

S71 MONTHLY BUDGET STATEMENT AS AT 31 DECEMBER 2024

STATEMENT OF FINANCIAL PERFORMANCE, POSITION AND THE IMPLEMENTATION OF THE 2024/25 BUDGET (MFMA SECTION 71) FOR THE MONTH ENDED 31 DECEMBER 2024

(File No:)
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1. PURPOSE

The purpose of the report is for the Standing Committee to consider and note the statement of the financial performance and the implementation of the 2024/25 budget of the Intsika Yethu Local Municipality as at 31 DECEMBER 2024.

To also inform Standing Committee about ratio analysis of the current financial affairs of the municipality as outlined in MFMA Circular 71.

2. AUTHORITY

Council

3. LEGAL / STATUTORY REQUIREMENTS

The constitution of the Republic of South Africa, 1996
Municipal Finance Management Act No 56, 2003 Chapter 7, Section 52
Municipal Budget Reporting Regulations

4. BACKGROUND

In terms of section 71 of the Municipal Finance Management Act No 56, 2003 Chapter 8, “the Accounting Officer of a municipality must no later than 10 (ten) working days after the end of each month, submit a report to Mayor of the Municipality and relevant Provincial Treasury a statement on in the prescribe format on the state of the Implementation of the budget and the financial state of affairs of the Municipality”.

The information in this report is the financial performance for the monthly transaction processed up to the close of business on 31 DECEMBER 2024 for the year ending 30 June 2025. This report has been compiled in order to comply with Section 71 of the MFMA.

5. RECOMMENDATIONS

It is RECOMMENDED that;

1. That, Standing Committee notes and approves the statement of financial performance, position and the implementation of the 2024/25 budget (MFMA Section 71 Report) for the reporting as at 31st December 2024.
2. That, Standing Committee notes and approves the month ended 31st December 2024 spending rate of 68% on capital and 51% on operating budgets as per financial transactions recorded as at end 31st December 2024.
3. That, Standing Committee notes and approves the following aged outstanding debtors balance **R 71 384 965** for the month ended 31 DECEMBER 2024.
4. That, Standing Committee notes and approves the following categorised outstanding debtors be noted:
 - Government – R32 835 781
 - Businesses – R17 822 155
 - Domestic – R20 727 029
5. That, Standing Committee notes and approves the cash and cash equivalents of **R91 287 564** for the month ended 31st December 2024.
6. That, Standing Committee notes the submission of section 71 reports and returns to Provincial and National Treasuries before the 10th working day of the month ended 31st December 2024.

5. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY FOR YEAR ENDED 31st December 2024

5.1 Dashboard / Performance Summary

Overall Operating Results			Cash Management	
Budgeted Operating Income	R273 940 312	64%	Bank Balance – Current	R 5 853 227
Actual Operating Income Received	R176 566 117		Cash and Cash Equivalents	R 85 434 336
Budgeted Operating Expenditure	R273 673 456	51%	Total Value of Investments and Primary Account	R 91 287 564
Operating Expenditure	R140 487 783		Total Investment – Own	R 74 690 050
Operating Surplus (Actual Income Received – Operating Expenditure)	R48 445 163		Total Investments Grants	R 10 744 287
Overall Capital Results				
Budgeted Income	R115 453 000	81%		
Actual Income Received	R93 471 605			
Expenditure	R78 437 158	68%		
Surplus (Capex)	R15 034 447			
Capital Expenditure (Capex)			Operating Expenditure (Opex)	
Capital Expenditure as from July to June 2025 (Projected 50%)		68%	Operating Expenditure as October to June 2025 (Projected 50%)	51%
MIG	76%	64%	Debtors	
INEP	104%	84%	Total Debtors Book	R71 384 965
MDRG	84%	72%	Total Debtors – Government	R 32 835 781
INTERNAL FUNDING		60%	Total Debtors – Business	R 17 822 155
			Total Debtors – Domestic	R 20 727 029
Financial Ratios				
Cash Balance	R 91 287 564		Payroll	
Cash Coverage	3 months		Salary bill - Councillors for December 2024	R 1 525 608
Spending of Operating Budget (Opex)	51%		Salary bill - Councillors for the year to date	R 9 173 323
Spending of Capital Budget (Capex)	70%		Salary bill - Officials for December 2024	R 13 618 896
Spending on Repairs and Maintenance	55%		Salary bill - Officials for the year to date	R 80 240 242
Current Ratio	4,5		Salary bill % per actual total Opex + Capex	61%
Liquidity Ratio	4.1		Subsistence & Travelling Expenditure	
Current Debtors Collection rate	122%	10%	Subs & Travelling - Councillors for December 2024	R 0
Spending on Staff wages and salaries (Budget vs Actuals)		54%	Subs & Travelling - Councillors for the year to date	R 2 888,48
Spending on Councillors allowances (Operational Budget Vs Actuals)		43%	Subs and Travelling- HOD's for the year to date	R 65 252,96

Trading services		1 455	3 693	3 693	127	760	1 846	(1 086)	-59%	3 693
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		1 455	3 693	3 693	127	760	1 846	(1 086)	-59%	3 693
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	344 639	369 008	372 008	71 525	208 246	186 004	22 242	12%	369 008
Expenditure - Functional	-									
Governance and administration		216 650	160 932	160 932	8 562	62 525	83 335	(20 809)	-25%	160 932
Executive and council		53 132	32 648	32 648	2 509	16 459	17 308	(849)	-5%	32 648
Finance and administration		163 518	127 507	127 507	6 053	46 067	65 639	(19 572)	-30%	127 507
Internal audit		-	777	777	-	-	388	(388)	-100%	777
Community and public safety		49 322	24 177	24 177	4 938	23 899	13 013	10 885	84%	24 177
Community and social services		49 018	9 511	9 511	4 684	22 572	4 781	17 791	372%	9 511
Sport and recreation		-	43	43	-	-	22	(22)	-100%	43
Public safety		185	14 444	14 444	226	1 238	8 122	(6 884)	-85%	14 444
Housing		-	-	-	-	-	-	-		-
Health		119	178	178	28	89	89	-		178
Economic and environmental services		67 355	70 409	70 409	4 163	33 493	35 083	(1 590)	-5%	70 409
Planning and development		15 531	20 270	20 270	1 116	8 309	10 088	(1 778)	-18%	20 270
Road transport		51 824	50 139	50 139	3 047	25 183	24 995	189	1%	50 139
Environmental protection		-	-	-	-	-	-	-		-
Trading services		9 569	17 678	17 678	768	8 099	8 839	(740)	-8%	17 678
Energy sources		164	435	435	-	-	217	(217)	-100%	435
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		9 405	17 243	17 243	768	8 099	8 621	(522)	-6%	17 243
Other		243	435	435	-	104	217	(113)	-52%	435
Total Expenditure - Functional	3	343 140	273 630	273 630	18 431	128 120	140 487	(12 367)	-9%	273 630
Surplus/ (Deficit) for the year		1 499	95 378	98 378	53 094	80 125	45 517	34 609	76%	95 378

EC135 Intsika Yethu - 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 - Waste management		1 455	1 429	1 429	127	760	714	46	6%	1 429
Sale of Goods and Rendering of Services		338	5 013	5 013	2	81	2 506	(2 425)	-97%	5 013
Agency services		1 087	1 200	1 200	58	644	600	44	7%	1 200
Interest earned from Receivables		1 719	1 500	1 500	0	1	750	(749)	-100%	1 500
Interest from Current and Non Current Assets		8 436	5 000	5 000	129	2 530	2 500			5 000
Rental from Fixed Assets		1 193	602	602	36	599	301	298	99%	602
Licence and permits		2 163	2 500	2 500	103	900	1 250	(350)	-28%	2 500
Operational Revenue		535	19 300	19 300	4	9	9 650	(9 641)	-100%	19 300
Non-Exchange Revenue										
Property rates		16 585	16 762	16 762	933	8 704	8 381	323	4%	16 762
Fines, penalties and forfeits		536	570	570	25	46	285	(239)		570
Licence and permits		143	300	300	11	125	150	(25)		300
Transfers and subsidies - Operational		206 010	216 765	216 765	69 460	158 327	108 383	49 944		216 765
Interest		5 006	3 000	3 000	638	3 839	1 500	2 339		3 000
Other Gains		(267)	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		244 937	273 940	273 940	71 525	176 566	136 970	39 596	29%	273 940
Expenditure By Type										
Employee related costs		157 236	147 296	147 296	12 970	79 479	73 648	5 831	8%	147 296
Remuneration of councillors		19 169	21 326	21 326	1 511	9 078	10 663	(1 585)	-15%	21 326
Inventory consumed		5 435	4 500	4 500	118	3 396	3 150	246		4 500
Debt impairment		17 663	5 000	5 000	-	-	2 500	(2 500)	-100%	5 000
Depreciation and amortisation		32 045	30 087	30 087	-	-	15 043	(15 043)	-100%	30 087
Interest		8	4	4	-	(65)	2	(67)	-3087%	4
Contracted services		31 906	27 834	27 834	448	10 940	14 222	(3 282)	-23%	27 834
Transfers and subsidies		3 585	4 348	4 348	1 018	3 067	1 949	1 118	57%	4 348
Operational costs		75 223	33 235	33 235	2 365	22 153	19 309	2 844	15%	33 235
Losses on Disposal of Assets		869	-	-	-	72	-	72	#DIV/0!	-
Total Expenditure		343 140	273 630	273 630	18 431	128 120	140 487	(12 367)	-9%	273 630
Surplus/(Deficit)		(98 202)	310	310	53 094	48 445	(3 517)	51 962	(0)	310
Transfers and subsidies - capital (monetary allocations)		99 702	95 068	98 068	-	31 680	49 034	(17 354)	(0)	95 068
Surplus/ (Deficit) for the year		1 499	95 378	98 378	53 094	80 125	45 517			95 378

