

S71 MONTHLY BUDGET STATEMENT AS AT 28 FEBRUARY 2025

STATEMENT OF FINANCIAL PERFORMANCE, POSITION AND THE IMPLEMENTATION OF THE 2024/25 BUDGET (MFMA SECTION 52d) FOR THE MONTH ENDED 28 FEBRUARY 2025

(File No:)
(Author: MBR/NC/NX)
(1st Level: MANCO -/03/2025)
(2nd Level: STANCO- /03/2025)
(3rd Level: EXCO- /03/2025)
(4th Level: COUNCIL- /03/2025)

1. PURPOSE

The purpose of the report is for the Management 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 28 FEBRUARY 2025.

To also inform Management 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 28 FEBRUARY 2025 for the year ending 30 June 2025. This report has been compiled to comply with Section 71 of the MFMA.

5. RECOMMENDATIONS

It is RECOMMENDED that;

1. That, Management 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 28th February 2025.
2. That, Management notes and approves the month ended 28th February 2025 spending rate of 73% on capital and 63% on operating budgets as per financial transactions recorded as at end 28th February 2025.
3. That, Management notes and approves the following aged outstanding debtors balance **R 73 384 965** for the month ended 28th February 2025.
4. That, Management notes and approves the following categorised outstanding debtors be noted:
 - Government – R33 954 507
 - Businesses – R18 119 183
 - Domestic – R21 116 933
5. That, Management notes and approves the cash and cash equivalents of **R 48 407 264.97** for the month ended 28th February 2025.
6. That, Management notes the submission of section 71 reports and returns to Provincial and National Treasuries before the 10th working day of the month ended 28th February 2025.

5. Standing SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY FOR YEAR ENDED 28 FEBRUARY 2025

5.1 Dashboard / Performance Summary

Overall Operating Results			Cash Management	
Budgeted Operating Income	R276 140 312	67%	Bank Balance – Current	R 8 418 246
Actual Operating Income Received	R185 280 563		Cash and Cash Equivalents	R 39 989 018
Budgeted Operating Expenditure	R286 589 456	63%	Total Value of Investments and Primary Account	R 40 407 265
Operating Expenditure	R180 341394		Total Investment – Own	R 46 473 211
Operating Surplus (Actual Income Received – Operating Expenditure)	R4 939 169		Total Investments Grants	R 1 934 054
Overall Capital Results				
Budgeted Income	R123 902 768	68%		
Actual Income Received	R85 683 000			
Expenditure	R90 457 629	73%		
Surplus (Capex)	(R3 774 630)			
Capital Expenditure (Capex)			Operating Expenditure (Opex)	
Capital Expenditure as from July to June 2025 (Projected 67%)		73%	Operating Expenditure as October to June 2025 (Projected 67%)	63%
			Debtors	
MIG	89%	70%	Total Debtors Book	R71 384 965
INEP	110%	84%	Total Debtors – Government	R 32 835 781
MDRG	132%	89%	Total Debtors – Business	R 17 822 155
INTERNAL FUNDING		60%	Total Debtors – Domestic	R 20 727 029
Financial Ratios				
Cash Balance	R 48 407 265		Payroll	
Cash Coverage	1,5 months		Salary bill - Councillors for December 2024	R1 610 884,69
Spending of Operating Budget (Opex)	63%		Salary bill - Councillors for the year to date	R12 350 601,68
Spending of Capital Budget (Capex)	73%		Salary bill - Officials for December 2024	R 13 579 885,27
Spending on Repairs and Maintenance	72%		Salary bill - Officials for the year to date	R 107 104 249,18
Current Ratio	3,5		Salary bill % per actual total Opex + Capex	60%
Liquidity Ratio	3.1		Subsistence & Travelling Expenditure	
Current Debtors Collection rate	100%	10%	Subs & Travelling - Councillors for December 2024	R 0
Spending on Staff wages and salaries (Budget vs Actuals)		68%	Subs & Travelling - Councillors for the year to date	R 2 888,48
Spending on Councillors allowances (Operational Budget Vs Actuals)		58%	Subs and Travelling- HOD's for the year to date	R 65 252,96

5.1.3. FINANCIAL PERFORMANCE AND POSITION OF THE MUNICIPALITY AS PER THE C SCHEDULE FOR QUARTER ENDED 28 FEBRUARY 2025

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	16 585	16 762	16 762	933	10 570	11 175	(605)	-5%	16 762
Service charges	1 455	1 429	1 429	127	1 013	952	61	6%	1 429
Investment revenue	8 436	5 000	5 000	88	3 300	3 333	(34)	-1%	5 000
Transfers and subsidies - Operational	206 010	216 765	217 055	543	162 800	144 704	18 097	13%	216 765
Other own revenue	12 451	33 984	35 894	394	7 598	23 929	(16 332)	-68%	33 984
Total Revenue (excluding capital transfers and contributions)	244 937	273 940	276 140	2 085	185 281	184 094	1 187	1%	273 940
Employee costs	157 236	147 296	153 965	(5)	92 650	102 643	(9 993)		147 296
Remuneration of Councillors	19 169	21 326	21 035	-	10 630	14 023	(3 393)		21 326
Depreciation and amortisation	32 045	30 087	31 087	5 811	23 038	20 725	2 313		30 087
Interest	8	4	4	1	(61)	3	(64)		4
Inventory consumed and bulk purchases	5 435	4 500	5 660	170	4 629	3 773	856		4 500
Transfers and subsidies	3 585	4 348	4 348	582	4 453	2 899	1 555	54%	4 348
Other expenditure	125 661	66 069	70 491	3 522	45 002	47 008	(2 005)	-4%	66 069
Total Expenditure	343 140	273 630	286 590	10 081	180 341	191 073	(10 732)	-6%	273 630
Surplus/(Deficit)	(98 202)	310	(10 450)	(7 996)	4 939	(6 980)	11 919	-171%	310
Transfers and subsidies - capital (monetary allocations)	99 702	95 068	133 903	-	34 792	89 269	(54 477)	-61%	95 068
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	1 499	95 378	123 453	(7 996)	39 731	82 289	(42 558)	-52%	95 378
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	1 499	95 378	123 453	(7 996)	39 731	82 289	(42 558)	-52%	95 378
Capital expenditure & funds sources									
Capital expenditure	21 014	86 511	101 807	1 991	68 742	77 153	(8 410)	-11%	86 511
Capital transfers recognised	16 266	82 668	96 136	1 832	65 686	73 372	(7 686)	-10%	82 668
Internally generated funds	4 748	3 843	5 671	159	3 056	3 781	(725)	-19%	3 843
Total sources of capital funds	21 014	86 511	101 807	1 991	68 742	77 153	(8 410)	-11%	86 511
Financial position									
Total current assets	163 227	186 861	217 198		165 508				186 861
Total non current assets	611 829	683 527	708 799		657 461				683 527
Total current liabilities	114 468	41 740	(73 065)		122 650				41 740
Total non current liabilities	19 579	18 032	19 741		19 579				18 032
Community wealth/Equity	641 008	810 615	709 737		680 739				810 615
Cash flows									
Net cash from (used) operating	73 702	117 781	145 751	(4 509)	(191 804)	130 723	322 526	247%	117 781
Net cash from (used) investing	29 242	(108 253)	(143 001)	(1 991)	68 742	(95 334)	(164 076)	172%	(108 253)
Cash/cash equivalents at the month/year end	102 945	(51 467)	(63 342)	-	(56 969)	(30 703)	26 266	-86%	-

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 687	1 494	1 549	1 556	(13)	1 436	12 358	52 124	73 191
Creditors Age Analysis									
Total Creditors	(12 160)	(1 209)	(7 237)	(2 551)	(1 760)	(1 505)	(2 068)	(314)	(28 805)

