299 127 237 leaving the municipality with an actual operating surplus of R 17 246 501 as at 30 April 2025.
- The operating grants received of R 265 479 240 constitutes 84% of the total year-to-date operating revenue of R 316 373 738. This is therefore evident that the municipality is heavily grant dependent.

Graphic illustration: Actual as a % of original budget



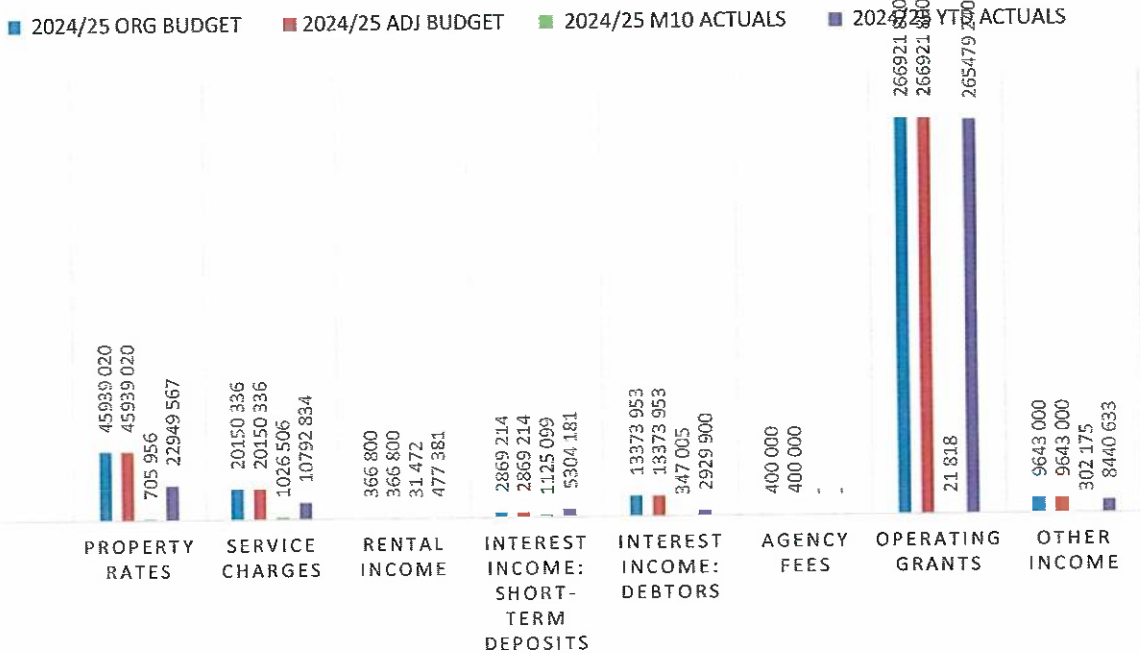
### 1.3.2. OPERATING REVENUE

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 30 April 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		3 889	6 826	6 826	304	3 185	6 683	(2 504)	-44%	6 826
Service charges - Water		1 047	1 870	1 870	47	775	1 585	(784)	-50%	1 870
Service charges - Waste Water Management		2 891	4 725	4 725	297	2 625	3 539	(1 250)	-32%	4 725
Service charges - Waste management		4 601	6 729	6 725	409	4 146	6 607	(1 402)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 150	1 130	40	568	592	(424)	-43%	1 190
Agency services		105	400	400	-	-	333	(333)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 891	2 894	2 894	230	1 941	2 412	(470)	-20%	2 894
Interest from Current and Non Current Assets		6 704	10 480	10 480	1 125	5 304	8 783	(3 429)	-39%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	367	31	477	302	172	50%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		215	8 453	8 453	282	8 197	7 044	1 153	16%	8 453
Non-Exchange Revenue										
Property rates		31 027	45 939	45 939	706	22 950	38 283	(16 333)	-40%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		264 010	268 922	268 922	3 500	268 958	222 435	46 523	21%	268 922
Interest		1 171	2 869	2 869	117	988	2 391	(1 402)	-59%	2 869
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	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>7 038</b>	<b>323 829</b>	<b>299 720</b>	<b>24 109</b>	<b>8%</b>	<b>359 664</b>

## OPERATING INCOME



### 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 47% 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 41% 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 April translates to 60% 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 April translates to 51% when measured against the adjustment budget.
- The actual results for interest on investments indicate an increase in performance as it contributes 51% up to April.

### 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 month.

### Property rates and related interests

- The performance up to April translates to 50% when measured against the adjustment 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)

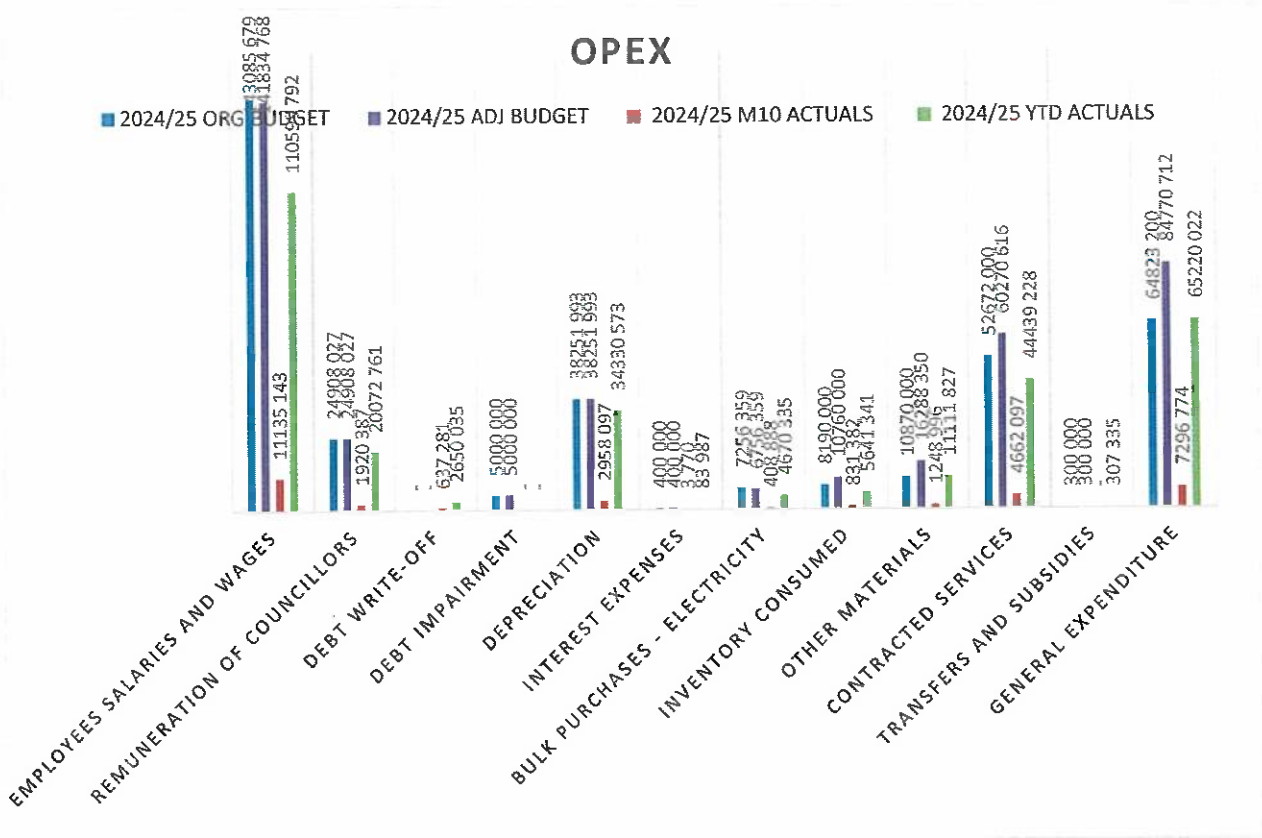
- The transfers and subsidies relate to grants from National and Provincial and the payments and some are received in three (3) unequal trenches or instalments.
- This operational grant includes 5% of the MIG grant, structured for operational activities relating salaries of employees in PMU.
- To date the total operating grants received amount to 265 479 240 which translates to 99% 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	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										
<b>Expenditure By Type</b>										
Employee related costs		130 977	143 086	141 835	11 135	110 600	118 488	(7 888)	-7%	141 835
Remuneration of councillors		22 818	24 908	24 908	1 920	20 073	20 757	(684)	-3%	24 908
Bulk purchases - electricity		5 642	7 256	6 756	409	4 670	5 747	(1 077)	-19%	6 756
Inventory consumed		8 174	8 190	10 760	831	5 641	8 967	(2 726)	-33%	10 760
Debt impairment		-	5 000	5 000	-	-	4 167	(4 167)	-100%	5 000
Depreciation and amortisation		45 215	38 252	38 252	2 558	34 331	31 877	2 454	6%	38 252
Interest		2 922	400	400	4	84	333	(249)	-75%	400
Contracted services		81 341	63 342	76 569	5 911	55 551	60 786	(5 244)	-9%	76 569
Transfers and subsidies		309	50	300	-	307	292	15	5%	309
Irrecoverable debts written off		9 975	-	-	637	2 650	-	2 650	#DIV/0!	-
Operational costs		90 718	65 313	84 771	7 297	65 238	65 922	(684)	-1%	84 771
Losses on Disposal of Assets		33	-	-	-	672	-	672	#DIV/0!	-
Other Losses		121	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>398 245</b>	<b>355 797</b>	<b>389 541</b>	<b>31 103</b>	<b>299 817</b>	<b>316 744</b>	<b>(16 926)</b>	<b>-5%</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 adjustment budget. This performance is more admirable. The year to date equates to 78% 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 adjustment 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 81% 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 69% when measured against the adjustment budget.
- This is well within the budgeted amount.

