



GREATER LETABA MUNICIPALITY

**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT
FOR 2024/25 FINANCIAL YEAR**

1. Introduction

The MFMA No.56 of 2003 Section 72 states that the accounting officer of the municipality must by 25 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 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.
- (iv) The performance of every municipal entity under the sole or shared control of the municipality, considering reports in terms of section 88 from any such entities; and

(b) Submit a report on such an assessment to: -

- (i) The Mayor of the municipality;
- (ii) The National Treasury; and
- (iii) The relevant Provincial Treasury.

2. TABLE C4 – STATEMENT OF FINANCIAL PERFORMANCE

- Table C4 indicates revenue by source which indicates the types of income budgeted for and the performance of these items individually and expenditure by type reflecting operational budget per type/category of the expenditure.

LIM332 Greater Letaba - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		26 066	28 080	-	2 137	11 779	14 040	(2 261)	-16%	28 080
Service charges - Water		646	-	-	732	743	-	743	#DIV/0!	-
Service charges - Waste Water Management		965	-	-	519	520	-	520	#DIV/0!	-
Service charges - Waste management		5 710	6 356	-	551	3 231	3 178	54	2%	6 356
Sale of Goods and Rendering of Services		1 155	2 106	-	78	570	1 053	(483)	-46%	2 106
Agency services		2 912	3 533	-	362	2 164	1 766	398	23%	3 533
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 147	3 935	-	304	1 489	1 967	(478)	-24%	3 935
Interest from Current and Non Current Assets		4 679	4 888	-	504	3 295	2 444	851	35%	4 888
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		197	261	-	103	158	131	28	21%	261
Licence and permits		19 041	23 627	-	1 664	9 698	11 813	(2 116)	-18%	23 627
Operational Revenue		1 662	336	-	0	5	168	(164)	-97%	336
Non-Exchange Revenue										
Property rates		19 285	21 522	-	(4 934)	11 458	10 761	697	6%	21 522
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		(386)	629	-	3	22	314	(292)	-93%	629
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		392 470	423 528	-	132 274	312 453	211 764	100 689	48%	423 528
Interest		645	2 726	-	63	349	1 363	(1 013)	-74%	2 726
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	839	-	-	-	420	(420)	-100%	839
Other Gains		1 400	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		479 612	522 367	-	134 361	357 938	261 184	96 752	37%	522 367
Expenditure By Type										
Employee related costs		142 766	151 912	-	16 355	77 224	75 956	1 268	2%	151 912
Remuneration of councillors		32 056	32 821	-	4 734	17 695	16 411	1 285	8%	32 821
Bulk purchases - electricity		19 860	22 615	-	2 994	11 458	11 307	151	1%	22 615
Inventory consumed		13 774	12 547	-	1 275	5 795	6 273	(478)	-8%	12 547
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		29 488	27 004	-	26 283	26 283	13 502	12 781	95%	27 004
Interest		-	81	-	-	-	41	(41)	-100%	81
Contracted services		131 230	114 984	-	19 976	81 364	57 492	23 872	42%	114 984
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	15 955	-	-	-	7 978	(7 978)	-100%	15 955
Operational costs		84 863	89 609	-	19 357	50 602	44 805	5 797	13%	89 609
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		2 883	-	-	-	-	-	-	-	-
Total Expenditure		456 021	467 528	-	90 973	270 422	233 764	36 658	16%	467 528
Surplus/(Deficit)		22 600	54 839	-	43 387	87 514	27 420	60 095	219%	54 839
Transfers and subsidies - capital (monetary allocations)		66 578	68 594	-	11 000	59 838	34 297	25 542	74%	68 594
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		89 269	123 433	-	54 387	147 353	61 717			123 433
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		89 269	123 433	-	54 387	147 353	61 717			123 433
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		89 269	123 433	-	54 387	147 353	61 717			123 433
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		89 269	123 433	-	54 387	147 353	61 717			123 433