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									
Revenue - Functional										
Governance and administration		311 628	331 006	332 846	1 857	213 776	221 897	(8 121)	-4%	331 006
Executive and council		-	-	-	-	9	-	9	#DIV/0!	-
Finance and administration		311 628	331 006	332 846	1 857	213 767	221 897	(8 131)	-4%	331 006
Community and public safety		611	1 253	4 543	31	233	3 029	(2 796)	-92%	1 253
Community and social services		554	753	4 043	30	186	2 695	(2 509)	-93%	753
Public safety		58	500	500	2	47	333	(287)	-86%	500
Economic and environmental services		30 944	33 056	68 961	70	5 050	45 974	(40 924)	-89%	33 056
Planning and development		27 836	29 898	45 803	11	3 646	30 535	(26 889)	-88%	29 898
Road transport		3 109	3 158	23 158	59	1 404	15 439	(14 035)	-91%	3 158
Trading services		1 455	3 693	3 693	127	1 013	2 462	(1 449)	-59%	3 693
Waste management		1 455	3 693	3 693	127	1 013	2 462	(1 449)	-59%	3 693
Total Revenue - Functional	2	344 639	369 008	410 043	2 085	220 072	273 362	(53 290)	-19%	369 008
Expenditure - Functional	-									
Governance and administration		216 650	160 932	173 232	7 526	98 540	115 502	(16 962)	-15%	160 932
Executive and council		53 132	32 648	34 879	482	19 744	23 253	(3 509)	-15%	32 648
Finance and administration		163 518	127 507	137 327	7 045	78 796	91 564	(12 768)	-14%	127 507
Internal audit		-	777	1 027	-	-	684	(684)	-100%	777
Community and public safety		49 322	24 177	23 863	1 286	31 685	15 908	15 776	99%	24 177
Community and social services		49 018	9 511	9 729	1 118	29 919	6 486	23 433	361%	9 511
Sport and recreation		-	43	143	-	-	96	(96)	-100%	43
Public safety		185	14 444	13 812	168	1 623	9 208	(7 585)	-82%	14 444
Health		119	178	178	-	143	119	24	21%	178
Economic and environmental services		67 355	70 409	71 009	519	40 018	47 339	(7 321)	-15%	70 409
Planning and development		15 531	20 270	20 870	519	10 649	13 913	(3 264)	-23%	20 270
Road transport		51 824	50 139	50 139	-	29 370	33 426	(4 056)	-12%	50 139
Trading services		9 569	17 678	18 051	700	9 945	12 034	(2 090)	-17%	17 678
Energy sources		164	435	808	-	-	539	(539)	-100%	435
Waste management		9 405	17 243	17 243	700	9 945	11 495	(1 551)	-13%	17 243
Other		243	435	435	50	154	290	(136)	-47%	435
Total Expenditure - Functional	3	343 140	273 630	286 590	10 081	180 341	191 073	(10 732)	-6%	273 630
Surplus/ (Deficit) for the year		1 499	95 378	123 453	(7 996)	39 731	82 289	(42 558)	-52%	95 378

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Waste management	1 455 149	1 428 557	1 428 557	126 606	1 013 171	952 368	0,55%	71%	1 428 557
Sale of Goods and Rendering of Services	338 414	5 012 500	5 072 500	25 155	113 117	3 381 664	0,06%	2%	5 012 500
Agency services	1 086 856	1 200 000	1 200 000	97 070	805 623	800 000	0,43%	67%	1 200 000
Interest earned from Receivables	1 718 575	1 500 000	2 000 000	-	717	1 333 336	0,00%	0%	1 500 000
Interest from Current and Non Current Assets	8 435 517	5 000 000	5 000 000	88 334	3 299 808	3 333 336	1,78%	66%	5 000 000
Rental from Fixed Assets	1 192 742	601 500	901 500	95 224	790 321	601 000	0,43%	88%	601 500
Licence and permits	2 162 953	2 500 000	2 500 000	161 092	1 187 144	1 666 664	0,64%	47%	2 500 000
Operational Revenue	534 954	19 300 000	19 300 000	-	9 261	12 866 664	0,00%	0%	19 300 000
Non-Exchange Revenue	-	-	-	-	-	-	0,00%	#DIV/0!	-
Property rates	16 585 178	16 762 455	16 762 455	932 819	10 569 805	11 174 984	5,70%	63%	16 762 455
Fines, penalties and forfeits	535 899	570 000	570 000	3 810	65 275	380 000	0,04%	11%	570 000
Licence and permits	142 586	300 000	350 000	11 191	141 322	233 336	0,08%	40%	300 000
Transfers and subsidies - Operational	206 010 055	216 765 300	217 055 300	543 209	162 800 145	144 703 544	87,87%	75%	216 765 300
Interest	5 005 526	3 000 000	4 000 000	-	4 484 854	2 666 664	2,42%	112%	3 000 000
Other Gains	- 267 283	-	-	-	-	-	0,00%		-
Total Revenue (excluding capital transfers and contributions)	244 937 121	273 940 312	276 140 312	2 084 510	185 280 563	184 093 560	100,00%	67%	273 940 312
Expenditure By Type									
Employee related costs	157 236 237	147 296 351	153 964 873	13 643 881	106 294 281	102 643 208	(9 993)	69%	147 296 351
Remuneration of councillors	19 169 159	21 325 903	21 034 534	1 546 889	12 176 941	14 023 008	(3 393)	58%	21 325 903
Inventory consumed	5 434 698	4 500 000	5 660 000	170 207	4 629 082	3 773 336	856	82%	4 500 000
Debt impairment	17 663 113	5 000 000	5 000 000	-	-	3 333 336	(3 333)	0%	5 000 000
Depreciation and amortisation	32 045 168	30 086 956	31 086 956	5 810 925	23 037 508	20 724 632	2 313	74%	30 086 956
Interest	8 458	4 348	4 348	1 132	- 61 241	2 896	(64)	-1408%	4 348
Contracted services	31 905 658	27 834 024	29 196 086	1 550 715	15 262 422	19 464 072	(4 202)	52%	27 834 024
Transfers and subsidies	3 584 990	4 347 826	4 347 826	581 927	4 453 386	2 898 552	1 555	102%	4 347 826
Operational costs	75 222 633	33 234 654	36 295 206	1 971 071	29 667 567	24 210 168	5 457	82%	33 234 654
Losses on Disposal of Assets	869 412	-	-	-	72 218	-	72	#DIV/0!	-
Total Expenditure	343 139 526	273 630 062	286 589 829	10 080 751	180 341 394	191 073 208	(10 732)	63%	273 630 062
Surplus/(Deficit)	- 98 202 405	310 250	- 10 449 517	- 7 996 241	4 939 169	- 6 979 648	11 919	(0)	310 250
Transfers and subsidies - capital (monetary allocations)	99 701 708	95 067 700	133 902 768	-	34 791 898	89 268 520		(0)	95 067 700
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	1 499 303	95 377 950	123 453 251	- 7 996 241	39 731 067	82 288 872			95 377 950

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	1 013	952	61	6%	1 429
Sale of Goods and Rendering of Services		338	5 013	5 073	25	113	3 382	(3 269)	-97%	5 013
Agency services		1 087	1 200	1 200	97	806	800	6	1%	1 200
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 719	1 500	2 000	-	1	1 333	(1 333)	-100%	1 500
Interest from Current and Non Current Assets		8 436	5 000	5 000	88	3 300	3 333			5 000
Rental from Fixed Assets		1 193	602	902	95	790	601	189	32%	602
Licence and permits		2 163	2 500	2 500	161	1 187	1 667	(480)	-29%	2 500
Operational Revenue		535	19 300	19 300	-	9	12 867	(12 857)	-100%	19 300
Property rates		16 585	16 762	16 762	933	10 570	11 175	(605)	-5%	16 762
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		536	570	570	4	65	380	(315)		570
Licence and permits		143	300	350	11	141	233	(92)		300
Transfers and subsidies - Operational		206 010	216 765	217 055	543	162 800	144 704	18 097		216 765
Interest		5 006	3 000	4 000	-	4 485	2 667	1 818		3 000
Other Gains		(267)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		244 937	273 940	276 140	2 085	185 281	184 094	1 187	1%	273 940
Expenditure By Type										
Employee related costs		157 236	147 296	153 965	(5)	92 650	102 643	(9 993)	-10%	147 296
Remuneration of councillors		19 169	21 326	21 035	-	10 630	14 023	(3 393)	-24%	21 326
Inventory consumed		5 435	4 500	5 660	170	4 629	3 773	856		4 500
Debt impairment		17 663	5 000	5 000	-	-	3 333	(3 333)	-100%	5 000
Depreciation and amortisation		32 045	30 087	31 087	5 811	23 038	20 725	2 313	11%	30 087
Interest		8	4	4	1	(61)	3	(64)	-2215%	4
Contracted services		31 906	27 834	29 196	1 551	15 262	19 464	(4 202)	-22%	27 834
Transfers and subsidies		3 585	4 348	4 348	582	4 453	2 899	1 555	54%	4 348
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		75 223	33 235	36 295	1 971	29 668	24 210	5 457	23%	33 235
Losses on Disposal of Assets		869	-	-	-	72	-	72	#DIV/0!	-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		343 140	273 630	286 590	10 081	180 341	191 073	(10 732)	-6%	273 630
Surplus/(Deficit)		(98 202)	310	(10 450)	(7 996)	4 939	(6 980)	11 919	(0)	310
Transfers and subsidies - capital (monetary allocations)		99 702	95 068	133 903	-	34 792	89 269	(54 477)	(0)	95 068
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		1 499	95 378	123 453	(7 996)	39 731	82 289			95 378
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		1 499	95 378	123 453	(7 996)	39 731	82 289			95 378
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		1 499	95 378	123 453	(7 996)	39 731	82 289			95 378
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		1 499	95 378	123 453	(7 996)	39 731	82 289			95 378