EC135 Intsika Yethu - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		66 092	80 057	26 773	90 923	80 057
Trade and other receivables from exchange transactions		3 245	23 296	23 296	3 292	23 296
Receivables from non-exchange transactions		1 775	4 617	4 617	7 766	4 617
Current portion of non-current receivables		-	-	-	-	-
Inventory		56 825	48 667	48 667	56 825	48 667
VAT		34 853	30 177	37 519	44 816	30 177
Other current assets		437	47	47	437	47
Total current assets		163 227	186 861	140 918	204 059	186 861
Non current assets						
Investments		-	-	-	-	-
Investment property		76 294	96 398	96 398	76 294	96 398
Property, plant and equipment		535 535	587 129	634 821	588 389	587 129
Intangible assets		-	-	1 250	954	-
Total non current assets		611 829	683 527	732 469	665 638	683 527
TOTAL ASSETS		775 056	870 387	873 387	869 697	870 387
LIABILITIES						
Current liabilities						
Consumer deposits		5 139	3 734	(3 734)	5 391	3 734
Trade and other payables from exchange transactions		57 412	29 936	(29 936)	21 284	29 936
Trade and other payables from non-exchange transactions		15 826	4 227	(4 227)	54 492	4 227
Provision		2 665	2 376	(2 376)	2 665	2 376
VAT		33 426	1 467	(1 467)	45 152	1 467
Other current liabilities		-	-	-	-	-
Total current liabilities		114 468	41 740	(41 740)	128 984	41 740
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		11 200	2 628	2 628	11 200	2 628
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		8 379	15 404	15 404	8 379	15 404
Total non current liabilities		19 579	18 032	18 032	19 579	18 032
TOTAL LIABILITIES		134 048	59 772	(23 708)	148 563	59 772
NET ASSETS	2	641 008	810 615	897 096	721 134	810 615
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		641 008	810 615	715 237	721 134	810 615
TOTAL COMMUNITY WEALTH/EQUITY	2	641 008	810 615	715 237	721 134	810 615


EC135 Intsika Yethu - Table C7 Monthly Budget Statement - Cash Flow - 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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(6 772)	15 178	15 178	76	5 715	7 589	(1 874)	-25%	15 178
Service charges		(1 070)	1 067	1 067	26	751	534	218	41%	1 067
Other revenue		5 994	9 767	9 767	238	2 405	4 884	(2 478)	-51%	9 767
Transfers and Subsidies - Operational		(7 565)	231 830	231 830	-	(14 162)	115 915	(130 077)	-112%	231 830
Transfers and Subsidies - Capital		61 773	95 918	98 918	11 982	(161 040)	49 459	(210 499)	-426%	95 918
Interest		15 160	6 500	6 500	767	6 370	3 250	3 120	96%	6 500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		23 249	(238 126)	(238 126)	(20 130)	(17 862)	(97 737)	(79 876)	82%	(238 126)
Finance charges		-	(4)	(4)	-	-	(2)	(2)	100%	(4)
Transfers and Subsidies		-	(4 348)	(4 348)	-	-	2 174	2 174	100%	(4 348)
NET CASH FROM/(USED) OPERATING ACTIVITIES		90 769	117 781	120 781	(7 040)	(177 823)	86 064	263 888	307%	117 781
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		29 242	(108 253)	(164 537)	(1 145)	53 881	(82 268)	(136 150)	165%	(108 253)
NET CASH FROM/(USED) INVESTING ACTIVITIES		29 242	(108 253)	(164 537)	(1 145)	53 881	(82 268)	(136 150)	165%	(108 253)
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		120 012	9 528	(43 755)	(8 185)	(123 942)	3 796			-
Cash/cash equivalents at beginning:		0	(60 995)	(60 995)	-	66 979	(60 995)			66 979
Cash/cash equivalents at month/year end:		120 012	(51 467)	(104 751)		(56 962)	(57 199)			-

5.2 RATIOS:**Cash Balance** July 2024 – June 2025

Cash balances at end of the period ended 31 DECEMBER 2024 explained as presented below:

R 91 287 564 

 **good** Positive balance

 **bad** Negative balance

INVESTMENT A/N	OPENING BALANCE	DORA transfers	INTEREST	ACCOUNT TRANSFER	WITHDRAWALS	BANK CHARGES	CLOSING BALANCE
62022331003	9 577 651	69 448 000	107 761	51 623 599	-128 065 693	-14 378	2 676 939
62101651398	4 402 300		42 440	17 135 001	-13 326 795	-109	8 252 837
62022332316	305 384		8 266	3 624 000	-1 716 568		2 221 081
62160167500	136 306		235 182	65 000 000	-22 467 804		42 903 684
62027101245	10 184 130		50 670	-	-50 670		10 184 130
62090678320	2 265 292		5 077		-2 000 000		270 369
62026740549	274 531		1 984		-1 984		274 531
9061149096	969 081		4 322				973 403
37881052066	10 264 274		90 027				10 354 301
88795101	10 000 000						10 000 000
63054019617	3 000 777		16 302	173 188	-1 254	-12 725	3 176 288
	51 379 725	69 448 000	562 031	137 382 599	-167 629 514	-14 487	91 287 564

Remarks:




The municipality had the following Cash and Cash Equivalents outlined per quarter including the current period as at 30 June 2025.

Quarter 1 – 2024	Quarter 2 – 2024
July – September	October – December
<p>R105 125 862 as at end of September 2024 as per the information reported in the monthly / quarterly financial statements. The municipality had investment accounts with First National Bank, Standard Bank and Nedbank, as at August 2024 an amount of R 2 723 777 has been received from investments for the period September 2024. Which is 52% of the annual budget of R 5 200 000. The amount invested was R 105 125 862.</p>	<p>R 91 287 564.as at end of December 2024 as per the information reported in the monthly / quarterly financial statements. The municipality had investment accounts with First National Bank, Standard Bank and Nedbank, as at 31 DECEMBER 2024 an amount of R 1 455 674 (28%) has been received from investments for quarter 2 and R4 179 231 for the period ending 31 DECEMBER 2024. Which is 80% of the annual budget of R 5 200 000. The amount invested was R 91 287 564.</p>

Cash Coverage July 2024 – June 2025

Month of operating expenses can be paid for with the cash available as follows;

3 months 





 good	More than 3 months
 average	Between 1 and 3 months
 bad	Less than 1 month

Remarks: Cash Coverage per quarters of 2024/25 including the current reporting month as at 31 December 2024 is as follows;

Quarter 1 - 2024	Quarter 2 - 2024
July – September	October - December
The Municipality as at end of quarter one could take 3 months to pay for its day-to-day expenses using just its cash reserves as per the information reported in the monthly / quarterly financial statements.	The Municipality as at end of month could take 3 months to pay for its day-to-day expenses using just its cash reserves as per the information reported in the monthly / quarterly financial statements.

Spending of Operating Budget July 2024 – June 2025

The operating budget % spending as at the end of the December is **51%** and this has been an overspending as per projections of 50% as detailed below;

 1% Overspent	
 good	Up to 5%
 average	Between 5% and 15%
 bad	More than 15%

Remarks:

Quarter 1 – 2024	Quarter 2 – 2024
July – September	October - December
The above graph shows spending on operating budget as per month ending 30 September 2024. Intsikayethu Local Municipality has spent 17% operating budget of R235 million with expenditure of R40, 1 million as at 30 September 2024. This indicates the municipalities Actual operating expenditure against the budgeted operating expenditure. The expected expenditure for this quarter is 25% however the municipality as at end of month underspent by 8% on operating expenditure, (Actual spent 17%)	The above graph shows spending on operating budget as per month ending 31 DECEMBER 2024. Intsikayethu Local Municipality has spent 49% operating budget of R273 million with expenditure of R140,5 million as at 31 DECEMBER 2024. This indicates the municipalities Actual operating expenditure against the budgeted operating expenditure. The expected expenditure as at 31 December is 50% however the municipality as at end of month overspent by 1% on operating expenditure, (Actual spent 51%)

Spending of Operating and Capital Grants July 2024 – June 2025

The Operating and Capital Grants % spending as at the end of the quarter is **68%** and is within the one month expected spending rate of **50%**;



18% Overspending



bad

Up to 15%



average

Between 15% and 19%



good

More than 20%

Description	Balance	Amount	Total	Total	Total	Balance Unspent	% Spent	% Spent
	BF	Received	Revenue	Allocation	Expenditure	@ 30 December 2024	Received	Allocation
MUNICIPAL INFRASTRUCTURE GRANT		48 219 000	48 219 000	57 157 700	36 580 928	11 638 072	76%	64%
FINANCIAL MANAGEMENT GRANT	-	2 100 000	2 100 000	2 100 000	892 993	1 207 007	43%	43%
INTEGRATED ELECTRIFICATION PROJECT		7 028 000	7 028 000	8 652 000	7 292 050	-264 050	104%	84%
EXPANDED PUBLIC WORKS PROGRAMME	-	1 052 000	1 052 000	1 914 000	975 047	76 953	93%	51%
MUNICIPAL DISASTER GRANT	15 825 605	22 399 000	38 224 605	45 083 605	32 264 180	5 960 425	84%	72%
DEPARTMENT OF SPORT AND RECREATION	-	990 000	990 000	990 000	571 447	418 553	58%	58%
Grand total	15 825 605	81 788 000	97 613 605	115 897 305	78 576 644	19 036 961	80%	68%

Remarks:

Quarter 1 - 2024	Quarter 2 - 2024
<p>July - September</p> <p>The above graph shows spending on operating and capital grants as per month ending 30 September 2024. Intsikayethu Local Municipality has spent 36% budgeted grants received amounting to R28, 9 million with expenditure of R10,5 million as at 30 September 2024. This indicates the municipalities actual grants expenditure against the grants received. The expected expenditure for this month is 25% however the municipality as at end of the month overspent by 11% on grants expenditure, (Actual spent 25%).</p>	<p>October - December</p> <p>The above graph shows spending on operating and capital grants as per month ending 31 DECEMBER 2024. Intsikayethu Local Municipality has spent 68% budgeted grants received amounting to R81, 7 million with expenditure of R78 million as at 31 DECEMBER 2024. This indicates the municipalities actual grants expenditure against the grants received. The expected expenditure for this month is 50% however the municipality as at end of the month overspent by 18% on grants expenditure, (Actual spent 68%).</p>

Spending of Capital Budget July 2024 – June 2025

The Capital budget % spending as at the end of the month is **70%** and is below the expected spending rate of **50%**;