### Contracted services

- The actual expenditure for the month incurred in this respect translates to 74% to date when measured against the adjustment budget. The municipality will strengthen the cost containment measures to ensure that the spending does not exceed the norm.

### 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 of 30 April 2025 amounts to 90%, which is well with the budgeted amount.

### Operating costs

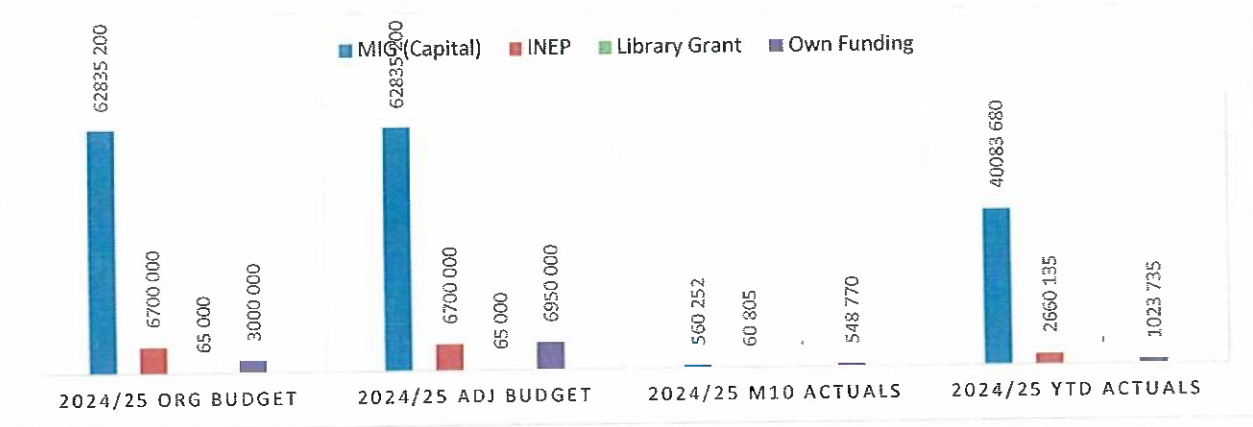
The actual expenditure incurred in this respect translates to 77% to date when measured against the adjusted budget. This appears to be reasonable.

## 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	2023/24		Budget Year 2024/25						Full Year
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	
R thousands										
<b>Capital Expenditure - Functional Classification</b>										
Governance and administration		3 948	2 750	6 700	549	2 765	4 662	(1 899)	-41%	6 700
Executive and council		-	-	260	-	1 777	150	1 627	1004%	250
Finance and administration		3 948	2 750	6 450	549	586	4 512	(3 923)	-78%	6 450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		733	29 145	19 951	471	9 616	16 671	(7 055)	-42%	19 951
Community and social services		29	10 065	10 065	-	1 611	3 387	(6 776)	-51%	10 065
Sport and recreation		704	10 080	9 886	471	8 005	8 293	(278)	-3%	9 886
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 709	33 172	35 066	89	25 409	28 780	(3 371)	-12%	35 066
Planning and development		1 772	-	-	-	4	-	4	#DIV/0!	-
Road transport		38 937	33 172	35 063	89	25 405	28 783	(3 375)	-12%	35 066
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 001	16 533	14 833	61	8 819	12 758	(3 939)	-31%	14 833
Energy services		8 135	6 700	6 700	61	2 960	5 583	(2 823)	-52%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 866	9 593	7 883	-	5 567	6 566	(959)	-14%	7 883
Waste management		-	250	260	-	192	208	(16)	-6%	250
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550
<b>Funded by:</b>										
National Government		34 012	69 535	69 535	621	42 744	57 945	(15 202)	-26%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
Distric Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Deparm Agencies)		25	65	65	-	-	64	(64)	-100%	65
Transfers recognised - capital		34 048	69 600	69 600	621	42 744	58 000	(15 254)	-29%	69 600
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		23 350	3 000	6 950	549	3 966	4 870	(1 034)	-21%	6 950
<b>Total Capital Funding</b>		57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550

Graphic illustration: Actual as a % of original budget



## ANALYSIS

### Capital spending per funding sources

- The municipality incurred 73% expenditure on its MIG allocation.
- 40% on the Integrated National Electrification Programme.
- 16% on the Sports; Arts and Culture grant.
- 0% on the library grant and 6% of its own funding as of 30 April 2025.
- The total average expenditure percentage is at 15% of the budgeted capital expenditure.

## 1.4. IN-YEAR BUDGET STATEMENT TABLES

NW394 Greater Taung - Table C1 Monthly Budget Statement Summary - M10 - April

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	706	22 950	38 283	(15 333)	-40%	45 939
Service charges	12 207	20 150	20 150	1 027	10 793	16 792	(5 999)	-36%	20 150
Investment revenue	6 704	10 480	10 480	1 125	5 304	8 733	(3 429)	-39%	10 480
Transfers and subsidies - Operational	254 010	266 922	266 922	3 500	269 958	222 435	46 523	21%	266 922
Other own revenue	7 633	16 173	16 173	681	15 825	13 477	2 348	17%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>311 581</b>	<b>359 664</b>	<b>359 664</b>	<b>7 038</b>	<b>323 829</b>	<b>299 720</b>	<b>24 109</b>	<b>8%</b>	<b>359 664</b>
Employee costs	130 977	143 086	141 835	11 135	110 600	118 488	(7 888)	-7%	141 835
Remuneration of Councilors	22 818	24 908	24 908	1 920	20 073	20 757	(684)	-3%	24 908
Depreciation and amortisation	45 215	38 252	38 252	2 958	34 331	31 877	2 454	8%	38 252
Interest	2 922	400	400	4	84	333	(249)	-75%	400
Inventory consumed and bulk purchases	13 817	15 446	17 516	1 240	10 312	14 114	(3 802)	-27%	17 516
Transfers and subsidies	309	50	300	-	307	292	16	5%	300
Other expenditure	182 189	133 655	166 330	13 845	124 111	130 884	(6 773)	-5%	166 330
<b>Total Expenditure</b>	<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>31 103</b>	<b>299 817</b>	<b>316 744</b>	<b>(16 926)</b>	<b>-5%</b>	<b>389 541</b>
<b>Surplus/(Deficit)</b>	<b>(86 664)</b>	<b>3 867</b>	<b>(29 877)</b>	<b>(24 065)</b>	<b>24 012</b>	<b>(17 024)</b>	<b>41 036</b>	<b>-241%</b>	<b>(29 877)</b>
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	69 600	1 058	49 031	68 000	(9 970)	-17%	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>(23 007)</b>	<b>72 042</b>	<b>40 976</b>	<b>31 066</b>	<b>76%</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>(23 007)</b>	<b>72 042</b>	<b>40 976</b>	<b>31 066</b>	<b>76%</b>	<b>39 724</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550
Capital transfers recognised	34 040	69 600	69 600	621	42 744	53 000	(15 256)	-26%	69 600
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 350	3 000	6 950	549	3 866	4 870	(1 004)	-21%	6 950
<b>Total sources of capital funds</b>	<b>57 391</b>	<b>72 600</b>	<b>76 550</b>	<b>1 170</b>	<b>46 610</b>	<b>62 870</b>	<b>(16 261)</b>	<b>-26%</b>	<b>76 550</b>
<b>Financial position</b>									
Total current assets	74 260	144 123	75 577	-	139 117	-	-	-	75 577
Total non current assets	796 150	825 128	834 448	-	805 708	-	-	-	834 448
Total current liabilities	87 730	90 904	88 543	-	90 211	-	-	-	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	-	808 700	-	-	-	775 561
<b>Cash flows</b>									
Net cash from (used) operating	128 700	100 661	66 917	(12 530)	202 709	8 344	(194 365)	-2329%	66 917
Net cash from (used) investing	52 871	(72 600)	(76 550)	(878)	(40 449)	(81 096)	(40 647)	50%	(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>-</b>	<b>182 520</b>	<b>(52 492)</b>	<b>(235 012)</b>	<b>448%</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	1 956	1 692	1 573	1 302	1 203	1 274	1 309	121 162	131 471
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	18	14	14	-	-	1	47

NW394 Greater Taung - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 - April