EC135 Intsika Yethu - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		66 092	80 057	75 170	47 996	80 057
Trade and other receivables from exchange transactions		3 245	23 296	28 693	3 380	23 296
Receivables from non-exchange transactions		1 775	4 617	7 123	9 521	4 617
Current portion of non-current receivables		-	-	-	-	-
Inventory		56 825	48 667	51 165	56 825	48 667
VAT		34 853	30 177	55 027	47 349	30 177
Other current assets		437	47	20	437	47
Total current assets		163 227	186 861	217 198	165 508	186 861
Non current assets						
Investments		-	-	-	-	-
Investment property		76 294	96 398	92 897	75 749	96 398
Property, plant and equipment		535 535	587 129	614 652	580 754	587 129
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		-	-	1 250	958	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		611 829	683 527	708 799	657 461	683 527
TOTAL ASSETS		775 056	870 387	925 997	822 969	870 387
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5 139	3 734	(5 139)	6 227	3 734
Trade and other payables from exchange transactions		57 412	29 936	(46 933)	13 521	29 936
Trade and other payables from non-exchange transactions		15 826	4 227	(15 863)	49 482	4 227

Provision		2 665	2 376	(3 664)	2 665	2 376
VAT		33 426	1 467	(1 467)	50 756	1 467
Other current liabilities		-	-	-	-	-
Total current liabilities		114 468	41 740	(73 065)	122 650	41 740
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		11 200	2 628	2 772	11 200	2 628
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		8 379	15 404	16 969	8 379	15 404
Total non current liabilities		19 579	18 032	19 741	19 579	18 032
TOTAL LIABILITIES		134 048	59 772	(53 324)	142 230	59 772
NET ASSETS	2	641 008	810 615	979 321	680 739	810 615
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		641 008	810 615	709 737	680 739	810 615
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	641 008	810 615	709 737	680 739	810 615

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

Cash balances at end of the period ended 28 FEBRUARY 2025 explained as presented below:

R 48 407 265 

DESCRIPTION	INVESTMENT ACCOUNT NUMBER	OPENING BALANCE	INTEREST EARNED	ACCOUNT TRANSFER	WITHDRAWALS	BANK CHARGES	CLOSING BALANCE
							R 0,00
PRIMARY ACCOUNT	62022331003	2 597 538	72 376	30 302 516	-28 255 951	-36 739	4 679 742
MIG ACCOUNT	62101651398	3 648 587	5 692	-	-3 574 538	-109	79 631
INEP ACCOUNT	62022332316	1 877 909	9 267	-	-305 900		1 581 277
OPERATING INVESTMENT ACCOUNT	62160167500	27 148 200	109 930	-	-20 453 250		6 804 880
RETENTIONS BANK ACCOUNT	62027101245	10 184 130	52 567	-	-687 494		9 549 203
FMG ACCOUNT	62090678320	271 791	1 355			-	273 146
RESERVES BANK ACCOUNT	62026740549	274 531	1 350	-1 350			274 531
PUBLIC SECTOR 32 DAYS ACCOUNT	9061149096	982 022					982 022
NEDBANK INVESTMENT A/C	03/7881052066/000003	10 444 329					10 444 329
STANDRD BANK INVESTMENT A/C	088795101-002	10 000 000					10 000 000
TRAFFIC INTSIKA YETHU MUNICIPALITY	63054019617	3 440 762	16 793	295 704	-1 489	-13 266	3 738 504
		70 869 799	269 330	30 301 166	-53 277 133	-36 848	48 407 265

Remarks:

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




Quarter 2 – 2024	Quarter 3 – 2025
October – December	January – March
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 the period ending 31 DECEMBER 2024. Which is 80% of the annual budget of R 5 000 000 . The amount invested was R 91 287 564 .	R 48 407 265 as at end of February 2025 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 February 2025 an amount of R 4 955 811,29 has been received from investments for the period February 2025. Which is 98% of the annual budget of R 5 000 000 . The amount invested was R 48 407 265

Cash Coverage July 2024 – June 2025

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



1.5 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 28 FEBRUARY 2025 is as follows;

Quarter 2 - 2024	Quarter 3 - 2025
October - December	January - March
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.	The Municipality as at end of month could take 2 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 month is **63%** and this has been an underspending as per projections of **67%** as detailed below;



4% Underspent



good

Up to 3%



average

Between 4% and 10%



bad

More than 10%

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	157 236 237	147 296 351	153 964 873	13 643 881	106 294 281	102 643 208	(9 993)	69%	147 296 351
Remuneration of councillors	19 169 159	21 325 903	21 034 534	1 546 889	12 176 941	14 023 008	(3 393)	58%	21 325 903
Inventory consumed	5 434 698	4 500 000	5 660 000	170 207	4 629 082	3 773 336	856	82%	4 500 000
Debt impairment	17 663 113	5 000 000	5 000 000	-	-	3 333 336	(3 333)	0%	5 000 000
Depreciation and amortisation	32 045 168	30 086 956	31 086 956	5 810 925	23 037 508	20 724 632	2 313	74%	30 086 956
Interest	8 458	4 348	4 348	1 132	61 241	2 896	(64)	-1408%	4 348
Contracted services	31 905 658	27 834 024	29 196 086	1 550 715	15 262 422	19 464 072	(4 202)	52%	27 834 024
Transfers and subsidies	3 584 990	4 347 826	4 347 826	581 927	4 453 386	2 898 552	1 555	102%	4 347 826
Operational costs	75 222 633	33 234 654	36 295 206	1 971 071	29 667 567	24 210 168	5 457	82%	33 234 654
Losses on Disposal of Assets	869 412	-	-	-	72 218	-	72	#DIV/0!	-
Total Expenditure	343 139 526	273 630 062	286 589 829	10 080 751	180 341 394	191 073 208	(10 732)	63%	273 630 062

Remarks:

Quarter 2 – 2024 October - December	Quarter 3– 2024 January - March
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%)	The above graph shows spending on operating budget as per month ending 28 FEBRUARY 2025. Intsikayethu Local Municipality has spent 63% operating budget of R286,5 million with expenditure of R180, 3 million as at 28 FEBRUARY 2025. This indicates the municipalities Actual operating expenditure against the budgeted operating expenditure. The expected expenditure is 67% however the municipality as at end of month underspent by 4% on operating expenditure, (Actual spent 63%)

Spending of Operating and Capital Grants July 2024 – June 2025

The Operating and Capital Grants % spending as at the end of February 2024 is **79%** and below the expected spending rate of **67%**.