20% overspending



bad

Up to 9%



average

Between 10% and 20%



good

More than 25%

DISASTER AND INFRASTRUCTURE

Trans Date	SUPPLIER NAME	DESCRIPTION	TOTAL
2024/07/08	IMBAWULA	Mabhentseni to Nyanisweni AR	305 063,90
2024/07/12	NDIMA-KANONI TRADING	Marhauleni Bridge	854 035,23
2024/07/25	Marhewini JV Eyamakhane	Ngxwashu Bridge	138 439,88
2024/07/25	HASILLE INVESTMENT	Vrystad Access Road	724 396,50
2024/07/25	SKY HIGH CONSULTING ENGINEERS	Vrystad Access Road	84 183,87
2024/07/25	MAPIKO INVESTMENT	Hoyana Access Road	628 803,90
2024/07/25	SKY HIGH CONSULTING ENGINEERS	Hoyana Access Road	90 871,85
2024/07/25	MAKHWEMNTE TRADING	Qamata to Basin Access Road	404 254,07
2024/08/01	SOYAM'UBUNTU TRADING ENTERPRISE	Nkomfeni Access Road	389 632,16
2024/08/01	MTYHUDA INVESTMENTS	Mabhentseni to Nyanisweni AR	406 271,45
2024/08/07	TRADEMARK ENTERPRISE	Khuze Bridge	589 166,02
2024/08/07	SKYHIGH	Qumanco to Bolitye AR	455 581,12
2024/08/07	Melokuhle	Luxhomo to Mcumngco AR	734 881,00

2024/08/07	MASILAKHE CONSULTING	NONGATSHI TO WILLO	1 013 381,19
2024/08/15	MEND PLUMBING SERVICES AND GENERAL TRADING	Ncuncuzo Access Road	204 042,18
2024/08/15	MTYHUDA INVESTMENTS	Mabhentseni to Nyanisweni AR	952 977,08
2024/08/21	Marhewini JV Eyamakhane	Ngxwashu Bridge	414 458,51
2024/08/27	HASILLE INVESTMENT	Vrystad Access Road	320 771,51
2024/08/27	SKY HIGH CONSULTING ENGINEERS	Vrystad Access Road	23 672,41
2024/08/27	SKY HIGH CONSULTING ENGINEERS	Hoyana Access Road	64 561,00
2024/08/27	MAPIKO INVESTMENT	Hoyana Access Road	663 059,61
2024/08/27	SKYHIGH	Qumanco to Bolitye AR	123 480,00
2024/08/27	Makhwemnte Trading cc	Qumanco to Bolitye AR	1 260 895,44
2024/08/27	MATSHATSHA CIVILS	Mabhentseni to Nyanisweni AR	1 996 403,94
2024/09/30	IMBAWULA	KWEBULANA AR	637 237,43
2024/08/27	MAQRULA	KWEBULANA AR	1 676 872,64
2024/09/03	MASILAKHE CONSULTING	Khuze Bridge	138 679,07
2024/09/03	TRADEMARK ENTERPRISE	Khuze Bridge	516 655,56
2024/09/03	NDIMA-KANONI TRADING	Marhauleni Bridge	583 428,89
2024/09/03	MASILAKHE CONSULTING	Marhauleni Bridge	214 952,40
2024/09/04	Jojocon Poject	Luxhomo to Mcumngco AR	1 702 538,80
2024/09/07	SOYAM'UBUNTU TRADING ENTERPRISE	Nkomfeni Access Road	362 120,74
2024/09/12	IMBAWULA	Mabhentseni to Nyanisweni AR	607 315,00
2024/09/12	MTYHUDA INVESTMENTS	Mabhentseni to Nyanisweni AR	737 628,10
2024/09/12	SKYHIGH	Qumanco to Bolitye AR	122 488,50
2024/09/12	Makhwemnte Trading cc	Qumanco to Bolitye AR	1 667 380,01
2024/09/12	ATG TRADING	NONGATSHI TO WILLO	585 171,26
2024/09/12	Sky High Consulting	Proff fees for Mdibaniso AR	454 081,12
2024/09/17	MEND PLUMBING SERVICES AND GENERAL TRADING	Ncuncuzo Access Road	428 360,93
2024/09/18	Jojocon Poject	Luxhomo to Mcumngco AR	1 502 975,25
2024/09/20	MATSHATSHA CIVILS	Mabhentseni to Nyanisweni AR	2 085 033,89
2024/09/20	MAQRULA	KWEBULANA AR	2 017 398,50
2024/09/26	SKY HIGH CONSULTING ENGINEERS	Hoyana Access Road	29 250,25
2024/09/26	MALUTI CSM CONSULTING	Qamata to Basin Access Road	615 099,98
2024/09/26	MALUTI CSM CONSULTING	Gungqo-Bhanti access rd	615 099,94
2024/09/26	Makhwemnte Trading cc	Qumanco to Bolitye AR	1 282 062,26
2024/09/26	SKYHIGH	Qumanco to Bolitye AR	62 863,13
2024/09/27	TRADEMARK ENTERPRISE	Khuze Bridge	104 467,51

2024/09/27	NDIMA-KANONI TRADING	Marhaueni Bridge	108 064,94
2024/09/27	MAPIKO INVESTMENT	Hoyana Access Road	631 024,60
2024/09/27	MASILAKHE CONSULTING	NONGATSHI TO WILLO	93 867,54
2024/09/27	ATG TRADING	NONGATSHI TO WILLO	715 964,81
2024/10/07	Sky High Consulting	Proff fees for Mdibaniso AR	250 205,00
2024/10/11	Marhewini JV Eyamakhane	Ngxwashu Bridge	413 695,71
2024/10/15	ATG TRADING	NONGATSHI TO WILLO	3 353 045,49
2024/10/22	MELOKUHLE MANAGEMENT	Ncuncuzo Access Road	246 546,71
2024/10/22	SKY HIGH CONSULTING ENGINEERS	Hoyana Access Road	16 005,13
2024/10/22	SKYHIGH	Qumanco to Bolitye AR	69 535,62
2024/10/22	Jojocon Poject	Luxhomo to Mcumngco AR	1 102 824,31
2024/10/22	Sky High Consulting	Proff fees for Mdibaniso AR	92 705,00
2024/10/28	MAQRULA	KWEBULANA AR	1 551 493,92
2024/10/31	Marhewini JV Eyamakhane	Ngxwashu Bridge	349 830,00
2024/11/01	HASILLE INVESTMENT	Vrystad Access Road	126 476,14
2024/11/01	Makhwemnte Trading cc	Qumanco to Bolitye AR	896 110,76
2024/11/05	MATSHATSHA CIVILS	Gongqo-Bhanti access rd	185 319,56
2024/11/05	MASILAKHE	R61 to Veza AR	383 706,15
2024/11/05	Melokuhle	Nyoka AR	1 049 000,00
2024/11/05	IMBAWULA	Sidubi Pot AR	512 009,96
2024/11/05	SKYHIGH	Joe Slovo to Dikeni AR	449 515,72
2024/11/05	SKY HIGH	Ekuphumleni AR	271 736,49
2024/11/05	SKYHIGH	Kulongqayi AR	261 787,83
2024/11/05	ZISAMANZI/MALUTI	Lower Woodhouse AR	583 556,72
2024/11/08	MATSHATSHA CIVILS	Mabhentseni to Nyanisweni AR	2 125 926,14
2024/11/15	TRADEMARK ENTERPRISE	Khuze Bridge	384 608,87
2024/11/15	MASILAKHE CONSULTING	Marhaueni Bridge	15 789,44
2024/11/20	NDIMA-KANONI TRADING	Marhaueni Bridge	602 485,01
2024/11/22	SOYAM'UBUNTU TRADING ENTERPRISE	Nkomfeni Access Road	626 867,70
2024/11/22	MEND PLUMBING SERVICES AND GENERAL TRADING	Ncuncuzo Access Road	72 569,47
2024/11/22	SKYHIGH	Qumanco to Bolitye AR	41 086,55
2024/11/22	Jojocon Poject	Luxhomo to Mcumngco AR	921 087,89
2024/11/22	MASILAKHE CONSULTING	NONGATSHI TO WILLO	70 221,66
2024/11/22	Sky High Consulting	Mdibaniso AR	46 580,00
2024/11/22	Sinesakhono	Halalane to Empikweni AR	225 949,71

2024/11/27	Marhewini JV Eyamakhane	Ngxwashu Bridge	932 652,48
2024/11/27	ATG TRADING	NONGATSHI TO WILLO	2 769 228,21
2024/11/27	HASILLE INVESTMENTS	R61 to Veza AR	203 987,00
2024/11/29	MASILAKHE CONSULTING	Khuze Bridge	46 561,42
2024/12/03	MEN D PLUMBING	Ekuphumleni AR	941 033,20
2024/12/03	SIYA & LUCKY	Kulongqayi AR	1 361 374,41
2024/12/06	TRADEMARK ENTERPRISE	Khuze Bridge	311 190,00
2024/12/06	MELOKUHLE MANAGEMENT	Nkomfeni Access Road	55 406,51
2024/12/06	MELOKUHLE MANAGEMENT	Ncuncuzo Access Road	19 821,40
2024/12/06	MAPIKO INVESTMENT	Hoyana Access Road	787 538,97
2024/12/06	MAKHWEMNTE TRADING	Qamata to Basin Access Road	201 224,72
2024/12/06	Makhwemnte Trading cc	Qumanco to Bolitye AR	1 052 644,08
2024/12/06	Jojocon Poject	Luxhomo to Mcumngco AR	500 524,97
2024/12/06	HASILLE INVESTMENTS	R61 to Veza AR	354 752,00
2024/12/06	MTYUDA INVESTMENTS	Nyoka AR	1 546 967,73
2024/12/06	SIYA & LUCKY	Kulongqayi AR	687 097,69
2024/12/09	MATSHATSHA CIVILS	Mabhentseni to Nyanisweni AR	1 036 152,27
2024/12/09	Sky High Consulting	Mdibaniso AR	29 330,00
2024/12/11	SOYAM'UBUNTU TRADING ENTERPRISE	Nkomfeni Access Road	494 859,38
2024/12/11	MAPIKO INVESTMENT	Hoyana Access Road	186 631,78
2024/12/11	Melokuhle	Luxhomo to Mcumngco AR	272 315,55
2024/12/11	SOYAMUBUNTU	Joe Slovo to Dikeni AR	926 200,72
2024/12/11	MEN D PLUMBING	Ekuphumleni AR	324 416,25
2024/12/13	Marhewini JV Eyamakhane	Ngxwashu Bridge	914 745,94
2024/12/14	MASILAKHE CONSULTING	NONGATSHI TO WILLO	615 746,74
			67 012 048,95