2.1 REVENUE

OPERATING REVENUE SUMMARY			
	BUDGET	2ND QUARTER	%
BILLED REVENUE			
Property rates	21,522,000.00	11,458,000.00	53.24%
Electricity	28,080,000.00	11,779,000.00	41.95%
Refuse	6,356,000.00	3,231,000.00	50.83%
Interest on outstanding debt	6,661,000.00	1,838,000.00	27.59%
GRANTS INCOME RECEIVED			
Transfer and subsidies	423,528,000.00	312,453,000.00	73.77%
INCOME GENERATED			
Interest on Investment	4,888,000.00	3,295,000.00	67.41%
Rental of facilities	261,000.00	158,000.00	60.54%
Fines and penalty	629,000.00	22,000.00	3.50%
Agency Fee	3,533,000.00	2,164,000.00	61.25%
Licence and permits	23,627,000.00	9,698,000.00	41.05%
Other Income	3,282,000.00	577,000.00	17.58%
TOTAL REVENUE	522,367,000.00	356,673,000.00	68.28%

- Overall revenue for the second quarter is at 68.28% (R356 673 000 / R522 367 000) inclusive of operational grants.
- Property rate billed for the second quarter is at 53.24% (R11 458 000 / R21 522 000).
- Electricity billed for the second quarter is at 41.95% (R11 779 000 / R28 080 000)
- Refuse removal is at 50.83% (R3 231 000/R6 356 000) in the second quarter.
- Interest on outstanding debtors is at 27.59% (R1 838 000 / R6 661 000).
- Interest generated on investment and bank account is at 67.41% in the second quarter.
- Fines is at 3.50% (R22 000 / R629 000) in the second quarter.
- Operational grant is at 73.77%, the municipality received all the grants according to the allocation schedule.

2.2 EXPENDITURE

TOTAL EXPENDITURE	BUDGET	2ND QUARTER SPENDING	%
Personnel Cost			
Employee related cost	151,912,000.00	77,224,000.00	50.83
Remuneration for Councilors	32,821,000.00	17,695,000.00	53.91
Contracted Services	114,984,000.00	81,364,000.00	70.76
Inventories	12,547,000.00	5,795,000.00	46.19
Depreciation	27,004,000.00	26,283,000.00	97.33
Debt Impairment	15,955,000.00	-	-
Bulk Purchases			
Electricity	22,615,000.00	11,458,000.00	50.67
General expenses			
Repairs and maintenance	28,628,000.00	22,546,000.00	78.76
Other expenses	61,062,000.00	28,057,000.00	45.95
	467,528,000.00	270,422,000.00	57.84

- The overall operational expenditure is at 58% (R270 422 000/ R467 528 000) in the second quarter.
- Contracted services expenditure is at 70.76% (R81 364 000/ R114 984 000) in the second quarter.
- Bulk purchase of electricity is at 50.67% (R11 458 000/ R22 615 000) in the second quarter.
- Repair and maintenance expenditure is at 78.75% in the second quarter compared to 25.21 % in the first quarter.
- FBS for second quarter is at 28.91% (R220 353/R762 103)

3 CAPITAL EXPENDITURE

CAPITAL SPENDING 2ND QUARTER DECEMBER 2024			
Capital Assets	Budget	Spending	%
Transfers recognised - MIG	68 594 000.00	51 840 000.00	76.89
Own funding capital	54 615 000.00	14 524 000.00	26.59
Disaster Management Grant - MDRG - Rollover	5 084 978.21	5 084 978.21	100.00
Total capital assets	123 209 000.00	66 364 000.00	53.86

LIM332 Greater Letaba - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - December