Description	Ref	Budget Year 2024/25								
		2023/24 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	2 301	300 579	274 602	25 977	9%	329 522
Executive and council		245 396	257 199	257 199	-	257 211	214 333	42 878	20%	257 199
Finance and administration		44 844	72 323	72 323	2 301	43 363	60 269	(16 901)	-28%	72 323
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		51 170	65 764	65 764	1 061	47 043	54 803	(7 761)	-14%	65 764
Community and social services		890	2 492	2 492	-	1 952	2 077	(125)	-6%	2 492
Sport and recreation		50 261	63 272	63 272	1 061	45 091	52 727	(7 636)	-14%	63 272
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 573	4 679	4 679	12	4 340	3 899	441	11%	4 679
Planning and development		2 536	2 964	2 964	12	2 801	2 470	331	13%	2 964
Road transport		3 037	1 715	1 715	-	1 539	1 429	110	8%	1 715
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		14 854	29 300	29 300	4 722	19 898	24 416	(4 518)	-19%	29 300
Energy sources		3 878	13 541	13 541	311	5 658	11 284	(5 626)	-50%	13 541
Water management		1 508	2 439	2 439	3 561	5 848	2 032	3 816	188%	2 439
Waste water management		3 786	5 633	5 633	347	3 438	4 611	(1 174)	-26%	5 633
Waste management		5 702	7 786	7 786	503	4 955	6 489	(1 534)	-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>8 069</b>	<b>371 860</b>	<b>357 720</b>	<b>14 140</b>	<b>4%</b>	<b>429 264</b>
<b>Expenditure - Functional</b>										
Governance and administration		232 097	265 035	221 358	17 280	177 112	180 736	(3 624)	-2%	221 358
Executive and council		129 356	122 616	126 193	11 056	105 919	104 326	1 593	2%	126 193
Finance and administration		102 652	82 419	95 165	6 224	71 193	76 410	(5 217)	-7%	95 165
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 935	25 286	22 353	3 212	29 209	19 312	9 897	51%	22 353
Community and social services		9 730	4 442	5 419	1 303	11 603	4 288	7 316	171%	5 419
Sport and recreation		4 009	19 785	16 035	931	9 595	14 237	(4 642)	-33%	16 035
Public safety		-	-	-	-	-	-	-	-	-
Housing		196	1 069	900	978	8 010	787	7 224	918%	900
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 023	51 483	51 576	3 557	31 098	42 959	(11 861)	-28%	51 576
Planning and development		20 821	13 469	16 009	859	4 921	12 748	(7 827)	-51%	16 009
Road transport		35 202	38 014	35 567	2 699	26 177	30 210	(4 034)	-13%	35 567
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		96 271	73 593	93 853	7 053	62 310	73 404	(11 094)	-15%	93 853
Energy sources		45 640	42 155	55 255	4 723	35 355	42 989	(7 634)	-18%	55 255
Water management		7 095	4 098	5 298	559	7 435	4 135	3 300	80%	5 298
Waste water management		5 808	10 711	11 911	274	3 881	9 646	(5 765)	-60%	11 911
Waste management		37 728	16 629	21 389	1 497	15 639	16 634	(995)	-6%	21 389
Other		10	400	400	-	89	333	(244)	-73%	400
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>31 183</b>	<b>299 817</b>	<b>316 744</b>	<b>(16 926)</b>	<b>-5%</b>	<b>389 541</b>
<b>Surplus (Deficit) for the year</b>		<b>(36 408)</b>	<b>73 467</b>	<b>39 724</b>	<b>(23 007)</b>	<b>72 042</b>	<b>40 976</b>	<b>31 066</b>	<b>76%</b>	<b>39 724</b>

**NW394 Greater Taung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 - April**

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	1 031	47 043	54 803	(7 761)	-14.2%	65 764
Vote 2 - Energy Sources		3 878	13 541	13 541	311	5 658	11 284	(5 626)	-49.9%	13 541
Vote 3 - Executive and Council		245 306	257 199	257 199	-	257 211	214 333	42 878	20.0%	257 199
Vote 4 - Finance and Administration		44 844	72 323	72 323	2 301	43 368	60 288	(16 901)	-28.0%	72 323
Vote 5 - Planning and Development		2 536	2 964	2 964	12	2 801	2 470	331	13.4%	2 964
Vote 6 - Road Transport		3 037	1 715	1 715	-	1 539	1 429	110	7.7%	1 715
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		5 702	7 786	7 786	503	4 956	6 459	(1 504)	-23.6%	7 786
Vote 9 - Waste Water Management		3 766	5 533	5 533	347	3 436	4 611	(1 174)	-25.5%	5 533
Vote 10 - Water Management		1 509	2 439	2 439	3 561	5 849	2 032	3 816	187.8%	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>8 096</b>	<b>371 850</b>	<b>357 720</b>	<b>14 140</b>	<b>4.0%</b>	<b>429 264</b>
<b>Expenditure by Vote</b>										
Vote 1 - Community and Social Services	1	13 699	25 457	22 554	2 588	23 484	19 430	4 005	20.6%	22 554
Vote 2 - Energy Sources		45 640	42 185	55 255	4 723	35 355	42 969	(7 634)	-17.8%	55 255
Vote 3 - Executive and Council		129 355	122 616	126 193	11 066	105 919	104 326	1 593	1.6%	126 193
Vote 4 - Finance and Administration		102 652	82 419	95 165	6 224	71 193	76 410	(5 217)	-6.8%	95 165
Vote 5 - Planning and Development		20 821	13 469	16 009	859	4 921	12 748	(7 827)	-61.4%	16 009
Vote 6 - Road Transport		35 202	38 014	35 597	2 699	26 177	30 210	(4 034)	-13.4%	35 597
Vote 7 - Sports and Recreation		246	199	159	625	5 813	186	5 648	3411.3%	199
Vote 8 - Waste Management		37 728	16 629	21 389	1 497	15 639	16 634	(995)	-6.0%	21 389
Vote 9 - Waste Water Management		5 808	10 711	11 911	274	3 881	9 646	(5 765)	-59.8%	11 911
Vote 10 - Water Management		7 095	4 058	5 298	559	7 435	4 135	3 300	79.8%	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>31 103</b>	<b>299 817</b>	<b>316 744</b>	<b>(16 926)</b>	<b>-5.3%</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>(23 007)</b>	<b>72 042</b>	<b>40 976</b>	<b>31 066</b>	<b>75.8%</b>	<b>39 724</b>

NW394 Greater Taung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 - April

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		3 689	6 826	6 826	304	3 185	5 688	(2 504)	-44%	6 826
Service charges - Water		1 047	1 870	1 870	47	775	1 559	(784)	-50%	1 870
Service charges - Waste Water Management		2 891	4 725	4 725	267	2 688	3 929	(1 250)	-32%	4 725
Service charges - Waste management		4 601	6 729	6 729	409	4 146	5 607	(1 462)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 190	1 190	40	568	992	(424)	-33%	1 190
Agency services		105	460	400	-	-	333	(333)	-100%	400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 891	2 894	2 894	230	1 941	2 412	(470)	-20%	2 894
Interest from Current and Non Current Assets		6 704	10 480	10 480	1 126	5 304	8 733	(3 429)	-39%	10 480
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		419	367	367	31	477	306	172	56%	367
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		216	8 453	8 453	262	8 197	7 044	1 153	16%	8 453
<b>Non-Exchange Revenue</b>										
Property rates		31 027	45 939	45 939	706	22 980	38 283	(15 333)	-40%	45 939
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		254 010	256 922	256 922	3 500	258 656	222 435	46 523	21%	256 922
Interest		1 171	2 869	2 869	117	989	2 391	(1 402)	-69%	2 869
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	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>7 038</b>	<b>323 829</b>	<b>299 720</b>	<b>24 109</b>	<b>8%</b>	<b>359 664</b>
<b>Expenditure By Type</b>										
Employee related costs		130 977	143 086	141 835	11 135	110 606	118 498	(7 889)	-7%	141 835
Remuneration of councillors		22 918	24 908	24 908	1 920	20 073	20 767	(694)	-3%	24 908
Bulk purchases - electricity		5 642	7 256	6 756	409	4 670	5 747	(1 077)	-19%	6 756
Inventory consumed		9 174	8 190	10 760	831	5 641	8 367	(2 726)	-33%	10 760
Debt impairment		-	5 000	5 000	-	-	4 167	(4 167)	-100%	5 000
Depreciation and amortisation		45 215	38 262	38 262	2 958	34 331	31 877	2 454	6%	38 262
Interest		2 922	400	400	4	84	333	(249)	-75%	400
Contracted services		81 341	63 342	76 559	5 911	55 561	69 796	(5 244)	-9%	76 559
Transfers and subsidies		369	50	300	-	307	292	16	5%	300
Irrecoverable debts written off		9 975	-	-	637	2 650	-	2 650	#DIV/0!	-
Operational costs		90 718	65 313	84 771	7 297	66 238	65 922	(684)	-1%	84 771
Losses on Disposal of Assets		33	-	-	-	672	-	672	#DIV/0!	-
Other Losses		121	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>398 246</b>	<b>355 797</b>	<b>389 541</b>	<b>31 103</b>	<b>299 817</b>	<b>316 744</b>	<b>(16 926)</b>	<b>-5%</b>	<b>389 541</b>
<b>Surplus/(Deficit)</b>		<b>(86 664)</b>	<b>3 867</b>	<b>(29 877)</b>	<b>(24 065)</b>	<b>24 012</b>	<b>(17 024)</b>	<b>41 036</b>	<b>-241%</b>	<b>(29 877)</b>
Transfers and subsidies - capital (monetary allocations)		59 258	69 600	69 600	1 058	48 031	58 000	(9 970)	-17%	69 600
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(36 406)</b>	<b>73 467</b>	<b>39 724</b>	<b>(23 007)</b>	<b>72 042</b>	<b>40 976</b>			<b>39 724</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(36 406)</b>	<b>73 467</b>	<b>39 724</b>	<b>(23 007)</b>	<b>72 042</b>	<b>40 976</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>(36 406)</b>	<b>73 467</b>	<b>39 724</b>	<b>(23 007)</b>	<b>72 042</b>	<b>40 976</b>			<b>39 724</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(36 406)</b>	<b>73 467</b>	<b>39 724</b>	<b>(23 007)</b>	<b>72 042</b>	<b>40 976</b>			<b>39 724</b>