ELECTRIFICATION

Trans Date	SUPPLIER NAME	DESCRIPTION	TOTAL
2024/09/03	BOBOSHE TRADING	ELECTRIFICATION OF MELIKA,GQWARHU,MATHEFENI PHASE 2	667 820,71
2024/09/12	PREST BUSINESS SUPPLIERS	ELECTRIFICATION OF NTLONZE PH2,TAIWAN,NYAMAKHULU,MAHLATHINI	628 653,54
2024/09/12	LENGOAF PROJECTS	ELECTRIFICATION OF XOLOBE,GCIBALA SGOBUDWINI	189 661,54
2024/09/18	LENGOAF PROJECTS	ELECTRIFICATION OF XOLOBE,GCIBALA SGOBUDWINI	73 398,32

2024/09/18	Siya and Aya	ELECTRIFICATION OF XOLOBE,GCIBALA SGUBUDWINI	926 480,25
2024/09/18	Siya and Aya	ELECTRIFICATION OF XOLOBE,GCIBALA SGUBUDWINI	414 890,10
2024/10/04	PREST BUSSINESS SUPPLIERS	ELECTRIFICATION OF NTLONZE,MAHLATHI TAIWAN	628 653,54
2024/10/04	VOKON	ELECTRIFICATION OF MAJWARHENI	336 514,62
2024/10/04	BBT JV MCG	ELECTRIFICATION OF MAJWARHENI	529 914,83
2024/10/25	BBT JV MCG	ELECTRIFICATION OF MAJWARHENI	647 987,63
2024/10/31	BBT JV MCG	ELECTRIFICATION OF MAJWARHENI	607 482,90
2024/10/31	MBSA CONSULTING	ELECTRIFICATION OF FORTY,MKHWINTI	253 414,22
2024/10/31	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	99 855,68
2024/12/06	MBSA CONSULTING	ELECTRIFICATION OF FORTY,MKHWINTI	28 739,05
2024/12/11	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	572 653,38
2024/12/11	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	685 929,40
			7 292 049,71

MOVABLE ASSETS

Asset Description	Asset Type/ Make	Invoice Date	Cost Price (Excl Vat.)	Cost Price (Incl. Vat.)	Barcode
Executive Desk	Office furniture and eqiupment	03/07/2024	55 359,20	55 359,20	40000578
Platinum two tone managers desk	Office furniture and eqiupment	03/07/2024	16 894,24	16 894,24	40000466
Vistors Chairs	Office furniture and eqiupment	03/07/2024	12 780,36	12 780,36	40000570
Vistors Chairs	Office furniture and eqiupment	03/07/2024	12 780,36	12 780,36	40000580
Vistors Chairs	Office furniture and eqiupment	03/07/2024	12 780,36	12 780,36	40000567
President Highback chair	Office furniture and eqiupment	03/07/2024	14 890,25	14 890,25	40000568
Toyota Fortuner	Transport Asset	04/07/2024	641 287,59	737 480,73	KKL 118 EC
Inverter and Energy Storage lithium batteries	computer equipment	28/08/2024	71 666,67	71 666,67	40000504
Inverter and Energy Storage lithium batteries	computer equipment	28/08/2024	71 666,67	71 666,67	40000505
Inverter and Energy Storage lithium batteries	computer equipment	28/08/2024	71 666,67	71 666,67	40000506
JL677A-Hp Aruba	Computer Equipment	10/09/2024	36 120,53	36 120,53	40000512
JL677A-Hp Aruba	Computer Equipment	10/09/2024	36 120,53	36 120,53	40000551
J4858D-Hp Aruba	Computer Equipment	10/09/2024	4 500,00	4 500,00	40000515
J4858D-Hp Aruba	Computer Equipment	10/09/2024	4 500,00	4 500,00	40000447
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000495
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000539

Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000531
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000525
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000449
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000535
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000560
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000526
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000562
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000410
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000590
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000457
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000529
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000556
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000557
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000467
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000507
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000493
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000533
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000541
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000598
Raggio PU Chairs	Office Furniture and Equipment	27/09/2024	5 230,47	5 230,47	40000552
High Back Leather Chair	Office Furniture and Equipment	27/09/2024	19 900,26	19 900,26	40000544
High Back Leather Chair	Office Furniture and Equipment	27/09/2024	19 900,26	19 900,26	40000588
Hp Probook	Computer Equipment	02/10/2024	22 220,59	22 220,59	40000496
Hp Probook	Computer Equipment	02/10/2024	19 576,00	19 576,00	40000527
Hp Probook	Computer Equipment	02/10/2024	19 576,00	19 576,00	40000428
Hp Probook	Computer Equipment	02/10/2024	19 576,00	19 576,00	40000584
Hp Probook	Computer Equipment	02/10/2024	19 576,00	19 576,00	40000502
Hp Probook	Computer Equipment	02/10/2024	19 576,00	19 576,00	40000417
NB HP 435 G10 R7-7730U	Computer Equipment	27/09/2024	14746,65	17 349,00	40000538
Hp Laptop	Computer Equipment	18/10/2024	16 099,00	18 513,85	40000463
Hp Laptop	Computer Equipment	31/10/2024	38 908,00	44 744,20	40000553

Hp Laptop	Computer Equipment	31/10/2024	38 908,00	44 744,20	40000492
Hp Laptop	Computer Equipment	31/10/2024	38 908,00	44 744,20	40000592
Hp Laptop	Computer Equipment	31/10/2024	38 908,00	44 744,20	40000444
1200x750 Desk with 3 Drawers	Office furniture & Equipment	20/11/2024	6 740,85	6 740,85	40000563
1600x900x800mm Executive Desk with Creden	Office furniture & Equipment	20/11/2024	21 917,45	21 917,45	40000582
Morant High Back Chair	Office furniture & Equipment	20/11/2024	4 370,40	4 370,40	40000477
Morant High Back Chair	Office furniture & Equipment	20/11/2024	4 370,40	4 370,40	40000597
Morant High Back Chair	Office furniture & Equipment	20/11/2024	4 370,40	4 370,40	40000427
Morant High Back Chair	Office furniture & Equipment	20/11/2024	4 370,40	4 370,40	40000408
2 Way workstation with 4 drawe desk height	Office furniture & Equipment	20/11/2024	33 693,99	33 693,99	40000475
4 Way desk with desk Height pedestal	Office furniture & Equipment	20/11/2024	62 387,98	62 387,98	40000523
1 roller shutter systems cabinet with 3 shells	Office furniture & Equipment	20/11/2024	13 904,00	13 904,00	40000542
HP Laptop	Computer Equipment	09/12/2024	20 000,00	20 000,00	40000470
HP Laptop	Computer Equipment	09/12/2024	20 000,00	20 000,00	40000547
HP Laptop	Computer Equipment	09/12/2024	20 000,00	20 000,00	40000581
HP Laptop	Computer Equipment	09/12/2024	20 000,00	20 000,00	40000424
HP Laptop	Computer Equipment	09/12/2024	20 000,00	20 000,00	40000412
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000583
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000558
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000591
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000302
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000534
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000484
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000559
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000487
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000537
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000490
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000480
HD TVI Bullet Camera	Computer Equipment	18/11/2024	3 412,50	3 924,38	40000406
HIKVISION HD-TVI Camera	Computer Equipment	18/11/2024	10 799,00	12 418,85	40000595
32 Monitors + Mounting	Computer Equipment	18/11/2024	4 050,00	4 657,50	40000546

32 Monitors + Mounting	Computer Equipment	18/11/2024	4 050,00	4 657,50	40000550
32 Monitors + Mounting	Computer Equipment	18/11/2024	4 050,00	4 657,50	
32 Monitors + Mounting	Computer Equipment	18/11/2024	4 050,00	4 657,50	
32 Monitors + Mounting	Computer Equipment	18/11/2024	4 050,00	4 657,50	
32 Monitors + Mounting	Computer Equipment	18/11/2024	4 050,00	4 657,50	
HD TVI 16 Channel DVR 4MP	Computer Equipment	18/11/2024	3 195,00	3 674,25	40000390
ELLIS Inventer 1000W	Computer Equipment	18/11/2024	6 799,50	7 819,43	40000419
Ubiqui Router	Computer Equipment	18/11/2024	9 800,00	11 270,00	40000600
27U Cabinet 600x800mm	Computer Equipment	18/11/2024	8 365,00	9 619,75	
			1 870 050,25	2 024 983,38	

Remarks

Quarter 1 - 2024	Quarter 2 - 2024
July - September	October - December
<p>The above graph shows spending on capital budget as per quarters of 2024/25 including the current reporting month as at 30 September 2024. Intsikayethu Local Municipality has spent 15% inclusive of reclaimed VAT (2024/24) of capital budget of R68 million with expenditure of R10,2 as 30 September 2024. Capital spending includes spending on infrastructure projects. Underspending on a capital budget can lead to an under-delivery of basic services. This indicator looks at the percentage by which actual spending falls short of the budget for capital expenses. The expected expenditure for this month is 25% however the municipality as at end of month underspent by 10% on capital expenditure, (Actual spent 10%)</p>	<p>The above graph shows spending on capital budget as per year to date of 2024/25 including the current reporting month as at 31 DECEMBER 2024. Intsikayethu Local Municipality has spent 59% inclusive of reclaimed VAT (2024/25) of capital budget of R102 million with expenditure of R76 329 082 as 31 DECEMBER 2024. Capital spending includes spending on infrastructure projects. Underspending on a capital budget can lead to an under-delivery of basic services. The expected expenditure for this month is 50% however the municipality as at end of month overspent by 20% on capital expenditure, (Actual spent 70%)</p>

Spending on Repairs and Maintenance July 2024 – June 2025

Repairs & Maintenance is at **55%** spending as at the end of the quarter is **above the expected spending rate of 50%** and this has been overspending as detailed below.