12% Overspending



bad

Up to 50%



average

Between 50% and 60%



good

More than 60%

Description	Balance	Amount	Total	Total	Total	Balance Unspent	% of Spent	% of Spent
	BF	Received	Revenue	Allocation	Expenditure	@ 28 February 2025	Received	Allocation
MUNICIPAL INFRASTRUCTURE GRANT	-	44 577 000	44 577 000	57 157 700	39 867 009	4 709 991	89%	70%
FINANCIAL MANAGEMENT GRANT	-	2 100 000	2 100 000	2 100 000	1 446 120	653 880	69%	69%
INTEGRATED ELECTRIFICATION PROJECT	-	6 652 000	6 652 000	8 652 000	7 292 050	-640 050	110%	84%
EXPANDED PUBLIC WORKS PROGRAMME	-	1 914 000	1 914 000	1 914 000	2 234 992	-320 992	117%	117%
MUNICIPAL DISASTER GRANT	15 825 000	14 629 000	30 454 000	45 083 000	40 242 312	-9 788 312	132%	89%
DEPARTMENT OF SPORT AND RECREATION	-	990 000	990 000	990 000	690 564	299 436	70%	70%
Grand total	15 825 000	70 862 000	86 687 000	115 896 700	91 773 047	-5 086 047	106%	79%

Remarks:

Quarter 2 - 2024	Quarter 3 - 2025
October - December	January - March
The above graph shows spending on operating and capital grants as per month ending 31 December 2023. Intsikayethu Local Municipality has spent 66% budgeted grants received amounting to R105, 9 million with expenditure of R69,8 million as at 31 December 2024. This indicates the	The above graph shows spending on operating and capital grants as per month ending 28 FEBRUARY 2025. Intsikayethu Local Municipality has spent 106% budgeted grants received amounting to R115 million with expenditure of R01,7 million as at 28 FEBRUARY 2025. This indicates

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 **16%**

the municipalities actual grants expenditure against the grants received. The expected expenditure for this month is **67%** however the municipality as at end of the month overspent by **12%** on grants expenditure, (**Actual spent 79%**).

Spending of Capital Budget July 2024 – June 2025

The Capital budget % spending as at the end of the month is **73%** and is below the expected spending rate of **67%**;



6% overspending



bad

Below 59%



average

Between 60% and 74%



good

More than 67%

MUNICIPAL INFRASTRUCTURE PROJECTS

DESCRIPTION	31-Dec-24	31-Jan-25	28-Feb-25	Total amount paid (ecx vat)	Status
Khuze Bridge	2 657 830,90			2 657 830,90	Active
Marhawuleni Bridge	1 544 582,87			1 544 582,87	Active
Nkomfeni Access Road	1 198 800,35			1 198 800,35	Active
Vrystad Access Road	1 112 608,99			1 112 608,99	Active
Nkomfleni Access Road	919 361,15			919 361,15	Active
Skimini Mathafeni Access Road	761 105,01			761 105,01	Active

Hoyana Access Road	3 001 511,89			3 001 511,89	Active
Qamata to Basin Access road	1 061 372,74			1 061 372,74	Active
Gongqo to Banti Access Road	1 016 854,17			1 016 854,17	Active
Mbhentseni, Sifumba access rd	3 588 924,31			3 588 924,31	Active
Ekuphumleni Access Rd	1 501 742,05			1 501 742,05	Active
R61 - Veza Rd	819 517,52	658 771,94	820 981,66	2 299 271,12	Active
Mdibanisweni /Mdibaniso	759 044,64			759 044,64	Active
Kulo-Ngqayi Access Rd	2 008 921,59	548 868,31	171 851,37	2 729 641,27	Active
Ngxwashu Bridge	2 751 149,99		190 283,13	2 941 433,12	Active
Kwebulana Access Road	5 115 653,84			5 115 653,84	Active
Luxhomo to Mcumngco	5 858 389,98	-	454 360,20	6 312 750,18	Active
Mabhentseni - Jwayi	5 662 980,05			5 662 980,05	Active
Lower Woodhouse Access Road	441 252,71	304 612,12	-	745 864,83	Active
Joe Slovo to Dikeni Rd	390 883,24			390 883,24	Active
Sdubi Port	445 226,06			445 226,06	Active
Construction of Bholitye to Qumanco Access Road	6 116 632,41			6 116 632,41	Active
Nongantshi to Willo	7 336 339,81			7 336 339,81	Active
Nyoka Access Rd	912 174,03			912 174,03	Active

57 028 517,30

1 557 940,37

1 683 192,36

60 132 589,03

ELECTRIFICATION PROJECTS

Trans Date	SUPPLIER NAME	DESCRIPTION	CAPITAL	VAT	TOTAL
2024/09/03	BOBOSHE TRADING	ELECTRIFICATION OF MELIKA,GQWARHU,MATHEFENI PHASE 2	580 713,66	87 107,05	667 820,71
2024/09/18	PREST BUSINESS SUPPLIERS	ELECTRIFICATION OF NTLONZE PH2,TAIWAN,NYAMAKHULU,MAHLATHINI	546 655,25	81 998,29	628 653,54
					-
			1 127 368,91	169 105,34	1 296 474,25

Trans Date	SUPPLIER NAME	DESCRIPTION	CAPITAL	VAT	TOTAL
------------	---------------	-------------	---------	-----	-------

2024/09/18	LENGOAF PROJECTS	ELECTRIFICATION OF XOLOBE,GCIBALA SGUBUDWINI	189 661,54		189 661,54
2024/10/04	LENGOAF PROJECTS	ELECTRIFICATION OF XOLOBE,GCIBALA SGUBUDWINI	73 398,32		73 398,32
2024/10/25	Siya and Aya	ELECTRIFICATION OF XOLOBE,GCIBALA SGUBUDWINI	926 480,25		926 480,25
2024/12/11	Siya and Aya	ELECTRIFICATION OF XOLOBE,GCIBALA SGUBUDWINI	414 890,10		414 890,10
					-
			1 604 430,21	-	1 604 430,21
Trans Date	SUPPLIER NAME	DESCRIPTION	CAPITAL	VAT	TOTAL
2024/09/18	PREST BUSSINESS SUPPLIERS	ELECTRIFICATION OF NTLONZE,MAHLATHI TAIWAN	546 655,25	81 998,29	628 653,54
					-
			546 655,25	81 998,29	628 653,54

Trans Date	SUPPLIER NAME	DESCRIPTION	CAPITAL	VAT	TOTAL
2024/09/12	VOKON	ELECTRIFICATION OF MAJWARHENI	292 621,41	43 893,21	336 514,62
2024/10/04	BBT JV MCG	ELECTRIFICATION OF MAJWARHENI	460 795,50	69 119,33	529 914,83
2024/10/31	BBT JV MCG	ELECTRIFICATION OF MAJWARHENI	563 467,50	84 520,13	647 987,63
2024/12/06	BBT JV MCG	ELECTRIFICATION OF MAJWARHENI	528 246,00	79 236,90	607 482,90
2025/01/21	VOKON	ELECTRIFICATION OF MAJWARHENI	175 488,93	26 323,34	201 812,27
			2 020 619,35	303 092,90	2 323 712,25
Trans Date	SUPPLIER NAME	DESCRIPTION	CAPITAL	VAT	TOTAL
2024/09/12	MBSA CONSULTING	ELECTRIFICATION OF FORTY,MKHWINTI	220 360,19	33 054,03	253 414,22
2024/10/04	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	86 831,03	13 024,65	99 855,68
2024/10/31	MBSA CONSULTING	ELECTRIFICATION OF FORTY,MKHWINTI	24 990,48	3 748,57	28 739,05
2024/10/31	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	497 959,46	74 693,92	572 653,38
2024/12/11	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	596 460,35	89 469,05	685 929,40
2025/02/12	YG SOLOUTIONS	ELECTRIFICATION OF FORTY,MKHWINTI	257 941,06	38 691,16	296 632,22
					-
			1 684 542,56	252 681,39	1 937 223,95
TOTAL ELECTRIFICATION EXPENDITURE			6 983 616,28	806 877,92	7 790 494,20

MOVABLE ASSETS

Description	Date	Asset Register
Office Equipment and Furniture	31/07/2024	125 484,77
Transport Asset	31/07/2024	641 287,59
Computer equipment	31/08/2024	215 000,01
Computer equipment	30/09/2024	201 341,65
Office Equipment and Furniture	30/09/2024	154 870,86
Computer Equipment	31/10/2024	14 746,65
Computer Equipment	30/11/2024	171 731,00
Office Furniture & Equipment	30/11/2024	156 125,87
Office Furniture & Equipment	30/11/2024	67 461,68
Computer Equipment	31/12/2024	209 908,50
Machinery	31/12/2024	88 000,00
Computer Equipment	31/01/2025	356 592,00
Computer Equipment	19/02/2025	48 598,00
Office Furniture and Equipment	26/02/2025	158 643,00
Office Furniture and Equipment	13/02/2025	146 599,32
		2 756 390,90