NW394 Greater Taung - Table C6 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 - April

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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 -		-	-	-	-	-	-	-	-	-
<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	471	9 616	16 671	(7 055)	-42%	19 951
Vote 2 - Energy Sources		8 135	6 700	6 700	61	2 660	5 583	(2 923)	-52%	6 700
Vote 3 - Executive and Council		-	-	250	-	1 777	150	1 627	1084%	250
Vote 4 - Finance and Administration		3 948	2 750	6 450	549	989	4 512	(3 523)	-78%	6 450
Vote 5 - Planning and Development		1 772	-	-	-	4	-	4	#DIV/0!	-
Vote 6 - Road Transport		42 803	42 755	42 949	89	31 372	35 745	(4 374)	-12%	42 949
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	250	250	-	192	208	(16)	-8%	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	57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550
<b>Total Capital Expenditure</b>		57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550
<b>Capital Expenditure - Functional Classification</b>										
Governance and administration		3 948	2 750	6 700	549	2 765	4 662	(1 896)	-41%	6 700
Executive and council		-	-	250	-	1 777	150	1 627	1084%	250
Finance and administration		3 948	2 750	6 450	549	989	4 512	(3 523)	-78%	6 450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		733	20 145	19 951	471	9 616	16 671	(7 055)	-42%	19 951
Community and social services		29	10 065	10 065	-	1 611	8 387	(6 776)	-51%	10 065
Sport and recreation		704	10 080	9 885	471	8 905	8 293	(279)	-3%	9 885
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 709	33 172	35 086	89	25 409	29 780	(3 371)	-12%	35 086
Planning and development		1 772	-	-	-	4	-	4	#DIV/0!	-
Road transport		38 937	33 172	35 086	89	26 405	29 730	(3 375)	-12%	35 086
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 091	16 533	14 833	61	8 819	12 758	(3 939)	-31%	14 833
Energy sources		8 135	6 700	6 700	61	2 660	5 583	(2 923)	-52%	6 700
Water management		-	-	-	-	-	-	-	-	-
Waste water management		3 896	9 583	7 983	-	5 967	6 966	(999)	-14%	7 983
Waste management		-	250	250	-	192	208	(16)	-8%	250
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550
<b>Funded by:</b>										
National Government		34 012	69 535	69 535	621	42 744	57 566	(15 202)	-25%	69 535
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		29	65	65	-	-	54	(54)	-100%	65
Transfers and subsidies - capital (monetary allocations) (Nat/Prov/Depart/Agencies)		34 040	69 608	69 608	621	42 744	58 080	(15 256)	-26%	69 608
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		23 350	3 000	6 950	549	3 866	4 870	(1 004)	-21%	6 950
<b>Total Capital Funding</b>		57 391	72 600	76 550	1 170	46 610	62 870	(16 261)	-26%	76 550

NW394 Greater Taung - Table C6 Monthly Budget Statement - Financial Position - M10 - April

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		20 260	75 943	10 727	82 053	10 727
Trade and other receivables from exchange transactions		(11 116)	(7 524)	8 389	(10 770)	8 389
Receivables from non-exchange transactions		17 922	24 495	9 266	19 787	9 266
Current portion of non-current receivables		-	-	-	-	-
Inventory		743	877	743	1 922	743
VAT		46 444	50 324	46 444	46 119	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>139 117</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	792 653	820 671
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		988	1 857	988	263	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>805 708</b>	<b>834 448</b>
<b>TOTAL ASSETS</b>		<b>870 410</b>	<b>969 250</b>	<b>910 025</b>	<b>944 826</b>	<b>910 025</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		7	7	-	7	-
Consumer deposits		202	155	202	250	202
Trade and other payables from exchange transactions		43 726	41 563	43 972	22 605	43 972
Trade and other payables from non-exchange transactions		1 902	2 431	1 902	24 693	1 902
Provision		(574)	104	1 722	1 148	1 722
VAT		40 745	46 705	40 745	41 508	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>90 211</b>	<b>88 543</b>
<b>Non current liabilities</b>						
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
<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>136 125</b>	<b>134 464</b>
<b>NET ASSETS</b>	2	<b>736 765</b>	<b>843 821</b>	<b>775 561</b>	<b>808 700</b>	<b>775 561</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		837 294	938 937	870 676	903 816	870 676
Reserves and funds		(95 115)	(95 115)	(95 115)	(95 115)	(95 115)
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>742 179</b>	<b>843 821</b>	<b>775 561</b>	<b>808 700</b>	<b>775 561</b>

NW394 Greater Taung - Table C7 Monthly Budget Statement - Cash Flow - M10 - April

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	699	7 193	40 529	(33 336)	-82%	41 917
Service charges		9 095	13 977	13 977	658	9 923	15 981	(6 058)	-38%	13 977
Other revenue		4 633	10 310	10 310	(3 707)	4 379	10 725	(6 346)	-59%	10 310
Transfers and Subsidies - Operational		265 577	265 922	265 922	4 036	281 458	266 266	15 203	6%	265 922
Transfers and Subsidies - Capital		52 730	69 600	69 600	-	72 318	60 706	11 610	15%	69 600
Interest		5 329	10 480	10 480	1 254	5 939	-	5 939	#DIV/0!	10 480
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(217 775)	(312 545)	(345 289)	(15 470)	(178 505)	(385 652)	207 344	-54%	(345 289)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>128 700</b>	<b>180 661</b>	<b>66 917</b>	<b>(12 530)</b>	<b>202 709</b>	<b>8 344</b>	<b>(184 365)</b>	<b>-2329%</b>	<b>66 917</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	255	7 092	-	7 092	#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)	(1 133)	(47 541)	(81 090)	33 555	-41%	(76 550)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(52 871)</b>	<b>(72 600)</b>	<b>(76 550)</b>	<b>(878)</b>	<b>(40 449)</b>	<b>(81 090)</b>	<b>(40 647)</b>	<b>50%</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>(13 406)</b>	<b>162 260</b>	<b>(72 752)</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		182 520	(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 month ended 30 April 2025.

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LTA 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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	52	73	79	71	75	62	81	4 998	8 473	8 268	(205)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	116	74	65	62	63	60	55	2 297	2 759	2 544	11	-
Receivables from Non-exchange Transactions - Property Rates	1600	700	518	523	293	274	267	430	64 796	67 835	66 085	(19)	-
Receivables from Exchange Transactions - Waste Water Management	1500	282	236	201	187	183	183	191	11 224	12 571	11 858	(54)	-
Receivables from Exchange Transactions - Waste Management	1530	439	358	382	305	274	275	221	12 319	14 579	13 453	(46)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debit Accounts	1810	367	305	345	365	336	332	325	32 238	29 427	24 173	347	-
Receivable unauthorised, irregular, inflated and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5	33	1	8	0	56	1	2 030	2 754	2 741	(167)	-
<b>Total By Income Source</b>	<b>2000</b>	<b>1 894</b>	<b>1 692</b>	<b>1 573</b>	<b>1 382</b>	<b>1 293</b>	<b>1 274</b>	<b>1 309</b>	<b>121 882</b>	<b>131 471</b>	<b>126 231</b>	<b>(228)</b>	<b>-</b>
<b>2024 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organ of State	2200	413	390	553	313	259	278	400	15 753	13 263	13 001	50	-
Commercial	2300	526	334	193	175	142	150	145	51 908	53 853	52 436	57	-
Household	2400	914	917	830	914	756	837	784	82 041	82 415	55 753	(377)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2500</b>	<b>1 954</b>	<b>1 692</b>	<b>1 573</b>	<b>1 382</b>	<b>1 263</b>	<b>1 274</b>	<b>1 309</b>	<b>121 882</b>	<b>131 471</b>	<b>126 231</b>	<b>(228)</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 R43 million, which translated to 66% 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 30 April 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			
<b>R thousands</b>												
<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	39	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>47</b>	<b>39</b>	

**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 invested some of its equitable share from the primary bank account into the various short-term investments; this is done to accumulate interest.

