"People's power in action"

# MFMA SECTION 52(d) REPORT
# QUARTER ENDING 30 JUNE 2025

**Executive Mayor**
**Municipal Manager**

**Revenue analysis for the quarter ending 30 June 2025**

| Revenue Types | | Section 71 of 30 June 2025 | | | | | Quarter Ending 30 June 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Annual Budget 2023/2024 | Budget | Billing per GS 560 | Billing vs Budget | (BS-566) Actual Income | Income vs Billing | Budget | Billing per GS 560 | Billing vs Budget | (BM-310) Actual Income | Income vs Billing |
| Property rates | 90 810 762 | 7 567 564 | 7 531 308 | 100% | 6 108 778 | 81% | 22 702 691 | 23 228 346 | 102% | 14 037 711 | 60% |
| Electricity - conventional | 343 217 833 | 28 601 486 | 30 872 589 | 108% | 29 009 945 | 94% | 85 804 458 | 79 539 231 | 93% | 69 194 017 | 87% |
| Water | 195 400 475 | 16 283 373 | 9 776 480 | 60% | 7 509 767 | 77% | 48 850 119 | 37 155 445 | 76% | 17 736 742 | 48% |
| Sanitation | 69 800 488 | 5 816 707 | 5 981 328 | 103% | 3 873 899 | 65% | 17 450 122 | 17 988 567 | 103% | 9 055 249 | 50% |
| Refuse | 48 564 221 | 4 047 018 | 4 219 514 | 104% | 2 490 504 | 59% | 12 141 055 | 12 692 809 | 105% | 6 062 662 | 48% |
| **Total Direct Services** | **747 793 779** | **62 316 148** | **58 381 218** | **94%** | **48 992 893** | **84%** | **186 948 445** | **170 604 398** | **91%** | **116 086 381** | **68%** |
| Other revenue | 92 497 269 | 7 708 106 | 4 309 443 | 56% | 5 395 314 | 125% | 23 124 317 | 9 219 578 | 40% | 8 185 177 | 89% |
| **Revenue from Billed services** | **840 291 048** | **70 024 254** | **62 690 660** | **90%** | **54 388 207** | **87%** | **210 072 762** | **179 823 976** | **86%** | **124 271 558** | **69%** |
| Electricity - prepaid | 204 011 643 | 17 000 970 | 14 219 781 | 84% | 14 219 781 | 100% | 204 011 643 | 40 265 498 | **20%** | 40 265 498 | 100% |
| **Revenue before operational grants** | **1 044 302 691** | **87 025 224** | **76 910 442** | **88%** | **68 607 988** | **89%** | **414 084 405** | **220 089 475** | **53%** | **164 537 056** | **75%** |
| Operational grants and subsidies | 3 059 000 | - | - | - | - | - | 161 938 | 161 938 | **100%** | 161 938 | **100%** |
| Equitable share | 298 568 000 | - | - | - | - | - | - | - | **0%** | - | **0%** |
| **Total Revenue** | **1 345 929 691** | **87 025 224** | **76 910 442** | **88%** | **68 607 988** | **89%** | **414 246 343** | **220 251 412** | **53%** | **164 698 994** | **75%** |

**Comments on Section 52(d) Report.**

Collection rate for waste water management is 65% for the month of June 2025 and 50% for the quarter.

Collection rate for waste management is 59% for the month of June 2025 and 48% for the quarter.

Collection rate for water is 77% for the month of June 2025 and 48% for the quarter.

The collection rate on Property Rates is 81% for the month of June 2025 and 60% for the quarter.

Vat is not considered as part of income in this report since it will be paid over to SARS.

Conventional electricity revenue collection is 94% for the month of June 2025 and 87% for the quarter.