Remarks:

Quarter 2 - 2024 October - December	Quarter 3 - 2025 January - March
<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 R123 million with expenditure of R76 329 082 as 31 DECEMBER 2024. Capital spending includes spending on infrastructure projects. Underspensing 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>	<p>The above graph shows spending on capital budget as per year to date of 2024/25 including the current reporting month as at 28 FEBRUARY 2025. Intsikayethu Local Municipality has spent 73% inclusive of reclaimed VAT (2024/25) of capital budget of R123 902 768 with expenditure of R 90 457 629 as 28 FEBRUARY 2025. Capital spending includes spending on infrastructure projects. Underspensing 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 67% however the municipality as at end of month overspent by 6% on capital expenditure, (Actual spent 73%)</p>

Spending on Repairs and Maintenance July 2024 – June 2025

The Repairs & Maintenance budget **72%** spending as at the end of the quarter is **below the expected spending rate of 67%** and this has been underspending as detailed below;



5% overspent



good

More than 8%



bad

Less than 8%

Payment Date	Land & Buildings	Motor Vehicle	Plant & Machinery	Total Amount
1st Quarter Ending 30 September 2024	449 504,67	28 699,00	1 506 406,22	1 984 609,89
2nd Quarter Ending 31 December 2024	46 500,16	1 074 166,62	-	1 120 666,78
3rd Quarter Ending 31 March 2025	205 531,00	203 892,41	39 000,00	448 423,41
4th Quarter Ending 30 June 2025	-	-	-	-
Total	701 535,83	1 306 758,03	1 545 406,22	3 553 700,08

Remarks:




The above graph shows spending on repairs and maintenance as per month for 24/25 including the current reporting month as at 28 FEBRUARY 2025

Quarter 2 - 2024	Quarter 3 - 2025
October - December	January - March
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 R 2 620 381.51	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 R 3 553 700

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.

4.0 

 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 2 - 2024	Quarter 3 - 2025
October- December	January - March
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.	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 4.0 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.

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.

3.5 

 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 2 - 2024 October - December	Quarter 2 - 2024 January - March
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.	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 3.5 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 28 FEBRUARY 2025.

100% 

 good

95% or more

 bad

Less than 95%

Description	NT Code	Budget Year 2024/25										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Receivables from Non-exchange Transactions - Property Rates	1400	1 746 728	822 485	812 474	788 017	- 9	673 592	7 239 921	25 314 960	37 398 168	34 016 481	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	30 402	30 402	30 402	
Receivables from Exchange Transactions - Waste Management	1600	243 632	92 865	91 787	90 264	- 1 737	85 746	494 605	5 414 472	6 511 634	6 083 350	
Receivables from Exchange Transactions - Property Rental Debtors	1700	63 760	26 776	26 776	27 463	-	27 920	265 632	2 386 123	2 824 450	2 707 138	
Interest on Arrear Debtor Accounts	1810	647 112	572 246	623 469	664 065	- 1 260	651 229	4 365 096	19 081 081	26 603 038	24 760 211	
Other	1900	- 14 648	- 20 502	- 5 517	- 13 375	- 10 322	- 2 791	- 7 114	- 102 800	- 177 069	- 136 402	
Total By Income Source	2000	2 686 584	1 493 870	1 548 989	1 556 434	- 13 328	1 435 696	12 358 140	52 124 238	73 190 623	67 461 180	
2023/24 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	1 375 435	827 260	834 641	860 308	-	805 743	6 739 914	22 511 206	33 954 507	30 917 171	
Commercial	2300	695 876	346 796	336 252	309 522	- 10 354	308 314	2 514 391	13 618 386	18 119 183	16 740 259	
Households	2400	539 391	343 023	339 200	347 916	- 2 974	299 428	2 932 798	15 504 900	20 303 682	19 082 068	
Other	2500	75 882	- 23 209	38 896	38 688	-	22 211	171 037	489 746	813 251	721 682	
Total By Customer Group	2600	2 686 584	1 493 870	1 548 989	1 556 434	- 13 328	1 435 696	12 358 140	52 124 238	73 190 623	67 461 180	

SUMMARY OF PAYMENTS RECEIVED AGAINST BILLING AS AT 28 FEBRUARY 2025

1. BILLING VS COLLECTION

The collection Rate as at **28 February 2025** is **29 %** and we managed to collect **R322 679.89** against billing **R 1 119 413.39**.

BILLING VS COLLECTION REPORT

BILLING	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	TOTAL
STATE OWNED									
Property Rates	R 528,203.17	R 528,203.17	R 528,203.17	635,304.56	635,304.56	635,304.56	635,304.56	635,304.56	R 4,761,132.31
Refuse Removal	R 45,624.00	45,624.00	45,624.00	45,624.00	45,624.00	45,624.00	45,624.00	45,624.00	R 364,992.00
Rental	R 14,879.26	R 14,879.26	R 14,879.26	14,879.26	14,879.26	14,879.26	14,879.26	14,879.26	R 119,034.08
TOTAL	588,706.43	588,706.43	588,706.43	695,807.82	695,807.82	695,807.82	695,807.82	695,807.82	R 5,245,158.39
COMMERCIAL									
Property Rates	R 241,006.63	R 241,006.63	R 241,006.63	251,874.50	251,874.50	251,874.50	251,874.50	251,874.50	R 1,982,392.39
Refuse Removal	R85,475.00	85,093.00	85,093.00	85,093.00	85,093.00	85,093.00	85,093.00	85,093.00	R 681,126.00
Rental	R 32,302.49	27,806.11	19,395.24	19,518.88	19,611.54	19,611.54	19,611.54	19,611.54	R 177,468.88
TOTAL	358,784.12	353,905.74	345,494.87	356,486.38	356,579.04	356,579.04	356,579.04	356,579.04	R 2,840,987.27
RESIDENTIAL									
Property Rates	R 39,525.93	R 39,525.93	R 39,525.93	45,637.52	45,637.52	45,637.52	45,637.52	45,637.52	R 346,765.39
Refuse Removal	14,973.00	14,973.00	14,973.00	14,973.00	14,973.00	14,973.00	14,973.00	14,973.00	R 119,784.00
Rental	R 6,387.99	6,387.99	6,508.01	6,508.01	6,508.01	6,508.01	6,508.01	6,508.01	R 51,824.04
TOTAL	60,886.92	60,886.92	61,006.94	67,118.53	67,118.53	67,118.53	67,118.53	67,118.53	R 518,373.43
GRAND TOTAL BILLING	1,008,377.47	1,003,499.09	995,208.24	1,119,412.73	1,119,505.39	1,119,505.39	1,119,505.39	1,119,505.39	R 8,604,519.09
SUMMARY									
Property Rates	808,735.73	808,735.73	808,735.73	932,816.58	932,816.58	932,816.58	932,816.58	932,816.58	R 7,090,290.09
Refuse Removal	146,072.00	145,690.00	145,690.00	145,690.00	145,690.00	145,690.00	145,690.00	145,690.00	R 1,165,902.00
Rental	53,569.74	49,073.36	40,782.51	40,906.15	40,998.81	40,998.81	40,998.81	40,998.81	R 348,327.00
	1,008,377.47	1,003,499.09	995,208.24	1,119,412.73	1,119,505.39	1,119,505.39	1,119,505.39	1,119,505.39	R 8,604,519.09

COLLECTION

GOVERNMENT									
Property Rates	-	-	-	-	4,869,396.00	-	190,785.26	22,773.07	R 5,082,954.33
Refuse Removal	R 508,116.54	1,154.70	7,069.08	28,923.93	6,533.73	1,038.84	20,227.45	8,747.74	R 581,812.01
Rental	9,084.22	-	18,168.44	9,084.22	9,084.22	-	18,168.44	9,084.22	R 72,673.76
TOTAL	517,200.76	1,154.70	25,237.52	38,008.15	4,885,013.95	1,038.84	229,181.15	40,605.03	R 5,737,440.10