Attached is the investment report for the month ended 30 April 2025:

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
R thousands														
Municipality														
ASSA		300Days	Fixed Deposit			8,75%			30 June 2025	132	2			104
ASSA		300Days	Fixed Deposit			8,45%			30 June 2025	4 950	93			4 855
ASSA		360Days	Fixed Deposit			8,85%			30 June 2025	175	5			161
ASSA		360Days	Fixed Deposit			5,40%			30 June 2025	12 819	169			11 917
ASSA		360Days	Fixed Deposit			5,40%			30 June 2025	6 577	121			6 658
ASSA		210Days	Fixed Deposit			8,40%			30 June 2025	5 658	123			6 620
ASSA		360Days	Fixed Deposit			8,45%			30 June 2025	89 292	355	(25 000)		44 597
Standard		360Days	Fixed Deposit			8,45%			30 June 2025	3 456	73			3 589
FNB		360Days	Notice Deposit			8,45%			30 June 2025	1 187				1 187
FNB		360Days	Fixed Deposit			8,45%			30 June 2025	4 755	25			4 835
Netbank		360Days	Fixed Deposit			8,45%			30 June 2025	1 951	7			1 959
Netbank		360Days	Fixed Deposit			7,34%			30 June 2025	3 255	23			3 288
Netbank		360Days	Fixed Deposit			8,75%			30 June 2025	3 433	25			3 459
Netbank		360Days	Fixed Deposit			8,45%			30 June 2025	182	1			183
Netbank		360Days	Fixed Deposit			8,07%			30 June 2025	124	1			125
Netbank		360Days	Fixed Deposit			8,40%			30 June 2025	123	1			100
Netbank		30 Cal	Call Deposit			8,45%			30 June 2025	24	0			24
Municipality sub-total										113 330		(25 000)		91 351
Entities														
Entities sub-total														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>113 330</b>		<b>(25 000)</b>		<b>91 351</b>

## BANK BALANCES

- The above table balance of R 91 350 898.14 includes Council investments and equitable share account balances but excludes primary bank balance of R 613 746.34.
- Therefore total cash and cash equivalent amount to R91 964 644.48 as at 30 April 2025 and is broken down as follows:

Bank account	Amount
Council Short-Term Investment	46 753 839.21
Equitable Share Account	44 597 058.93
Primary Bank Account	613 746.34
	91 964 644.48

\*(The Short-term investments amount for Council amount to R46 753 839.21 (Council investment account))

## 2.4. ALLOCATIONS AND GRANTS RECEIPTS AND EXPENDITURE

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		250 420	264 695	264 695	-	261 902	220 579	41 323	18.7%	264 695
Expanded Public Works Programme Integrated Grant		3 049	1 715	1 715	-	1 715	1 429	286	20.0%	1 715
Local Government Financial Management Grant	3	3 100	3 000	3 000	-	3 000	2 500	500	20.0%	3 000
Municipal Infrastructure Grant		-	2 781	2 781	-	-	2 317	(2 317)	-100.0%	2 781
Equitable Share		244 271	257 199	257 199	-	257 187	214 333	42 856	20.0%	257 199
Provincial Government:		-	1 146	1 146	-	-	955	(955)	-100.0%	1 146
Specify (Add grant description)		-	1 146	1 146	-	-	955	(955)	-100.0%	1 146
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1 081	1 081	-	-	901	(901)	-100.0%	1 081
North West Provincial Arts and Culture Council		-	1 081	1 081	-	-	901	(901)	-100.0%	1 081
<b>Total Operating Transfers and Grants</b>		<b>250 420</b>	<b>266 922</b>	<b>266 922</b>	<b>-</b>	<b>261 902</b>	<b>222 435</b>	<b>39 467</b>	<b>17.7%</b>	<b>266 922</b>
<b>Capital Transfers and Grants</b>										
National Government:		52 730	69 535	69 535	-	72 316	57 946	14 370	24.8%	69 535
Municipal Infrastructure Grant		52 730	62 835	62 835	-	65 616	52 363	13 253	25.3%	62 835
Integrated National Electrification Programme Grant		-	6 700	6 700	-	6 700	5 583	1 117	20.0%	6 700
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	65	65	-	-	54	(54)	-100.0%	65
North West Provincial Arts and Culture Council		-	65	65	-	-	54	(54)	-100.0%	65
<b>Total Capital Transfers and Grants</b>		<b>52 730</b>	<b>69 600</b>	<b>69 600</b>	<b>-</b>	<b>72 316</b>	<b>58 000</b>	<b>14 316</b>	<b>24.7%</b>	<b>69 600</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>303 150</b>	<b>336 522</b>	<b>336 522</b>	<b>-</b>	<b>334 218</b>	<b>280 435</b>	<b>53 783</b>	<b>19.2%</b>	<b>336 522</b>

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		8 609	7 496	7 496	–	6 103	6 245	(144)	-2.3%	7 496
Expanded Public Works Programme Integrated Grant		3 037	1 715	1 715	–	1 539	1 429	110	7.7%	1 715
Local Government Financial Management Grant	3	3 098	3 000	3 000	–	2 556	2 500	56	2.2%	3 000
Municipal Infrastructure Grant		2 474	2 781	2 781	–	2 008	2 317	(319)	-13.4%	2 781
Provincial Government:		(162)	1 146	1 146	–	716	955	(239)	-25.1%	1 146
Specify (Add grant description)		(162)	1 146	1 146	–	716	955	(239)	-25.1%	1 146
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	1 081	1 081	–	–	901	(901)	-100.0%	1 081
North West Provincial Arts and Culture Council		–	1 081	1 081	–	–	901	(901)	-100.0%	1 081
<b>Total Operating Transfers and Grants</b>		<b>8 446</b>	<b>9 723</b>	<b>9 723</b>	<b>–</b>	<b>6 618</b>	<b>8 102</b>	<b>(1 284)</b>	<b>-15.9%</b>	<b>9 723</b>
<b>Capital Transfers and Grants</b>										
National Government:		50 256	69 535	69 535	1 058	47 422	57 946	(18 524)	-18.2%	69 535
Municipal Infrastructure Grant		50 256	62 835	62 835	1 058	45 062	52 363	(7 301)	-13.9%	62 835
Integrated National Electrification Programme Grant		–	6 700	6 700	–	2 360	5 583	(3 223)	-57.7%	6 700
Provincial Government:		(45)	–	–	–	–	–	–	–	–
Specify (Add grant description)		(45)	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	65	65	–	–	54	(54)	-100.0%	65
North West Provincial Arts and Culture Council		–	65	65	–	–	54	(54)	-100.0%	65
<b>Total Capital Transfers and Grants</b>		<b>50 211</b>	<b>69 600</b>	<b>69 600</b>	<b>1 058</b>	<b>47 422</b>	<b>58 000</b>	<b>(10 578)</b>	<b>-18.2%</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>1 058</b>	<b>54 240</b>	<b>68 102</b>	<b>(11 863)</b>	<b>-17.9%</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 Mompoti 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

### *Municipal Infrastructure Grant*

- Received Municipal Infrastructure Grant (MIG) of R10,991,000 in February.