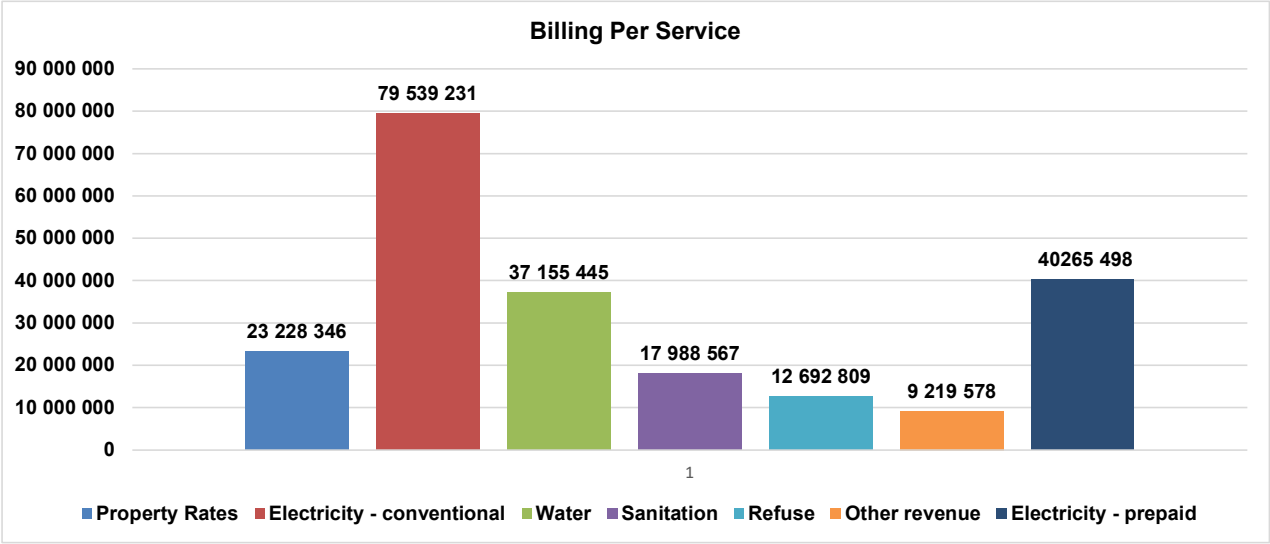
Revenue before operational grants versus billing is 89% for the month of June 2025 and 75% for the quarter.

Total Revenue Collection Percentage with Zero Grant Funding received for the month June 2025 is also 89% and 75% for the quarter.

Indigents Contribution for Prepaid Electricity in June 2025 is R929 702.00 + R189 348.21 (FBE in ESKOM Supplied Areas) = R1 119 050.21

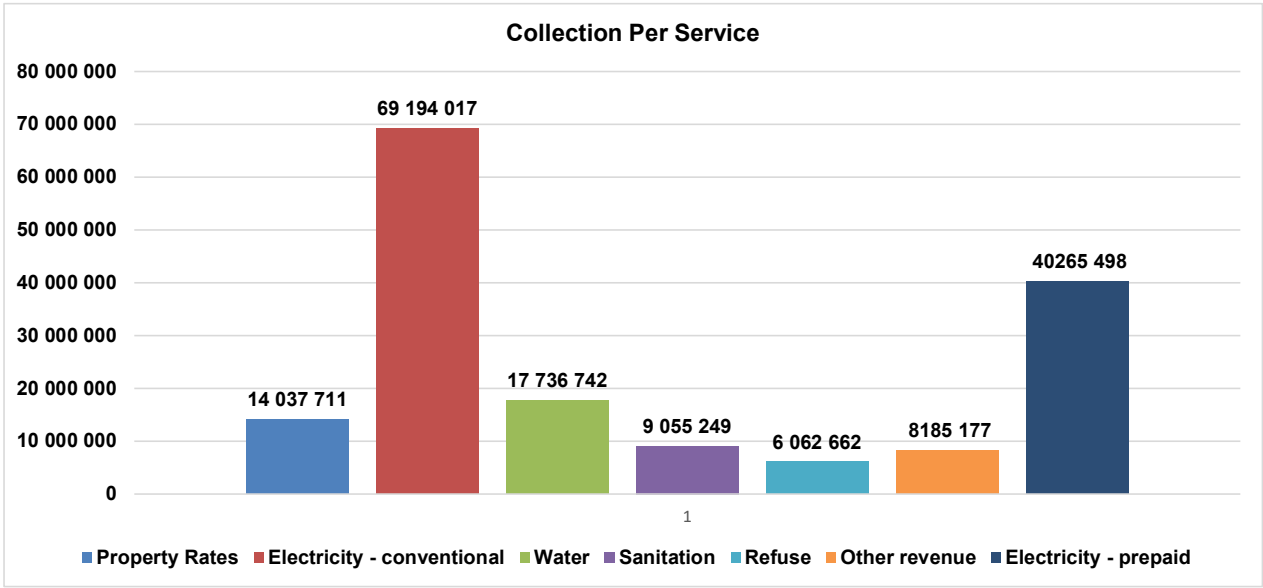
**Billing Statistics - Quarter 4**

| | |
|---|---|
| Property Rates | 23 228 346 |
| Electricity - conventional | 79 539 231 |
| Water | 37 155 445 |
| Sanitation | 17 988 567 |
| Refuse | 12 692 809 |
| Other revenue | 9 219 578 |
| Electricity - prepaid | 40 265 498 |