Vote Description		Ref	Budget Year 2024/25								
		1	2023/24 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands											
Capital Expenditure - Functional Classification											
Governance and administration			823	4 750	-	-	-	2 375	(2 375)	-100%	4 750
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			823	4 750	-	-	-	2 375	(2 375)	-100%	4 750
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			4 992	5 000	-	-	-	2 500	(2 500)	-100%	5 000
Community and social services			-	300	-	-	-	150	(150)	-100%	300
Sport and recreation			4 992	4 700	-	-	-	2 350	(2 350)	-100%	4 700
Public safety			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			78 590	90 493	-	13 692	62 185	45 247	16 939	37%	90 493
Planning and development			-	-	-	-	-	-	-	-	-
Road transport			78 590	90 493	-	13 692	62 185	45 247	16 939	37%	90 493
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			3 984	22 966	-	4 179	4 179	11 483	(7 304)	-64%	22 966
Energy sources			3 549	10 770	-	-	-	5 385	(5 385)	-100%	10 770
Water management			-	200	-	-	-	100	(100)	-100%	200
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			435	11 996	-	4 179	4 179	5 998	(1 819)	-30%	11 996
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	88 389	123 209	-	17 870	66 364	61 604	4 760	8%	123 209
Funded by:											
National Government			58 393	68 594	-	9 123	51 840	34 297	17 543	51%	68 594
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			58 393	68 594	-	9 123	51 840	34 297	17 543	51%	68 594
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			29 996	54 615	-	8 747	14 524	27 308	(12 783)	-47%	54 615
Total Capital Funding			88 389	123 209	-	17 870	66 364	61 604	4 760	8%	123 209

- The overall capital spending is at 54% in the second quarter.
- MIG funded projects spending is at 77% in the second quarter.
- Own funding projects spending is at 27% in the second quarter.
- Disaster management grant rollover amount of R5.1 million from 2023/2024FY is fully spend in the second quarter.

4 CREDITORS AGEING

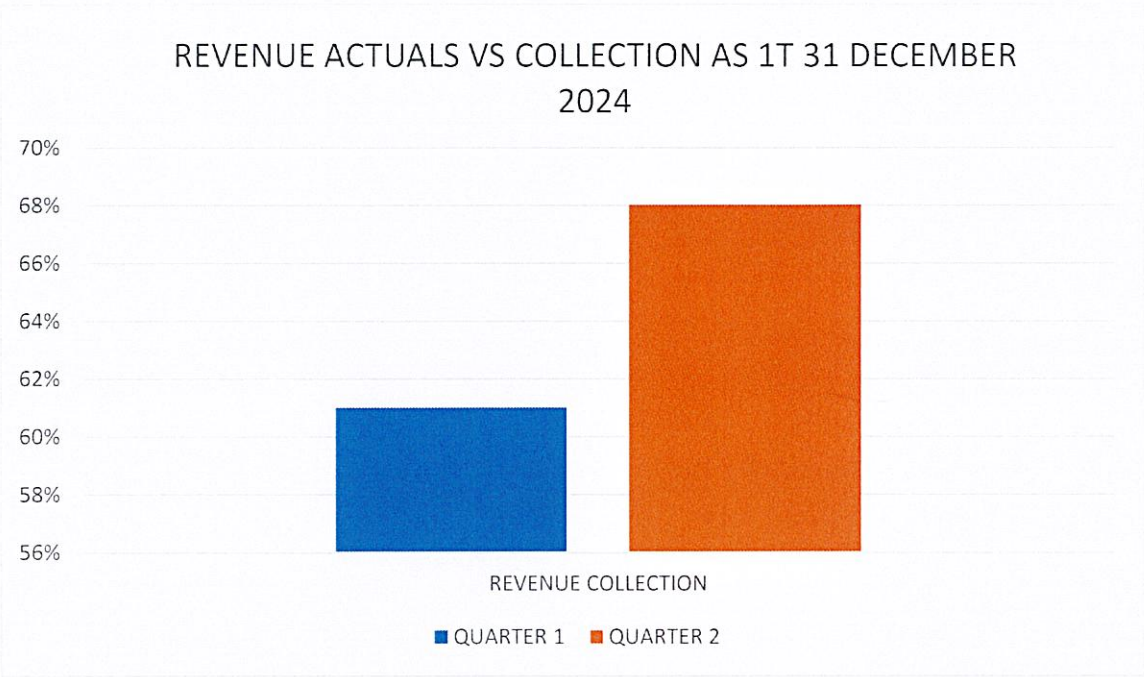
Creditor Age Analysis					
	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total
R thousands	Amount	Amount	Amount	Amount	Amount
Bulk Electricity	1 642 000.00				1 642 000.00
Bulk Water					-
PAYE deduction					-
VAT (output less input)					-
Pension / Retirement					-
Loan repayment					-
Trade Creditors	1 207 000.00			-	1 207 000.00
Auditor General					-
Other					-
TOTAL	2 849 000.00	-	-	-	2 849 000.00