## 2.5. Councillor and Board Members Allowances and Employees Benefit

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		18 043	18 257	18 257	1 418	15 229	15 215	14	0%	18 257
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 234	3 926	3 625	289	2 627	3 092	(465)	-15%	3 625
Cellphone Allowance		2 542	2 724	2 524	188	1 880	2 180	(270)	-13%	2 524
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	500	25	336	300	36	12%	500
<b>Sub Total - Councillors</b>		<b>22 818</b>	<b>24 908</b>	<b>24 908</b>	<b>1 920</b>	<b>26 073</b>	<b>26 757</b>	<b>(684)</b>	<b>-3%</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	1 617	14 542	8 967	5 555	62%	12 170
Pension and UIF Contributions		3	101	601	102	845	384	461	120%	601
Medical Aid Contributions		-	-	300	33	278	180	98	55%	300
Overline		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 739	1 202	602	73	537	642	(104)	-16%	602
Cellphone Allowance		178	82	82	6	49	69	(20)	-29%	82
Housing Allowances		-	-	40	3	26	24	2	9%	40
Other benefits and allowances		-	-	-	382	1 956	-	1 956	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scardy		-	-	-	-	-	-	-	-	-
Aging and post related allowance		246	-	-	9	9	-	9	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 894</b>	<b>8 606</b>	<b>13 796</b>	<b>2 236</b>	<b>18 243</b>	<b>10 285</b>	<b>7 958</b>	<b>77%</b>	<b>13 796</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	5 479	56 773	87 400	(10 627)	-16%	79 690
Pension and UIF Contributions		8 825	15 678	15 228	1 113	10 656	12 842	(2 186)	-17%	15 228
Medical Aid Contributions		6 254	5 855	6 715	458	4 180	4 795	(615)	-13%	5 715
Overline		5 147	7 214	5 714	392	4 185	5 112	(943)	-18%	5 714
Performance Bonus		5 890	6 204	5 454	251	4 687	4 720	(33)	-1%	5 454
Motor Vehicle Allowance		4 356	5 525	5 025	453	3 749	4 304	(555)	-13%	5 025
Cellphone Allowance		354	1 138	688	42	392	678	(286)	-42%	688
Housing Allowances		186	1 045	1 045	12	113	871	(759)	-87%	1 045
Other benefits and allowances		7 107	921	2 221	331	2 206	1 545	661	43%	2 221
Payments in lieu of leave		2 180	4 540	4 540	-	2 179	3 783	(1 604)	-42%	4 540
Long service awards		377	150	650	97	602	425	177	42%	650
Post-retirement benefit obligations		806	639	639	73	646	532	116	22%	639
Entertainment		-	-	-	-	-	-	-	-	-
Scardy		-	-	-	-	-	-	-	-	-
Aging and post related allowance		1 663	1 430	1 430	198	2 002	1 192	810	68%	1 430
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>127 083</b>	<b>134 498</b>	<b>128 039</b>	<b>8 889</b>	<b>92 357</b>	<b>188 202</b>	<b>(15 845)</b>	<b>-15%</b>	<b>128 039</b>
<b>% Increase</b>	4		<b>5.8%</b>	<b>0.8%</b>						<b>0.8%</b>
<b>Total Parent Municipality</b>		<b>153 795</b>	<b>167 994</b>	<b>166 743</b>	<b>13 056</b>	<b>136 673</b>	<b>139 244</b>	<b>(8 572)</b>	<b>-6%</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 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Property Rates	45 939 020	45 939 020	705 956	22 949 567	22 989 453	50%
Service Charges	20 150 336	20 150 336	1 026 506	10 792 834	9 357 502	54%
Rental Income	366 800	366 800	31 472	477 381	(110 581)	130%
Interest Income: Short-term Deposits	2 869 214	2 869 214	1 125 099	5 304 181	(2 434 967)	185%
Interest Income: Debtors	13 373 953	13 373 953	347 005	2 929 900	10 444 053	22%
Agency Fees	400 000	400 000	-	-	400 000	0%
Operating Grants	266 921 800	266 921 800	21 818	265 479 240	1 442 560	99%
Other Income	9 643 000	9 643 000	302 175	8 440 633	1 202 367	88%
Gains/(Losses) on Disposal of Assets	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUE</b>	<b>359 664 123</b>	<b>359 664 123</b>	<b>3 560 029</b>	<b>316 373 738</b>	<b>43 290 385</b>	<b>88%</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.
- Other revenue is based on exchange transactions, this means that the municipality receives this revenue as and when the service is rendered e.g. tender fees

### RATES, TAXES AND LEVIES

RATES; TAXES AND LEVIES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
PROPERTY RATES	45 939 020	45 939 020	705 956	22 949 567	22 989 453	50%
SERVICE CHARGES - ELECTRICITY	6 825 751	6 825 751	303 660	3 184 603	3 641 148	47%
SERVICE CHARGES - WATER	1 870 454	1 870 454	46 994	774 551	1 095 903	41%
SERVICE CHARGES - SANITATION	4 725 326	4 725 326	266 675	2 688 104	2 037 222	57%
SERVICE CHARGES - SOLID WASTE	6 728 805	6 728 805	409 177	4 145 577	2 583 228	62%
<b>TOTAL RATES; TAXES AND LEVIES</b>	<b>66 089 356</b>	<b>66 089 356</b>	<b>1 732 461</b>	<b>33 742 402</b>	<b>32 346 954</b>	<b>51%</b>

**FREE BASIC SERVICES (FBS)**

SERVICE CHARGES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Service charges - electricity revenue	6 650 429	6 650 429	291 425	3 079 065	3 571 364	46%
<b>ELECTRICITY FBS</b>	<b>175 322</b>	<b>175 322</b>	<b>12 235</b>	<b>105 538</b>	<b>69 784</b>	<b>60%</b>
Service charges - water revenue	(797)	(797)	6 198	76 073	(76 870)	-9545%
<b>WATER FBS</b>	<b>1 871 251</b>	<b>1 871 251</b>	<b>40 796</b>	<b>698 478</b>	<b>1 172 773</b>	<b>37%</b>
Service charges - sanitation revenue	(17 037)	(17 037)	281 661	2 814 977	(2 832 014)	-16523%
<b>SEWERAGE FBS</b>	<b>4 742 363</b>	<b>4 742 363</b>	<b>(14 986)</b>	<b>(126 874)</b>	<b>4 869 237</b>	<b>-3%</b>
Service charges - refuse revenue	7 461 175	7 461 175	428 188	4 305 589	3 155 586	58%
<b>REFUSE FBS</b>	<b>(732 370)</b>	<b>(732 370)</b>	<b>(19 011)</b>	<b>(160 012)</b>	<b>(572 358)</b>	<b>22%</b>
<b>TOTAL SERVICE CHARGES</b>	<b>20 150 336</b>	<b>20 150 336</b>	<b>1 026 506</b>	<b>10 792 834</b>	<b>9 357 502</b>	<b>54%</b>

**RENTAL INCOME**

RENTAL INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 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	5 209	88 317	173 683	34%
Ad-hoc rentals:Other Assets	104 800	104 800	26 263	389 065	-284 265	371%
RENTAL: FROM FIXED ASSETS: OTHER	-	-	-	-	-	#DIV/0!
<b>TOTAL RENTAL INCOME</b>	<b>366 800</b>	<b>366 800</b>	<b>31 472</b>	<b>477 381</b>	<b>-110 581</b>	<b>130%</b>

**INTEREST INCOME**

INTEREST INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
Current and Non-current Assets:Bank Accounts	-	-	14 350	290 336	(290 336)	#DIV/0!
<b>INTEREST: CALL ACCOUNTS</b>	<b>10 480 000</b>	<b>10 480 000</b>	<b>1 110 749</b>	<b>5 013 845</b>	<b>5 466 155</b>	<b>48%</b>
Interest:Receivables:Electricity	7 719	7 719	2 236	25 105	(17 386)	325%
Receivables:Electricity	-	-	-	20	(20)	#DIV/0!
Receivables:Service Charges	-	-	-	4 193	(4 193)	#DIV/0!
Receivables:Service Charges	-	-	18 705	(18 477)	18 477	#DIV/0!
Interest Receivables Service Charges	452 187	452 187	-	-	452 187	0%
Receivables:Waste Management	-	-	93 466	809 171	(809 171)	#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	-	-	80 053	749 397	(749 397)	#DIV/0!
Receivables:Water	-	-	-	10 023	(10 023)	#DIV/0!
Interest Receivables Water	568 314	568 314	35 831	358 429	209 885	63%
<b>INTEREST: PROPERTY RATES</b>	<b>2 869 214</b>	<b>2 869 214</b>	<b>116 714</b>	<b>988 547</b>	<b>1 880 667</b>	<b>34%</b>
<b>TOTAL INTEREST INCOME</b>	<b>16 243 167</b>	<b>16 243 167</b>	<b>1 472 103</b>	<b>8 234 082</b>	<b>8 009 085</b>	<b>51%</b>

**AGENCY FEE/COLLECTION COMMISSION**

AGENCY FEES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 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 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
LG SETA	1 081 000	1 081 000	21 818	238 163	842 837	22%
EPWP	1 715 000	1 715 000	-	1 539 136	175 864	90%
FMG	3 000 000	3 000 000	-	2 555 830	444 170	85%
MIG (PMU)	2 780 800	2 780 800	-	2 007 608	773 193	72%
EQS	257 199 000	257 199 000	-	257 187 000	12 000	100%
LIBRARY GRANT	1 146 000	1 146 000	-	1 951 503	-805 503	170%
<b>TOTAL OPERATING GRANTS</b>	<b>266 921 800</b>	<b>266 921 800</b>	<b>21 818</b>	<b>265 479 240</b>	<b>1 442 560</b>	<b>99%</b>

**SUNDRY INCOME**

SUNDRY INCOME	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD PERCENTAGE
ADMINISTRATION FEES	920 000	920 000	6 299	76 200	843 800	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	-	2 595	97 405	3%
FEES: INSPECTION	113 000	113 000	1 268	11 379	101 621	10%
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	-	-	254 700	7 092 034	(7 092 034)	#DIV/0!
Building Plan Fees	-	-	-	230	(230)	#DIV/0!
Approval of Building Plan	-	-	7 333	66 109	(66 109)	#DIV/0!
FEES: BUILDING PLANS	70 000	70 000	3 510	106 872	(36 872)	153%
BURIAL FEES	70 000	70 000	3 130	29 174	40 826	42%
Clearance Certificates	-	-	7 500	59 870	(59 870)	#DIV/0!
FEES: CLEARANCE CERTIFICATES	50 000	50 000	-	-	50 000	0%
Legal Fees	100 000	100 000	-	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	18 435	111 610	588 390	16%
<b>TOTAL SUNDRY INCOME</b>	<b>9 643 000</b>	<b>9 643 000</b>	<b>302 175</b>	<b>8 440 633</b>	<b>1 202 367</b>	<b>88%</b>