COMMERCIAL

Property Rates	R 387,051.97	125,342.23	316,000.66	183,033.08	238,073.61	61,334.82	308,903.91	166,535.42	R 1,786,275.70
Refuse Removal	R 73,684.43	55,678.64	51,031.94	71,104.27	50,770.85	26,131.63	69,645.90	67,916.00	R 465,963.66
Rental	R 9,746.12	24,039.44	24,039.44	24,039.44	24,039.44	24,039.44	14,423.43	20,039.44	R 164,406.19
TOTAL	470,482.52	205,060.31	391,072.04	278,176.79	312,883.90	111,505.89	392,973.24	254,490.86	R 2,416,645.55

RESIDENTIAL

Property Rates	R 49,325.33	21,699.99	35,431.00	123,326.70	65,156.62	14,732.06	16,000.00	18,182.26	R 343,853.96
Refuse Removal	R 6,101.31	2,224.25	9,941.88	2,821.60	10,273.04	2,140.19	1,870.13	3,017.75	R 38,390.15
Rental	R 7,013.40	6,476.99	6,402.99	6,487.99	6,273.91	6,273.91		6,383.99	R 45,313.18
TOTAL	62,440.04	30,401.23	51,775.87	132,636.29	81,703.57	23,146.16	17,870.13	27,584.00	R 427,557.29

GRAND TOTAL COLLECTION	1,050,123.32	236,616.24	468,085.43	448,821.23	5,279,601.42	135,690.89	640,024.52	322,679.89	R 8,581,642.94
-------------------------------	---------------------	-------------------	-------------------	-------------------	---------------------	-------------------	-------------------	-------------------	-----------------------

SUMMARY

Property Rates	436,377.30	147,042.22	351,431.66	306,359.78	5,172,626.23	76,066.88	515,689.17	207,490.75	R 7,213,083.99
Refuse Removal	587,902.28	59,057.59	68,042.90	102,849.80	67,577.62	29,310.66	91,743.48	79,681.49	R 1,086,165.82
Rental	25,843.74	30,516.43	48,610.87	39,611.65	39,397.57	30,313.35	32,591.87	35,507.65	R 282,393.13
	1,050,123.32	236,616.24	468,085.43	448,821.23	5,279,601.42	135,690.89	640,024.52	322,679.89	R 8,581,642.94
PERCENTAGE	104%	24%	47%	40%	472%	12%	57%	29%	100%

Remarks

Quarter 2 - 2024	Quarter 3 - 2025
October- December	January- March
<p>The total amount outstanding for rates and services owed to the Municipality as of 31 December 2024 was R73 190 623 which includes the current amount due but not yet payable. The overall collection for the month of December 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%.</p>	<p>The total amount outstanding for rates and services owed to the Municipality as of 28 FEBRUARY 2025 was R73 190 623 which includes the current amount due but not yet payable. The collection Rate as at 28 February 2025 is 29 % with collection of R322 679 against billing R 1 119 413. The overall collection for the month of February 2025 amounted to R8 581 643 against billing of R8,604,519 translating to 100% collection rate. The overall collection rate as per the debtor's book is sitting at 10%.</p>

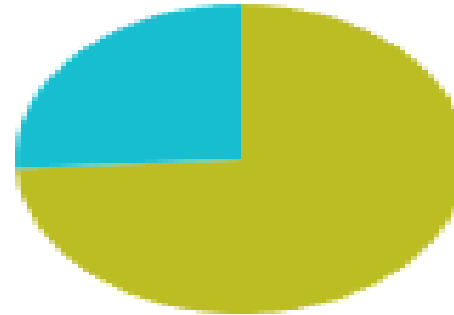
FREE BASIC SERVICES EXPENDITURE REPORT

The total expenditure incurred as at **28 February 2025** amounting to **R4,434,986** and there are still January and February outstanding invoices which we requested in order to reconcile the payments vs billing.

DATE	INVOICE	DIRECT PMNT	BILLING vs ACTUALS
19/06/2024	412 944		412 944
18/07/2024	451 785		451 785
30/07/2024		412 942	- 412 942
21/08/2024	602 291		602 291
23/08/2024		451 782	- 451 782
19/09/2024	581 815		581 815
30/09/2024		602 286	- 602 286
19/10/2024	585 168		585 168
19/11/2024	581 480		581 480
20/11/2024		581 813	- 581 813
5/12/2024		1 000 000	- 1 000 000
19/12/2024	804 236		804 236
20/01/2025		804 236	- 804 236
20/01/2025	581 927		581 927
27/02/2025		581 927	- 581 927
	4 601 645	4 434 986	166 659

OTHER INCOME

Money Generated Locally January 2024
 12% from residents paying for **Property rates, refuse, licenses & fines**, and from interest and investments.



Money from National Government January 2024
 88% from the **Equitable Share of taxes, and Grants from National Government.**

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Waste management	1 455 149	1 428 557	1 428 557	126 606	1 013 171	952 368	0,55%	71%	1 428 557
Sale of Goods and Rendering of Services	338 414	5 012 500	5 072 500	25 155	113 117	3 381 664	0,06%	2%	5 012 500
Agency services	1 086 856	1 200 000	1 200 000	97 070	805 623	800 000	0,43%	67%	1 200 000
Interest earned from Receivables	1 718 575	1 500 000	2 000 000	-	717	1 333 336	0,00%	0%	1 500 000
Interest from Current and Non Current Assets	8 435 517	5 000 000	5 000 000	88 334	3 299 808	3 333 336	1,78%	66%	5 000 000
Rental from Fixed Assets	1 192 742	601 500	901 500	95 224	790 321	601 000	0,43%	88%	601 500
Licence and permits	2 162 953	2 500 000	2 500 000	161 092	1 187 144	1 666 664	0,64%	47%	2 500 000
Operational Revenue	534 954	19 300 000	19 300 000	-	9 261	12 866 664	0,00%	0%	19 300 000
Non-Exchange Revenue	-	-	-	-	-	-	0,00%	#DIV/0!	-
Property rates	16 585 178	16 762 455	16 762 455	932 819	10 569 805	11 174 984	5,70%	67%	16 762 455
Fines, penalties and forfeits	535 899	570 000	570 000	3 810	65 275	380 000	0,04%	11%	570 000
Licence and permits	142 586	300 000	350 000	11 191	141 322	233 336	0,08%	40%	300 000
Transfers and subsidies - Operational	206 010 055	216 765 300	217 055 300	543 209	162 800 145	144 703 544	87,87%	75%	216 765 300
Interest	5 005 526	3 000 000	4 000 000	-	4 484 854	2 666 664	2,42%	112%	3 000 000
Other Gains	- 267 283	-	-	-	-	-	0,00%		-
Total Revenue (excluding capital transfers and contributions)	244 937 121	273 940 312	276 140 312	2 084 510	185 280 563	184 093 560	100,00%	67%	273 940 312

Remarks:


Quarter 1 – 2024	Quarter 2 – 2024	Quarter 3 – 2025
July – September	October– December	January– March
<p>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 R299,3m</p>	<p>Total revenue generated for the month ending 31 December 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 R299,3m</p>	<p>Total revenue generated for the month ending 28 FEBRUARY 2025 amounts to R185m. The main sources are as follows: Transfers of R162 800 145 and represent 88% of total revenue; Rates and taxes of R22,9m representing 12% of revenue. The total revenue received is amounting to R185m, which translates to 67% of the budgeted amount of R276,1m</p>

EXPENDITURE MANAGEMENT

Staff Wages and Salaries July 2024 – June 2025

60% 

 **within norms** 25% to 40%

 **outside** less than 25% or more than 40%

EMPLOYEE COSTS AND REMUNERATION OF COUNCILLORS AS AT 28 FEBRUARY 2025

The total expenditure for Councillors and Employees as at **28th February 2025** is **R15.190.769,97** and is within the acceptable norm of 35-40%.