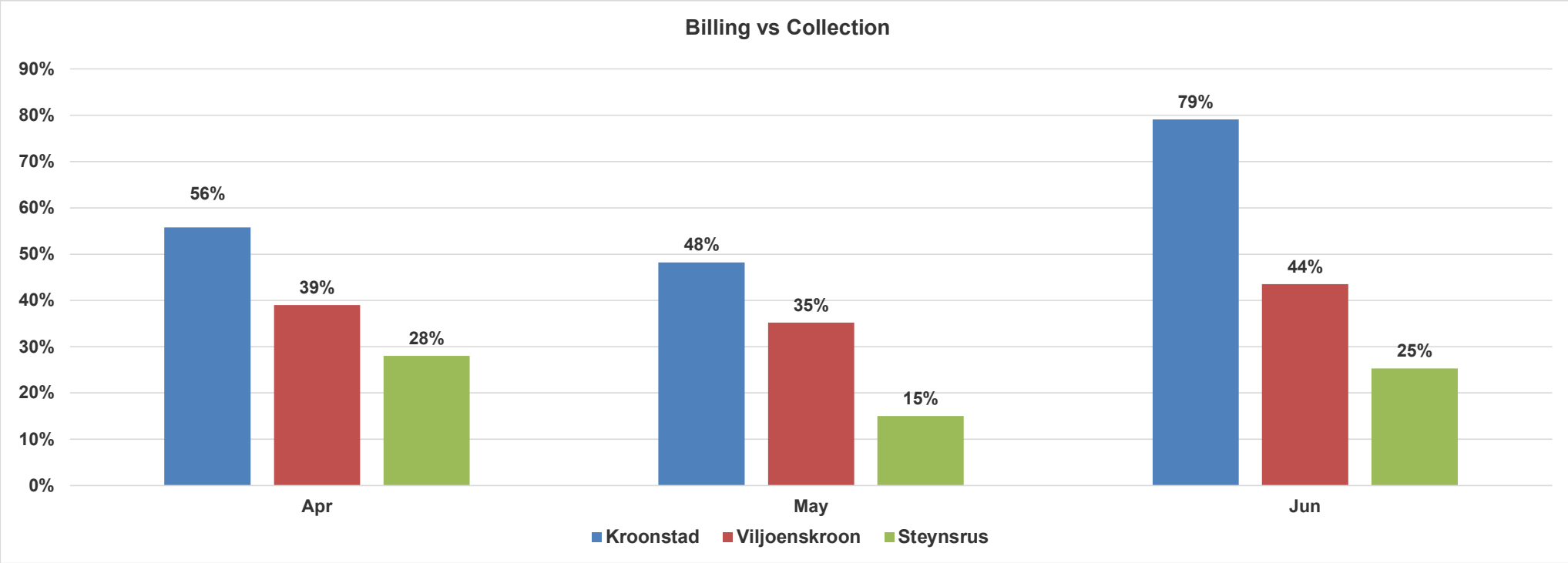

**Collection Statistics - Quarter 4**

| | |
|---|---|
| Property Rates | 14 037 711 |
| Electricity - conventional | 69 194 017 |
| Water | 17 736 742 |
| Sanitation | 9 055 249 |
| Refuse | 6 062 662 |
| Other revenue | 8 185 177 |
| Electricity - prepaid | 40 265 498 |



**BILLING & REVENUE PER TOWN 01/03/2025 - 30/06/2025 (Excluding Pre-paid Electricity)**

| Month | Kroonstad | | | Viljoenskroon | | | Steynsrus | | |
|---|---|---|---|---|---|---|---|---|---|
| | Billing (BP135) | Receipts (BP135) | Percentage | Billing (BP135) | Receipts (BP135) | Percentage | Billing (BP135) | Receipts (BP135) | Percentage |
| Apr | 53 474 751 | 29 830 914 | 56% | 14 807 568 | 5 772 257 | 39% | 1 928 552 | 539 994 | 28% |
| May | 58 244 663 | 28 085 223 | 48% | 15 534 212 | 5 465 297 | 35% | 2 331 818 | 351 031 | 15% |
| Jun | 56 092 008 | 44 356 315 | 79% | 15 053 743 | 6 556 368 | 44% | 2 208 518 | 558 225 | 25% |
| **Total** | **167 811 422** | **102 272 452** | **61%** | **45 395 522** | **17 793 922** | **39%** | **6 468 889** | **1 449 250** | **22%** |