## 2.7.2. OPERATING EXPENDITURE

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Employees Salaries and Wages	143 085 679	141 834 768	11 135 143	110 599 792	31 234 976	78%
Remuneration of Councillors	24 908 027	24 908 027	1 920 387	20 072 761	4 835 266	81%
Debt write-off	-	-	637 281	2 650 035	-2 650 035	#DIV/0!
Debt Impairment	5 000 000	5 000 000	-	-	5 000 000	0%
Depreciation	38 251 993	38 251 993	2 958 097	34 330 573	3 921 420	90%
Interest expenses	400 000	400 000	3 770	83 987	316 013	21%
Bulk Purchases - Electricity	7 256 359	6 756 359	408 888	4 670 335	2 086 024	69%
Inventory Consumed	8 190 000	10 760 000	831 382	5 641 341	5 118 659	52%
Other materials	10 870 000	16 288 350	1 248 996	11 111 827	5 176 523	68%
Contracted Services	52 672 000	60 270 616	4 662 097	44 439 228	15 831 388	74%
Transfers and Subsidies	300 000	300 000	-	307 335	-7 335	102%
General Expenditure	64 823 200	84 770 712	7 296 774	65 220 022	19 550 690	77%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>355 757 258</b>	<b>389 540 825</b>	<b>31 102 814</b>	<b>299 127 237</b>	<b>90 413 588</b>	<b>77%</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 M10 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	3 770.35	83 986.93	66 013.07	56%
<b>TOTAL INTEREST PAID</b>	<b>400 000.00</b>	<b>400 000.00</b>	<b>3 770.35</b>	<b>83 986.93</b>	<b>316 013.07</b>	<b>21%</b>

#### BULK PURCHASES

BULK PURCHASES	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Electricity for re-sale	7 256 359.00	6 756 359.00	408 887.58	4 670 335.07	2 086 023.93	69%
<b>TOTAL BULK PURCHASES</b>	<b>7 256 359.00</b>	<b>6 756 359.00</b>	<b>408 887.58</b>	<b>4 670 335.07</b>	<b>2 086 023.93</b>	<b>69%</b>

**DEBT WRITE-OFF**

DEBT WRITE-OFF	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Debt write-off - ELECTRICITY	-	-	3 680.42	5 547.14	(5 547.14)	#DIV/0!
Debt write-off - No Specific Accounts (Ex)	-	-	114 640.61	427 848.77	(427 848.77)	#DIV/0!
Debt write-off - WASTE MANAGEMENT	-	-	107 100.04	617 627.37	(617 627.37)	#DIV/0!
Debt write-off - WASTE WATER MANAGEMENT	-	-	100 768.23	612 803.01	(612 803.01)	#DIV/0!
Debt write-off - WATER	-	-	289 776.64	446 650.45	(446 650.45)	#DIV/0!
Debt write-off - Property Rates	-	-	21 315.08	539 558.46	(539 558.46)	#DIV/0!
<b>TOTAL INTEREST PAID</b>	-	-	<b>637 281.02</b>	<b>2 650 035.20</b>	<b>(2 650 035.20)</b>	<b>#DIV/0!</b>

**MATERIALS AND SUPPLIES/INVENTORY CONSUMED**

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Cleaning Materials - Refuse Bags	1 000 000	1 000 000	-	962 000	38 000	96%
Consumables & Materials (Solid Waste)	350 000	420 000	-	192 099	227 901	46%
Consumables & Materials (Roads)	500 000	500 000	-	499 395	605	100%
Consumables & Materials (Finance)	1 500 000	2 000 000	175 765	1 789 869	210 131	89%
Consumables & Materials (Electricity)	1 500 000	1 500 000	-	83 202	1 416 798	6%
Library Programmes	140 000	140 000	8 000	118 159	21 841	84%
Disaster Relief	2 000 000	4 000 000	515 210	1 283 598	2 716 402	32%
SMMEs' Support	1 200 000	1 200 000	132 407	713 019	486 981	59%
<b>TOTAL INVENTORY CONSUMED</b>	<b>8 190 000</b>	<b>10 760 000</b>	<b>831 382</b>	<b>5 641 341</b>	<b>5 118 659</b>	<b>52%</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**

REPAIRS AND MAINTENANCE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Pipe Work:Pipe Work (Water)	1 200 000	2 400 000	268	1 415 686	984 314	59%
Pipe Work:Pipe Work (Sanitation)	1 200 000	2 400 000	18 905	1 749 308	650 692	73%
Civil Structures:Potholes Patching	600 000	600 000	-	595 681	4 319	99%
Drainage:Stormwater Channels	300 000	300 000	299 970	299 970	30	100%
External Facilities:Nursery	70 000	-	-	-	-	#DIV/0!
Buildings:Sport Ammeneties & Buildings	200 000	500 000	-	198 383	301 617	40%
Transport Assets:General Fleet Maintenance	1 500 000	3 500 000	80 393	2 150 322	1 349 678	61%
Computer Software and Applications:Software Maintenance	600 000	600 000	-	569 834	30 166	95%
LV Conductors:LV Network Maintenance Taung	4 000 000	4 700 000	789 961	3 417 984	1 282 016	73%
Maintenance of Air-conditioners	800 000	800 000	-	324 920	475 080	41%
External Facilities:Parks	200 000	257 300	59 500	231 800	25 500	90%
Tools and Equipment: EPWP	100 000	100 000	-	66 500	33 500	67%
Maintenance of External Ammeneties	100 000	120 000	-	91 439	28 561	76%
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>1 248 996</b>	<b>11 111 827</b>	<b>5 176 523</b>	<b>68%</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**

<b>CONTRACTED SERVICES</b>	<b>2024/25 ORG BUDGET</b>	<b>2024/25 ADJ BUDGET</b>	<b>2024/25 M10 ACTUALS</b>	<b>2024/25 YTD ACTUALS</b>	<b>2024/25 YTD VARIANCES</b>	<b>2024/25 YTD %</b>
Internal Audit	650 000	480 966	-	480 963	3	100%
AFS Review and support	550 000	550 000	1 917	530 267	19 733	96%
Actural Services	30 000	17 700	-	17 700	-	100%
Audit Committee	350 000	350 000	-	336 893	13 107	96%
Asset Management	2 000 000	3 000 000	644 739	2 545 328	454 672	85%
LAND USE SPLUMA IMPLEMENTATION	600 000	600 000	-	353 203	246 797	59%
Communications & marketing	300 000	350 000	-	232 700	117 300	66%
Alternative Roads into Taung - Feasibility Study	1 500 000	500 000	127 500	246 413	253 587	49%
Business and Advisory Project Management	60 000	203 950	-	-	203 950	0%
Legal Fees: Collection	1 100 000	2 500 000	217 538	1 923 820	576 180	77%
Legal Fees	1 500 000	1 800 000	-	779 086	1 020 914	43%
Employee Wellness	200 000	350 000	15 000	165 000	185 000	47%
Sports and Recreation	200 000	380 000	-	378 700	1 300	100%
Pauper Funerals	200 000	260 000	-	146 000	114 000	56%
Occupational Health and Safety OHS	200 000	296 000	199 928	295 645	355	100%
Valuation Services	150 000	5 150 000	-	10 972	5 139 028	0%
Security Guards	42 000 000	42 000 000	3 337 808	35 086 010	6 913 990	84%
Cash In transit	200 000	200 000	15 417	152 037	47 963	76%
Catering Services	882 000	1 282 000	102 250	758 490	523 510	59%
<b>TOTAL CONTRACTED SERVICES</b>	<b>52 672 000</b>	<b>60 270 616</b>	<b>4 662 097</b>	<b>44 439 228</b>	<b>15 831 388</b>	<b>74%</b>

**OUTSOURCED SERVICES AND CONTRACTORS' ASSESSMENT**

**DETAILED CATERING SERVICES**

<b>CATERING SERVICES</b>	<b>2024/25 ORG BUDGET</b>	<b>2024/25 ADJ BUDGET</b>	<b>2024/25 M10 ACTUALS</b>	<b>2024/25 YTD ACTUALS</b>	<b>2024/25 YTD VARIANCES</b>	<b>2024/25 YTD %</b>
Catering: Finance	200 000	300 000	45 500	280 165	19 835	93%
Catering: Council	200 000	200 000	32 750	167 752	32 248	84%
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	24 000	97 950	232 050	30%
<b>TOTAL CATERING SERVICES</b>	<b>882 000</b>	<b>1 282 000</b>	<b>102 250</b>	<b>758 490</b>	<b>523 510</b>	<b>59%</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 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANC ES	2024/25 YTD %
Accommodation	750 000	750 000	-	744 163	5 837	99%
Advertising	1 300 000	1 300 000	8 490	466 022	833 978	36%
Advertising Publicity and Marketing:Corporate and Municipal	500 000	500 000	-	130 877	369 123	26%
Audit Fees	5 500 000	6 500 000	35 851	5 735 185	764 815	88%
Bank Charges	100 000	100 000	5 549	55 390	44 610	55%
Bursaries (Employees)	450 000	750 000	263 941	547 964	202 036	73%
Daily Allowance	200 000	200 000	-	189 754	10 246	95%
Deeds	50 000	50 000	-	27 407	22 593	55%
Domestic:Accommodation	500 000	540 000	-	532 152	7 848	99%
Electricity Own Usage and High-masts	18 000 000	30 000 000	3 237 997	24 007 037	5 992 963	80%
Expenditure:Operational Cost:Learnerships and Internships	400 000	400 000	-	314 029	85 971	79%
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	608 750	4 544 219	225 781	95%
Expenditure:Operational Cost:Skills Development Fund Levy	127 800	127 800	14 510	137 322	(9 522)	107%
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	-	1 276	208 724	1%
FBS: Escom	8 000 000	6 000 000	134 414	3 206 676	2 793 324	53%
Furniture and Office Equipment	2 640 000	2 640 000	-	2 508 166	131 834	95%
Iventory: Diesel	4 500 000	7 250 000	512 423	4 768 722	2 481 278	66%
Learnerships and Internships	136 000	136 000	-	-	136 000	0%
Learnerships and Internships (Traffic)	1 600 000	1 752 512	171 130	323 642	1 428 870	18%
Library WIFI connection Use	-	60 000	-	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	-	88 952	311 048	22%
MIG:Accommodation	192 000	192 000	-	67 613	124 387	35%
Expenditure:Operational Cost:Uniform and Protective Clothing	-	50 000	39 450	39 450	10 550	79%
Printing	480 000	1 580 000	643 727	1 329 195	250 805	84%
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	147 767	400 217	104 783	79%
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	442 750	3 514 971	646 949	84%
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	-	-	12 100	78 106	(78 106)	#DIV/0!
Skills Development Fund Levy	796 480	796 480	79 789	725 766	70 714	91%
System Development	400 000	400 000	-	350 526	49 474	88%
Telephones and faxes	1 265 000	2 665 000	890 213	2 385 007	279 993	89%
Transport without Operator	300 000	300 000	-	300 000	-	100%
Travel and Subsistence:Non-employees	600 000	1 140 000	4 444	816 604	323 396	72%
Uniform and Protective Clothing	1 000 000	1 000 000	-	632 115	367 885	63%

