

GREATER TAUNG

LOCAL MUNICIPALITY



MFMA Section 72

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

FOR THE FINANCIAL YEAR 2024/25

JULY – DECEMBER 2024

We are a Municipality in Pursuit of Excellence

EXECUTIVE STRUCTURE

Mr. M.A .Makuapane: Municipal Manager

Ms. N.G. Dibelane: Chief Financial Officer

Mr. T.J. Makgolo: Director: Corporate Services

Mr. M.A. Makuapane: Acting Director: Spatial Planning and Human Settlement

Mrs. T.G. Motase Director: Community Social Services

Mr. O.B. Mogapi Director: Technical Services

GRADING OF LOCAL AUTHORITY

Category B

EXTERNAL AUDITORS

Office of the Auditor-General

AUDIT COMMITTEE

Mr. D. Matshoba (Chairperson)

Mr. R. Rantao

Ms. M. Ralikonyana

BANKERS

ABSA

REGISTERED OFFICE

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□ Table of Contents

□	GLOSSARY	iii
□	PART 1: IN-YEAR REPORT	1
1.	Introduction	1
1.1.	The Mayor's Report	3
1.2.	The Executive Summary	3
▪	1.3.1 <i>National KPA 1: Basic Service Delivery</i>	5
▪	1.3.2 <i>National KPA 2: Municipal Transformation and Institutional Development</i>	20
▪	1.3.3 <i>National KPA 3: Local Economic Development</i>	25
▪	1.3.4 <i>National KPA 4: Municipal Financial Viability and Management</i>	28
▪	1.3.5 <i>National KPA 5: Good Governance and Public Participation</i>	38
□	PART 2: FINANCIAL PERFORMANCE INFORMATION	44
□	PART 3: SUMMARY OF PERFORMANCE	80
3.	Summary of non-financial performance per Department as at 31 December 2024	80
4.	Accounting Officers' recommendations	81
□	PART 4: QUALITY CERTIFICATE	82

□ GLOSSARY

Adjustments Budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year
Allocations	Money received from Provincial or National Government or other municipalities
AFS	Annual Financial Statements
AG	Auditor-General
Budget	The financial plan of the Municipality
Budget Related Policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy
Capital Expenditure	Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance
Cash Flow Statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period
CFO	Chief Financial Officer
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government
Equitable Share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities
GGP	Gross Geographical Product
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared
IDP	Integrated Development Plan. The main strategic planning document of the Municipality
KPIs	Key Performance Indicators
MFMA	The Municipal Finance Management Act – No. 53 of 2003. The principal 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
PIs	Performance Indicators
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable 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 Adjustment

□ **PART 1: IN-YEAR REPORT**

1. Introduction

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

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

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

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

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

In terms of section 71(1) of the MFMA:

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

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

The Municipal Budget and Reporting Regulations section 28 stipulates that:

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

Furthermore section 31(1) prescribes the following:

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

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

1.1. The Mayor's Report

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

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

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

In conclusion

The Mid-year budget and performance assessment indicates that:

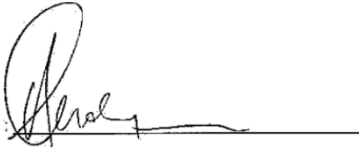
- (a) An adjustment budget for 2024/25 will be required.
- (b) The revised SDBIP, which formed the basis of the mid-year assessment must include any adjustment as a result of the adjustments budget, must be approved.
- (c) The Performance Agreement of Section 57 employees may have to be amended accordingly.

1.2. The Executive Summary

The Greater Taung Local Municipality will conduct its Mid-Year Budget and Performance review on 24 January 2025 at the GTLM Administration Boardroom with Management in terms of Section 72(1) of the Municipal Finance Management Act 56 of 2003, read with the Regulation 33 of the MFMA Schedule C: In-Year Reporting of the Municipal Budget and Reporting Regulations of 2009.

The primary purpose will be to review the targets and indicators, assess the progress made in spending the budget, project implementation for the first half of the financial year and to consider the adjustment to the 2024/25 budget.

The reports demonstrate the actual service delivery achieved compared with the quarterly targets and explanation of variances is considered. The major service delivery departments i.e., Technical Services, Community Social Services and Spatial Planning & Human Settlement will provide detail in terms of progress with implementation of the budget and completion stage of the various projects.

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

Mr. M.A Makuapane

Municipal Manager

25 January 2025

▪ 1.3.1 National KPA 1: Basic Service Delivery

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DTS01	Improve organisational cohesion and effectiveness	Number of monthly departmental management meetings held by end June 2025	N/A	Director: Technical Services	OpEx	12	3	1	OpEx	3	3	OpEx	Achieved	None	N/A
DTS02	Promote a participatory culture and good governance	Number of quarterly reports submitted to Portfolio on the implementation of Council Resolutions by end June 2025	N/A	Director: Technical Services	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DTS03	Promote a participatory culture and good governance	Number of risk registers updated quarterly by end June 2025	N/A	Director: Technical Services	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/20	None	N/A
DTS04	Improve organisational cohesion and effectiveness	Number of monthly Commitment Registers submitted to the CFO by end June 2025	N/A	Director: Technical Services	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DTS05	Build and strengthen the administrative, institutional and financial capabilities of the municipality	Percentage of the municipal capital budget actually spent on capital projects identified in terms of the IDP (Actual amount spent on projects as identified for the year in the IDP/Total amount spent on capital projects) x 100) by end June 2025	N/A	Director: Technical Services	R 0	100%	30%	18%	R12,064,584	50%	50%	R 19,590,494	Achieved	None	N/A
DTS06	Promote a participatory culture and good governance	Number of monthly Audit Action Plan updates submitted to Internal Audit, within 7 days after month-end,	N/A	Director: Technical Services	OpEx	6	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
		on the corrective actions implemented to address the matters raised in the management letter of the AG for which the department is responsible by end June 2025													
TL01 DTS07	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in Reivilo provided with access to electricity by end June 2025	1	Director: Technical Services	OpEx	250	250	300	OpEx	250	Oct: 301 Nov: 301 Dec: 301	OpEx	Achieved: 301	None	N/A
TL02 DTS08	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households electrified by end June 2025	1	Director: Technical Services	R 6,700,000	225	0	Upgrading of Reivilo Sub-station: 25%. Electrification of 260 units:14%	Upgrading of Reivilo Sub-station: R630 275,52. Electrification of 260 units:R0,00	0	Upgrading of Reivilo Sub-station: 0 Electrification of 260 units: 0	Sub-station: R1,095,754.83 Electrification: R570,928.11	Substation: progress is at 99% the contractor has completed the following: installation of the switching gear and installation of the MV Line. Electrification: The detailed designs have been approved and the contractor to commence with construction.	N/A	N/A
DTS09	Eradicate backlogs in order to improve access to	Percentage of approved budget actually spent on the maintenance of air conditioners at	1	Director: Technical Services	R 800,000	90%	30%	28%	R 224,000	60%	28%	R224,000	Regular maintenance has been carried out however delays in delivery of material was	Delayed delivery of maintenance material	Maintenance plan to be prepared to better prepare for delays

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	services and ensure proper operations and maintenance	Municipal buildings (Total R&M budget spent / Total approved budget x 100) by end June 2025											incurred		
DTS10	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of approved budget actually spent on the maintenance of electricity network at Reivilo (Total R&M budget spent / Total approved budget x 100) by end June 2025	1	Director: Technical Services	R 5,500,000	90%	30%	20%	R 1,107,634	60%	64%	R3,524,125	Achieved	None	N/A
DTS11	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of approved budget actually spent on the maintenance of electricity network at Taung & Pudimoe measured as (Total R&M budget spent / Total approved budget x 100) by end June 2025	5, 8, 13	Director: Technical Services		90%	30%			60%	50%	R 2,008,523	Expenditure equites to the enquiries received	None	N/A
TL01 DTS07	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in Reivilo provided with access to electricity by end June 2025	1	Director: Technical Services	OpEx	250	250	300	OpEx	250	Oct: 301 Nov: 301 Dec: 301	OpEx	Achieved: 301	None	N/A
TL03 DTS12	Eradicate backlogs in order to improve access to	Number of high mast lights (Phase 8) constructed in various villages by end March 2025		Director: Technical Services	R 10,080,000	24	0	0	R1,081,736	0	0	R4,791,361	Progress is at 64% with the contractor currently busy with installation	None	N/A

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	services and ensure proper operations and maintenance												of High-mast lights		
TL04 DTS13	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of sport facility in Modimong by end June 2025	10	Director: Technical Services	R 10,000,000	1	0	0	R361,636	0	0	R457,079	The contractor has been appointed in and to commence with work after the builders' break	None	N/A
TL05 DTS14	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of metres of access road constructions completed in Kgomotso by end December 2024	20	Director: Technical Services	R 3,334,475	800m	0m	800m	R2,775,706	800m	Target achieved in Q1	R487,400	N/A	N/A	N/A
TL06 DTS15	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of metres of access road constructions completed in Molelema by end December 2024	15	Director: Technical Services	R 2,835,663	500m	0m	500m	R2,195,378	500m	Target achieved in Q1	R0	N/A	N/A	N/A
TL07 DTS16	Eradicate backlogs in order to improve access to services and ensure proper	Number of metres (phase 2) of access road constructions completed in Extension 7 by end June 2025	8	Director: Technical Services	R 4,500,000	800m	0m	0	R379,100	0m	0	R564,503	Progress is at 19% with the contractor currently busy with Site establishment and box cutting	None	N/A

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	operations and maintenance														
TL08 DTS17	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Seoding by end June 2025	24	Director: Technical Services	R 8,250,000	1km	0km	0	R760,801	0km	0	R6,445,840	Progress is at 32%. Currently the contractor is busy with sub-base construction	None	N/A
TL09 DTS18	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Tlhaping II by end June 2025	9	Director: Technical Services	R 7,050,000	1km	0km	0	R334,615	0km	0	R630,883	The contractor has been appointed in and to commence with work after the builders' break	None	N/A
TL10 DTS19	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of access road constructions completed in Vaaltyn by end June 2025	9	Director: Technical Services	R 7,202,201	1km	0km	0	R761,990	0km	0	R2,603,255	Progress is at 30% with the contractor currently busy with the sub-base	None	N/A
TL11 DTS20	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of kilometres of storm water constructions completed in Picong by end December 2024	16	Director: Technical Services	R 5,882,861	1,5km	0km	0	R3,251,424	1,5km	1,5km	R3,237,900	Achieved	None	N/A

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
TL12 DTS21	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of phase 2 Rietfontein Stormwater Hydrology studies completed by end June 2025	21	Director: Technical Services	R 1,200,000	1	0	0	R0	0	0	R372,273	The consultant Engineer has submitted the preliminary Design report and currently busy with the detailed design	None	N/A
TL15 DTS22	Accelerate waste removal by providing waste removal in formal areas	Number of Interim Operational landfill sites in Pudimoe closed by end December 2024	5	Director: Technical Services	R 2,500,000	1	0	0	R0	1	0	R0	The Professional Service Provider has been appointed	None	N/A
TL13 DTS24	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in Reivilo and Boipelo provided with access to water by end June 2025	1	Director: Technical Services	OpEx	497	497	01: 683 02: 684 03: 686			OpEx	497	Oct: 687 Nov: 687 Dec: 687	OpEx	Achieved: 687
TL14 DTS25	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in the proclaimed areas provided with access to sanitation by end June 2025	1	Director: Technical Services	OpEx	2 434	2 434	01: 2,424 02: 2,426 03: 2,422	OpEx	2 434	Oct: 2,469 Nov: 2,460 Dec: 2,446	OpEx	Achieved: 2,458	None	N/A
DTS26	Eradicate backlogs in order to improve access to services and ensure proper	Percentage of approved budget actually spent on the maintenance of the water & sewer network (Total R&M budget spent / Total approved	N/A	Manager: Water & Sanitation	R 1,200,000	90%	30%	26%	R313,950	60%	92%	R1,101,639	Exceeded	None	N/A
					R 1,200,000	90%	30%	14%	R175,672	60%	14%	R175,672	Not achieved	Most of paid invoices not	N/A

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	operations and maintenance	budget x 100) by end June 2025												captured	
DTS27	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of quarterly reports submitted to Portfolio on progress made on rural water and sanitation projects (Projects implemented by DRSM) by end June 2025	N/A	Manager: Water & Sanitation	OpEx	4	1	1	OpEx	1	0	OpEx	Report available	None	N/A
DTS30	Create an environment that promotes development of local economy and facilitate job creation	Number of quarterly reports on the implementation of EPWP and MLIP programmes submitted to Council by end June 2025	N/A	Manager: Roads & Storm Water	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DTS31	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of approved budget actually spent on the maintenance of roads infrastructure network (Total R&M budget spent / Total approved budget X 100) by end June 2025	N/A	Manager: Roads & Storm Water	R 330,000	90%	30%	0%	R0.00	60%	81%	R 268,270	Achieved	None	N/A
DTS32	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of approved budget actually spent on the maintenance of storm water channels (Total R&M budget spent / Total approved budget X 100) by end June 2025	N/A	Manager: Roads & Storm Water	R 900,000	90%	0%	0%	R0	0%	0%	R0	Not achieved	Delay of procurement from Infrastructure Department	Supply chain has been engaged to assist in fast tracking procurement
DTS33	Eradicate	Number of quarterly	N/A	Manager:	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A

TECHNICAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Program Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	backlogs in order to improve access to services and ensure proper operations and maintenance	reports submitted to Portfolio on the management of the Municipal Fleet and Workshop by end of June 2025		Fleet											
DTS34	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of approved budget actually spent on maintaining the Municipal Fleet and Workshop (Total R&M budget spent / Total approved budget X 100) by end June 2025	N/A	Manager: Fleet	R 0	75%	25%	43%	R5,841,483	45%	59%	R691,586	Achieved	None	N/A
DTS35	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of approved budget actually spent on wet fuel consumption of the Municipal Fleet and Workshop (Total wet fuel budget spent / Total approved budget X 100) by end June 2025	N/A	Manager: Fleet	R 0	75%	25%	35%	R4,965,303	45%	62%	R927,214	Achieved	None	N/A
DTS36	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of annual reports on safety checks conducted on all municipal mechanical equipment as prescribed by the OHS Act submitted to Portfolio by end June 2025	N/A	Manager: Fleet	OpEx	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A

COMMUNITY SOCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DSS37	Improve organisational cohesion and effectiveness	Number of monthly departmental management meetings held by end June 2025	N/A	Director: Community Social Service	OpEx	12	3	3	OpEx	3	3	OpEx	2024/10/17 2024/11/11 02024/12/05	None	N/A
DSS38	Promote a participatory culture and good governance	Number of quarterly reports submitted to Portfolio on the implementation of Council Resolutions by end June 2025	N/A	Director: Community Social Service	OpEx	4	1	2	OpEx	1	1	OpEx	2024/11/13	None	N/A
DSS39	Promote a participatory culture and good governance	Number of quarterly risk registers updated by end June 2025	N/A	Director: Community Social Service	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/19	None	N/A
DSS40	Promote a participatory culture and good governance	Number of monthly Audit Action Plan updates submitted to Internal Audit, within 7 days after month-end, on the corrective actions implemented to address the matters raised in the management letter of the AG for which the department is responsible by end June 2025	N/A	Director: Community Social Service	OpEx	6	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DSS41	To maintain municipal amenities and public areas to promote a safe and healthy environment	Number of Thusong Service Centre maintenance projects in Mokassa completed by December 2024		Manager: Amenities	OpEx	1	0	0	N/A	1	1	R 190,064	Achieved	None	None
DSS42	To maintain municipal amenities and public areas to promote a safe	Number of reports submitted to Portfolio on maintenance at all municipal amenities end June 2025	N/A	Manager: Amenities	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/13	None	N/A