Summary analysis of Employees & Cllrs costs is as follows:

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	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	R1.566.393,16	R1.610.884,69	R12.350.601,68
HOD'S	R1.453.970,24	R795.672,00	R794.210,05	R815.868,88	R783.530,89	R787.626,63	R785.906,13	R785.725,37	R7.002.510,19
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	R1.800.209,63	R1.966.255,53	R14.297.613,37
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	R1.569.893,39	R1.476.696,30	R11.472.778,34
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	R1.857.402,75	R1.900.617,25	R15.071.740,13
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	R3.473.184,46	R3.500.393,91	R27.521.492,39
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	R1.683.470,92	R1.740.809,44	R14.026.074,34
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	R1.164.699,01	R1.125.410,70	R8.855.788,16
LED	R1.045.254,14	R637.489,81	R741.519,04	R776.827,44	R703.477,45	R699.683,61	R634.039,88	R712.154,35	R5.950.445,72
CONTRACT W/K	R341.664,47	R347.498,07	R355.658,07	R390.241,55	R373.202,44	R354.053,92	R306.220,79	R362.504,43	R2.831.043,74
PENSIONERS	R9.375,00	R9.475,00	R9.375,00	R9.375,00	R9.375,00	R9.375,00	R9.094,80	R9.318,00	R74.762,80

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	R14.850.514,92	R15.190.769,97	R119.454.850,86
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	------------------------

COUNCILLORS REMUNERATION

The total expenditure incurred for Councillors benefits is **R12.350.601,68** against the budget of **R21.325.903,00** which results to **58%** expenditure against the annual budget.

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	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	R1.239.409,84	R1.239.409,84	R9.760.403,70
LEAVEPAY	R0,00	R0,00	R0,00	R0,00	R9.766,30	R0,00	R0,00	R0,00	R9.766,30
BACKPAY	R0,00	R7.829,73	R0,00	R64.182,84	R0,00	R0,00	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	R159.878,98	R159.878,98	R1.130.581,85

CELL PHO	R142.080,00	R145.161,30	R147.600,00	R151.200,00	R147.600,00	R147.600,00	R147.600,00	R147.600,00	R1.176.441,30
SUBS. AL	R200,00	R100,00	R400,00	R0,00	R0,00	R0,00	R0,00	R0,00	R700,00
TC-3702	R0,00	R1.691,09	R0,00	R0,00	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	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	R1.546.888,82	R1.546.888,82	R12.152.794,20
C-DISC PRO	R5.500,00	R5.500,00	R5.500,00	R5.500,00	R5.000,00	R5.500,00	R5.500,00	R50.000,00	R88.000,00
C-SKILLS	R13.295,11	R13.449,98	R13.653,28	R13.962,46	R13.785,45	R13.660,99	R14.004,34	R13.995,87	R109.807,48
*CO.CONTR.	R18.795,11	R18.949,98	R19.153,28	R19.462,46	R18.785,45	R19.160,99	R19.504,34	R63.995,87	R197.807,48
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	R1.566.393,16	R1.610.884,69	R12.350.601,68

HOD EMPLOYEE COSTS PER DEPARMENT

The total HOD'S cost incurred is **R7.995.583,54** against the budget of **R 11.122.079,00** which results to **72%** expenditure against the annual budget.

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	TOTAL
SALARY	R469.230,16	R469.230,16	R469.230,16	R469.230,16	R469.230,16	R810.123,61	R810.123,61	R810.123,61	R4.776.521,63
PERF BONU	R640.242,17	R0,00	R0,00	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	R37.309,98	R37.309,98	R298.499,84
HOUS ALL	R97.469,30	R97.469,37	R97.469,30	R97.469,30	R97.469,30	R97.469,30	R97.469,30	R97.469,30	R779.754,47
LEAVEPAY	R0,00	R0,00	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	R5.675,04	R5.675,04	R45.400,32
MED.ALLO	R50.083,20	R40.170,67	R40.170,67	R50.083,20	R50.083,20	R50.083,20	R50.083,20	R50.083,20	R380.840,54
VEH. ALL	R89.890,70	R84.999,73	R84.999,73	R89.890,70	R89.890,70	R89.890,70	R89.890,70	R89.890,70	R709.343,66
SUBS. AL	R700,00	R300,00	R1.300,00	R400,00	R0,00	R300,00	R100,00	R300,00	R3.400,00
CAR INSUR	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R25.309,08	R202.472,64
TC-3702	R17.804,11	R9.210,49	R6.963,78	R13.768,82	R0,00	R2.942,72	R1.691,10	R1.800,48	R54.181,50
TC-3722	R5.290,66	R2.630,55	R2.415,38	R7.169,17	R0,00	R853,02	R564,14	R94,00	R19.016,92
** EARN.**	R1.439.004,40	R772.305,07	R770.843,12	R796.305,45	R774.967,46	R1.119.976,65	R1.118.216,15	R1.118.055,39	R7.909.673,69
C-UIF	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R1.062,72	R8.501,76
C-SKILLS	R13.903,12	R7.500,71	R7.500,71	R18.500,71	R7.500,71	R7.500,71	R7.500,71	R7.500,71	R77.408,09

*CO.CONTR.	R14.965,84	R8.563,43	R8.563,43	R19.563,43	R8.563,43	R8.563,43	R8.563,43	R8.563,43	R85.909,85
------------	------------	-----------	-----------	------------	-----------	-----------	-----------	-----------	------------

TOTAL EARNINGS	R1.453.970,24	R780.868,50	R779.406,55	R815.868,88	R783.530,89	R1.128.540,08	R1.126.779,58	R1.126.618,82	R7.995.583,54
-----------------------	----------------------	--------------------	--------------------	--------------------	--------------------	----------------------	----------------------	----------------------	----------------------

PERMANENT STAFF TOTAL EARNINGS ALL DEPARTMENTS AS AT 31st JANUARY 2025

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	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	R6.948.111,46	R6.922.172,98	R53.874.769,46
BPAY SAL	R0,00	R0,00	R36.694,70	R1.154.475,53	R0,00	R0,00	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	R164.141,91	R205.221,73	R1.527.780,73
BONUS	R898.354,93	R478.797,25	R543.046,72	R634.194,16	R405.841,07	R534.901,47	R501.454,38	R695.658,21	R4.692.248,19
ACTING AL	R127.175,40	R120.295,00	R120.295,00	R143.965,68	R158.093,33	R119.670,80	R105.114,04	R117.837,21	R1.012.446,46
NIGHTALLO	R47.424,00	R51.948,00	R51.324,00	R54.741,68	R58.433,76	R49.758,72	R42.146,00	R51.012,00	R406.788,16
CELL PHO	R58.721,03	R59.326,83	R60.538,43	R60.538,43	R60.538,43	R60.538,43	R60.538,43	R63.870,93	R484.610,94
HOUSING SUB	R17.062,56	R17.062,56	R17.062,56	R20.133,92	R17.830,40	R16.716,00	R18.939,44	R18.939,44	R143.746,88
SHIFT ALL	R66.114,06	R66.114,06	R64.993,62	R80.995,73	R68.993,59	R65.824,61	R66.492,83	R64.936,52	R544.465,02
LEAVEPAY	R0,00	R0,00	R10.830,81	R0,00	R0,00	R90.936,48	R56.592,96	R68.987,83	R227.348,08
VEH. ALL	R774.748,80	R790.569,62	R790.569,62	R974.436,85	R835.015,90	R830.982,50	R842.487,72	R848.126,96	R6.686.937,97
SUBS. AL	R6.200,00	R7.200,00	R50.700,00	R7.300,00	R6.100,00	R2.300,00	R400,00	R500,00	R80.700,00
STANDBY A	R70.287,12	R79.311,01	R67.266,58	R83.697,77	R71.021,83	R67.188,98	R71.311,38	R49.885,57	R559.970,24
L SERV AW	R30.042,24	R43.100,88	R18.241,80	R45.838,77	R4.812,48	R16.548,37	R15.563,09	R102.055,66	R276.203,29
TC-3702	R18.534,53	R17.125,42	R47.304,19	R49.062,90	R28.120,95	R26.573,87	R3.357,02	R10.293,65	R200.372,53
TC-3722	R5.697,49	R4.238,65	R9.977,61	R11.349,73	R2.495,68	R4.191,37	R323,91	R5.192,61	R43.467,05
** 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	R8.896.974,57	R9.224.691,30	R71.953.025,23
C-UIF	R48.780,89	R48.601,69	R48.305,12	R40.075,77	R48.756,81	R49.430,84	R49.442,88	R49.484,60	R382.878,60
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	R1.250.660,02	R1.245.991,09	R9.653.332,60
C-MED/AID	R658.554,38	R660.421,58	R660.009,38	R528.693,82	R657.375,98	R655.900,58	R729.408,49	R715.567,63	R5.265.931,84
C-B/COUNCI	R3.243,30	R3.243,30	R3.231,92	R5.449,20	R3.381,85	R3.417,70	R3.441,60	R3.429,65	R28.838,52
C-SKILLS	R86.427,51	R82.798,30	R83.139,37	R83.530,04	R86.084,03	R92.246,96	R88.273,47	R90.986,69	R693.486,37
*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	R2.121.226,46	R2.105.459,66	R16.024.467,93
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	R11.018.201,03	R11.330.150,96	R87.977.493,16