- The table above shows the ageing of the municipality creditors amounting to R2,8 million (Eskom and Department of Transport) in the second quarter.

5 DEBTORS' ANALYSIS

5.1 DEBTORS COLLECTION

Service Charge	Billing		Collection	%
Property Rates	R	11 458 000.00	R 3 768 238.00	32.89
Refuse	R	3 231 000.00	R 1 082 036.00	33.49
Electricity	R	11 779 000.00	R 13 267 888.00	112.64
Total	R	26 468 000.00	R 18 118 162.00	68.45



- The overall collection for the second quarter is 68.45% compared to 61% in the first quarter.
- Property Rates collection is at 32.89%
- Refuse Removal collection is at 33.49%
- Electricity collection is at 112.64%

5.2 OUTSTANDING DEBTS

LIM332 Greater Letaba - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 - December

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto 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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	905	988	554	611	550	524	574	40 833	45 538	43 091	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 354	892	793	713	773	711	1 321	19 298	25 854	22 815	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 841	2 717	1 635	1 712	1 384	1 629	1 318	52 930	65 196	59 003	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	587	562	557	551	549	547	532	42 103	45 987	44 281	-	-
Receivables from Exchange Transactions - Waste Management	1600	622	560	556	534	536	530	519	69 713	73 570	71 832	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	446	1 049	559	440	425	432	400	118 466	122 217	120 163	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	0	0	1	2	0	-	0	14 855	14 860	14 858	-	-
Total By Income Source	2000	5 755	6 767	4 655	4 562	4 218	4 402	4 665	358 197	393 222	376 044	-	-
2023/24 - totals only		5 143	4 725	4 051	4 318	4 356	5 022	3 151	331 390	362 156	348 236	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	677	341	329	575	231	571	201	15 583	18 508	17 161	-	-
Commercial	2300	1 309	2 855	1 179	817	828	719	793	32 387	40 888	35 544	-	-
Households	2400	3 769	3 571	3 147	3 170	3 199	3 112	3 670	319 227	333 626	323 338	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	5 755	6 767	4 655	4 562	4 218	4 402	4 665	358 197	393 222	376 044	-	-

OUTSTANDING DEBT DEC 2024	
TOTAL DEBT INCLUDING	392 222 000.00
MOPANI WATER	- 45 538 000.00
NMOPANI SEWERAGE	- 45 987 000.00
TOTAL DEBT EXCLUDING	300 697 000.00
TOTAL COLLECTION	18 118 162.00
DEBT COLLECTION RATE	6.03%

- The above table shows the ageing of the municipality debtors in the second quarter. The municipality have a total debtor of R392 222 000 including Mopani debt of R91 525 000. The overall debts excluding Mopani is R300 697 000. The municipality paid Mopani District R2,4 million in the second quarter.

5.3 GOVERNMENT DEBT

Total Outstanding Government Services Debts As At 31 DECEMBER 2024								
GREATER LETABA MUNICIPALITY	Name of Department							
	Education	Provincial Public works	National Public Works	Roads & Transport	Health & Social Dev	Rural Development	Mopani district Municipality	Total
Education	844 950							844 950
Provincial Public Works		1 033 257						1 033 257
National public works			512 951					512 951
Roads and transport				10 807				10 807
Health					102 953			102 953
Rural Development						3 476 953		3 476 953
Mopani District							47 053	47 053
TOTAL	844 950	1 033 257	512 951	10 807	102 953	3 476 953	47 053	6 028 923

- The overall government debt is at R6 million in the second quarter.