COMMUNITY SOCIAL SERVICES						PERFORMANCE REPORTING AND MONITORING							Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	and healthy environment														
DSS43	Improve the culture of reading	Number of theme-based reading programmes conducted at various Municipal Libraries by end April 2025	N/A	Chief Librarian	R 0	1	0	0	N/A	0	1	R 8,500	Senior Citizen Event: 2024/10/11	None	N/A
DSS44	Improve the culture of reading	Number of holiday programmes conducted at various Municipal Libraries by end December 2024	N/A	Chief Librarian	OpEx	5	0	0	OpEx	5	1	R 9,000	2024/11/27 - 28	None	N/A
DSS45	Improve the culture of reading	Number of reading / spelling bee programmes conducted as a sustainable programme by end June 2025	N/A	Chief Librarian	R 0	1	0	0	R0	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DSS46	Promote literacy in communities through comprehensive Library Services	Number of reports submitted to Portfolio on all library services at all municipal libraries end June 2025	N/A	Chief Librarian	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/13	None	N/A
TL16 DSS47	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of households in proclaimed areas provided with access to weekly refuse removal by end June 2025	N/A	Director: Community Services	OpEx	2 507	2 507	01: 2,621 02: 2,628 03: 2,632	OpEx	2 507	01: 2,629 02: 2,629 03: 2,629	OpEx	Achieved: 2,629	None	N/A
DSS48	To maintain municipal amenities and public areas to promote a safe and healthy environment	Number trees supplied to all Wards during National Arbour Week by end September 2024	N/A	Manager: Environmental	R 50,000	140	140	0	R 0	0	3,500	R 0	1. Induction of EPWP workers was conducted without any Expenditure incurred. 2. GTLM received donated trees	None	N/A

COMMUNITY SOCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
													from DFFE		

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DSP49	Improve organisational cohesion and effectiveness	Number of monthly departmental management meetings held by end June 2025	N/A	Director: Spatial Planning & Human Settlement	OpEx	12	3	3	OpEx	3	3	OpEx	2024/10/29 2024/12/02 2024/12/11	None	N/A
DSP50	Promote a participatory culture and good governance	Number of quarterly reports submitted to Portfolio on the implementation of Council Resolutions by end June 2025	N/A	Director: Spatial Planning & Human Settlement	OpEx	4	1	1	OpEx	1	1	OpEx	2024/10/07	None	N/A
DSP51	Promote a participatory culture and good governance	Number of risk registers updated by end June 2025	N/A	Director: Spatial Planning & Human Settlement	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/19	None	N/A
DSP52	Promote a participatory culture and good governance	Number of monthly Audit Action Plan updates submitted to Internal Audit, within 7 days after month-end, on the corrective actions implemented to address the matters raised in the management letter of the AG for which the department is responsible by end June 2025	N/A	Director: Spatial Planning & Human Settlement	OpEx	6	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DSP53	Promote a	Number of IDP Process	N/A	Manager:	OpEx	1	1	1	OpEx	0	0	OpEx	Target not	NA	N/A

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	participatory culture and good governance	Plans for (y+1) submitted to Council for approval by end August (y0) 2024		IDP									measurable in this quarter		
DSP54	Promote a participatory culture and good governance	Number of Consolidated CBP Input Sections in the draft IDP for (y+1) by the end of March 2025	N/A	Manager: IDP	OpEx	1	0	0	NA	0	0	N/A	Target not measurable in this quarter	NA	NA
DSP55	Promote a participatory culture and good governance	Number of IDP Rep forum meetings held by early March (y0) 2025	N/A	Manager: IDP	OpEx	1	0	0	NA	0	0	N/A	Target not measurable in this quarter	NA	NA
DSP56	Promote a participatory culture and good governance	Number of draft IDP Documents for (y+1) tabled to Council by the end of March (y0) 2025	N/A	Manager: IDP	OpEx	1	0	0	NA	0	0	N/A	Target not measurable in this quarter	NA	NA
DSP57	Promote a participatory culture and good governance	Number of IDP/Budget Road shows held for the (y0) during May 2025	N/A	Manager: IDP	R 0	5	0	0	NA	0	0	N/A	Target not measurable in this quarter	NA	NA
TL37 DSP58	Promote a participatory culture and good governance	Number of Final IDP Documents for (y+1) tabled to Council by the end May (y0) 2025	N/A	Director Spatial Planning & Human Settlement	OpEx	1	0	0	NA	0	0	N/A	Target not measurable in this quarter	NA	NA
DSP59	Promote a comprehensive management of all land development activities	Number of quarterly reports submitted to Portfolio on the Spatial Development Framework (SDF) review by end June 2025	N/A	Town Planning Manager	OpEx	4	1	1	OpEx	1	1	OpEx	The service provider will be doing stakeholder engagements this month of January to finalise the public participation process	None	N/A
DSP60	Promote a comprehensive management of	Number of feasibility studies completed for an alternative access road	5	Town Planning Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Global Solutions was appointed as the service provide and	None	N/A

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	all land development activities	into Taung by end June 2025											submitted an inception report on the 2025/01/06, inception meeting will be held on 2025/01/21		
DSP61	Promote a comprehensive management of all land development activities	Number of quarterly reports on the implementation of SPLUMA submitted to Portfolio by end June 2025	N/A	Town Planning Manager	OpEx	4	1	1	OpEx	1	1	OpEx	The unit held an MPT session on 2024/10/30 to adjudicate 2 Land Uses applications, 1 was approved and the other deferred to the next sitting	None	N/A
DSP62	Promote a comprehensive management of all land development activities	Number of quarterly reports submitted to Portfolio on the identification of new graveyard sites by end June 2025	N/A	Town Planning Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Nkanivo Develon Consultant was appointed as the service provider and the unit will have a formal project inception meeting with the service providers in January before finalising the inception report	None	N/A
DSP63	Promote a comprehensive management of all land development activities	Number of reports submitted to Portfolio on the formalisation of Ext 4 and 5 in Taung by end June 2025		Town Planning Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Liberty Town Planners was appointed as the service provider and an inception meeting will be held soon in January. As well as community meeting in the wards	None	N/A
DSP64	Promoting security of land tenure	Number of quarterly progress reports on properties registered with the Deeds Office submitted to Portfolio by end June 2025	1, 5, 11	Town Planning Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Waiting for a new Legal Panel to be appointed to assist with the registrations	None	N/A
DSP65	Promote a comprehensive	Number of quarterly reports submitted to	N/A	Town Planning	OpEx	4	1	1	OpEx	1	1	OpEx	The unit received 2 land Use and	None	N/A

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	management of all land development activities	Portfolio on town planning land development applications by end June 2025		Manager									development applicat6ions in Q2		
DSP66	Promote compliance with National Building regulations	Number of quarterly reports submitted to Portfolio on Building plan assessments by end June 2025	N/A	Chief Building Inspector	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DSP67	Promote compliance with National Building regulations	Number of quarterly reports submitted to Portfolio on the inspection conducted of buildings under construction by end June 2025	N/A	Chief Building Inspector	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DSP68	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of quarterly reports submitted to Portfolio on the implementation of low-cost housing projects by LGHS in GTLM by end June 2025	N/A	Manager: Housing	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DSP69	Promote integrated human settlements	Number of quarterly reports submitted to Portfolio on the Housing Accreditation progress in GTLM by end June 2025	N/A	Manager: Housing	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DSP70	Promote integrated human settlements	Number of quarterly reports submitted to Portfolio on the facilitation of the Geotechnical Study Reports for the Low-Cost housing projects by the LGHS in GTLM by end June 2025	N/A	Manager: Housing	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DSP71	Eradicate backlogs in	Number of housing consumer awareness	6, 8, 9, 15 & 16	Manager: Housing	OpEx	4	1	3	OpEx	1	1	OpEx	14/08/2024: Dryharst Village	None	N/A

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	order to improve access to services and ensure proper operations and maintenance	campaigns hosted by end June 2025											14/08/2024: Ditshilong Village 15/08/2024: Dipitshing Village		
DSP72	Promote integrated human settlements	Number of quarterly reconciliation reports submitted to Portfolio on leased municipal rental properties leased by end June 2025	N/A	Manager: Housing	OpEx	4	1	1	OpEx	1	1	OpEx	Lease agreement or 415 not signed	Engagement with legal	Engagement with the Dep of Education
TL17 DSP73	To coordinate all disaster related incidents within the jurisdiction of the municipality	Number of temporary shelters provided in various wards by end March 2025	N/A	Director Spatial Planning & Human Settlement	R 1,200,000	50	20	0		10	12	R 822,825	79 shelters were erected by the National Department of Housing	Budget Constrains	Budget Increase
DSP74	To coordinate all disaster related incidents within the jurisdiction of the municipality	Number of quarterly Disaster Awareness Campaigns: Disaster Risk Reduction by end June 2025	N/A	Disaster Coordinator	OpEx	4	1	0	OpEx	1	2	OpEx	Patche Village: 13/11/2024 Hellenspan Village: 13/11/2024	None	N/A
DSP75	To coordinate all disaster related incidents within the jurisdiction of the municipality	Number of quarterly reports on all disaster related incidents submitted to Portfolio by end June 2025	N/A	Disaster Coordinator	OpEx	4	1	1	OpEx	1	1	OpEx	66 incidents	None	N/A

▪ 1.3.2 **National KPA 2: Municipal Transformation and Institutional Development**

CORPORATE SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DCS80	Improve organisational cohesion and effectiveness	Number of monthly departmental management meetings held by end June 2025	N/A	Director: Corporate Service	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DCS81	Promote a participatory culture and good governance	Number of quarterly reports submitted to Portfolio on the implementation of Council Resolutions by end June 2025	N/A	Director: Corporate Service	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DCS82	Improve organisational cohesion and effectiveness	Number of quarterly security reports submitted to Portfolio by end June 2025	N/A	Manager Administration	R 0	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DCS83	Promote a participatory culture and good governance	Number of risk registers updated by end June 2025	N/A	Director: Corporate Service	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/19	None	N/A
DCS84	Promote a participatory culture and good governance	Number of monthly Audit Action Plan updates submitted to Internal Audit, within 7 days after month-end, on the corrective actions implemented to address the matters raised in the management letter of the AG for which the department is responsible by end June 2025	N/A	Director: Corporate Service	OpEx	6	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DCS85	Promote a participatory culture and good governance	Number of monthly reports received from the Office of the Speaker on the sitting of 24 Ward Committees by end June 2025	N/A	Manager: Administration	R 4,320,000	12	3	3	R 1,411,500	3	3	R 2,159,500	Achieved	None	N/A
DCS86	Promote a participatory culture and	Number of quarterly Statutory ExCo meetings arranged in accordance with the	N/A	Manager: Administration	R 200,000	4	1	1	R 61,602	1	1	R 91,802	Statutory Exco: 2024/11/19	None	N/A

CORPORATE SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	good governance	Structures Act by end June 2025													
DCS87	Promote a participatory culture and good governance	Number of quarterly Statutory Council meetings arranged in accordance with the Structures Act by end June 2025	N/A	Manager: Administration		4	1	1		1	2		Statutory Council: 2024/10/15, 2024/12/03	None	N/A
TL18 DCS88	Improve organisational cohesion and effectiveness	Number of training programmes implemented for Municipal officials by end April 2025	N/A	Director: Corporate Service	R 450,000	10	2	6	R 150,661	3	3	R 279,323	Achieved	None	N/A
TL19 DCS89	Improve organisational cohesion and effectiveness	Number of training programmes implemented for Municipal Councillors by end April 2024	N/A	Director: Corporate Service		5	1	0		1	1		Achieved	None	N/A
TL20 DCS90	Improve organisational cohesion and effectiveness	Percentage of the municipal budget actually spent on implementing its workplace skills plan measured as (Total Actual Training Expenditure/ Total Operational Budget) x100) by end June 2025	N/A	Director: Corporate Service		90%	30%	21,3%: used on officials training. 12.2%: used to pay for outstanding 2023/24 financial aid for students		60%	62%		Achieved	None	N/A
TL21 DCS91	Improve organisational cohesion and effectiveness	Number of students financially supported by end March 2025	N/A	Director: Corporate Service	R 0	40	0	0	N/A	0	0	R 0	Target not measurable in this quarter	None	N/A
DCS92	Improve organisational cohesion and effectiveness	Number of Training and Employment Equity Committee meetings facilitated by end June 2025	N/A	Manager: Administration	OpEx	4	1	0	OpEx	1	1	OpEx	2024/10/24	None	N/A
DCS93	Improve organisational cohesion and effectiveness	Number of training and learning interventions for unemployed youth facilitated by end June 2025	All	Manager Administration	External Funding	2	0	0	N/A	1	3	External Funding	Not achieved	None	N/A
DCS94	Improve organisational	Number of work integrated opportunities of experiential	All	Manager Administration	OpEx	8	0	0	N/A	0	7	OpEx	Achieved	None	N/A

CORPORATE SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	cohesion and effectiveness	learners facilitated by end June 2025													
DCS95	Improve organisational cohesion and effectiveness	Workplace Skills Plan developed and submitted to LGSETA by the end of April 2025	N/A	Manager Administration	OpEx	1	0	0	N/A	0	0	OpEx	Target not measurable in this quarter	None	N/A
DCS96	Improve organisational cohesion and effectiveness	Number of quarterly reports to Portfolio on the status of litigations against GTLM by end June 2025	N/A	Manager: Legal Service	R 0	4	1	1	OpEx	1	1	OPEX	2024/10/15	None	N/A
TL23 DCS97	Improve organisational cohesion and effectiveness	Number of people from EE target groups employed in the three highest levels of management in accordance with approved Municipal Employment Equity Plan by end March 2025	N/A	Director: Corporate Service	OpEx	3	1	0	OpEx	1	5	OpEx	LED Manager - 2024/11/01, Water & Sanitation Manager - 2024/11/01, Chief Financial Officer - 2024/11/01, Director - Corporate Services: 2024/11/01, Director: Infrastructure - 2024/11/01	None	None
DCS98	Improve organisational cohesion and effectiveness	Number of vacant funded position filled by June 2025	N/A	Manager: Human Resource	OpEx	10	3	1	OpEx	3	1	OpEx	Foreman: Waste Management - 2024/11/01	Recruitment process underway	Shortlisting to be done in Q3
DCS99	Improve organisational cohesion and effectiveness	Number of EAP interventions facilitated by end June 2025	N/A	Manager: Human Resource	R 200,000	8	2	2	EAP incurred no expenditure, but budget was utilised for other obligations	2	1	R 0	2024/12/04	No cases received	N/A
DCS100	Improve organisational cohesion and effectiveness	Number of quarterly reports on the status of disciplinary hearings submitted to Portfolio by end June 2025	N/A	Manager: Human Resource	OpEx	4	1	1	OpEx	1	1	OPEX	2024/10/15	None	N/A
DCS101	Improve	Number of quarterly LLF	N/A	Manager:	OpEx	4	1	1	OpEx	1	0	OpEx	Not achieved	None availability of	To be held in