 **5% overspent**

 **good** More than 5%

 **bad** Less than 4%

Quarterly Report Repairs & Maintenance at 31 December 2024

Payment Date	Land & Buildings	Motor Vehicles	Plant & Machinery	Total Amount
01 July 2024 - 31 July 2024	113 200,00	3 689,00	-	116 889,00
01 August 2024 - 31 August 2024	177 604,67	6 250,00	202 531,22	386 385,89
01 September 2024 - 30 September 2024	158 700,00	18 760,00	1 303 875,00	1 481 335,00
01 October 2024 - 31 October 2024	-	1 049 236,62	-	1 049 236,62
01 November 2024 - 30 November 2024	46 500,16	-	-	46 500,16
01 December 2024 - 31 December 2024	-	24 930,00	-	24 930,00
Total	496 004,83	1 102 865,62	1 506 406,22	3 105 276,67

Remarks:


The above graph shows spending on repairs and maintenance as per month for 23/24 including the current reporting month as at 31/12/2024

Quarter 1 - 2024	Quarter 2 - 2024
July - September	October - December
The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services. The actual expenditure spent to repairs and	The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services. The actual expenditure spent to repairs and

maintenance is amounting to 526 535.19 Therefore Year-to-date actual spending as at end of September against budget is 10% .	maintenance is amounting to R 3 105 276,67 . Therefore Year-to-date actual spending as at end of December against budget is 55% .
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VAT RECOVERY July 2024 – June 2025

The VAT budget is at **63%** spending as at the end of the quarter is **above the expected spending rate of 50%** and this has been overspending as detailed below;

	13% Overspent	
	good	More than 40%
	bad	Less than 49%

DATE	JULY	SEPTEMBER	OCTOBER	NOVEMBER	TOTAL AMOUNT
23-Jul-24	R1 015 671,89				R1 015 671,89
23-Jul-24	R2 567 593,09				R2 567 593,09
13-Sep-24		R1 274 911,69			R1 274 911,69
17-Oct-24			R1 540 193,37		R1 540 193,37
04-Nov-24				R3 024 528,07	R3 024 528,07
TOTAL AMOUNT	R3 583 264,98	R1 274 911,69	R1 540 193,37	R3 024 528,07	R9 422 898,11

Remarks:




The above graph shows spending on VAT for 23/24 including the current reporting month as at 31/12/2024

Quarter 1 - 2024	Quarter 2 - 2024
July - September	October - December
Vat returns submitted and recovered as at September 2024 amounts to R 1 712 125 against the annual budget of R15 000 000.00 . Returns are submitted on monthly basis and the reconciliations are also performed on monthly basis. Therefore Year-to-date actual spending as at end of September against budget is 11%.	Vat returns submitted and recovered as at December 2024 amounts to R 9 422 898 against the annual budget of R15 000 000.00 . Returns are submitted on monthly basis and the reconciliations are also performed on monthly basis. Therefore Year-to-date actual spending as at end of December against budget is 63%.

Current Ratio July 2024 – June 2025

The current ratio compares the value of a municipality's short-term assets (cash, bank deposits, etc) compared with its short-term liabilities (creditors, loans due and so on). The higher the ratio, the better. The normal range of the current ratio is 1.5 to 2 (the municipality has assets more than 1.5 to 2 times its current debts). Anything less than that and the municipality may struggle to keep up with its payments.

4.5 

 good	More than 1.5
 average	Between 1 and 1.5
 bad	Less than 1

Remarks:

The above graph shows the municipality’s ability to keep up with its monthly payment obligations.


Quarter 1 - 2024	Quarter 2 - 2024
July - September	October- December
<p>The current ratio compares the value of a municipality's short-term assets (cash, bank deposits, etc) compared with its short-term liabilities (creditors, loans due and so on). The higher the ratio, the better. The normal range of the current ratio is 1.5 to 2 (the municipality has assets more than 1.5 to 2 times its current debts). Therefore the current ratio of 4.5 as at end of quarter one indicates that the municipality is capable to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.</p>	<p>The current ratio compares the value of a municipality's short-term assets (cash, bank deposits, etc) compared with its short-term liabilities (creditors, loans due and so on). The higher the ratio, the better. The normal range of the current ratio is 1.5 to 2 (the municipality has assets more than 1.5 to 2 times its current debts). Therefore the current ratio of 4.5 as at end of the month indicates that the municipality is capable to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.</p>

Liquidity Ratio July 2024 – June 2025

Liquidity ratios show the ability of a municipality to pay its current liabilities (monies it owes immediately such as rent and salaries) as they become due, and their long-term liabilities (such as loans) as they become current.

These ratios also show the level of cash the municipality has and / or the ability it has to turn other assets into cash to pay off liabilities and other current obligations.

4.1 

 Good	More than 1
 Bad	Less than 1

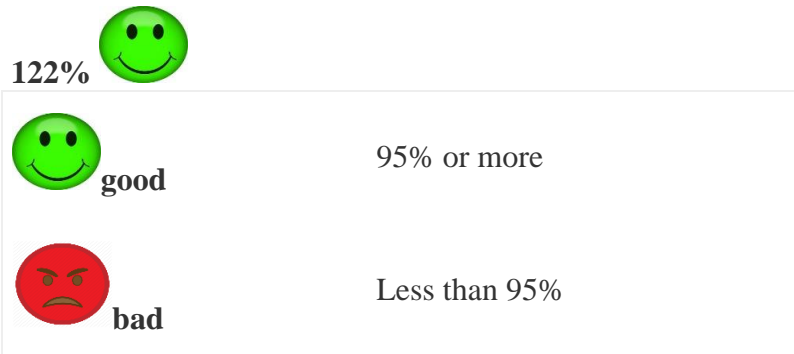
Remarks:

The above graph shows the level of cash the municipality has and / or the ability it has to turn other assets into cash to pay off liabilities and other current obligations.

Quarter 1 - 2024	Quarter 2 - 2024
July - September	October - December
Liquidity ratios show the ability of a municipality to pay its current liabilities (monies it owes immediately such as rent and salaries) as they become due, and their long-term liabilities (such as loans) as they become current. Therefore the liquidity ratio of 4.1 as at end of quarter one reflects municipality's immediate ability to pay its current liabilities.	Liquidity ratios show the ability of a municipality to pay its current liabilities (monies it owes immediately such as rent and salaries) as they become due, and their long-term liabilities (such as loans) as they become current. Therefore the liquidity ratio of 4.1 as at end of the month reflects municipality's immediate ability to pay its current liabilities.

Current Debtors Collection Rate July 2024 – June 2025

The percentage of revenue collected versus the billing as at 31 DECEMBER 2024.



DEBTORS' MANAGEMENT

Description	Budget Year 2023/24										
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Yr	Dys-1	Over 1Yr	Total	Total over days 90
R thousands											
Debtors Age Analysis By Income Source											
Receivables from Non-exchange Transactions - Property Rates	914 798	867 231	832 064	697 062	682 718	2 332 574	5 173 174	24 677 215	36 176 836	33 562 743	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	30 402	30 402	30 402	
Receivables from Exchange Transactions - Waste Management	136 440	116 897	99 598	88 396	85 960	85 672	407 391	5 357 468	6 377 822	6 024 887	
Receivables from Exchange Transactions - Property Rental Debtors	34 665	33 131	33 038	29 139	36 331	40 828	225 505	2 390 024	2 822 661	2 721 827	
Other	- 6 221	- 13 627	- 12 245	2 434	- 1 064	- 623	- 7 157	- 105 581	- 144 084	- 111 991	
Total By Income Source	1 717 908	1 629 007	1 618 719	1 470 502	1 450 567	3 049 624	9 466 992	50 981 646	71 384 965	66 419 331	
Debtors Age Analysis By Customer Group											
Organs of State	851 772	833 739	875 198	814 176	807 902	1 845 388	4 900 233	21 907 373	32 835 781	30 275 072	
Commercial	471 116	413 255	350 736	322 372	314 294	296 779	2 276 626	13 376 977	17 822 155	16 587 048	
Households	351 825	339 075	350 091	298 482	302 411	879 687	2 080 567	15 183 899	19 786 037	18 745 046	
Other	43 195	42 938	42 694	35 472	25 960	27 770	209 566	513 397	940 992	812 165	
Total By Customer Group	1 717 908	1 629 007	1 618 719	1 470 502	1 450 567	3 049 624	9 466 992	50 981 646	71 384 965	66 419 331	

DEBTORS BOOK / DEBTORS AGE ANALYSIS

The ageing of the debt gives an alarming picture of a high debtor's book as a result of arrears which are longer than 180 days, the municipality has solicited the services of a debt collection by our internal credit control team and our legal services however there is a challenge currently as there is limited data for them to commence with the speed that is required. At the end of **31 DECEMBER 2024**, an amount of **R71 312 090.90** (gross debtors – the provision for bad debt has not been considered) was outstanding for debtors, with **R1.6 m** outstanding for longer than 90 days. The municipality is not performing reasonably well when it comes to collecting revenue even after proper implementation of Debt and Credit Control Policy.

SUMMARY

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	21,007,181.12	575,366.43	589,951.01	668,178.39	645,316.08	639,906.08	668,440.56	24,794,339.67
Property Rates	30,461,943.14	884,975.43	902,185.72	3,839,575.62	711,090.81	1,257,253.81	774,997.79	38,832,022.32
OTHER	562,310.37	-14,440.00	0.00	-798.80	0.00	70,217.68	58,762.07	676,051.32
Refuse Removal	5,644,114.96	77,266.15	67,145.63	86,736.73	88,242.13	99,874.74	136,451.94	6,199,832.28

Property Rental	2,563,310.06	44,609.23	44,852.69	47,181.75	41,143.37	32,908.96	35,839.25	2,809,845.31
Grand Total	60,238,859.65	1,567,777.24	1,604,135.05	4,640,873.69	1,485,792.39	2,100,161.27	1,674,491.61	73,312,090.90

1. GOVERNMENT DEPARTMENTS

1.1. PROVINCIAL ROADS & PUBLIC WORKS

Amount owed in our debt book is **R 36 371 716.29**

We are waiting for them to reconcile with us in the month end of January 2025 as they are having queries with some of the accounts that we are billing them. They have paid the billing for the current financial year in October 2024.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	6,849,967.71	308,515.70	315,859.81	323,203.70	370,048.60	376,237.75	382,426.89	8,926,260.16
Property Rates	20,254,849.78	532,208.44	532,208.44	3,404,876.95	448,115.95	953,457.14	511,324.31	26,637,041.01
OTHER	638,580.09	0.00	0.00	0.00	0.00	0.00	0.00	638,580.09
Refuse Removal	157,715.03	1,956.00	1,956.00	2,052.00	2,052.00	2,052.00	2,052.00	169,835.03
Grand Total	27,901,112.61	842,680.14	850,024.25	3,730,132.65	820,216.55	1,331,746.89	895,803.20	36,371,716.29