5.3 GOVERNMENT PAYMENT

Total Government Payments As At 1 OCTOBER 2024 to 31 DECEMBER 2024

GREATER LETABA MUNICIPALITY	Name of Department							Total
	Education	Provincial Public works	National Public Works	Roads & Transport	Health & Social Dev	Mopani District	Rural Development	
Education	8,000							8,000
Provincial public works		-						-
National public works			-					
Roads and transport				61,439				61,439
Health					163,834			163,834
Mopani District						116,052		116,052
Rural Development							-	-
TOTAL	8,000	-	-	61,439	163,834	116,052	-	349,325

- The overall payment received from government departments is at R349 325 in the second quarter.

5.5 ELECTRICITY DISTRIBUTION LOSS

Distribution losses - Electricity Dec 2024	
	2024/2025
Sales (Units)	4 616 591
Purchases (Units)	4 526 357
Difference - Distribution losses	90 234
Percentage losses (%)	2%
Sales in rand value	12 606 966.48
Purchases in rand value	11 875 318.51
Difference	731 647.97
Percentage of Profit or Losses (%)	6%

- The above table outline distribution loss of 2% in units purchased and profit of 6% in rand value as of December 2024

6 GRANTS

Expenditure on Grants and Subsidies for second quarter 2024				
	Budget	Received to date	Spent to date	% Spent
National Government:				
Local Government Equitable Share	385 877 000.00	289 408 000.00	-	
Finance Management Grant	2 000 000.00	2 000 000.00	912 000.00	45.60
EPWP Incentive	1 874 000.00	1 312 000.00	1 874 000.00	100.00
Municipal Infrastructure Grant	72 204 000.00	64 204 000.00	55 795 000.00	77.27
Energy Efficiency Demand Management Grant	5 000 000.00	4 000 000.00	600 000.00	12.00
Integrated National Electrification Program	17 170 000.00	17 170 000.00	15 926 000.00	92.75
Municipal Disaster Response Grant	7 997 000.00	1 599 000.00	-	-
Municipal Disaster Response Grant (Rollover)	7 990 000.00	7 990 000.00	7 990 000.00	100.00
Total:	500 112 000.00	379 693 000.00	83 097 000.00	

LIM332 Greater Letaba - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 - December

Description		Ref	2023/24	Budget Year 2024/25							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants:											
National Government:			26 478	20 481	-	3 890	23 045	10 241	12 804	125.0%	20 481
Expanded Public Works Programme Integrated Grant			1 564	1 874	-	(264)	1 874	937	937	100.0%	1 874
Integrated National Electrification Programme Grant			11 336	-	-	3 037	15 926	-	15 926	#DIV/0!	-
Municipal Disaster Relief Grant			-	7 997	-	-	1 477	3 999	(2 522)	-63.1%	7 997
Local Government Financial Management Grant			2 000	2 000	-	620	912	1 000	(88)	-8.8%	2 000
Municipal Infrastructure Grant			3 475	3 610	-	497	2 256	1 805	451	25.0%	3 610
Energy Efficiency and Demand Side Management Grant			8 103	5 000	-	-	600	2 500	(1 900)	-76.0%	5 000
Provincial Government:			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants			26 478	20 481	-	3 890	23 045	10 241	12 804	125.0%	20 481
Capital Transfers and Grants:											
National Government:			66 578	85 764	-	11 000	59 838	42 882	16 957	39.5%	85 764
Municipal Disaster Relief Grant			5 660	-	-	58	4 044	-	4 044	#DIV/0!	-
Municipal Infrastructure Grant			60 919	68 594	-	10 942	55 795	34 297	21 498	52.7%	68 594
Integrated National Electrification Programme Grant			-	17 170	-	-	-	8 585	(8 585)	-100.0%	17 170
Provincial Government:			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants			66 578	85 764	-	11 000	59 838	42 882	16 957	39.5%	85 764
TOTAL EXPENDITURE OF TRANSFERS & GRANTS											
			93 056	106 245	-	14 890	82 883	53 123	29 761	56.0%	106 245

- The above table illustrate all the conditional grants received and spent for the financial year 2024/2025.