CORPORATE SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	organisational cohesion and effectiveness	meetings facilitated by end June 2025		Human Resource										members	Q3
DCS102	Improve organisational cohesion and effectiveness	Progress report on EE submitted to DoL by 15 January 2025	N/A	Manager: Human Resource	OpEx	1	0	0	N/A	0	0	OpEx	Target not measurable in this quarter	None	N/A
DCS103	Improve organisational cohesion and effectiveness	Number of Workmen's Compensation Reports submitted to the DoL by end June 2025	N/A	OHS	R 0	1	0	0	N/A	0	0	OpEx	Target not measurable in this quarter	None	N/A
DCS104	Improve organisational cohesion and effectiveness	Number of quarterly OHS meetings facilitated by end June 2025	N/A	OHS	OpEx	4	1	3	OpEx	1	3	OpEx	2024/10/03, 2024/11/12, 2024/12/12	None	N/A
DCS105	Improve organisational cohesion and effectiveness	Number of quarterly inspections conducted for OHS compliance and reports submitted to Portfolio by end June 2025	N/A	OHS	OpEx	4	1	1	OpEx	1	1	OPEX	2024/10/15	None	N/A
DCS106	Improve organisational cohesion and effectiveness	Number of bi-annual H&S Risk Assessments conducted by end June 2025	N/A	OHS	OpEx	2	0	1	OpEx	1	0	OpEx	Not achieved		
DCS107	Improve organisational cohesion and effectiveness	Number of annual medical surveillance conducted on employees by end August 2024	N/A	OHS	OpEx	150	150	0	N/A	0	0	OpEx	Not achieved	To be advertised in January 2024	To be implemented early March 2025
DCS108	Improve organisational cohesion and effectiveness	Percentage of approved budget spent protective clothing measured as (Total budget spent/ Total approved budget X 100) by end June 2025	N/A	OHS	R 200,000	100%	30%	0%	R 0	60%	0%	R 0	Not achieved	In progress	Delivery to be made in Q3
DCS109	Promote a participatory culture and	MPAC Annual Work Plan Program Submitted to Council for approval by end June	N/A	MPAC Researcher	OpEx	1	0	1	OpEx	0	0	OpEx	Target not measurable in this quarter	None	N/A

CORPORATE SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	good governance	2025													
DCS110	Promote a participatory culture and good governance	Number of public hearing meetings conducted on the 2022/23 and 2023/24 Annual Reports by end February 2025	N/A	MPAC Researcher	R 0	2	0	0	N/A	0	0	OpEx	Target not measurable in this quarter	None	N/A
DCS111	Promote a participatory culture and good governance	Number of Oversight Reports on the 2022/23 and 2023/24 Annual Reports submitted to Council by end March 2025	N/A	MPAC Researcher	OpEx	2	0	0	N/A	0	0	OpEx	Target not measurable in this quarter	None	N/A
DCS112	Promote a participatory culture and good governance	Number of monthly MPAC meetings held by end June 2025	N/A	MPAC Researcher	OpEx	12	3	5	OpEx	3	4	OpEx	2024/10/02 2024/11/20 - 22	None	N/A
DCS113	Promote a participatory culture and good governance	Number of quarterly progress report on all Council referrals and investigations conducted by MPAC submitted to Council by end June 2025	N/A	MPAC Researcher	OpEx	4	1	0	OpEx	1	1	OpEx	CR41-2024/25 of 202410/15	None	N/A
DCS114	To maintain a reliable ICT infrastructure and render effective end-user support	Number of monthly reports submitted to the Director on the IT status and activities by end June 2025	N/A	Manager: IT	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	N/A	N/A
DCS115	To maintain a reliable ICT infrastructure and render effective end-user support	Number of monthly unit meetings held by end June 2025	N/A	Manager: IT	OpEx	12	3	0	OpEx	3	0	OpEx	'KPI to be removed during revision as all meetings are now included in monthly Corporate Services meetings	N/A	N/A

▪ 1.3.3 National KPA 3: Local Economic Development

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
TL24 DTS23	Create an environment that promotes development of local economy and facilitate job creation	Number of temporary jobs created through local procurement projects by end June 2025	N/A	Director: Technical Services	OpEx	100	25	22	OpEx	50	30	OpEx	Achieved	None	N/A
TL25 DTS28	Create an environment that promotes development of local economy and facilitate job creation	Number of Full Time Equivalents (calculated as (days worked by participants x number of participants / 230 working days per annum) created through EPWP by end June 2025	N/A	Director: Technical Services	R 1,715,000	22	6	13	R144 640.00	8	25	R 1,369,930	1. Vegetation Control Gamokake: 10 x 63 / 230 = 2.73 2. Vegetation control Reivilo: 13 x 63 /230 = 3.56 3. LED: 11 x 63 / 230 = 3.01 4. Roads and Stormwater Modimong: 19 x 63 / 230 = 5.20 5. Data Capturing: 1 x 63 / 230 = 0.27 6. Patrollers: 50 x 23 / 230 = 5 5. Vegetation control Madipelesa: 10 x 63 / 230 = 2.74 6. Litter Picking: 6 x 63 / 230 = 1.64 7. Kolong Streams: 10 x 19 / 230 = 0.86 Total = 24.97	None	N/A
TL26 DTS29	Create an environment that promotes development of	Number of Full Time Equivalents (calculated as (days worked by participants x number of	N/A	Director: Technical Services	R 0	50	6	15	R434 760.00	18	19	R 1,239,800	1. Taung Roads & Stormwater Maintenance: 17 x 63 / 230 = 4.65	None	N/A

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	local economy and facilitate job creation	participants / 230 working days per annum) created through MLIP by end June 2025											2. Water & Sanitation: 6 x 63 / 230 = 1.64 3. Prepaid Meters: 6 x 63 / 230 = 1.64 4. Taung CBD Refuse: 7 x 63 / 230 = 1.91 5. Electrical: 5 x 63 / 230 = 1.36 6. Cleaners: 4 x 63 / 230 = 1.09 7. Pudimoe Roads & Stormwater Maintenance: 12 x 63 / 230 = 3.28 8. Qho and Vaaltyn: 4 x 63 / 230 = 1.09 9. Reivilo Roads & Stormwater: 10 x 10 / 230 = 1.74 10. Bylaws: 4 x 19 / 230 = 0.33 Total = 18.56		
DSP76	Create an environment that promotes development of local economy and facilitate job creation	Number of LED Forums meetings held by end June 2025	N/A	Manager: LED	OpEx	4	1	1	OpEx	1	0	OpEx	Not achieved	Most stakeholders were unavailable	Reschedule to early January 2025
DSP77	Create an environment that promotes development of local economy	Number of SMMEs and Cooperatives supported through skills development by end March 2025	N/A	Manager: LED	R 0	100	35	16	R 0	35	40	OpEx	17: Cooperative Governance and Leadership Training 08-11/10/2024	None	N/A

SPATIAL PLANNING & HUMAN SETTLEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	and facilitate job creation												23: Youth Training 08-11/10/2024		
DSP78	Create an environment that promotes development of local economy and facilitate job creation	Number of Cooperatives in GTLM supported with Business Equipment by end June 2025	N/A	Manager: LED	R 0	20	10	0	R 0	10	0	R 0	Advertised at SCM awaiting appointment of service providers	Delay in SCM	To speed up procurement in January
DSP79	To promote and unlock tourism development potential to ensure a preferred tourism destination status	Number of Tourism events held by end December 2024	N/A	Manager: LED	OpEx	1	0	0	N/A	1	1	R,25 000	Ntime O Mphele Ngwana EXPO @024. Date 06 Dec 2024@ Mmnabana Taung	None	N/A

▪ 1.3.4 **National KPA 4: Municipal Financial Viability and Management**

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DFS116	Improve organisational cohesion and effectiveness	Number of monthly departmental management meetings held by end June 2025	N/A	Chief Financial Officer	OpEx	12	3			3	3	OpEx	2024/10/30 2024/11/15 2024/12/06	None	N/A
DFS117	Promote a participatory culture and good governance	Number of quarterly reports submitted to Council on the implementation of Council Resolutions by end June 2025	N/A	Chief Financial Officer	OpEx	4	1	1	OpEx	1	0	OpEx	Not achieved	Portfolio sitting on the 17th of January 2025	System closes after 10 working days so the system for 2nd quarter to be closed on the 15th January 2025
DFS118	Promote a participatory culture and good governance	Number of risk registers updated by end June 2025	N/A	Chief Financial Officer	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/19	None	N/A
DFS119	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of bi-annual Budget Steering Committee meetings held by end June 2025	N/A	Chief Financial Officer	OpEx	2	0	0	N/A	0	1	OpEx	2024/10/28	None	Budget Steering Committee sit on the quarterly basis
TL27 DFS120	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of 2023/24 Annual Financial Statements submitted to AGSA by 31 August 2024	N/A	Chief Financial Officer	OpEx	1	1	1	OpEx	0	Target achieved in Q1	N/A	N/A	N/A	N/A
TL28 DFS121	To improve overall financial management in the	Financial viability measured in terms of the available cash to cover	N/A	Chief Financial Officer	OpEx	1.5	0	0	OpEx	1.5					

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	municipality by developing and implementing appropriate systems and controls	fixed operating expenditure (Available cash + investments / Monthly fixed operating expenditure) by end December 2024													
TL29 DFS122	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Debt to Revenue Short Term Lease + Long Term Lease / Total Operating Revenue - Operating Conditional Grant by end December 2024	N/A	Chief Financial Officer	OpEx	2.1	0	0	OpEx	2.1					
DFS123	Promote a participatory culture and good governance	Number of monthly Audit Action Plan updates submitted to Internal Audit, within 7 days after month-end, on the corrective actions implemented to address the matters raised in the management letter of the AG for which the department is responsible by end June 2025	N/A	Chief Financial Officer	OpEx	6	0	0	OpEx	0	0	N/A	Target not measurable in this quarter	N/A	N/A
TL30 DFS124	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of 2024/25 Adjustment Budgets submitted to Council for approval by end February 2025	N/A	Chief Financial Officer	OpEx	1	0	0	OpEx	0	0	OpEx	Target not measurable in this quarter	N/A	N/A
TL31 DFS125	To improve overall financial management in the	Number of final 2025/26 Budgets submitted to Council by 31 May 2025	N/A	Chief Financial Officer	OpEx	1	0	0	OpEx	0	0	OpEx	Target not measurable in this quarter	N/A	N/A

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	municipality by developing and implementing appropriate systems and controls														
DFS126	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of legislative required Budget implementation policies reviewed and submitted to Council by end May 2025	N/A	Manager: Budget	OpEx	2	0	0	OpEx	0	0	OpEx	Target not measurable in this quarter	N/A	N/A
DFS127	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of MFMA S71 reports with the monthly actual revenue and expenditure against the approved budget submitted to Provincial Treasury by end June 2025	N/A	Manager: Budget	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DFS128	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of quarterly MFMA S52 Reports submitted to Provincial Treasury by end June 2025	N/A	Manager: Budget	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DFS129	To improve overall financial management in the municipality by developing and implementing	Number of quarterly MFMA S11(4) reports submitted to Provincial Treasury by end June 2025	N/A	Manager: Budget	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	appropriate systems and controls														
DFS130	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of payroll submitted to the CFO by end June 2025	N/A	Manager: Budget	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DFS131	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of grants submitted to the CFO by end June 2025	N/A	Manager: Budget	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
TL32 DFS132	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received free basic electricity in GTLM by end June 2025	N/A	Chief Financial Officer	R 10,500,000	4,000	4,000	01: 3,682 02: 3,681 03: 3,955	01: R35,697 02: R326,884 03: R343,019	4,000	01: 3,670 02: 3,956 03: 3,378	01: R356,346 02: R384,164 03: R327,964	Not achieved	Customers are buying electricity from non-Eskom Vendors	Encourage customers to buy from Eskom registered Vendors
TL33 DFS133	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received free basic water in GTLM by end June 2025	N/A	Chief Financial Officer	R 5,865	10	10	01: 18 02: 22 03: 19	01: R653 02: R799 03: R690	10	01: 55 02: 31 03: 31	01: R1,997 02: R1,125 03: R1,125	Achieved	None	None
TL34 DFS134	Eradicate backlogs in order to improve access to services and ensure proper operations and	Number of indigent households that received free basic sanitation in GTLM by end June 2025	N/A	Chief Financial Officer	R 177,183	220	220	01: 159 02: 175 03: 177	01: R10,685 02: R11,760 03: R11,894	220	01: 189 02: 187 03: 204	01: R12,701 02: R12,566 03: R13,709	Not achieved	Day-to-day registration still ongoing	Ward Committee members to be involved with registrations

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	maintenance														
TL35 DFS135	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received free basic refuse removal in GTLM by end June 2025	N/A	Chief Financial Officer	R 475,565	220	220	01: 191 02: 203 03: 209	01: R13,399 02: R14,240 03: R14,661	220	01: 214 02: 214 03: 235	01: R15,012 02: R15,012 03: R16,485	Achieved	None	None
TL36 DFS136	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of indigent households that received monthly rebates on property rates in GTLM by end June 2025	N/A	Chief Financial Officer	R 0	220	220	01: 191 02: 203 03: 209	01: R3,682 02: R3,681 03: R3,955	220	01: 148 02: 148 03: 166	01: R10,908 02: R10,908 03: R11,747	Not achieved	Day-to-day registration still ongoing	Ward Committee members to be involved with registrations
DFS137	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of indigent households in Reivilo, Taung and Pudimoe registered on financial system by end June 2025	1, 5, 8	Manager: FBS	OpEx	240	60	23	OpEx	60	235	OpEx	Achieved	None	N/A
DFS138	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of indigent households in rural areas registered by end June 2025	N/A	Manager: FBS	OpEx	200	50	530	OpEx	50	5,837	OpEx	Achieved	None	N/A
DFS139	To improve overall financial management in the municipality by developing and implementing appropriate	Percentage of monthly collection rate indicating billing versus actual money received by end June 2025	N/A	Manager: Revenue	OpEx	68%	68%	18%	OpEx	68%	66%	OpEx	Not Achieved - To Achieve by end of June 2025	Debtors are not paying for services	Send Regular reminders and start with hand-over process

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	systems and controls														
DFS140	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of quarterly reports submitted to Portfolio on actions taken against rates and services defaulters by end June 2025	N/A	Manager: Revenue	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DFS141	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of revenue submitted to the CFO by end June 2025	N/A	Manager: Revenue	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DFS142	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of receivables submitted to the CFO by end June 2025	N/A	Manager: Revenue	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DFS143	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of quarterly reports submitted to Portfolio on Municipal Insurance Claims inured by end June 2025	N/A	Manager: Assets	OpEx	4	1	1	OpEx	1	0	OpEx	Report available	None	Follow up with insurance in relation to claims

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DFS144	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of quarterly reviews of Fixed Assets Register by end June 2025	N/A	Manager: Assets	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	Proper maintenance on FAR
DFS145	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly Asset Reconciliation reports submitted to the CFO by end June 2025	N/A	Manager: Assets	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	Perform recons timeously
DFS146	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of quarterly reports submitted to Portfolio on verification of movable assets by end June 2025	N/A	Manager: Assets	OpEx	4	1	1	OpEx	1	0	OpEx	Report available	None	Constant emphasis on SOPs
DFS147	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of property, plant and equipment submitted to the CFO by end June 2025	N/A	Manager: Assets	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	Perform recons timeously
DFS148	To improve overall financial management in the	Number of quarterly reports submitted to Portfolio on the	N/A	Manager: SCM	OpEx	4	1	1	OpEx	1	0	OpEx	Report available	None	Meeting is only held after the 15th of every