1.2. NATIONAL PUBLIC WORKS

Amount owed in debt book is **R 3 662 075.15** awaiting for the department to confirm the proposed dates of a meeting for reconciling their account as they are having queries with some properties that we are billing them.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	1,631,764.18	22,872.48	23,057.08	23,632.76	24,152.95	24,690.78	25,228.61	1,775,398.84
Property Rates	1,307,744.87	30,850.30	33,730.38	30,905.35	30,905.35	30,905.35	37,199.93	1,502,241.53
OTHER	6,461.39	0.00	0.00	0.00	0.00	0.00	0.00	6,461.39
Refuse Removal	331,435.94	6,846.00	6,859.45	8,208.00	8,208.00	8,208.00	8,208.00	377,973.39
Grand Total	3,277,406.38	60,568.78	63,646.91	62,746.11	63,266.30	63,804.13	70,636.54	3,662,075.15

1.3. TRANSNET

Amount owed in debt book is **R 359 424.08**, awaiting for the department to make payments arrangements as their account is long overdue and no payments are being made.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	159,841.05	2,375.17	2,415.88	2,456.59	2,480.24	2,503.90	2,527.55	174,600.38
Property Rates	172,739.36	2,960.84	2,960.84	1,720.33	1,720.33	1,720.33	0.00	183,822.03
OTHER	1,001.67	0.00	0.00	0.00	0.00	0.00	0.00	1,001.67
Grand Total	333,582.08	5,336.01	5,376.72	4,176.92	4,200.57	4,224.23	2,527.55	359,424.08

1.4. CHRIS HANI ENGINEERING

Amount owed in debt book **R 272 931.29**, still waiting for a meeting to reconcile our accounts as we are also owing the municipality.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	133,222.68	1,695.00	1,708.45	1,721.89	1,736.00	1,750.11	1,764.22	143,598.35
Refuse Removal	123,272.94	978.00	978.00	1,026.00	1,026.00	1,026.00	1,026.00	129,332.94
Grand Total	256,495.62	2,673.00	2,686.45	2,747.89	2,762.00	2,776.11	2,790.22	272,931.29

1.5. DEPARTMENT OF HEALTH

Amount owed in debt book **R 195 212.84** , monthly statements are sent monthly and waiting for payment of amount owed.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	50,451.23	5,033.28	5,133.71	1,237.33	1,370.90	1,504.45	1,638.03	66,368.93
OTHER	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.36
Refuse Removal	75,379.55	7,304.00	7,304.00	9,714.00	9,714.00	9,714.00	9,714.00	128,843.55

Property Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	125,831.14	12,337.28	12,437.71	10,951.33	11,084.90	11,218.45	11,352.03	195,212.84

1.6. DEPT. OF HOME AFFAIRS

Amount owed in debt book is **R 524 609.47**, still waiting for payment stubs and allocate the payments received.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	96,640.54	4,887.56	4,960.00	5,021.08	5,225.67	5,180.44	5,260.13	127,175.42
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Rental	310,863.79	13,526.61	13,526.61	14,879.26	14,879.26	14,879.26	14,879.26	397,434.05
Grand Total	407,504.33	18,414.17	18,486.61	19,900.34	20,104.93	20,059.70	20,139.39	524,609.47

1.7. ESKOM

Amount owed in debt book is **R140 625.63**, statements are sent monthly. The challenge encountered is the municipal CSD which is not compliant, but BTO managed to resolve the issue.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	12,982.94	1,153.88	1,293.77	1,433.66	1,483.52	1,533.38	1,583.24	21,464.39
Property Rates	76,094.26	9,196.00	9,196.00	2,600.00	2,600.00	2,600.00	2,600.00	104,886.26
OTHER	390.98	0.00	0.00	0.00	0.00	0.00	0.00	390.98
Refuse Removal	7,824.00	978.00	978.00	1,026.00	1,026.00	1,026.00	1,026.00	13,884.00
Property Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	97,292.18	11,327.88	11,467.77	5,059.66	5,109.52	5,159.38	5,209.24	140,625.63

1.8. PROVINCIAL RURAL DEV.

Amount owed in debt book is R13 434.30, still waiting for the payment of outstanding amount.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest		0.00	118.43	145.32	115.91	144.13	172.34	867.18

Property Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refuse Removal	447.12	1,956.00	1,956.00	2,052.00	2,052.00	2,052.00	2,052.00	2,052.00	12,567.12
Grand Total	447.12	2,074.43	2,101.32	2,167.91	2,196.13	2,224.34	2,223.05	2,223.05	13,434.30

1.9. PROVINCIAL SOC. DEVELOPMENT

Amount owed in debt book is **R 1 052.29**, Their account is up to date.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.36	0.36
Refuse Removal	0.00	0.00	0.00	0.00	0.00	25.93	1,026.00	1,051.93
Grand Total	0.00	0.00	0.00	0.00	0.00	25.93	1,026.36	1,052.29

1.10. DEPARTMENT OF EDUCATION

Amount owed in debt book is **-R2 791.79** Their accounts are up to date.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	0.00	0.00	0.00	0.00	0.00	41.85	0.00	41.85
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	-3,859.64	-3,859.64
Refuse Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,026.00	1,026.00
Grand Total	0.00	0.00	0.00	0.00	0.00	41.85	-2,833.64	-2,791.79

2. BUSINESSES

Amount owed in debt book is **R16 737 266.31**, waiting for data cleansing as the municipality is experiencing the non- payment of long outstanding debts.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	6,121,727.36	125,147.58	129,067.19	200,133.25	129,271.19	120,887.24	133,762.88	6,959,996.69
Property Rates	3,747,422.59	185,052.19	201,766.23	318,164.83	146,572.51	147,216.80	113,362.79	4,859,557.94
OTHER	-99,993.45	-14,440.00	0.00	0.00	0.00	70,216.95	67,925.92	23,709.42
Refuse Removal	2,231,772.22	30,788.00	31,110.50	32,408.71	33,404.89	44,369.04	76,349.59	2,480,202.94
Property Rental	2,252,367.90	31,082.62	31,326.08	32,302.49	27,806.11	19,395.24	19,518.88	2,413,799.32
Grand Total	14,253,296.62	357,630.39	393,270.00	583,009.28	337,054.70	402,085.27	410,920.06	16,737,266.31

3. RESIDENTIAL

Amount owed in debt book is **R 14 521 993.33**, still waiting for data cleansing as we are experiencing the non- payment of long outstanding debts.

Service	180 Days	150 Days	120 days	90 Days	60 Days	30 Days	Current	Balance
Interest	5,907,582.55	99,206.50	101,720.57	104,404.63	104,380.70	100,177.08	108,646.27	6,526,118.30
Property Rates	4,585,939.02	108,099.13	105,715.30	66,926.08	66,297.92	74,827.68	95,118.97	5,102,924.10
OTHER	15,325.88	0.00	0.00	-798.80	0.00	0.74	-5,304.21	9,223.61
Refuse Removal	2,716,268.17	26,460.15	16,003.68	30,250.02	30,759.24	31,401.77	33,972.35	2,885,115.38
Property Rental	78.37	0.00	0.00	0.00	-1,542.00	-1,365.54	1,441.11	-1,388.06
Grand Total	13,225,193.99	233,765.78	223,439.55	200,781.93	199,895.86	205,041.73	233,874.49	14,521,993.33

SUMMARY OF PAYMENTS RECEIVED AGAINST BILLING AS AT 31 DECEMBER 2024:-`**BILLING**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL AMOUNT
Property Rates	807 917,05	807 917,05	807 917,05	961 445,58	932 817,58	932 817,58	5 250 831,89
Refuse Removal	145 690,00	146 072,00	145 690,00	145 690,00	145 597,00	145 597,00	874 336,00
Rental	53 569,74	49 073,36	40 782,51	40 906,15	40 998,81	40 998,81	266 329,38
	1 007 176,79	1 003 062,41	994 389,56	1 148 041,73	1 119 413,39	1 119 413,39	6 391 497,27

COLLECTION

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL AMOUNT
Property Rates	436 377,30	147 042,22	351 431,66	306 359,78	5 172 626,23	75 566,88	6 489 404,07
Refuse Removal	587 902,28	59 057,59	68 042,90	102 849,80	67 577,62	29 061,58	914 491,77
Rental	25 843,74	30 516,43	48 610,87	39 611,65	39 397,57	213 171,49	397 151,75
	1 050 123,32	236 616,24	468 085,43	448 821,23	5 279 601,42	317 799,95	7 801 047,59
Collection percentage	104%	24%	47%	39%	472%	28%	122%

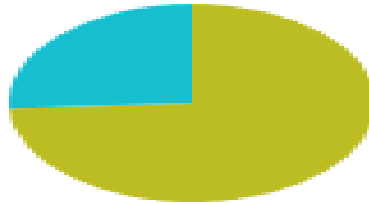
Remarks

Quarter 1 - 2024	Quarter 2 - 2025
July - September	October- December
The total amount outstanding for rates and services owed to the Municipality as at 30 September 2024 was R53,m which includes the current amount due but not yet payable. The overall collection for the month of September 2024 amounted to R1 340 905 against billing of R3 881 305 translating to 100% collection rate. The overall collection rate as per the debtors book is sitting at 35% .	The total amount outstanding for rates and services owed to the Municipality as at 31 DECEMBER 2024 was R71m which includes the current amount due but not yet payable. The overall collection as at 31 DECEMBER 2024 amounted to R7 801 047 against billing of R6 391 497 translating to 122% collection rate. The overall collection rate as per the debtors book is sitting at 10% .

INCOME

Money Generated Locally December 2024

3% from residents paying for **Property rates, refuse**, licenses & fines, and from interest and investments.



Money from National Government December 2024

97% from the **Equitable Share** of taxes, and **Grants from National Government**.