7 CASHFLOW STATEMENT, BANK, AND INVESTMENT BALANCES

LIM332 Greater Letaba - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

Clim332 Greater Leeward - Table 07 Monthly Budget Statement - Cash Flow - MW - December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 893	13 688	-	-	-	6 844	(6 844)	-100%	13 688
Service charges		8 782	27 863	-	-	-	13 932	(13 932)	-100%	27 863
Other revenue		20 694	66 525	-	2 246	9 947	33 262	(23 315)	-70%	66 525
Transfers and Subsidies - Operational		157 444	423 528	-	0	0	211 764	(211 764)	-100%	423 528
Transfers and Subsidies - Capital		49 384	68 594	-	-	-	34 297	(34 297)	-100%	68 594
Interest		1 668	4 888	-	504	3 295	2 444	851	35%	4 888
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(298 195)	(424 488)	-	(50 661)	(192 856)	(212 244)	19 388	-9%	(424 488)
Interest		-	(81)	-	-	-	(41)	41	-100%	(81)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(58 331)	180 518	-	(47 911)	(179 613)	90 250	269 872	299%	180 518
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		94 620	(123 209)	-	(17 757)	(73 885)	(61 604)	(12 281)	20%	(123 209)
NET CASH FROM/(USED) INVESTING ACTIVITIES		94 620	(123 209)	-	(17 757)	(73 885)	(61 604)	12 281	-20%	(123 209)
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		36 289	57 309	-	(65 668)	(253 499)	28 654			57 309
Cash/cash equivalents at beginning:		3 583	3 219	-		12 461	3 219			12 461
Cash/cash equivalents at month/year end:		39 872	60 527	-		(241 038)	31 873			69 770

Bank and Investments balances as at December 2024	
BANK	
Main account	61 212 412.77
Traffic account	1 602 497.04
GLM Solidary Fund Account	227 578.81
TOTAL BANK BALANCE	63 042 488.62
INVESTMENT	
ABSA Investment	157 297.01
Standard Bank Money Market	13 486 751.74
TOTAL INVESTMENT BALANCE	13 644 048.75
TOTAL	76 686 537.37

- The cashflow statement from the C-Schedule attached is not showing the true reflection of the municipality as the system does not pull correct figures to the Cashflow statement in the C-Schedule.
- The cash and cash equivalent for December 2024 is at R76.6 million.
- The cash flow statement reports as of December 2024 indicates a favourable/positive closing balance (cash and cash equivalents).

8 SUPPLY CHAIN MANAGEMENT REPORTS

8.1 UIFWE

- There is no unauthorised expenditure incurred in the second quarter, the adjusted AFS opening balance of R176.1 million brought forward from previous year 2023/2024 and R80.9 million was written off in the second quarter.

	2024-2025	2023-2024
Unauthorised expenditure Second qaurter 2024/2025		
Opening balance Audited AFS	176 128 232	505 083 463
Write-offs	80 925 421	412 282 025
	95 202 811	92 801 438
Add: Expenditure identified - current	0	83 326 794
Less: Condoned by council	0	-
Closing balance	95 202 811	176 128 323

- There is no irregular expenditure incurred in the second quarter, the balance of R23,9 million was brought forward from the previous year 2023/2024.

Irregular Expenditure second quarter 2024-2025	2024-2025	2023-2024
Opening Balance as previously reported	23,980,291.92	20,058,994.00
Add: Irregular Expenditure -current	-	3,921,297.00
Less: Amount written off - current	20,083,368.82	-
Closing balance	3,896,923.10	23,980,291.00

- There is no fruitless expenditure incurred in the second quarter, the balance of R749 452.00 brought forward from previous year adjusted AFS 2023/2024. A total of R111 328.86 was written-off in the second quarter.