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	municipality by developing and implementing appropriate systems and controls	implementation of SCM Policy by end June 2025													month. After submission of S57 reports to treasury
DFS149	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	% of local SMME development supported by awarding 30% total value of contracts (Bids awarded to Local SMME/ Total bids awarded) x 100) by end June 2025	N/A	Manager: SCM	OpEx	30%	30%	0%	OpEx	30%	65%	OpEx	Achieved	None	N/A
DFS150	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of days taken to appoint service providers on all tenders advertised by end June 2025	N/A	Manager: SCM	OpEx	40 days	40 days	45	OpEx	40 days	18	OpEx	Achieved	Members of Evaluation Committee Failure to form quorum on numerous invitations	Supply Chain to invite members on time, members absent to communicate in time.
DFS151	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of quarterly reports submitted to Portfolio on contract awarded and signed above the prescribed amount by end June 2025	N/A	Manager: SCM	OpEx	4	1	1	OpEx	1	0	OpEx	Report available	Meeting scheduled for 22 Oct 2024	Meeting is only held after the 15th of every month. After submission of S57 reports to treasury
DFS152	To improve overall financial management in the municipality by developing and implementing	Number of monthly inventory verification reports submitted to the CFO by end June 2025	N/A	Manager: SCM	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	appropriate systems and controls														
DFS153	Improve organisational cohesion and effectiveness	Number of quarterly reports submitted to Portfolio on the management of contracts across the Municipality by end June 2025	N/A	Manager: SCM	OpEx	4	1	1	OpEx	1	0	OpEx	Report available	None	N/A
DFS154	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of inventory submitted to the CFO by end June 2025	N/A	Manager: SCM	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DFS155	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Percentage of creditors paid within 30 days as required by MFMA (Total payment made/ Total invoices submitted) x 100) by end June 2025	N/A	Manager: Expenditure	OpEx	100%	100%	100%	OpEx	100%	100%	OpEx	Achieved	None	N/A
DFS156	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly VAT reconciliations reports submitted to the CFO by end June 2025	N/A	Manager: Expenditure	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DFS157	To improve overall financial	Number of reconciliations of the investments	N/A	Manager: Expenditure	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A

FINANCIAL SERVICES							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Annual Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	management in the municipality by developing and implementing appropriate systems and controls	register completed by end June 2025													
DFS158	To improve overall financial management in the municipality by developing and implementing appropriate systems and controls	Number of monthly reconciliations of cash and cash equivalents submitted to the CFO by end June 2025	N/A	Manager: Expenditure	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A

▪ 1.3.5 **National KPA 5: Good Governance and Public Participation**

OFFICE OF THE MUNICIPAL MANAGER – PERFORMANCE MANAGEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DMM159	Improve organisational cohesion and effectiveness	Number of performance agreements of the MM and Directors signed by end July 2024	N/A	Manager: PMS	OpEx	6	6	6	OpEx	0	3	OpEx	Chief Financial Officer Director: Corporate Services Director: Technical Services	None	N/A
DMM160	Improve organisational cohesion and effectiveness	Number of performance agreements of all municipal employees signed by end July 2024	N/A	Manager: PMS	OpEx	350	350	53	OpEx	0	0	OpEx	Target not measurable in this quarter	N/A	N/A
DMM161	Improve organisational cohesion and effectiveness	Number of draft 2023/24 Annual Performance Reports submitted to the AG in terms of Section 46 of the MSA by 31 August 2024	N/A	Manager: PMS	OpEx	1	1	1	OpEx	0	Target achieved in Q1	N/A	N/A	N/A	N/A
DMM162	Improve organisational cohesion and effectiveness	Number of annual formal performance evaluations of the MM and Directors conducted by end October 2024	N/A	Manager: PMS	OpEx	1	0	0	N/A	1	0	OpEx	Not achieved	Due to Local Elections Panel Members was otherwise engaged	To be performed in Q3
DMM163	Improve organisational cohesion and effectiveness	Number of bi-annual formal performance evaluations of all municipal employees conducted by end October 2024	N/A	Manager: PMS	OpEx	2	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
TL38 DMM164	Promote a participatory culture and good governance	Number of 2024/25 Annual Reports submitted to Council by end January 2025	N/A	Manager: PMS	OpEx	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
TL39 DMM165	To improve overall financial management in the municipality by	Number of 2024/25 mid-term budget and performance assessment reports submitted to the	N/A	Manager: PMS	OpEx	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A

OFFICE OF THE MUNICIPAL MANAGER – PERFORMANCE MANAGEMENT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	developing and implementing appropriate systems and controls	Mayor by 25 January 2025													
DMM166	Improve organisational cohesion and effectiveness	Number of annual 2024/25 Strategic Planning coordinated by end February 2025	N/A	Manager: PMS	R 200,000	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DMM167	Improve organisational cohesion and effectiveness	Number of PMS frameworks reviewed and submitted to Council by end May 2025	N/A	Manager: PMS	OpEx	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DMM168	Improve organisational cohesion and effectiveness	Number of Top Layer SDBIP's submitted to the Mayor within 28 days after the approval of the final Budget	N/A	Manager: PMS	OpEx	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DMM169	Improve organisational cohesion and effectiveness	Number of quarterly performance reports in terms of the Top Layer SDBIP submitted to Portfolio by end June 2025	N/A	Manager: PMS	OpEx	4	1	0	OpEx	1	1	OpEx	2024/11/07	None	N/A
DMM170	Improve organisational cohesion and effectiveness	Number of quarterly organisational performance monitoring and evaluation report submitted to Portfolio by end June 2025	N/A	Manager: PMS	OpEx	4	1	0	OpEx	1	1	OpEx	2024/11/07	None	N/A
DMM171	Improve organisational cohesion and effectiveness	Number of Technical SDBIP's submitted to the MM by 30 June 2025	N/A	Manager: PMS	OpEx	1	0	0	N/A	0	0	N/A	Target not measurable in this quarter	N/A	N/A
DMM172	Promote a participatory culture and good governance	Number of risk registers updated by end June 2025	N/A	Manager: PMS	OpEx	4	1	1	OpEx	1	1	OpEx	2024/11/19	None	N/A

OFFICE OF THE MUNICIPAL MANAGER – INTERNAL AUDIT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DMM173	Improve organisational cohesion and effectiveness	Number of annual audit plans prepared and submitted to Audit and Performance Committee for approval by end September 2024	N/A	Audit Executive	OpEx	1	1	1	OpEx	0	0	N/A	Target achieved in Q1	N/A	N/A
DMM174	Improve organisational cohesion and effectiveness	Number of AC Charters submitted to Council for approval by end September 2024	N/A	Audit Executive	OpEx	1	1	0	OpEx	0	1	OpEx	CR50-2024/25 of 2024/12/03	None	N/A
DMM175	Improve organisational cohesion and effectiveness	Number of internal Audit Charters submitted to Council for noting by end September 2024	N/A	Audit Executive	OpEx	1	1	0	OpEx	0	1	OpEx	CR50-2024/25 of 2024/12/03	None	N/A
DMM176	Improve organisational cohesion and effectiveness	Number of Internal Audit Charters submitted for approval to the Audit Committee by end September 2024	N/A	Audit Executive	OpEx	1	1	1	OpEx	0	0	N/A	Target achieved in Q1	N/A	N/A
DMM177	Improve organisational cohesion and effectiveness	Number of Audit Action Plan for 2023/24 submitted to Council by end January 2025	N/A	Audit Executive	OpEx	1	0	0	N/A	0	0	OpEx	Target not measurable in this quarter	N/A	N/A
DMM178	Improve organisational cohesion and effectiveness	Number of quarterly submissions of Audit Committee reports to Council facilitated by end June 2025	N/A	Audit Executive	OpEx	4	1	1	OpEx	1	1	OpEx	CR50-2024/25 of 2024/12/03	N/A	N/A
DMM179	Improve organisational cohesion and effectiveness	Number of final audit reports submitted to the Audit and Performance Committee by end June 2025	N/A	Audit Executive	OpEx	12	2	4	OpEx	1	4	OpEx	PAAP 2023/24. Finding Tracking Report Q4 2023/24. Finding Tracking Report Q1 2024/25. Top Layer Final Report 2023/24	N/A	N/A

OFFICE OF THE MUNICIPAL MANAGER – INTERNAL AUDIT							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DMM180	Improve organisational cohesion and effectiveness	Number of final Audit reports issued to the Municipal Manager by end June 2025	N/A	Audit Executive	OpEx	12	2	4	OpEx	1	4	OpEx	PAAP 2023/24. Finding Tracking Report Q4 2023/24. Finding Tracking Report Q1 2024/25. Top Layer Final Report 2023/24	N/A	N/A

OFFICE OF THE MUNICIPAL MANAGER – COMMUNICATIONS, EVENTS & MARKETING							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
DMM181	Improve organisational cohesion and effectiveness	Number of bi-annual staff meetings coordinated by end June 2025	N/A	Communication Manager	OpEx	2	0	0	N/A	1	0	OpEx	Not achieved	Conflicting schedule	To be schedule for Q3
DMM182	Improve organisational cohesion and effectiveness	Number of monthly management meetings coordinated by end June 2025	N/A	Communication Manager	OpEx	12	3	3	OpEx	3	2	OpEx	Not achieved	Early closure of offices	Schedule meetings early in the month
DMM183	To promote the municipality as a Brand which strives for excellence	Number of diaries procured for Municipal councillors and officials by end November 2024	N/A	Communication Manager	R 0	350	0	0	N/A	350	0	R 0	Not achieved	Cost containment strategy	N/A
DMM184	To promote the municipality as a Brand which strives for excellence	Number of quarterly Municipal Event Management and GTLM Brand Communication reports submitted to the MM by end June 2025	N/A	Communication Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DMM185	To facilitate the	Number of quarterly	N/A	Communication	Subject to	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A

OFFICE OF THE MUNICIPAL MANAGER – COMMUNICATIONS, EVENTS & MARKETING							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	flow of information between the municipality and its stakeholders	History of Taung Research Project progress reports submitted to the MM by end June 2025		Manager	external funding										
DMM186	To facilitate the flow of information between the municipality and its stakeholders	Number of monthly internal newsletter published by end June 2025	N/A	Communication Manager	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A
DMM187	To facilitate the flow of information between the municipality and its stakeholders	Number of quarterly Rea Dira magazine issues published by end June 2025	N/A	Communication Manager	R 500,000	4	1	3	OpEx	1	1	None - payment not effected yet	Achieved	None	N/A
DMM188	To facilitate the flow of information between the municipality and its stakeholders	Number of quarterly reports on publication of legislated notice, adverts and website uploads submitted to the MM by end June 2025	N/A	Communication Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DMM189	To facilitate the flow of information between the municipality and its stakeholders	Number of quarterly reports submitted to the MM on usage of Social Media by end June 2025	N/A	Communication Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DMM190	To promote the municipality as a Brand which strives for excellence	Number of slots for interviews hosted on Vaaltar FM talk show by end June 2025	N/A	Communication Manager	R 600,000	30	10	6	OpEx	5	5	OpEx	Achieved	None	N/A
DMM191	To promote the municipality as a Brand which strives for excellence	Number of quarterly meetings held with Vaaltar FM by end June 2025	N/A	Communication Manager	OpEx	4	1	1	OpEx	1	1	OpEx	Achieved	None	N/A
DMM192	To facilitate the flow of information	Number of monthly reports on ad hoc	N/A	Communication Manager	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A

OFFICE OF THE MUNICIPAL MANAGER – COMMUNICATIONS, EVENTS & MARKETING							PERFORMANCE REPORTING AND MONITORING						Performance comments / progress if not achieved	Reasons for under performance	Measures to be taken to improve performance
YEAR UNDER REVIEW: 2024/25			PLANNING				JULY TO SEPTEMBER 2024			OCTOBER TO DECEMBER 2024					
REF	Strategic Objective	KPI / Unit of measurement	Ward	Programme Driver	Budget	Annual Target	Q1 Target	Actual performance achieved Q1	Actual expenditure for Q1	Q2 Target	Actual performance achieved Q2	Actual expenditure for Q2			
	between the municipality and its stakeholders	meetings attended submitted to the MM by end June 2025													
DMM193	Improve organisational cohesion and effectiveness	Number of monthly unit meetings held by end June 2025	N/A	Communication Manager	OpEx	12	3	3	OpEx	3	3	OpEx	Achieved	None	N/A

□ PART 2: FINANCIAL PERFORMANCE INFORMATION

1.1. EXECUTIVE SUMMARY

1.1.1. BUDGET PERFORMANCE ANALYSIS

Total operating revenue budget amounts to R359,664,124 with an operating expenditure budget of R355,797,265 with an operating surplus of R3,866,858 for the 2024/25 financial year. The operating surplus includes depreciation and debt impairment amounting to R38,251,996 and R5,000,000 respectively.

The following table is a consolidated overview of the 2024/25 operating budget against the year-to-date actuals, which is a mid-term performance. This report is based on financial information available at the time of preparation; all variances are calculated against the original budget figures.

The financial results as at 31 December 2024 are summarized below:

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 027	45 939	–	2 746	20 127	22 970	(2 842)	-12%	45 939
Service charges	12 207	20 150	–	3 296	6 596	10 075	(3 480)	-35%	20 150
Investment revenue	6 704	10 480	–	1 427	2 219	5 240	(3 021)	-58%	10 480
Transfers and subsidies - Operational	254 010	266 922	–	88 147	199 073	133 461	65 612	49%	266 922
Other own revenue	9 531	16 173	–	2 323	9 229	8 086	1 142	14%	–
Total Revenue (excluding capital transfers and contributions)	313 479	359 664	–	97 940	237 243	179 832	57 411	32%	359 664
Employee costs	130 977	143 086	–	34 031	65 374	71 543	(6 169)	-9%	143 086
Remuneration of Councillors	22 818	24 908	–	6 300	12 220	12 454	(234)	-2%	24 908
Depreciation and amortisation	39 608	38 252	–	9 110	18 323	19 126	(803)	-4%	38 252
Interest	2 922	400	–	48	58	200	(142)	-71%	400
Inventory consumed and bulk purchases	13 817	15 446	–	3 453	6 431	7 723	(1 293)	-17%	15 446
Transfers and subsidies	309	50	–	–	307	25	282	1129%	50
Other expenditure	182 136	133 655	–	39 546	75 213	66 828	8 385	13%	133 655
Total Expenditure	392 587	355 797	–	92 489	177 926	177 899	27	0%	355 797
Surplus/(Deficit)	(79 107)	3 867	–	5 451	59 317	1 933	57 384	2968%	3 867
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	–	22 861	34 496	34 800	(304)	-1%	69 600
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	(28 851)	73 467	–	28 311	93 814	36 734	57 080	155%	73 467
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(28 851)	73 467	–	28 311	93 814	36 734	57 080	155%	73 467

OVERALL ANALYSIS

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

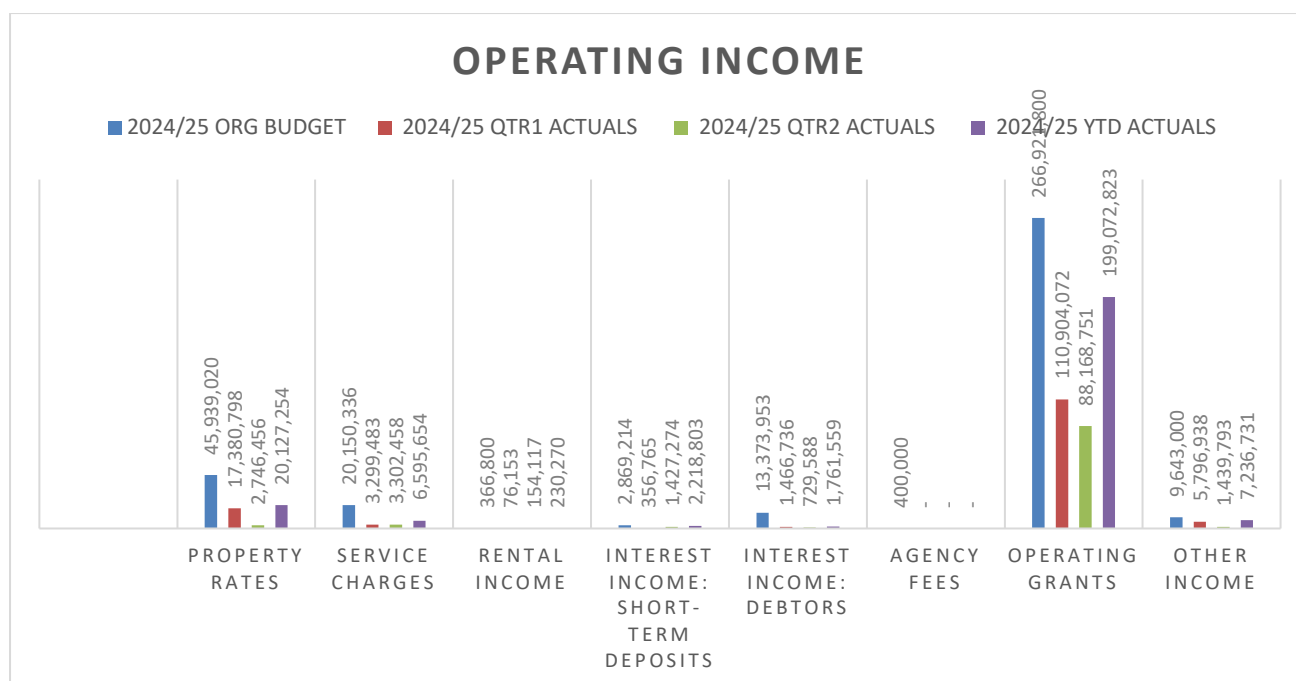
The operating grants received of R199,073,000 constitutes 85% of the total year-to-date operating revenue of R237,243,095. This is therefore evident that the municipality is heavily grant dependent.