CONTRACT WORKERS

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	TOTAL
ADMIN									
SALARY	R70.209,00	R70.209,00	R70.209,00	R57.605,02	R57.605,02	R65.938,35	R81.701,96	R81.701,96	R555.179,31
BACK PAY	R0,00	R0,00	R0,00	R9.478,89	R0,00	R0,00	R0,00	R0,00	R9.478,89
CELL PHONE	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R1.211,60	R1.211,60
NON PENSIO A	R0,00	R0,00	R0,00	R0,00	R0,00	R8.000,00	R0,00	R0,00	R8.000,00
SUB ALLOWANCE	R0,00	R0,00	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	R81.701,96	R81.701,96	R572.658,20
C-UIF	R702,64	R702,64	R702,64	R649,22	R576,54	R659,99	R817,75	R829,85	R5.641,27
C-B/COUNCI	R56,90	R56,90	R56,90	R95,60	R47,80	R59,75	R71,70	R71,70	R517,25
C-SKILLS	R702,64	R702,64	R702,64	R671,80	R576,54	R739,99	R817,75	R829,85	R5.743,85
*CO.CONTR.	R1.462,18	R1.462,18	R1.462,18	R1.416,62	R1.200,88	R1.459,73	R1.707,20	R1.731,40	R11.902,37
TOTAL EARNINGS	R71.671,18	R71.671,18	R71.671,18	R68.500,53	R58.805,90	R75.398,08	R83.409,16	R83.433,36	R584.560,57
BTO									
SALARY	R19.064,00	R19.064,00	R19.064,00	R19.920,92	R24.999,99	R33.333,32	R33.333,32	R33.333,32	R202.112,87
LEAVEPAY	R0,00	R0,00	R0,00	R0,00	R43.464,00	R0,00	R0,00	R0,00	R43.464,00
BACKPAY	R0,00	R0,00	R0,00	R2.570,76	R0,00	R0,00	R0,00	R0,00	R2.570,76
OVERTIME	R0,00	R5.719,20	R5.719,20	R257,06	R0,00	R0,00	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	R33.333,32	R33.333,32	R259.843,09
C-UIF	R190,86	R248,06	R248,06	R227,96	R604,59	R333,80	R333,80	R333,80	R2.520,93
C-B/COUNCI	R22,76	R22,76	R22,76	R47,80	R35,85	R47,80	R47,80	R47,80	R295,33
C-SKILLS	R190,86	R248,06	R248,06	R227,96	R684,99	R333,80	R333,80	R333,80	R2.601,33
*CO.CONTR.	R404,48	R518,88	R518,88	R503,72	R1.325,43	R715,40	R715,40	R715,40	R5.417,59
TOTAL EARNINGS	R19.468,48	R25.302,08	R25.302,08	R23.252,46	R69.789,42	R34.048,72	R34.048,72	R34.048,72	R265.260,68
LED									
SALARY	R136.214,00	R136.214,00	R136.214,00	R142.345,31	R118.754,70	R118.754,70	R75.051,89	R118.754,70	R982.303,30
BACK PAY	R0,00	R0,00	R0,00	R18.393,93	R0,00	R0,00	R0,00	R0,00	R18.393,93

TOTAL EARNINGS	R22.185,00	R22.185,00	R30.345,00	R30.345,00	R30.345,00	R30.345,00	R30.345,00	R30.345,00	R30.345,00	R226.440,00
TOTAL AMOUNT	R341.664,47	R347.498,07	R355.658,07	R390.241,55	R373.202,44	R354.053,92	R306.220,79	R362.504,43	R2.831.043,74	

Remarks:

Quarter 2 – 2024	Quarter 3 – 2025
October to December	January to March
Total salaries expenditure the year ending 31 December 2024 amounts to R81 045 791 . The total expenditure incurred as at to date is amounting to R81 045 791 , which translates to 51% of the budgeted amount.	Total salaries expenditure as of 28th February 2025 amounts to R119 454 850,86 . The total expenditure incurred for the month of February 2025 amounts to R15 190 769,97 which translates to 68% of the budgeted amount.

VAT RECOVERY July 2024 – Ju97. which

The VAT budget is at **112%** spending as at the end of the quarter is **above the expected spending rate of 67%** and this has been overspending as detailed below;



45% Over collected



good

More than 70%



bad

Less than 70%

DATE	JULY	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	TOTAL AMOUNT
23-Jul-24	1 015 672							1 015 672
23-Jul-24	2 567 593							2 567 593
13-Sep-24		1 274 912						1 274 912
17-Oct-24			1 540 193					1 540 193
04-Nov-24				3 024 528				3 024 528
02-Dec-24					1 922 976			1 922 976
17-Jan-25						2 250 109		2 250 109
24-Jan-25						1 883 603	1 319 987	3 203 591
TOTAL AMOUNT	3 583 265	1 274 912	1 540 193	3 024 528	1 922 976	4 133 712	1 319 987	16 799 573

Remarks:

The above graph shows spending on VAT for 24/25 including the current reporting month as at 28/02/2025

Quarter 2 - 2024	Quarter 3 - 2025
October - December	January - March
Vat returns submitted and recovered as at December 2024 amounts to R 11 345 873 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 76%.	Vat returns submitted and recovered as at February 2025 amounts to R 16 799 573 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 March against budget is 112%.

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	Quarter 1	Quarter 3	Total Amount
01 July 2024 - 30 September 2024	1 453,09		1 453,09
01 January 2025 - 31 March 2025		3 727,03	3 727,03
Total	1 453,09	3 727,03	5 180,12

FLEET MANAGEMENT REPORT

The total expenditure incurred on fleet in February 2025 period is **R271 597,73**. Financial Impact is broken down in the following Categories:

Fuel & Oil

The cost for Fuel and oil for February 2025 period is as follows:

Description	Feb-25
Fuel	R162 223,46
Oil	R137,00
Total	R162 360,46

Below is the breakdown of fuel and oil allocation to vehicles

FEBRUARY 2025 SUMMARY				
WESBANK REPORT				
REGISTRATION NO		Milleage	Fuel	Oil
DFH301EC		64906	1 544,00	
HRG 048 EC		282073	8 257,94	
JKP 048 EC		86132	2 146,82	
JWF469EC		116119	8 645,09	
JRG 929 EC		149016	3 038,99	
JVT407EC		213699	7 093,85	
JYG 099 EC		218880	13 361,08	137,00
JYG 103 EC		213999	16 543,11	
HJY989EC		176797	12 176,00	
HMH 880 EC		204446	10 316,88	
HMJ075EC		117297	19 444,00	
JXF 953 EC		72350	3 282,81	
KFW218EC		45429	5 295,08	

KJC 069EC	31181	21 355,37	
KDF329EC	60337	5 750,42	
KKL118EC	46993	23 972,02	
TOTAL		162 223,46	137,00

Repairs and Maintenance

Description	Feb-25
Repairs	R28 506.09
Maintenance	0.00
Total	R28 506.09

Tyres and WesBank Fees

Description	Feb-25
Tyres	R5 387,83
FEES	R4 987,35
Total	R10 375.18

Below is the breakdown of Tyres and fees allocation to vehicles

REGISTRATION NO	Milleage	TYRES	FEES
DFH301EC	64906		214,39
HRG 048 EC	282073		293,99
JKP 048 EC	86132		229,52
JWF469EC	116119		324,07
JRG 929 EC	149016	5 387,83	252,22
JVT407EC	213699		329,40
JYG 099 EC	218880		386,91
JYG 103 EC	213999		408,21

HJY989EC	176797	229,92
HMH 880 EC	204446	258,02
HMJ075EC	117297	326,04
JXF 953 EC	72350	247,81
KFW218EC	45429	237,56
KJC 069EC	31181	481,20
KDF329EC	60337	276,27
KKL118EC	46993	491,82
TOTAL	5 387,83	4 987,35

Licencing and Registration

The total cost paid for vehicle licencing in February period amounts to **R 70 329,00**.