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 - Waste management		1 455	1 429	1 429	127	760	714	46	6%	1 429
Sale of Goods and Rendering of Services		338	5 013	5 013	2	81	2 506	(2 425)	-97%	5 013
Agency services		1 087	1 200	1 200	58	644	600	44	7%	1 200
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 719	1 500	1 500	0	1	750	(749)	-100%	1 500
Interest from Current and Non Current Assets		8 436	5 000	5 000	129	2 530	2 500			5 000
Rental from Fixed Assets		1 193	602	602	36	599	301	298	99%	602
Licence and permits		2 163	2 500	2 500	103	900	1 250	(350)	-28%	2 500
Operational Revenue		535	19 300	19 300	4	9	9 650	(9 641)	-100%	19 300
Non-Exchange Revenue										
Property rates		16 585	16 762	16 762	933	8 704	8 381	323	4%	16 762
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		536	570	570	25	46	285	(239)		570
Licence and permits		143	300	300	11	125	150	(25)		300
Transfers and subsidies - Operational		206 010	216 765	216 765	69 460	158 327	108 383	49 944		216 765
Interest		5 006	3 000	3 000	638	3 839	1 500	2 339		3 000
Other Gains		(267)	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		244 937	273 940	273 940	71 525	176 566	136 970	39 596	29%	273 940

Remarks:

Quarter 1 – 2024	Quarter 2 – 2024
July – September	October– December

Total revenue generated for the month ending 30 September 2024 amounts to R88.5m . The main sources are as follows: Transfers of R82 947 000 and represent 93% of total revenue; Rates and taxes of R5 553 000 representing 7% of revenue. The total revenue received is amounting to R94.4m , which translates to 35% of the budgeted amount of R242,3	Total revenue generated for the month ending 31 DECEMBER 2024 amounts to 176,6m . The main sources are as follows: Transfers of R158m and represent 93% of total revenue; Rates and taxes of R19m representing 7% of revenue. The total revenue received is amounting to R176.6m , which translates to 65% of the budgeted amount of R273,9m .
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EXPENDITURE MANAGEMENT

Staff Wages and Salaries July 2024 – June 2024

61% 



within norms 25% to 40%



outside less than 25% or more than 40%

EMPLOYEE COSTS AND REMUNERATION OF COUNCILLORS AS AT 31 DECEMBER 2024

The total expenditure incurred for Councillors benefits is **R89 413 566** against the budget of **R160 431 706** which results to **56%** expenditure against the annual budget.

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EXCO & COUNCIL	R1.474.885,67	R1.501.685,24	R1.518.181,20	R1.617.964,64	R1.534.998,92	R1.525.608,16	R9.173.323,83
HOD'S	R1.453.970,24	R795.672,00	R794.210,05	R815.868,88	R783.530,89	R787.626,63	R5.430.878,69
ADMIN	R1.658.047,57	R1.672.200,68	R1.653.902,37	R1.998.225,48	R1.781.784,09	R1.766.988,02	R10.531.148,21
BTO	R1.266.662,09	R1.305.906,47	R1.402.023,62	R1.609.690,60	R1.367.470,65	R1.474.435,22	R8.426.188,65
CORP	R1.885.043,04	R1.914.263,82	R1.829.969,41	R1.831.391,83	R1.852.138,46	R2.000.913,57	R11.313.720,13
COMM	R3.233.843,68	R3.187.141,98	R3.238.590,00	R3.932.161,98	R3.348.199,96	R3.607.976,42	R20.547.914,02
INFRA	R1.618.108,28	R1.636.106,00	R1.606.523,89	R2.106.267,42	R1.753.998,56	R1.880.789,83	R10.601.793,98

ROADS	R1.061.819,48	R1.067.069,11	R1.047.840,23	R1.259.359,95	R1.092.535,85	R1.037.053,83	R6.565.678,45
LED	R1.045.254,14	R637.489,81	R741.519,04	R776.827,44	R703.477,45	R699.683,61	R4.604.251,49
CONTRACT W/K	R341.664,47	R347.498,07	R355.658,07	R390.241,55	R373.202,44	R354.053,92	R2.162.318,52
PENSIONERS	R9.375,00	R9.475,00	R9.375,00	R9.375,00	R9.375,00	R9.375,00	R56.350,00
TOTAL EARNINGS	R15.048.673,66	R14.074.508,18	R14.197.792,88	R16.347.374,77	R14.600.712,27	R15.144.504,21	R89.413.565,97

COUNCILLORS REMUNERATION

The total expenditure incurred for Councillors benefits is **R9.173.323,83** against the budget of **R21.325.903,00** which results to **43%** expenditure against the annual budget.

	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
SALARY	R1.184.589,58	R1.197.534,77	R1.221.806,94	R1.246.111,05	R1.215.770,84	R1.215.770,84	R7.281.584,02
LEAVEPAY	R0,00	R0,00	R0,00	R0,00	R9.766,30	R0,00	R9.766,30
BACKPAY	R0,00	R7.829,73	R0,00	R64.182,84	R0,00	R0,00	R72.012,57
TRAVEL	R129.220,98	R129.220,98	R129.220,98	R137.008,29	R143.076,33	R143.076,33	R810.823,89
CELL PHO	R142.080,00	R145.161,30	R147.600,00	R151.200,00	R147.600,00	R147.600,00	R881.241,30
SUBS. AL	R200,00	R100,00	R400,00	R0,00	R0,00	R0,00	R700,00
TC-3702	R0,00	R1.691,09	R0,00	R0,00	R0,00	R0,00	R1.691,09
TC-3722	R0,00	R1.197,39	R0,00	R0,00	R0,00	R0,00	R1.197,39
** EARN.**	R1.456.090,56	R1.482.735,26	R1.499.027,92	R1.598.502,18	R1.516.213,47	R1.506.447,17	R9.059.016,56
C-DISC PRO	R5.500,00	R5.500,00	R5.500,00	R5.500,00	R5.000,00	R5.500,00	R32.500,00
C-SKILLS	R13.295,11	R13.449,98	R13.653,28	R13.962,46	R13.785,45	R13.660,99	R81.807,27
*CO.CONTR.	R18.795,11	R18.949,98	R19.153,28	R19.462,46	R18.785,45	R19.160,99	R114.307,27
TOTAL AMOUNT	R1.474.885,67	R1.501.685,24	R1.518.181,20	R1.617.964,64	R1.534.998,92	R1.525.608,16	R9.173.323,83

HOD EMPLOYEE COSTS PER DEPARMENT

The total HOD'S cost incurred is **R5.735.128,23** against the budget of **R 11.122.079,00** which results to **56%** expenditure against the annual budget.

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
SALARY	R469.230,16	R469.230,16	R469.230,16	R469.230,16	R469.230,16	R810.123,61	R3.156.274,41
PERF BONU	R640.242,17	R0,00	R0,00	R0,00	R0,00	R0,00	R640.242,17
CELL PHO	R37.309,98	R37.309,98	R37.309,98	R37.309,98	R37.309,98	R37.329,98	R223.879,88
HOUS ALL	R97.469,30	R97.469,37	R97.469,30	R97.469,30	R97.469,30	R97.469,30	R584.815,87
LEAVEPAY	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
REMOTE AL	R5.675,04	R5.675,04	R5.675,04	R5.675,04	R5.675,04	R5.675,04	R34.050,24
MED.ALLO	R50.083,20	R40.170,67	R40.170,67	R50.083,20	R50.083,20	R43.164,46	R273.755,40
VEH. ALL	R89.890,70	R84.999,73	R84.999,73	R89.890,70	R89.890,70	R89.890,70	R529.562,26
SUBS. AL	R700,00	R300,00	R1.300,00	R400,00	R0,00	R300,00	R3.000,00
CAR INSUR	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R151.854,48
TC-3702	R17.804,11	R9.210,49	R6.963,78	R13.768,82	R0,00	R2.942,72	R50.689,92
TC-3722	R5.290,66	R2.630,55	R2.415,38	R7.169,17	R0,00	R853,02	R18.358,78
** EARN.**	R1.439.004,40	R772.305,07	R770.843,12	R796.305,45	R774.967,46	R1.113.057,91	R5.666.483,41
C-UIF	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R6.376,32
C-SKILLS	R13.903,12	R7.500,71	R7.500,71	R18.500,71	R7.500,71	R7.362,54	R62.268,50
*CO.CONTR.	R14.965,84	R8.563,43	R8.563,43	R19.563,43	R8.563,43	R8.425,26	R68.644,82
TOTAL EARNINGS	R1.453.970,24	R780.868,50	R779.406,55	R815.868,88	R783.530,89	R1.121.483,17	R5.735.128,23

PERMANENT STAFF TOTAL EARNINGS ALL DEPARTMENTS AS AT 31st DECEMBER 2024

The total employee cost incurred for staff benefits is **R65 629 141,17** against the budget of **R 127 983 724** which results of **51%** expenditure against the annual budget.

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
SALARY	R6.469.157,00	R6.469.157,00	R6.439.346,00	R6.854.404,38	R6.870.400,95	R6.902.019,69	R40.004.485,02
BPAY SAL	R0,00	R0,00	R36.694,70	R1.154.475,53	R0,00	R0,00	R1.191.170,23
OVERTIME	R155.985,30	R182.821,89	R173.441,79	R227.507,38	R185.384,93	R233.275,80	R1.158.417,09
BONUS	R898.354,93	R478.797,25	R543.046,72	R634.194,16	R405.841,07	R534.901,47	R3.495.135,60
ACTING AL	R127.175,40	R120.295,00	R120.295,00	R143.965,68	R158.093,33	R119.670,80	R789.495,21
NIGHTALLO	R47.424,00	R51.948,00	R51.324,00	R54.741,68	R58.433,76	R49.758,72	R313.630,16
CELL PHO	R58.721,03	R59.326,83	R60.538,43	R60.538,43	R60.538,43	R60.538,43	R360.201,58
HOUSING SUB	R17.062,56	R17.062,56	R17.062,56	R20.133,92	R17.830,40	R16.716,00	R105.868,00
SHIFT ALL	R66.114,06	R66.114,06	R64.993,62	R80.995,73	R68.993,59	R65.824,61	R413.035,67