1.1.2. OPERATING REVENUE

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

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 669	6 826	–	970	1 968	3 413	(1 445)	-42%	6 826
Service charges - Water		1 047	1 870	–	263	508	935	(427)	-46%	1 870
Service charges - Waste Water Management		2 891	4 725	–	820	1 627	2 363	(736)	-31%	4 725
Service charges - Waste management		4 601	6 729	–	1 243	2 493	3 364	(871)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 190	–	178	430	595	(165)	-28%	1 190
Agency services		105	400	–	–	–	200	(200)	-100%	400
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 691	2 894	–	377	1 052	1 447	(395)	-27%	2 894
Interest from Current and Non Current Assets		6 704	10 480	–	1 427	2 219	5 240	(3 021)	-58%	10 480
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		419	367	–	154	230	183	47	26%	367
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		216	8 453	–	1 262	6 807	4 226	2 580	61%	8 453
Non-Exchange Revenue										
Property rates		31 027	45 939	–	2 746	20 127	22 970	(2 842)	-12%	45 939
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		254 010	266 922	–	88 147	199 073	133 461	65 612	49%	266 922
Interest		1 171	2 869	–	353	710	1 435	(725)	-51%	2 869
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		4 019	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		313 479	359 664	–	97 940	237 243	179 832	57 411	32%	359 664



Graphic illustration: Actual as a % of original budget

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 credit control and debt collection measures. The actual billing on electricity up to mid-term translates to 29% when measured against the original budget.
- The municipality supplies water only to Reivilo community, which is 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 27% 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 mid-term translates to 34% 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 mid-term translates to 13% when measured against the original budget.
- The actual results for interest in investments indicate an increase in performance as it contributes 77% up to mid-term.

Operating revenue

- The operating revenue for the quarter was less than as compared to the previous quarter as there was no receipt from the insurance proceeds on auction of movable assets and transfers and subsidies second tranches were low and there were some not scheduled for the quarter.

Property rates and related interests

- The performance up to the mid-term translates to 44% 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 to the salaries of employees in PMU.
- To date the total operating grants received the amount of 199 072 823.2 million which translates to 75% of the grant receivable.

1.1.3. OPERATING EXPENDITURE

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Expenditure By Type										
Employee related costs		130 977	143 086	–	34 031	65 374	71 543	(6 169)	-9%	143 086
Remuneration of councillors		22 818	24 908	–	6 300	12 220	12 454	(234)	-2%	24 908
Bulk purchases - electricity		5 642	7 256	–	1 460	3 314	3 628	(314)	-9%	7 256
Inventory consumed		8 174	8 190	–	1 993	3 116	4 095	(979)	-24%	8 190
Debt impairment		–	5 000	–	–	–	2 500	(2 500)	-100%	5 000
Depreciation and amortisation		39 608	38 252	–	9 110	18 323	19 126	(803)	-4%	38 252
Interest		2 922	400	–	48	58	200	(142)	-71%	400
Contracted services		81 289	63 342	–	16 907	34 744	31 671	3 073	10%	63 342
Transfers and subsidies		309	50	–	–	307	25	282	1129%	50
Irrecoverable debts written off		9 975	–	–	793	1 511	–	1 511	#DIV/0!	–
Operational costs		90 718	65 313	–	21 846	38 958	32 657	6 302	19%	65 313
Losses on Disposal of Assets		33	–	–	–	–	–	–		–
Other Losses		121	–	–	–	–	–	–		–
Total Expenditure		392 587	355 797	–	92 489	177 926	177 899	27	0%	355 797

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 second quarter equates to 46% when compared to the original budget. This performance is more admirable. Should it continue in this manner in the subsequent quarters, the municipality is likely to witness the saving at year end.

Remuneration of councillors

- The actual remuneration to councillors for the second quarter equates to 49% 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.

Bulk purchases

- The expenditure relates to the purchase of electricity for resale. The actual expenditure to date is 46% when measured against the original budget.
- This is well within the budgeted amount.

Depreciation and amortisation

- The depreciation and amortisation are non-cash items. It is an accounting practice used to spread the cost of a tangible or physical asset, such as a piece of machinery or a fleet of cars, over its useful life.
- The amount of an asset is depreciated in a given period of time is a representation of how much of that asset's value has been used up. However, for cash flow management purpose, these items are funded. This is to ensure that there is cash available to maintain the assets in future.
- The depreciation run as at 31 December 2024 amounts to 48%, which is well with the budgeted amount.

Contracted services

- The actual expenditure for the quarter incurred in this respect translates to 54% 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%.

Operating costs

The actual expenditure incurred in this respect translates to 60% to date when measured against the original budget. This appears to be reasonable.

1.1.4. CAPITAL EXPENDITURE

Vote Description	Ref	2022/23	Budget Year 2023/24							Full Year
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		3 948	2 750	—	362	1 599	1 375	224	16%	2 750
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		3 948	2 750	—	362	1 599	1 375	224	16%	2 750
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		785	20 145	—	4 254	5 482	10 072	(4 611)	-46%	20 145
Community and social services		29	10 065	—	457	772	5 032	(4 261)	-86%	10 065
Sport and recreation		756	10 080	—	3 797	4 690	5 040	(350)	-7%	10 080
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		34 541	33 172	—	9 144	15 581	16 586	(1 026)	-6%	33 172
Planning and development		1 772	—	—	—	—	—	—	—	—
Road transport		32 769	33 172	—	9 144	15 581	16 586	(1 026)	-6%	33 172
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		12 001	16 533	—	4 704	8 079	8 266	(187)	-2%	16 533
Energy services		8 135	6 700	—	1 399	1 947	3 350	(1 403)	-42%	6 700
Water management		—	—	—	—	—	—	—	—	—
Waste water management		3 866	9 583	—	3 139	5 907	4 791	1 175	25%	9 583
Waste management		—	250	—	106	186	125	41	32%	250
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	51 276	72 600	—	16 463	30 700	35 300	(5 600)	-15%	72 600
Funded by:										
National Government		34 064	69 535	—	17 944	28 936	34 768	(5 832)	-17%	69 535
Provincial Government		—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		29	65	—	—	—	32	(32)	-100%	65
Transfers recognised - capital		34 093	69 600	—	17 944	28 936	34 800	(5 864)	-17%	69 600
Borrowing	5	—	—	—	—	—	—	—	—	—
Internally generated funds		17 183	3 000	—	520	1 768	1 500	268	18%	3 000
Total Capital Funding		51 276	72 600	—	18 463	30 700	36 300	(5 600)	-15%	72 600

ANALYSIS

Funding sources

- The municipality incurred 50% expenditure on its MIG allocation up to mid-term (31 December 2024);
- 35% is spent on the Integrated National Electrification Programme allocation up to mid-term (31 December 2024);
- 0% spent on the Sports; Arts and Culture (Library grant) allocation up to mid-term (31 December 2024);
- 59% of its own funding up to mid-term (as of 31 December 2024)
- The total average expenditure percentage spent against the budgeted capital expenditure is at 42%.

1.1.5. CASH FLOW STATEMENT

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

Cash flow from Operating Activities

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 509	41 917	–	2 234	4 562	20 959	(16 397)	-78%	41 917
Service charges		9 696	13 977	–	2 892	6 081	6 988	(908)	-13%	13 977
Other revenue		4 633	10 310	–	1 796	3 423	5 155	(1 732)	-34%	10 310
Transfers and Subsidies - Operational		266 577	266 922	–	100 389	212 384	133 461	78 924	59%	266 922
Transfers and Subsidies - Capital		52 730	69 600	–	22 026	46 125	34 800	11 325	33%	69 600
Interest		5 329	10 480	–	1 684	2 286	5 240	(2 954)	-56%	10 480
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(217 775)	(312 545)	–	(52 597)	(113 032)	(156 273)	43 241	-28%	(312 545)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		128 700	100 661	–	78 424	161 828	50 330	(111 498)	-222%	100 661

Cash flow from Investing Activities

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	714	6 070	–	6 070	#DIV/0!	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		52 871	(72 600)	–	(19 675)	(33 224)	(36 300)	3 077	-8%	(72 600)
NET CASH FROM/(USED) INVESTING ACTIVITIES		52 871	(72 600)	–	(18 962)	(27 154)	(36 300)	(9 146)	25%	(72 600)

Cash flow from Financing Activities

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		181 571	28 060	–	59 462	134 674	14 030			28 060
Cash/cash equivalents at beginning:		47 783	47 783	–		20 260	47 783			20 260
Cash/cash equivalents at month/year end:		229 354	75 843	–		154 935	61 813			48 321

1.2. IN-YEAR BUDGET STATEMENT TABLES

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 027	45 939	–	2 746	20 127	22 970	(2 842)	-12%	45 939
Service charges	12 207	20 150	–	3 296	6 596	10 075	(3 480)	-35%	20 150
Investment revenue	6 704	10 480	–	1 427	2 219	5 240	(3 021)	-58%	10 480
Transfers and subsidies - Operational	254 010	266 922	–	88 147	199 073	133 461	65 612	49%	266 922
Other own revenue	9 531	16 173	–	2 323	9 229	8 086	1 142	14%	–
Total Revenue (excluding capital transfers and contributions)	313 479	359 664	–	97 940	237 243	179 832	57 411	32%	359 664
Employee costs	130 977	143 086	–	34 031	65 374	71 543	(6 169)	-9%	143 086
Remuneration of Councillors	22 818	24 908	–	6 300	12 220	12 454	(234)	-2%	24 908
Depreciation and amortisation	39 608	38 252	–	9 110	18 323	19 126	(803)	-4%	38 252
Interest	2 922	400	–	48	58	200	(142)	-71%	400
Inventory consumed and bulk purchases	13 817	15 446	–	3 453	6 431	7 723	(1 293)	-17%	15 446
Transfers and subsidies	309	50	–	–	307	25	282	1129%	50
Other expenditure	182 136	133 655	–	39 546	75 213	66 828	8 385	13%	133 655
Total Expenditure	392 587	355 797	–	92 489	177 926	177 899	27	0%	355 797
Surplus/(Deficit)	(79 107)	3 867	–	5 451	59 317	1 933	57 384	2968%	3 867
Transfers and subsidies - capital (monetary allocations)	50 256	69 600	–	22 861	34 496	34 800	(304)	-1%	69 600
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	(28 851)	73 467	–	28 311	93 814	36 734	57 080	155%	73 467
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(28 851)	73 467	–	28 311	93 814	36 734	57 080	155%	73 467
Capital expenditure & funds sources									
Capital expenditure	51 276	72 600	–	18 463	30 700	36 300	(5 600)	-15%	72 600
Capital transfers recognised	34 093	69 600	–	17 944	28 936	34 800	(5 864)	-17%	69 600
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	17 183	3 000	–	520	1 765	1 500	265	18%	3 000
Total sources of capital funds	51 276	72 600	–	18 463	30 700	36 300	(5 600)	-15%	72 600
Financial position									
Total current assets	74 260	144 123	–		156 520				144 123
Total non current assets	802 396	825 128	–		814 773				825 128
Total current liabilities	87 976	90 964	–		88 661				90 964
Total non current liabilities	45 915	34 465	–		45 915				34 465
Community wealth/Equity	742 766	843 821	–		836 718				843 821
Cash flows									
Net cash from (used) operating	128 700	100 661	–	78 424	161 828	50 330	(111 498)	-222%	100 661
Net cash from (used) investing	52 871	(72 600)	–	(18 962)	(27 154)	(36 300)	(9 146)	25%	(72 600)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	229 354	75 843	–	–	154 935	61 813	(93 122)	-151%	48 321
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 030	1 870	1 549	1 485	1 647	9 341	1 103	112 437	131 461
Creditors Age Analysis									
Total Creditors	30	–	–	–	–	–	1	0	31

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1							%		
Revenue - Functional										
<i>Governance and administration</i>		292 138	329 522	–	92 650	225 408	164 761	60 647	37%	329 522
Executive and council		245 396	257 199	–	85 721	192 887	128 600	64 288	50%	257 199
Finance and administration		46 742	72 323	–	6 929	32 521	36 161	(3 640)	-10%	72 323
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		51 170	65 764	–	20 939	33 363	32 882	481	1%	65 764
Community and social services		890	2 492	–	259	1 690	1 246	444	36%	2 492
Sport and recreation		50 281	63 272	–	20 680	31 673	31 636	37	0%	63 272
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		5 573	4 679	–	1 716	2 880	2 339	541	23%	4 679
Planning and development		2 536	2 964	–	970	1 984	1 482	502	34%	2 964
Road transport		3 037	1 715	–	746	896	857	39	5%	1 715
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		14 854	29 300	–	5 496	10 088	14 650	(4 561)	-31%	29 300
Energy sources		3 878	13 541	–	2 678	4 361	6 770	(2 410)	-36%	13 541
Water management		1 508	2 439	–	373	718	1 219	(502)	-41%	2 439
Waste water management		3 766	5 533	–	1 029	2 069	2 767	(698)	-25%	5 533
Waste management		5 702	7 786	–	1 416	2 941	3 893	(952)	-24%	7 786
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	363 736	429 264	–	120 801	271 740	214 632	57 107	27%	429 264
Expenditure - Functional										
<i>Governance and administration</i>		226 598	205 035	–	54 338	106 906	102 518	4 388	4%	205 035
Executive and council		129 355	122 616	–	31 549	65 306	61 308	3 998	7%	122 616
Finance and administration		97 243	82 419	–	22 789	41 600	41 210	390	1%	82 419
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		13 685	25 286	–	9 112	16 048	12 643	3 405	27%	25 286
Community and social services		9 480	4 442	–	3 455	6 406	2 221	4 185	188%	4 442
Sport and recreation		4 009	19 785	–	3 357	5 729	9 892	(4 164)	-42%	19 785
Public safety		–	–	–	–	–	–	–	–	–
Housing		196	1 060	–	2 300	3 914	530	3 384	639%	1 060
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		56 023	51 483	–	8 964	18 228	25 742	(7 514)	-29%	51 483
Planning and development		20 821	13 469	–	969	2 927	6 734	(3 807)	-57%	13 469
Road transport		35 202	38 014	–	7 995	15 300	19 007	(3 707)	-20%	38 014
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		96 271	73 593	–	19 991	36 657	36 797	(140)	0%	73 593
Energy sources		45 640	42 155	–	11 029	20 070	21 077	(1 008)	-5%	42 155
Water management		7 095	4 098	–	2 279	4 809	2 049	2 760	135%	4 098
Waste water management		5 808	10 711	–	1 764	2 184	5 356	(3 172)	-59%	10 711
Waste management		37 728	16 629	–	4 919	9 595	8 315	1 280	15%	16 629
<i>Other</i>		10	400	–	84	87	200	(113)	-56%	400
Total Expenditure - Functional	3	392 587	355 797	–	92 489	177 926	177 899	27	0%	355 797
Surplus/ (Deficit) for the year		(28 851)	73 467	–	28 311	93 814	36 734	57 080	155%	73 467