Fruitless and wasteful expenditure Second quarter 2024-2025	2024-2025	2023-2024
Opening balance as restated	749 452	660 513
Add: Expenditure identified - current	0	14 465
Add: Stock losses due to theft and shortages	0	96 864
Less: Amount written off - current	96 863.97	-
Less: Current year recoveries	0	8 391
Less: Interest written off	14 465	13 999
Closing balance	638 123	749 452

8.2 DEVIATION REGISTER

DEVIATION SUMMARY REGISTER AS AT DECEMBER 2024	
DESCRIPTION	AMOUNT
DEVIATION	874 951.49

- The overall deviation is at R874 951.49 in the second quarter.

8.3 QUOTATION REGISTER

QUOTATION SUMMARY REGISTER AS AT DECEMBER 2024	
DESCRIPTION	AMOUNT
QUOTATION	4 404 557.61

- The overall quotation for the second quarter is at R4.4 million.

8.1 COMMITMENT REGISTER

COMMITMENT SUMMARY DECEMBER 2024					
Opening Balance	New contracts approved/variatio	Total Contract Value	Payments	Retention Fees and Acruals	Closing Balance
192 202 747.99	48 824 758.50	241 027 506.51	(89 005 486.43)	(4 421 126.44)	147 600 893.64

- The total value of new contracts appointed for the second quarter is R48.8million.
- The committed closing balance for the first quarter is R147.6 million.

8.5 PROCUREMENT PLAN

- Out of thirty-three (33) projects, thirteen (13) projects appointed, seven (7) projects advertised, six (6) at adjudication stage waiting for appointment, three (3) to be removed during adjustment budget and four (4) projects are on the specification stage.

8.6 CONTRACT REGISTER

CONTRACT REGISTER FOR THE PERIOD ENDING DECEMBER 2024				
No.	Tender number	Service provider	Description	Amount R
1	GLM022/2024	Climo Solutions	Electrification of two villages(2) Ramaroka and Tlhotlhokwe(72&82 stands)	R3 280 868.36 (VAT inclusive)
2	GLM023/2024	Moribo Wa Africa Trading Enterprise 33	Electrification of one village(1)at Maphalle(204 stands)	R4 279 689.60 (VAT inclusive)
3	GLM024/2024	A new awakening	Electrification of two villages(2) at Ntata and Mamatlepa(72&82 stands)	R3 280 868.36 (VAT inclusive)
4	GLM025/2024	OTS Electrical	Electrification of two villages(2) at Mohlabaneng and Makgakgapatse (72&115stands)	R2 952 000 (VAT inclusive)
5	GLM025/2024	Pherrizin Homes Jv MOD J Project (PTY) ltd	Rehabilitation of Eugene street and stormwater management	R15 342 756.19 (VAT inclusive)
6	GLM001/2025	TJM Greentech (pty) Ltd	Appointment of a service provider for the implementation of energy efficiency and demand side management within greater letaba municipality for a period of 36 months subject to availability of funding from national treasury	Quotation based
7	GLM002/2025	FJRIC Construction and Projects	Appointment of Ramaroka street paving	R34 097 791.51
8	GLM003/2025	Phadu Holdings	Procurement of supply and delivery of 30X 5.5m3 REL skip bins	R1 599 986.50
9	GLM005/2025	Peulane Engineering 003 (Pty) Ltd	Procurement of supply ,delivery and installation of new office ICT	R390 486.85

- The municipality has appointed four projects in the second quarter with makes all contracts appointed in 2024/2025 FY 9 projects.