LEAVEPAY	R0,00	R0,00	R10.830,81	R0,00	R0,00	R90.936,48	R101.767,29
VEH. ALL	R774.748,80	R790.569,62	R790.569,62	R974.436,85	R835.015,90	R830.982,50	R4.996.323,29
SUBS. AL	R6.200,00	R7.200,00	R50.700,00	R7.300,00	R6.100,00	R2.300,00	R79.800,00
STANDBY A	R70.287,12	R79.311,01	R67.266,58	R83.697,77	R71.021,83	R67.188,98	R438.773,29
L SERV AW	R30.042,24	R43.100,88	R18.241,80	R45.838,77	R4.812,48	R16.548,37	R158.584,54
TC-3702	R18.534,53	R17.125,42	R47.304,19	R49.062,90	R28.120,95	R26.573,87	R186.721,86
TC-3722	R5.697,49	R4.238,65	R9.977,61	R11.349,73	R2.495,68	R4.191,37	R37.950,53
** EARN. **	R8.745.504,46	R8.387.068,17	R8.501.633,43	R10.402.642,91	R8.773.083,30	R9.021.427,09	R53.831.359,36
C-UIF	R48.780,89	R48.601,69	R48.305,12	R40.075,77	R48.756,81	R49.430,84	R283.951,12
C-PENSION	R1.164.448,26	R1.164.448,26	R1.165.687,33	R1.183.062,01	R1.236.672,13	R1.242.363,50	R7.156.681,49
C-MED/AID	R658.554,38	R660.421,58	R660.009,38	R528.693,82	R657.375,98	R655.900,58	R3.820.955,72
C-B/COUNCI	R3.243,30	R3.243,30	R3.231,92	R5.449,20	R3.381,85	R3.417,70	R21.967,27
C-SKILLS	R86.427,51	R82.798,30	R83.139,37	R83.530,04	R86.084,03	R92.246,96	R514.226,21
*CO.CONTR.	R1.961.454,34	R1.959.513,13	R1.960.373,12	R1.840.810,84	R2.032.270,80	R2.043.359,58	R11.797.781,81
TOTAL EARNINGS	R10.706.958,80	R10.346.581,30	R10.462.006,55	R12.243.453,75	R10.805.354,10	R11.064.786,67	R65.629.141,17

CONTRACT WORKERS

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ADMIN							
SALARY	R70.209,00	R70.209,00	R70.209,00	R57.605,02	R57.605,02	R65.938,35	R391.775,39
BACK PAY	R0,00	R0,00	R0,00	R9.478,89	R0,00	R0,00	R9.478,89
OVERTIME	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
NON PENSIO A	R0,00	R0,00	R0,00	R0,00	R0,00	R8.000,00	R8.000,00
SUB ALLOWANCE	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
** EARN. **	R70.209,00	R70.209,00	R70.209,00	R67.083,91	R57.605,02	R73.938,35	R409.254,28
C-UIF	R702,64	R702,64	R702,64	R649,22	R576,54	R659,99	R3.993,67
C-B/COUNCI	R56,90	R56,90	R56,90	R95,60	R47,80	R59,75	R373,85
C-SKILLS	R702,64	R702,64	R702,64	R671,80	R576,54	R739,99	R4.096,25
*CO.CONTR.	R1.462,18	R1.462,18	R1.462,18	R1.416,62	R1.200,88	R1.459,73	R8.463,77
TOTAL EARNINGS	R71.671,18	R71.671,18	R71.671,18	R68.500,53	R58.805,90	R75.398,08	R417.718,05
BTO							
SALARY	R19.064,00	R19.064,00	R19.064,00	R19.920,92	R24.999,99	R33.333,32	R135.446,23

LEAVEPAY	R0,00	R0,00	R0,00	R0,00	R43.464,00	R0,00	R43.464,00
BACKPAY	R0,00	R0,00	R0,00	R2.570,76	R0,00	R0,00	R2.570,76
OVERTIME	R0,00	R5.719,20	R5.719,20	R257,06	R0,00	R0,00	R11.695,46
** EARN.**	R19.064,00	R24.783,20	R24.783,20	R22.748,74	R68.463,99	R33.333,32	R193.176,45
C-UIF	R190,86	R248,06	R248,06	R227,96	R604,59	R333,80	R1.853,33
C-B/COUNCI	R22,76	R22,76	R22,76	R47,80	R35,85	R47,80	R199,73
C-SKILLS	R190,86	R248,06	R248,06	R227,96	R684,99	R333,80	R1.933,73
*CO.CONTR.	R404,48	R518,88	R518,88	R503,72	R1.325,43	R715,40	R3.986,79

TOTAL EARNINGS	R19.468,48	R25.302,08	R25.302,08	R23.252,46	R69.789,42	R34.048,72	R197.163,24
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LED

SALARY	R136.214,00	R136.214,00	R136.214,00	R142.345,31	R118.754,70	R118.754,70	R788.496,71
BACK PAY	R0,00	R0,00	R0,00	R18.393,93	R0,00	R0,00	R18.393,93
CELL PHO	R1.514,51	R1.514,51	R1.514,51	R1.514,51	R1.514,51	R1.514,51	R9.087,06
VEH. ALL	R19.891,71	R19.891,71	R19.891,71	R23.625,16	R20.825,07	R20.825,07	R124.950,43
** EARN.**	R157.620,22	R157.620,22	R157.620,22	R185.878,91	R141.094,28	R141.094,28	R940.928,13
C-UIF	R708,48	R708,48	R708,48	R708,48	R531,36	R531,36	R3.896,64
C-B/COUNCI	R45,52	R45,52	R45,52	R95,60	R35,85	R35,85	R303,86
C-SKILLS	R1.536,87	R1.536,87	R1.536,87	R1.812,49	R1.369,65	R1.369,65	R9.162,40
*CO.CONTR.	R2.290,87	R2.290,87	R2.290,87	R2.616,57	R1.936,86	R1.936,86	R13.362,90

TOTAL EARNINGS	R159.911,09	R159.911,09	R159.911,09	R188.495,48	R143.031,14	R143.031,14	R954.291,03
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INFRA

SALARY	R49.376,00	R49.376,00	R49.376,00	R51.596,03	R51.596,03	R51.596,03	R302.916,09
BACK PAY	R0,00	R0,00	R0,00	R6.660,09	R0,00	R0,00	R6.660,09
CELL PHO	R908,71	R908,71	R908,71	R908,71	R908,71	R908,71	R5.452,26
VEH. ALL	R12.344,00	R12.344,00	R12.344,00	R14.564,03	R12.899,01	R12.899,01	R77.394,05
STANDBY A	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
** EARN.**	R62.628,71	R62.628,71	R62.628,71	R73.728,86	R65.403,75	R65.403,75	R392.422,49
C-UIF	R177,12	R177,12	R177,12	R177,12	R177,12	R177,12	R1.062,72
C-MED/AID	R4.960,20	R4.960,20	R4.960,20	R4.960,20	R4.960,20	R4.960,20	R29.761,20
C-B/COUNCI	R11,38	R11,38	R11,38	R23,90	R11,95	R11,95	R81,94
C-SKILLS	R651,31	R651,31	R651,31	R758,00	R677,96	R677,96	R4.067,85
*CO.CONTR.	R5.800,01	R5.800,01	R5.800,01	R5.919,22	R5.827,23	R5.827,23	R34.973,71

	TOTAL EARNINGS	R68.428,72	R68.428,72	R68.428,72	R79.648,08	R71.230,98	R71.230,98	R427.396,20
COMM	SALARY	R21.750,00	R21.750,00	R29.750,00	R29.750,00	R29.750,00	R29.750,00	R162.500,00
	** EARN.**	R21.750,00	R21.750,00	R29.750,00	R29.750,00	R29.750,00	R29.750,00	R162.500,00
	C-UIF	R217,50	R217,50	R297,50	R297,50	R297,50	R297,50	R1.625,00
	C-B/COUNCI	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
	C-SKILLS	R217,50	R217,50	R297,50	R297,50	R297,50	R297,50	R1.625,00
	*CO.CONTR.	R435,00	R435,00	R595,00	R595,00	R595,00	R595,00	R3.250,00
	TOTAL EARNINGS	R22.185,00	R22.185,00	R30.345,00	R30.345,00	R30.345,00	R30.345,00	R165.750,00
	TOTAL AMOUNT	R341.664,47	R347.498,07	R355.658,07	R390.241,55	R373.202,44	R354.053,92	R2.162.318,52

Remarks:

Quarter 1 – 2024	Quarter 2 – 2024
July to September	October to December
Total salaries expenditure the year ending 30 September 2024 amounts to R40 357 928.81 . The total expenditure incurred is for the quarter one is amounting to R40 357 928.81 , which translates to 25% of the budgeted amount.	The total expenditure incurred for the month of December 2024 amounts to R15.144.504,21 . The total expenditure incurred as at to date is amounting to R89.413.565,97 which translates to 51% of the budgeted amount.

FRUITLESS AND WASTEFULL EXPENDITURE

Fruitless and wasteful expenditure concerns spending which was made in vain and would have been avoided had reasonable care been exercised? The municipality has not incurred any fruitless & wasteful expenditure in quarter.

Payment Date	31 July 2024	31 August 2024	30 September 2024	Total Amount
01 July 2024 - 31 July 2024	554,57			554,57
01 August 2024 - 31 August 2024		488,50		488,50

01 September 2024 - 30 September 2024			410,02	410,02
Total	554,57	488,50	410,02	1 453,09

FLEET EXPENDITURE REPORT

The cost for Fuel and Oil for second quarter ending 31 December 2024 is as follows:-

a) Fuel & Oil

Description	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	24-Dec	Total Quarter 2
Fuel	179 287,67	87 478,21	96 208,16	908 437,89	115 106,20	796 620,00	2 183 138,13
Oil	3 965,30	4 150,00	-	-	-	-	8 115,30
Total	183 252,97	91 628,21	96 208,16	908 437,89	115 106,20	796 620,00	2 191 253,43

b) Repairs and Maintenance

Description	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	24-Dec	Total Quarter 2
Repairs	26 078,00	24 940,19	2 402,64	395 667,22	-	-	449 088,05
Maintenance	5 990,92	21 254,17	3 461,33	217 687,97	28 616,52	-	277 010,91
Total	32 068,92	46 194,36	5 863,97	613 355,19	28 616,52	-	726 098,96

c) Tyres and Toll Fees

Description	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	24-Dec	Total Quarter 2
Tyres	13 893,00	-	-	46 919,23	-	-	60 812,23
Toll	-	799,00	135,00	-	-	-	934,00
Total	13 893,00	799,00	135,00	46 919,23	-	-	61 746,23

d) Licencing and Registration R 200 242,50