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

Vote Description	Ref	2022/23	Budget Year 2023/24						
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	Full Year
R thousands									
Revenue by Vote	1								
Vote 1 - Community and Social Services		51 170	65 764	–	20 939	33 363	32 882	481	65 764
Vote 2 - Energy Sources		3 878	13 541	–	2 678	4 361	6 770	(2 410)	13 541
Vote 3 - Executive and Council		245 396	257 199	–	85 721	192 887	128 600	64 288	257 199
Vote 4 - Finance and Administration		46 742	72 323	–	6 929	32 521	36 161	(3 640)	72 323
Vote 5 - Planning and Development		2 536	2 964	–	970	1 984	1 482	502	2 964
Vote 6 - Road Transport		3 037	1 715	–	746	896	857	39	1 715
Vote 7 - Sports and Recreation		–	–	–	–	–	–	–	–
Vote 8 - Waste Managemnt		5 702	7 786	–	1 416	2 941	3 893	(952)	7 786
Vote 9 - Waste Water Management		3 766	5 533	–	1 029	2 069	2 767	(698)	5 533
Vote 10 - Water Managemnt		1 508	2 439	–	373	718	1 219	(502)	2 439
Vote 11 -		–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–
Total Revenue by Vote	2	363 736	429 264	–	120 801	271 740	214 632	57 107	429 264
Expenditure by Vote	1								
Vote 1 - Community and Social Services		13 449	25 487	–	7 118	12 825	12 744	82	25 487
Vote 2 - Energy Sources		45 640	42 155	–	11 029	20 070	21 077	(1 008)	42 155
Vote 3 - Executive and Council		129 355	122 616	–	31 549	65 306	61 308	3 998	122 616
Vote 4 - Finance and Administration		97 243	82 419	–	22 789	41 600	41 210	390	82 419
Vote 5 - Planning and Development		20 821	13 469	–	969	2 927	6 734	(3 807)	13 469
Vote 6 - Road Transport		35 202	38 014	–	7 995	15 300	19 007	(3 707)	38 014
Vote 7 - Sports and Recreation		246	199	–	2 079	3 311	99	3 211	199
Vote 8 - Waste Managemnt		37 728	16 629	–	4 919	9 595	8 315	1 280	16 629
Vote 9 - Waste Water Management		5 808	10 711	–	1 764	2 184	5 356	(3 172)	10 711
Vote 10 - Water Managemnt		7 095	4 098	–	2 279	4 809	2 049	2 760	4 098
Vote 11 -		–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	392 587	355 797	–	92 489	177 926	177 899	27	355 797
Surplus/ (Deficit) for the year	2	(28 851)	73 467	–	28 311	93 814	36 734	57 080	73 467

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 669	6 826	–	970	1 968	3 413	(1 445)	-42%	6 826
Service charges - Water		1 047	1 870	–	263	508	935	(427)	-46%	1 870
Service charges - Waste Water Management		2 891	4 725	–	820	1 627	2 363	(736)	-31%	4 725
Service charges - Waste management		4 601	6 729	–	1 243	2 493	3 364	(871)	-26%	6 729
Sale of Goods and Rendering of Services		911	1 190	–	178	430	595	(165)	-28%	1 190
Agency services		105	400	–	–	–	200	(200)	-100%	400
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 691	2 894	–	377	1 052	1 447	(395)	-27%	2 894
Interest from Current and Non Current Assets		6 704	10 480	–	1 427	2 219	5 240	(3 021)	-58%	10 480
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		419	367	–	154	230	183	47	26%	367
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		216	8 453	–	1 262	6 807	4 226	2 580	61%	8 453
Non-Exchange Revenue										
Property rates		31 027	45 939	–	2 746	20 127	22 970	(2 842)	-12%	45 939
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		254 010	266 922	–	88 147	199 073	133 461	65 612	49%	266 922
Interest		1 171	2 869	–	353	710	1 435	(725)	-51%	2 869
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		4 019	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		313 479	359 664	–	97 940	237 243	179 832	57 411	32%	359 664
Expenditure By Type										
Employee related costs		130 977	143 086	–	34 031	65 374	71 543	(6 169)	-9%	143 086
Remuneration of councillors		22 818	24 908	–	6 300	12 220	12 454	(234)	-2%	24 908
Bulk purchases - electricity		5 642	7 256	–	1 460	3 314	3 628	(314)	-9%	7 256
Inventory consumed		8 174	8 190	–	1 993	3 116	4 095	(979)	-24%	8 190
Debt impairment		–	5 000	–	–	–	2 500	(2 500)	-100%	5 000
Depreciation and amortisation		39 608	38 252	–	9 110	18 323	19 126	(803)	-4%	38 252
Interest		2 922	400	–	48	58	200	(142)	-71%	400
Contracted services		81 289	63 342	–	16 907	34 744	31 671	3 073	10%	63 342
Transfers and subsidies		309	50	–	–	307	25	282	1129%	50
Irrecoverable debts written off		9 975	–	–	793	1 511	–	1 511	#DIV/0!	–
Operational costs		90 718	65 313	–	21 846	38 958	32 657	6 302	19%	65 313
Losses on Disposal of Assets		33	–	–	–	–	–	–	–	–
Other Losses		121	–	–	–	–	–	–	–	–
Total Expenditure		392 587	355 797	–	92 489	177 926	177 899	27	0%	355 797
Surplus/(Deficit)		(79 107)	3 867	–	5 451	59 317	1 933	57 384	2968%	3 867
Transfers and subsidies - capital (monetary allocations)		50 256	69 600	–	22 861	34 496	34 800	(304)	-1%	69 600
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(28 851)	73 467	–	28 311	93 814	36 734			73 467
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(28 851)	73 467	–	28 311	93 814	36 734			73 467
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(28 851)	73 467	–	28 311	93 814	36 734			73 467
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(28 851)	73 467	–	28 311	93 814	36 734			73 467

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 2 - Energy Sources		-	-	-	-	-	-	-		-
Vote 3 - Executive and Council		-	-	-	-	-	-	-		-
Vote 4 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 5 - Planning and Development		-	-	-	-	-	-	-		-
Vote 6 - Road Transport		-	-	-	-	-	-	-		-
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-		-
Vote 8 - Waste Managemnt		-	-	-	-	-	-	-		-
Vote 9 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 10 - Water Managemnt		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Community and Social Services		785	20 145	-	4 254	5 462	10 072	(4 611)	-46%	20 145
Vote 2 - Energy Sources		8 135	6 700	-	1 399	1 947	3 350	(1 403)	-42%	6 700
Vote 3 - Executive and Council		-	-	-	-	-	-	-		-
Vote 4 - Finance and Administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Vote 5 - Planning and Development		1 772	-	-	-	-	-	-		-
Vote 6 - Road Transport		36 635	42 755	-	12 283	21 527	21 378	150	1%	42 755
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-		-
Vote 8 - Waste Managemnt		-	250	-	166	166	125	41	32%	250
Vote 9 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 10 - Water Managemnt		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Total Capital Expenditure		51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Capital Expenditure - Functional Classification										
Governance and administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		3 948	2 750	-	362	1 599	1 375	224	16%	2 750
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		785	20 145	-	4 254	5 462	10 072	(4 611)	-46%	20 145
Community and social services		29	10 065	-	457	772	5 032	(4 261)	-85%	10 065
Sport and recreation		756	10 080	-	3 797	4 690	5 040	(350)	-7%	10 080
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		34 541	33 172	-	9 144	15 561	16 586	(1 026)	-6%	33 172
Planning and development		1 772	-	-	-	-	-	-		-
Road transport		32 769	33 172	-	9 144	15 561	16 586	(1 026)	-6%	33 172
Environmental protection		-	-	-	-	-	-	-		-
Trading services		12 001	16 533	-	4 704	8 079	8 266	(187)	-2%	16 533
Energy sources		8 135	6 700	-	1 399	1 947	3 350	(1 403)	-42%	6 700
Water management		-	-	-	-	-	-	-		-
Waste water management		3 866	9 583	-	3 139	5 967	4 791	1 175	25%	9 583
Waste management		-	250	-	166	166	125	41	32%	250
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600
Funded by:										
National Government		34 064	69 535	-	17 944	28 936	34 768	(5 832)	-17%	69 535
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		29	65	-	-	-	32	(32)	-100%	65
Transfers recognised - capital		34 093	69 600	-	17 944	28 936	34 800	(5 864)	-17%	69 600
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		17 183	3 000	-	520	1 765	1 500	265	18%	3 000
Total Capital Funding		51 276	72 600	-	18 463	30 700	36 300	(5 600)	-15%	72 600

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		20 260	75 943	–	97 959	75 943
Trade and other receivables from exchange transactions		(11 116)	(7 524)	–	(10 816)	(7 524)
Receivables from non-exchange transactions		17 922	24 495	–	19 823	24 495
Current portion of non-current receivables		–	–	–	–	–
Inventory		743	877	–	2 590	877
VAT		46 444	50 324	–	46 957	50 324
Other current assets		7	7	–	7	7
Total current assets		74 260	144 123	–	156 520	144 123
Non current assets						
Investments		–	–	–	–	–
Investment property		12 788	12 679	–	12 788	12 679
Property, plant and equipment		788 620	810 592	–	801 433	810 592
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		988	1 857	–	552	1 857
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		802 396	825 128	–	814 773	825 128
TOTAL ASSETS		876 656	969 250	–	971 294	969 250
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		7	7	–	7	7
Consumer deposits		202	155	–	247	155
Trade and other payables from exchange transactions		43 973	41 563	–	32 816	41 563
Trade and other payables from non-exchange transactions		1 902	2 431	–	13 406	2 431
Provision		(574)	104	–	1 148	104
VAT		40 745	46 705	–	41 038	46 705
Other current liabilities		1 722	–	–	–	–
Total current liabilities		87 976	90 964	–	88 661	90 964
Non current liabilities						
Financial liabilities		(7)	(7)	–	(7)	(7)
Provision		27 708	16 258	–	27 708	16 258
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 214	18 214	–	18 214	18 214
Total non current liabilities		45 915	34 465	–	45 915	34 465
TOTAL LIABILITIES		133 891	125 429	–	134 576	125 429
NET ASSETS	2	742 765	843 821	–	836 718	843 821
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		837 882	938 937	–	931 834	938 937
Reserves and funds		(95 115)	(95 115)	–	(95 115)	(95 115)
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	742 766	843 821	–	836 718	843 821

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 509	41 917	–	2 234	4 562	20 969	(16 397)	-78%	41 917
Service charges		9 696	13 977	–	2 892	6 081	6 988	(908)	-13%	13 977
Other revenue		4 633	10 310	–	1 796	3 423	5 155	(1 732)	-34%	10 310
Transfers and Subsidies - Operational		266 577	266 922	–	100 389	212 384	133 461	78 924	59%	266 922
Transfers and Subsidies - Capital		52 730	69 600	–	22 026	46 125	34 800	11 325	33%	69 600
Interest		5 329	10 480	–	1 684	2 286	5 240	(2 954)	-56%	10 480
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(217 775)	(312 545)	–	(52 597)	(113 032)	(156 273)	43 241	-28%	(312 545)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		128 700	100 661	–	78 424	161 828	50 330	(111 498)	-222%	100 661
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	714	6 070	–	6 070	#DIV/0!	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		52 871	(72 600)	–	(19 676)	(33 224)	(36 300)	3 077	-8%	(72 600)
NET CASH FROM/(USED) INVESTING ACTIVITIES		52 871	(72 600)	–	(18 962)	(27 154)	(36 300)	(9 146)	25%	(72 600)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		181 571	28 060	–	59 462	134 674	14 030			28 060
Cash/cash equivalents at beginning:		47 783	47 783	–		20 260	47 783			20 260
Cash/cash equivalents at month/year end:		229 354	75 843	–		154 935	61 813			48 321

PART 2 – SUPPORTING DOCUMENTATION

2.1. DEBTORS AGE ANALYSIS

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

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	108	175	74	152	81	59	55	5 040	5 736	5 370	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	152	78	85	84	74	95	53	2 465	3 085	2 771	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	720	357	517	302	991	8 327	204	56 014	67 798	66 196	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	292	396	221	229	206	191	172	10 979	12 588	11 768	–	–		
Receivables from Exchange Transactions - Waste Management	1600	374	375	295	255	250	231	218	12 176	14 215	13 170	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	375	470	354	372	340	341	349	22 487	25 082	23 883	0	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–		
Other	1900	3	198	3	52	2	119	1	2 675	2 957	2 842	–	–		
Total By Income Source	2000	2 030	1 870	1 549	1 485	1 647	9 341	1 103	112 437	131 481	126 813	0	–		
2022/23 - totals only		1 975	1 692	1 478	1 437	1 294	6 841	1 281	114 813	130 772	125 626	–	–		
Debtors Age Analysis By Customer Group															
Organs of State	2200	330	340	493	310	556	5 913	199	25 569	36 815	37 652	–	–		
Commercial	2300	675	223	185	190	160	1 480	140	31 068	34 102	33 018	–	–		
Households	2400	1 024	1 307	870	981	831	908	764	51 799	58 544	55 943	0	–		
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	2 030	1 870	1 549	1 485	1 647	9 341	1 103	112 437	131 481	126 813	0	–		

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 31 December 2024.