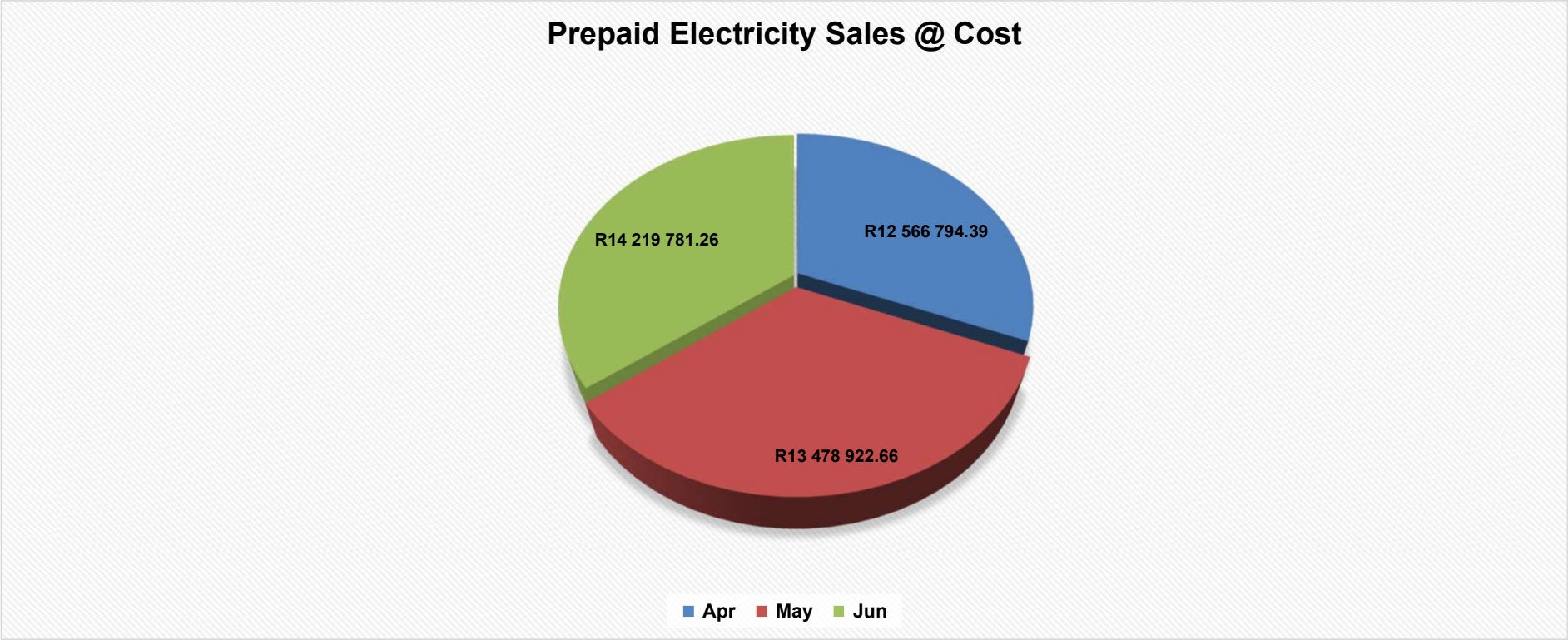
**PRE-PAID ELECTRICITY SALES 2024-2025 FINANCIAL YEAR**

| Month | Arrears | Cost of Units | Vat | Cash Tendered | Units Sold | FBE Value | % Movement |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Apr | R0.00 | R12 566 794.39 | R1 884 828.25 | R14 451 622.64 | 5 815 137.20 | R919 581.50 | -4% |
| May | R0.00 | R13 478 922.66 | R2 021 630.97 | R15 500 553.63 | 6 173 662.70 | R926 069.00 | 7% |
| Jun | R0.00 | R14 219 781.26 | R2 132 752.98 | R16 352 534.24 | 6 444 507.80 | R929 702.00 | 6% |
| **Totals** | **R0.00** | **R40 265 498.31** | **R6 039 212.20** | **R46 304 710.51** | **R18 433 307.70** | **R2 775 352.50** | |

Billing for Kroonstad/Maokeng, Brentpark for the quarter ending 30 June 2025 was R167.8m, Viljoenskroon/Rammolutsi was R45.4m and Steynsrus/Matlwangtlwang was R2.2 million.