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANC ES	2024/25 YTD %
Vetting System	704 000	704 000	43 478	385 470	318 530	55%
Water: Own Usage	200 000	200 000	-	179 830	20 170	90%
Workmen's Compensation Fund	800 000	800 000	-	752 967	47 033	94%
<b>Grand Total</b>	<b>64 823 200</b>	<b>84 770 712</b>	<b>7 296 774</b>	<b>65 220 022</b>	<b>19 550 690</b>	<b>77%</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 30 April 2025.

CAPITAL EXPENDITURE BY ITEM/ ASSET TYPE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M09 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Construction Work-in-progress	69 535 200	69 535 200	621 057	42 743 816	26 791 384	61%
Computer Equipment	2 500 000	3 700 000	548 770	630 969	3 069 031	17%
Furniture and Office Equipment	165 000	1 315 000	-	81 950	1 233 050	6%
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>1 169 827</b>	<b>43 767 551</b>	<b>32 782 649</b>	<b>57%</b>

#### DETAILED CAPITAL EXPENDITURE BY FUNDING SOURCE

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
MIG (Capital)	62 835 200	62 835 200	560 252	40 083 680	22 751 520	64%
INEP	6 700 000	6 700 000	60 805	2 660 135	4 039 865	40%
Library Grant	65 000	65 000	-	-	65 000	0%
Own Funding	3 000 000	6 950 000	548 770	1 023 735	5 926 265	15%
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>72 600 200</b>	<b>76 550 200</b>	<b>1 169 827</b>	<b>43 767 551</b>	<b>32 782 649</b>	<b>57%</b>

## DETAILED CAPITAL EXPENDITURE ASSESSMENT

### Capital Funding sources.

- The municipality incurred 64% expenditure on its MIG allocation up to (30 April 2025).
- 40% is spent on the Integrated National Electrification Programme allocation up to (30 April 2025).
- 0% spent on the Sports; Arts and Culture (Library grant) allocation up to (30 April 2025).
- 15% of its own funding up to (30 April 2025).
- The total average expenditure percentage spent against the budgeted capital expenditure.
- is at 57%.

## DETAILED MIG CAPITAL PROJECTS EXPENDITURE

MIG EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCE S	2024/25 YTD %
Highmast Light Phase 7	10 080 000	9 885 824	471 239	8 004 951	1 880 873	81%
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	-	1 611 268	8 388 732	16%
Construction of Extention 7 Access road	4 500 000	5 176 940	89 012	2 526 526	2 650 414	49%
Construction of Kgomotso Access Road	3 334 475	3 425 303	-	2 978 525	446 778	87%
Construction of Molelema Access Road	2 835 663	2 195 378	-	1 909 024	286 354	87%
Construction of Seoding Access Road	8 250 000	9 000 000	-	8 333 058	666 942	93%
Construction of Tlapeng 2 Access Road	7 050 000	7 050 000	-	2 289 714	4 760 286	32%
Construction of Vaaltyn Access Road	7 202 201	8 218 398	-	6 464 009	1 754 389	79%
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	-	5 642 891	846 433	87%
<b>TOTAL MIG</b>	<b>62 835 200</b>	<b>62 835 200</b>	<b>560 252</b>	<b>40 083 680</b>	<b>22 751 520</b>	<b>64%</b>

## DETAILED INEP GRANT CAPITAL EXPENDITURE

INEP EXPENDITURE	2024/25 ORG BUDGET	2024/25 ADJ BUDGET	2024/25 M10 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Upgrading of Transformers	1 500 000	1 788 969	-	1 555 624	233 345	87%
Household Electrification	5 200 000	4 911 031	60 805	1 104 511	3 806 520	22%
<b>TOTAL LIBRARY GRANT</b>	<b>6 700 000</b>	<b>6 700 000</b>	<b>60 805</b>	<b>2 660 135</b>	<b>4 039 865</b>	<b>40%</b>

**DETAILED LIBRARY CAPITAL GRANT EXPENDITURE**

<b>LIBRARY GRANT EXPENDITURE</b>	<b>2024/25 ORG BUDGET</b>	<b>2024/25 ADJ BUDGET</b>	<b>2024/25 M10 ACTUALS</b>	<b>2024/25 YTD ACTUALS</b>	<b>2024/25 YTD VARIANCES</b>	<b>2024/25 YTD %</b>
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**

<b>CAPITAL EXPENDITURE</b>	<b>2024/25 ORG BUDGET</b>	<b>2024/25 ADJ BUDGET</b>	<b>2024/25 M10 ACTUALS</b>	<b>2024/25 YTD ACTUALS</b>	<b>2024/25 YTD VARIANCES</b>	<b>2024/25 YTD %</b>
Computer Equipment	2 500 000	3 700 000	548 770	630 969	3 069 031	17%
Office Furniture	100 000	100 000	-	29 950	70 050	30%
Supply and Delivery of 32L Shredding Machine	-	250 000	-	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	-	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>548 770</b>	<b>1 023 735</b>	<b>5 926 265</b>	<b>15%</b>

## 2.10. OTHER SUPPORTING DOCUMENTS

### BILLING AND PAYMENT REPORT

INCOME BY TYPE	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 M09 ACTUALS	2024/25 QTR3 ACTUALS	2024/25 M10 ACTUALS	2024/25 QTR4 ACTUALS	2024/25 YTD ACTUALS
<b>REFUSE</b>							
Billed	1 649 818	1 297 008	549 285	1 470 491	531 288	531 288	4 948 605
Payment Received	1 265 399	986 662	455 184	1 262 219	207 826	207 826	3 722 106
% of Billing Received	77%	76%	83%	86%	39%	39%	75%
<b>RATES</b>							-
Billed	25 778 340	2 826 922	801 755	2 488 944	797 655	797 655	31 891 861
Payment Received	1 945 030	15 889 328	792 079	2 120 967	802 980	802 980	20 758 305
% of Billing Received	8%	562%	99%	85%	101%	101%	65%
<b>ELECTRICITY</b>							-
Billed	410 874	353 405	113 440	308 793	118 334	118 334	1 191 405
Payment Received	636 343	340 243	63 013	648 832	48 837	48 837	1 674 255
% of Billing Received	155%	96%	56%	210%	41%	41%	141%
<b>WATER</b>							-
Billed	639 060	361 598	120 272	320 993	91 362	91 362	1 413 013
Payment Received	119 040	149 688	149 547	308 869	24 602	24 602	602 199
% of Billing Received	19%	41%	124%	96%	27%	27%	43%
<b>SANITATION</b>							-
Billed	1 161 070	926 655	375 105	979 551	361 828	361 828	3 429 105
Payment Received	656 081	484 253	308 521	747 462	179 926	179 926	2 067 721
% of Billing Received	57%	52%	82%	76%	50%	50%	60%
<b>OTHER BT'S</b>							-
Billed	555 430	1 462 090	216 441	792 272	29 397	29 397	2 839 189
Payment Received	1 118 824	971 596	86 378	400 696	75 972	75 972	2 567 087
% of Billing Received	201%	66%	40%	51%	258%	258%	90%
<b>TOTAL INCOME</b>							-
Anticipated(levy+vat)	30 194 593	7 227 676	2 176 298	6 361 045	1 929 864	1 929 864	45 713 178
Received	5 740 717	18 821 770	1 854 722	5 489 046	1 340 142	1 340 142	31 391 674
% Received	19%	260%	85%	86%	69%	69%	69%



### **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 30 April 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: 15 May 2025