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	30	-	-	-	-	-	1	0	31	7
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	30	-	-	-	-	-	1	0	31	7

ANALYSIS

CREDITORS AGEING

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

2.3. INVESTMENT PORTFOLIO ANALYSIS

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

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

Attached is the investment report for the quarter ended 31 December 2024:

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 - Quarter 2

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		365Days	Fixed Deposit			6.75%			30 June 2025	98	1	-	-	99
ABSA		365Days	Fixed Deposit			6.45%			30 June 2025	4 419	28	-	-	4 447
ABSA		365Days	Fixed Deposit			6.55%			30 June 2025	413	1	-	-	414
ABSA		365Days	Fixed Deposit			5.40%			30 June 2025	10 398	81	-	-	10 479
ABSA		365Days	Fixed Deposit			5.40%			30 June 2025	6 322	49	-	-	6 371
ABSA		365Days	Fixed Deposit			5.40%			30 June 2025	5 374	36	-	-	5 410
ABSA		210Days	Fixed Deposit			6.45%			30 June 2025	719	404	(34 900)	85 000	51 222
ABSA		365Days	Fixed Deposit			6.45%			30 June 2025	3 366	21	-	-	3 387
Standard		365Days	Notice Deposit			6.45%			30 June 2025	1 187	-	-	-	1 187
FNB		365Days	Fixed Deposit			6.45%			30 June 2025	4 592	9	-	-	4 601
Nedbank		365Days	Fixed Deposit			6.45%			30 June 2025	1 022	8	-	-	1 029
Nedbank		365Days	Fixed Deposit			7.24%			30 June 2025	3 170	24	-	-	3 194
Nedbank		365Days	Fixed Deposit			6.75%			30 June 2025	3 533	26	-	-	3 560
Nedbank		365Days	Fixed Deposit			6.45%			30 June 2025	177	1	-	-	178
Nedbank		365Days	Fixed Deposit			6.60%			30 June 2025	130	1	-	-	131
Nedbank		365Days	Fixed Deposit			6.45%			30 June 2025	105	1	-	-	106
Nedbank		32 Call	Call Deposit			6.45%			30 June 2025	24	0	-	-	24
														-
Municipality sub-total										45 050	690	(34 900)	85 000	95 840
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									45 050		(34 900)	85 000	95 840

BANK BALANCES

- The above table balance of R95,840,115.60 includes Council investments and equitable share account balances but excludes primary bank balance of R4,265,150.68.
- Considering the primary bank balance, the cash and investment amount as at as at 30 November 2024 is broken down as below:

Investment types	Amount
Council Short-term Investments	44 697 874.85
Equitable Share Account	51 142 240.74
Primary Bank Account	4 265 150.68
TOTAL	100 105 266.27

However, the Short-term investments amount for Council amount to R44,697,874.85. (*Council investment*).

2.4. ALLOCATIONS AND GRANTS RECEIPTS AND EXPENDITURE

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		250 420	264 695	–	86 492	197 087	132 347	64 740	48.9%	264 695
Expanded Public Works Programme Integrated Grant		3 049	1 715	–	771	1 200	857	343	39.9%	1 715
Local Government Financial Management Grant	3	3 100	3 000	–	–	3 000	1 500	1 500	100.0%	3 000
Municipal Infrastructure Grant		–	2 781	–	–	–	1 390	(1 390)	-100.0%	2 781
Equitable Share		244 271	257 199	–	85 721	192 887	128 600	64 288	50.0%	257 199
Provincial Government:		–	1 146	–	–	–	573	(573)	-100.0%	1 146
Specify (Add grant description)		–	1 146	–	–	–	573	(573)	-100.0%	1 146
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	1 081	–	–	–	540	(540)	-100.0%	1 081
North West Provincial Arts and Culture Council		–	1 081	–	–	–	540	(540)	-100.0%	1 081
Total Operating Transfers and Grants		250 420	266 922	–	86 492	197 087	133 461	63 626	47.7%	266 922
Capital Transfers and Grants										
National Government:		52 730	69 535	–	22 026	46 125	34 768	11 357	32.7%	69 535
Municipal Infrastructure Grant		52 730	62 835	–	19 026	42 625	31 418	11 207	35.7%	62 835
Integrated National Electrification Programme Grant		–	6 700	–	3 000	3 500	3 350	150	4.5%	6 700
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	65	–	–	–	32	(32)	-100.0%	65
North West Provincial Arts and Culture Council		–	65	–	–	–	32	(32)	-100.0%	65
Total Capital Transfers and Grants		52 730	69 600	–	22 026	46 125	34 800	11 325	32.5%	69 600
TOTAL RECEIPTS OF TRANSFERS & GRANTS		303 150	336 522	–	108 518	243 212	168 261	74 951	44.5%	336 522

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		8 609	7 496	–	2 086	4 392	3 748	645	17.2%	7 496
Expanded Public Works Programme Integrated Grant		3 037	1 715	–	746	896	857	39	4.5%	1 715
Local Government Financial Management Grant	3	3 098	3 000	–	904	2 184	1 500	684	45.6%	3 000
Municipal Infrastructure Grant		2 474	2 781	–	435	1 312	1 390	(78)	-5.6%	2 781
Provincial Government:		(162)	1 146	–	259	454	573	(119)	-20.8%	1 146
Specify (Add grant description)		(162)	1 146	–	259	454	573	(119)	-20.8%	1 146
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	1 081	–	–	–	540	(540)	-100.0%	1 081
North West Provincial Arts and Culture Council		–	1 081	–	–	–	540	(540)	-100.0%	1 081
Total Operating Transfers and Grants		8 446	9 723	–	2 344	4 846	4 861	(15)	-0.3%	9 723
Capital Transfers and Grants										
National Government:		50 256	69 535	–	22 339	33 975	34 768	(793)	-2.3%	69 535
Municipal Infrastructure Grant		50 256	62 835	–	20 672	31 655	31 418	237	0.8%	62 835
Integrated National Electrification Programme Grant		–	6 700	–	1 667	2 320	3 350	(1 030)	-30.8%	6 700
Provincial Government:		(45)	–	–	–	–	–	–	–	–
Specify (Add grant description)		(45)	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	65	–	–	–	32	(32)	-100.0%	65
North West Provincial Arts and Culture Council		–	65	–	–	–	32	(32)	-100.0%	65
Total Capital Transfers and Grants		50 211	69 600	–	22 339	33 975	34 800	(825)	-2.4%	69 600
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		58 657	79 323	–	24 683	38 821	39 661	(840)	-2.1%	79 323

ANALYSIS

GRANT RECEIPTS

Quarter 1

Equitable Share

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

Municipal Infrastructure Grant

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

Expanded Public Works Programme

- Received EPWP of R429,000 in August.

Integrated Network Electricity Programme (INEP)

- Received INEP of R500,000 in August.

Provincial Arts and Culture (Library Grant)

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

Financial Management Grant

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

Quarter 2

Equitable Share

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

Expanded Public Works Programme

- Received EPWP of R771,000 in November.

Municipal Infrastructure Grant

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

2.5. COUNCILLOR AND BOARD MEMBERS ALLOWANCES AND EMPLOYEES' BENEFITS

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18 043	18 257	-	4 849	9 344	9 129	215	2%	18 257
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 234	3 926	-	816	1 495	1 963	(468)	-24%	3 926
Cellphone Allowance		2 542	2 724	-	564	1 128	1 362	(234)	-17%	2 724
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	72	253	-	253	#DIV/0!	-
Sub Total - Councillors		22 818	24 908	-	6 300	12 220	12 454	(234)	-2%	24 908
% increase	4		9.2%							9.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 728	7 220	-	4 940	8 159	3 610	4 549	126%	7 220
Pension and UIF Contributions		3	101	-	270	457	50	406	805%	101
Medical Aid Contributions		-	-	-	89	147	-	147	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 739	1 202	-	127	311	601	(290)	-48%	1 202
Cellphone Allowance		178	82	-	9	29	41	(13)	-31%	82
Housing Allowances		-	-	-	9	15	-	15	#DIV/0!	-
Other benefits and allowances		-	-	-	150	237	-	237	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		246	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 894	8 606	-	5 592	9 354	4 303	5 051	117%	8 606
% increase	4		121.0%							121.0%
Other Municipal Staff										
Basic Salaries and Wages		83 941	83 941	-	16 883	34 843	41 970	(7 127)	-17%	83 941
Pension and UIF Contributions		8 825	15 878	-	3 131	5 986	7 939	(1 953)	-25%	15 878
Medical Aid Contributions		6 254	5 855	-	1 136	2 353	2 928	(575)	-20%	5 855
Overtime		5 147	7 214	-	1 256	2 263	3 607	(1 344)	-37%	7 214
Performance Bonus		5 890	6 204	-	1 823	3 154	3 102	52	2%	6 204
Motor Vehicle Allowance		4 356	5 525	-	1 053	2 100	2 762	(662)	-24%	5 525
Cellphone Allowance		354	1 138	-	121	226	569	(343)	-60%	1 138
Housing Allowances		186	1 045	-	32	67	523	(456)	-87%	1 045
Other benefits and allowances		7 107	921	-	661	1 207	461	747	162%	921
Payments in lieu of leave		2 180	4 540	-	1 218	1 935	2 270	(335)	-15%	4 540
Long service awards		377	150	-	280	376	75	301	402%	150
Post-retirement benefit obligations	2	806	639	-	213	355	319	36	11%	639
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 660	1 430	-	633	1 155	715	440	61%	1 430
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		127 083	134 480	-	28 439	56 020	67 240	(11 220)	-17%	134 480
% increase	4		5.8%							5.8%
Total Parent Municipality		153 795	167 994	-	40 332	77 594	83 997	(6 403)	-8%	167 994

2.6. MATERIAL VARIANCES TO THE SDBIP

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

2.7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

2.7.1. OPERATING REVENUE

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

RATES, TAXES AND LEVIES

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

ANALYSIS

Property rates and related interests

- The performance up to the mid-term translates to 44% when measured against the original budget.
- In the first quarter the property rates billed at
- This was boosted by the annual billing on property rates on the state properties in the month of July 2024.

Service Charges

- The service charges comprise of Electricity, Water, Wastewater (Sewerage/Solid water) and Waste Management (Refuse).
- The municipality provides electricity services only at Reivilo. All other areas are supplied by Eskom. This denies the municipality an opportunity to generate more revenue from other areas and the municipality is therefore unable to fully implement credit control and

debt collection measures. The actual billing on electricity up to mid-term translates to 29% when measured against the original budget.

- The municipality supplies water only to Reivilo community, which is 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 27% 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 mid-term translates to 34% when measured against the original budget.

FREE BASIC SERVICES (FBS)

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

RENTAL INCOME

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

INTEREST INCOME

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

AGENCY FEE/COLLECTION COMMISSION

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

NATIONAL AND PROVINCIAL GRANTS

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

ANALYSIS

Library Grant

- The Library Grant received is 147%. This is due to the fact that at the time of budgeting for 2024/25, the gazette was not yet available and therefore it was seen reasonable to use the same amount budgeted in the previous 2023/24 budget year and the amount was

R1,146,000. As the gazette was received late, this budgeted amount can only be amended in the adjustment budget.

- The actual received as of 31 December 2024 of R1,689,979 therefore was more than the budgeted amount of R1 146 000. This then resulted in a percentage of above 100%.

SUNDRY INCOME

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

2.7.2. OPERATING EXPENDITURE

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

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 second quarter equates to 46% when compared to the original budget. This performance is more admirable. Should it continue in this manner in the subsequent quarters, the municipality is likely to witness the saving at year end.

Remuneration of councillors

- The actual remuneration to councillors for the second quarter equates to 49% 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.

Bulk purchases

- The expenditure relates to the purchase of electricity for resale. The actual expenditure to date is 46% when measured against the original budget.
- This is well within the budgeted amount.

Depreciation and amortisation

- The depreciation and amortisation are non-cash items. It is an accounting practice used to spread the cost of a tangible or physical asset, such as a piece of machinery or a fleet of cars, over its useful life.
- The amount of an asset is depreciated in a given period of time is a representation of how much of that asset's value has been used up. However, for cash flow management purpose, these items are funded. This is to ensure that there is cash available to maintain the assets in future.
- The depreciation run as at 31 December 2024 amounts to 48%, which is well with the budgeted amount.

Contracted services

- The actual expenditure for the quarter incurred in this respect translates to 54% 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%.

Operating costs

The actual expenditure incurred in this respect translates to 60% to date when measured against the original budget. This appears to be reasonable.

SALARIES; WAGES AND ALLOWANCES

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

Post-retirement benefit obligations	638 675	142 728	212 525	355 253	283 422	56%
Sub Total - Other Municipal Staff	134 480 038	27 581 252	28 438 900	56 020 152	78 459 886	42%
TOTAL EXPENDITURE ON STAFF BENEFITS	167 993 706	37 262 548	40 331 670	77 594 219	90 399 487	46%

INTEREST PAID

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

BULK PURCHASES

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

DEBT WRITTEN-OFF

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

MATERIALS AND SUPPLIES/INVENTORY CONSUMED

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Cleaning Materials - Refuse Bags	1 000 000	-	650 000	650 000	350 000	65%
Consumables & Materials (Solid Waste)	350 000	66 599	152 060	218 659	131 341	62%
Consumables & Materials (Roads)	500 000	-	362 395	362 395	137 605	72%
Consumables & Materials (Finance)	1 500 000	493 692	600 992	1 094 684	405 316	73%
Consumables & Materials (Electricity)	1 500 000	59 202	24 000	83 202	1 416 798	6%
Library Programmes	140 000	8 000	19 500	27 500	112 500	20%

OPERATING EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Disaster Relief	2 000 000	495 800	-	495 800	1 504 200	25%
SMMEs' Support	1 200 000	-	184 010	184 010	1 015 990	15%
TOTAL INVENTORY CONSUMED	8 190 000	1 123 294	1 992 957	3 116 251	5 073 749	38%

CONTRACTED SERVICES:

REPAIRS AND MAINTENANCE

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

ANALYSIS

Maintenance

- Some of the maintenance items are depleting and as maintenance plays a crucial role to the sustainability of the municipal infrastructure, it appears that such expenditure items would require an upward adjustment during the adjustment budget. Alternatively, where there are savings, such savings be adjusted to these votes.
- To date the overall percentage spent on maintenance is 58%.

OUTSOURCED SERVICES AND CONTRACTORS

CONTRACTED SERVICES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Internal Audit	650 000	-	250 560	250 560	399 440	39%
AFS Review and support	550 000	352 000	15 815	367 815	182 185	67%
Actual Services	30 000	17 700	-	17 700	12 300	59%

Audit Committee	350 000	230 467	33 735	264 202	85 798	75%
Asset Management	2 000 000	573 416	1 327 172	1 900 588	99 412	95%
LAND USE SPLUMA IMPLEMENTATION	600 000	-	266 403	266 403	333 597	44%
Communications & marketing	300 000	74 990	199 400	274 390	25 610	91%
Alternative Roads into Taung - Feasibility Study	1 500 000	-	-	-	1 500 000	0%
Business and Advisory Project Management	60 000	-	-	-	60 000	0%
CONTRACTED SERVICES	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Legal Fees: Collection	1 100 000	229 974	809 431	1 039 405	60 595	94%
Legal Fees	1 500 000	-	779 086	779 086	720 914	52%
Employee Wellness	200 000	-	150 000	150 000	50 000	75%
Sports and Recreation	200 000	-	198 700	198 700	1 300	99%
Pauper Funerals	200 000	-	146 000	146 000	54 000	73%
Occupational Health and Safety OHS	200 000	-	95 718	95 718	104 283	48%
Valuation Services	150 000	10 972	-	10 972	139 028	7%
Security Guards	42 000 000	3 058 238	19 136 497	22 194 735	19 805 265	53%
Cash In transit	200 000	15 518	73 448	88 967	111 033	44%
Catering Services	882 000	38 969	340 510	379 479	502 521	43%
TOTAL CONTRACTED SERVICES	52 672 000	4 602 245	23 822 475	28 424 720	24 247 280	54%