8.7 SMALL, MEDIUM, AND MICRO ENTERPRISE

- The municipality awarded 55 SMME quotations in the second quarter amounting to R1 559 209.00

9 PERFORMANCE ASSESSMENT

9.1 PERFORMANCE PER KEY PERFORMANCE AREA AND OVERALL MUNICIPAL PERFORMANCE

2023 24 ANNUAL PERFORMANCE REPORT SUMMARY OF RESULTS

KPA's Performance Indicators and Projects	No. of Applicable Indicators including projects	No. of targets achieved	No. of targets not achieved	% Target achieved	% Target Not Achieved
Municipal Transformation and Organisational Development	15	15	0	100%	0%
Basic Service Delivery	50	38	12	76%	24%
Local Economic Development	25	16	9	64%	36%
Municipal Finance Management Viability	25	16	9	64%	36%
Good Governance and Public Participation	14	7	7	50%	50%
	129	92			

OVERALL PERCENTAGE = 71%

SEE ATTACHED ANNEXURE A (2023 24 ANNUAL PERFORMANCE REPORT)

2024 25 MID-YEAR SDBIP REPORT SUMMARY OF RESULTS

KPA's Performance Indicators and Projects	No. of Applicable Indicators including projects	No. of targets achieved	No. of targets not achieved	% Target achieved	% Target Not Achieved
Municipal Transformation and Organisational Development	19	13	6	68%	32%
Basic Service Delivery	54	32	22	59%	41%
Local Economic Development	18	13	5	72%	28%
Municipal Finance Management Viability	21	17	4	81%	19%
Good Governance and Public Participation	18	12	6	67%	33.00%
	130	87			

OVERALL PERCENTAGE = 67%

SEE ATTACHED ANNEXURE B (2024 25 MID YEAR SDBIP REPORT)

**A SUMMARY OF COMPARISON OF 2023 24 ANNUAL PERFORMANCE REPORT
AND 2024 25 MID-YEAR SDBIP REPORT, YEARS RESPECTIVELY**

	2023 24 ANNUAL PERFORMANCE REPORT			2024 25 MID-YEAR SDBIP REPORT		
KEY PERFORMANCE AREA	NO. TARGETS	ACHIEVED	NOT ACHIEVED	NO. TARGETS	ACHIEVED	NOT ACHIEVED
Municipal Transformation and Organisational Development	15	15	0	19	13	6
Basic Service Delivery	50	38	12	54	32	22
Local Economic Development	25	18	9	18	13	5
Municipal Finance Management Viability	25	18	9	21	17	4
Good Governance and Public Participation	14	7	7	18	12	6
TOTAL	129	92		130	87	
	71%			67%		

**9.2 CHALLENGES AND REMEDIAL ACTIONS FROM PRIOR YEAR ANNUAL
REPORT**

Challenges	Remedial Action
Material misstatements	Usefulness and reliability of reported information
Low revenue collection	Implementation of Credit control policy
Money owed by sector departments	Engagements at IGR level
FBS not fully spent	Indigent registration programme
Unfunded Budget	Realistic budgeting

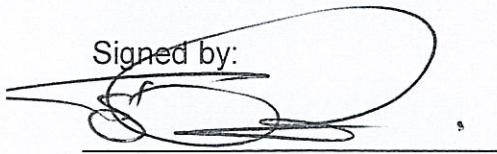
10.CONCLUSION

After considerations of the above factors, it is thus recommended that the municipality adjust the 2024/25 budget:

- Revise the revenue projections and adjust the operational and capital projects accordingly.
- Adjust the Service Delivery and Budget Implementation Plan

2024/25 Mid-Year Budget and Performance Assessment Report is

Signed by:



Mr Sewape M.O

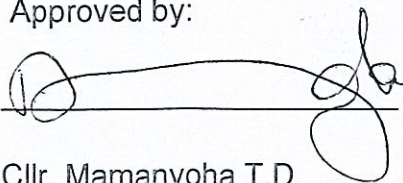
Municipal Manager

Greater Letaba Municipality

20/01/2025

Date

Approved by:



Cllr. Mamanyoha T.D

Mayor

Greater Letaba Municipality

20/01/2025

Date