ANALYSIS

Outsourced services

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

DETAILED CATERING SERVICES

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

DETAILED GENERAL EXPENDITURE

GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Accommodation	750 000	170 121	591 094	761 215	(11 215)	101%
Advertising	1 300 000	-	326 567	326 567	973 433	25%
Advertising and Marketing: Municipal	500 000	-	60 877	60 877	439 123	12%
Audit Fees	5 500 000	182 445	4 460 997	4 643 443	856 557	84%
Bank Charges	100 000	6 041	32 527	38 568	61 432	39%
Bursaries (Employees)	450 000	87 685	106 729	194 414	255 586	43%
Daily Allowance	200 000	7 032	182 722	189 754	10 246	95%
Deeds	50 000	7 697	10 427	18 124	31 876	36%
Domestic Accommodation	500 000	-	205 911	205 911	294 089	41%
Electricity Own Usage and High masts	18 000 000	2 142 681	10 591 672	12 734 353	5 265 647	71%
Learnerships and Internships	400 000	-	306 900	306 900	93 100	77%
Professional Bodies Membership	1 700 000	-	1 679 308	1 679 308	20 692	99%
Remuneration to Ward Committees	4 320 000	358 500	1 801 000	2 159 500	2 160 500	50%
Skills Development Fund Levy	127 800	16 710	62 452	79 162	48 638	62%
Uniform and Protective Clothing	230 000	-	200 190	200 190	29 810	87%
Vehicle Tracking	210 000	-	638	638	209 362	0%
FBS: Eskom	8 000 000	359 697	1 119 042	1 478 739	6 521 261	18%
Furniture and Office Equipment	2 640 000	368 480	1 310 247	1 678 727	961 273	64%
Inventory: Diesel	4 500 000	597 651	2 589 967	3 187 618	1 312 382	71%
Learnerships and Internships	136 000	-	-	-	136 000	0%
Learnerships and Internships (Traffic)	1 600 000	-	-	-	1 600 000	0%
Licences	2 100 000	542	1 890 430	1 890 972	209 028	90%
Motor Vehicle Licence and Registrations	400 000	-	87 482	87 482	312 518	22%
MIG: Accommodation	192 000	-	12 435	12 435	179 565	6%
Printing	480 000	155 882	305 077	460 959	19 041	96%
Professional Bodies	200 000	-	-	-	200 000	0%
Radio slots	300 000	280 000	-	280 000	20 000	93%
Rea Dira Magazine	300 000	-	-	-	300 000	0%
Registration Fees	100 000	-	62 812	62 812	37 188	63%
Road worthy	50 000	-	-	-	50 000	0%
SCOA Implementation	1 861 920	550 000	857 513	1 407 513	454 407	76%
Servitudes and Land Surveys	100 000	-	-	-	100 000	0%
GENERAL EXPENDITURE BY TYPE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Short Term Insurance	1 500 000	-	785 629	785 629	714 371	52%
SKILLS	-	8 572	35 525	44 097	(44 097)	0%
Skills Development Fund Levy	796 480	88 109	309 935	398 044	398 436	50%
System Development	400 000	94 006	256 520	350 526	49 474	88%
Telephones and faxes	1 265 000	220 953	992 594	1 213 547	51 453	96%
Transport without Operator	300 000	-	-	-	300 000	0%
Travel and Subsistence: Non-employees	600 000	-	636 491	636 491	(36 491)	106%
Uniform and Protective Clothing	1 000 000	-	632 115	632 115	367 885	63%
Vetting System	704 000	43 478	195 904	239 383	464 617	34%
Water: Own Usage	200 000	-	-	-	200 000	0%
Workmen's Compensation Fund	800 000	-	512 198	512 198	287 802	64%
Grand Total	64 863 200	5 746 282	33 211 929	38 958 211	25 904 989	60%

2.8. MUNICIPAL ENTITY SUMMARY

The municipality does not have entities.

2.9. CAPITAL PROGRAMME PERFORMANCE

DETAILED CAPITAL EXPENDITURE BY ASSET TYPE

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

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

DETAILED CAPITAL EXPENDITURE BY FUNDING SOURCE

CAPITAL EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
MIG (Capital)	62 835 200	12 064 584	19 590 494	31 655 079	31 180 121	50%
INEP	6 700 000	652 964	1 666 682	2 319 647	4 380 353	35%
Library Grant	65 000	-	-	-	65 000	0%
Own Funding	3 000 000	1 236 725	1 245 110	1 764 624	1 235 376	59%
TOTAL CAPITAL EXPENDITURE	72 600 200	6 949 176	12 237 360	30 700 425	41 899 775	42%

ANALYSIS

Capital Funding sources

- The municipality incurred 50% expenditure on its MIG allocation up to mid-term (31 December 2024);
- 35% is spent on the Integrated National Electrification Programme allocation up to mid-term (31 December 2024);
- 0% spent on the Sports; Arts and Culture (Library grant) allocation up to mid-term (31 December 2024);
- 59% of its own funding up to mid-term (as of 31 December 2024).
- The total average expenditure percentage spent against the budgeted capital expenditure is at 42%.

DETAILED MIG CAPITAL PROJECTS EXPENDITURE

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

MIG EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
High-mast Light Phase 7	10 080 000	1 081 736	4 791 361	5 873 097	4 206 903	58%
Landfill Site: Closure of Pudimoe Landfill Sites	2 500 000	-	-	-	2 500 000	0%
Construction of Modimong Sports Facility	10 000 000	361 636	457 079	818 715	9 181 285	8%
Construction of Extension 7 Access Road	4 500 000	379 100	564 503	943 602	3 556 398	21%
Construction of Kgomotso Access Road	3 334 475	2 937 903	487 400	3 425 303	(90 828)	103%
Construction of Molelema Access Road	2 835 663	2 195 378	-	2 195 378	640 285	77%
Construction of Seoding Access Road	8 250 000	760 801	6 445 840	7 206 642	1 043 358	87%
Construction of Tlapeng 2 Access Road	7 050 000	334 615	630 883	965 498	6 084 502	14%
Construction of Vaaltyn Access Road	7 202 201	761 990	2 603 255	3 365 245	3 836 956	47%
Rietfontein Storm-water Phase 2	1 200 000	-	372 273	372 273	827 727	31%
Construction of Picong Storm-water channel	5 882 861	3 251 424	3 237 900	6 489 324	(606 463)	110%
TOTAL MIG	62 835 200	12 064 584	19 590 494	31 655 079	31 180 121	50%

COMMENTS

Capital Funding sources

- The budget and actual expenditure for multi-year projects in the above table are only for that financial year. The budget was spread across the period of the projected.
- Therefore, the expenditure and percentage (%) presented above table accounts only for this financial year. They do not necessarily translate to completion stage of that particular project, e.g. Khomotso, Molelema etc.

DETAILED INEP GRANT CAPITAL EXPENDITURE

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

INEP EXPENDITURE	2024/25 ORG BUDGET	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS	2024/25 YTD VARIANCES	2024/25 YTD %
Upgrading of Transformers	1 500 000	652 964	1 095 754	1 748 718	(248 718)	117%
Household Electrification	5 200 000	-	570 928	570 928	4 629 072	11%
TOTAL INEP GRANT	6 700 000	652 964	1 666 682	2 319 647	4 380 353	35%

LIBRARY GRANT CAPITAL EXPENDITURE

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

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

OWN FUNDING CAPITAL ASSETS/PROJECTS EXPENDITURE

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

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

2.10. OTHER SUPPORTING DOCUMENTS

BILLING AND PAYMENT REPORT

INCOME BY TYPE	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS
REFUSE			
Billed	1,649,818	1,297,008	2,946,826
Payment Received	1,265,399	986,662	2,252,061
% of Billing Received	77%	76%	76%
RATES			-
Billed	25,778,340	2,826,922	28,605,262
Payment Received	1,945,030	15,889,328	17,834,358
% of Billing Received	8%	562%	62%
ELECTRICITY			-
Billed	410,874	353,405	764,278
Payment Received	636,343	340,243	976,586
% of Billing Received	155%	96%	128%
WATER			-
Billed	639,060	361,598	1,000,657
Payment Received	119,040	149,688	268,728
% of Billing Received	19%	41%	27%
SANITATION			-
Billed	1,161,070	926,655	2,087,725
Payment Received	656,081	484,253	1,140,333

INCOME BY TYPE	2024/25 QTR1 ACTUALS	2024/25 QTR2 ACTUALS	2024/25 YTD ACTUALS
% of Billing Received	57%	52%	55%
OTHER BT'S			-
Billed	555,430	1,462,090	2,017,520
Payment Received	1,118,824	971,596	2,090,420
% of Billing Received	201%	66%	104%
TOTAL INCOME			-
Anticipated(levy+vat)	30,194,593	7,227,676	37,422,269
Received	5,740,717	18,821,770	24,562,486
% Received	19%	260%	66%

DEBT COLLECTION ASSESSMENT

The problem of debt collection is a national crisis. Due to poor communities and culture of non-payment the municipality has also struggled to collect from households. The municipality had anticipated to collect 70% of the projected revenue from property rates and service charges. The municipality at least managed to collect 66% as at 31 December.

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

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

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

CHALLENGES IDENTIFIED IN IMPLEMENTING THE BUDGET

- The municipality's debt collection rate is low
- Limited development in urban and potential areas.
- Culture of non-payment for services
- Unfunded mandates – water infrastructure maintenance
- SLA for water & sanitation
- Unregistered indigents
- Re-advertising of tenders due to disqualification of bids
- Non-payment from Department of Rural Development on their outstanding debt of R41 million.

WAY-FORWARD

- To finalize the development the revenue enhancement strategy
- To implement the R&M plan for all departments
- Data cleansing on debtors – work in progress
- Continuing with FBS awareness.
- Strict adherence to the procurement plan
- Implementation of the cost containment strategy in line with the Treasury guidelines
- The municipality opts for legal route in the effort to recover the outstanding debt from the government departments

□ PART 3: SUMMARY OF PERFORMANCE

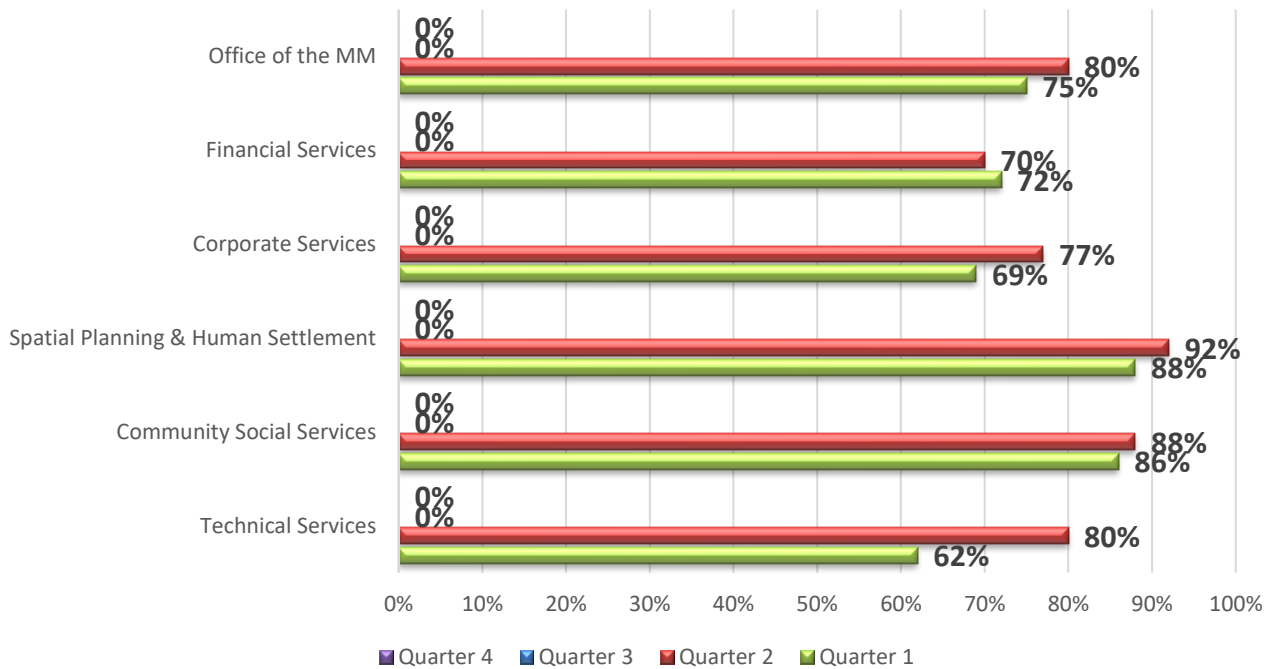
The SDBIP is essentially the municipality's business plan and is an integral part of the financial planning, implementation, and measurement process. The SDBIP functions as the connection between the strategic plan (IDP), Budget and management performance agreement, and includes detailed information on how the budget will be implemented, by means of forecast, cash flows, Service Delivery targets and indicators.

3. Summary of non-financial performance per Department as at 31 December 2024

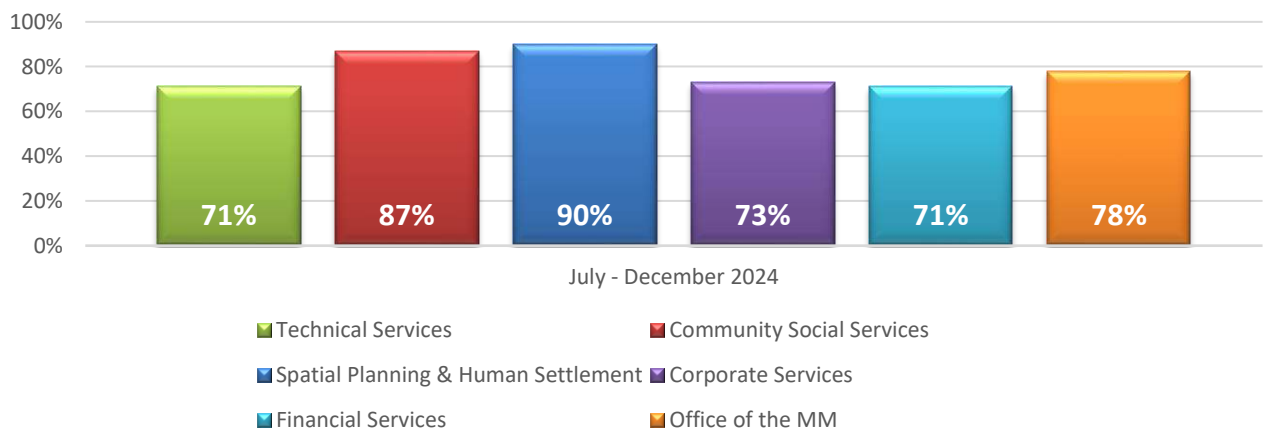
Performance Measurements	Technical Services	Community Social Services	Spatial Planning & Human Settlement	Corporate Services	Financial Services	Office of the MM
KPI's not measurable in Q1:	15	5	7	10	7	11
KPI's not achieved in Q1:	8	1	3	8	10	6
KPI's achieved in Q1:	13	6	21	18	26	18
Total Q1 KPI's:	36	12	31	36	43	35
	62%	86%	88%	69%	72%	75%

Performance Measurements	Technical Services	Community Social Services	Spatial Planning & Human Settlement	Corporate Services	Financial Services	Office of the MM
KPI's not measurable in Q2:	11	4	7	10	6	15
KPI's not achieved in Q2:	5	1	2	6	11	4
KPI's achieved in Q2:	20	7	22	20	26	16
Total Q2 KPI's:	36	12	31	36	43	35
	80%	88%	92%	77%	70%	80%

2024/25 Quarterly Performance Movement



2024/25 Mid-Term Performance Percentage



4. Accounting Officers' recommendations

1. Where necessary Adjustment budget and revision of the KPI and targets on the SDBIP be considered.
2. Reporting by all department should be more explicit.
3. Corrections must be made in all identified key performance indicators when revising the 2024/25 SDBIP.

□ **PART 4: QUALITY CERTIFICATE**

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

 Mid-Year Budget and Performance Assessment

for the months of 1 July to 31 December 2024 has been prepared in accordance with Section 72 of the Municipality Finance Management Act 56 of 2003 and regulations made under that Act.



Mr. M.A Makuapane

MUNICIPAL MANAGER

25 January 2025