The average collection rate for Kroonstad/Maokeng/Brentpark for the quarter ending 30June 2025 is 61% , Viljoenskroon/Rammulutsi is 39% & Steynsrus/Matlwangtlwang is 22%.

Kroonstad/Maokeng/Brentpark generated a revenue of R102m for the qaurter ending 30 June 2025, Viljoenskroon/Rammolutsi generated R17.8m & Steynsrus/Matlwangtlwang generated R1.4 million.
The cost of revenue generated through prepaid electricity for the quarter ending 30 June 2025 is R40 265 498.31. The electricity vendors are contributing to these sales.



| Analysis of Debtors as at 30 June 2025 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Detail** | **0 - 30 Days** | | **31 - 60 Days** | | **61 - 90 Days** | | **91 - 120 Days** | | **Total** | |
| Debtors Age Analysis By Income | | | | | | | | | | |
| Water | 19 800 824 | | 20 204 258 | | 19 541 252 | | 860 815 312 | | 920 361 646 | **50%** |
| Electricity | 41 739 585 | | 10 149 019 | | 7 558 101 | | 141 826 091 | | 201 272 796 | **11%** |
| Property Rates | 7 201 252 | | 5 513 285 | | 4 881 392 | | 114 939 364 | | 132 535 293 | **7%** |
| Sewerage | 8 052 277 | | 6 891 845 | | 6 585 061 | | 263 970 277 | | 285 499 460 | **16%** |
| Refuse Removal | 5 653 814 | | 4 860 991 | | 4 661 221 | | 191 654 374 | | 206 830 400 | **11%** |
| Other | 1 863 649 | | 995 046 | | 924 196 | | 80 644 832 | | 84 427 723 | **5%** |
| **Total By Income Source** | **84 311 401** | | **48 614 444** | | **44 151 223** | | **1 653 850 250** | | **1 830 927 318** | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | |
| Government | 18 952 533 | | 7 980 799 | | 5 762 061 | | 88 848 020 | | 121 543 413 | **7%** |
| Business | 40 818 540 | | 10 041 414 | | 7 197 450 | | 161 603 728 | | 219 661 132 | **12%** |
| Households | 31 347 019 | | 28 372 814 | | 27 341 324 | | 1 278 099 374 | | 1 365 160 531 | **75%** |
| Other | -6 806 691 | | 2 219 417 | | 3 850 388 | | 125 299 128 | | 124 562 242 | **7%** |
| **Total By Customer Group** | **84 311 401** | | **48 614 444** | | **44 151 223** | | **1 653 850 250** | | **1 830 927 318** | **100%** |

| **Highlights** | **30-Apr** | **31-May** | **% Change** | **30-Jun** | **% Change** | **Reference** |
|---|---|---|---|---|---|---|
| **Services** | | | | | | |
| Councillors' debt (>90 days) | R 1 628 229 | R 1 592 770 | -2% | R 1 611 671 | 1% | BP136-r |
| Officials debt (>90 days) | R 2 930 864 | R 3 004 058 | 2% | R 3 185 993 | 6% | BP136-a |
| **Sundry debtors** | | | | | | |
| Telephones (Officials & Councillors) | R661 274.25 | R699 657.63 | 6% | R670 945.80 | -4% | BP136-rt |
| **Indigents** | R 211 121 035 | R 221 974 400 | **5%** | R 228 696 947 | 3% | BP136-ia |
| **Total Debt 90 Days +** | **R 216 341 403** | **R 227 270 886** | **5%** | **R 234 165 557** | **3%** | |

| | |
|---|---|
| **Total Debtors as at 31 March 2025** | **1 733 848 931** |
| **% Increase / (Decrease) in Debtors** | **6%** |
| 97 078 387 | Debt inc/dec |

**Creditors**

| **Detail** | **0 - 30 Days** | **31 - 60 Days** | **61 - 90 Days** | **91 - 120 Days** | **121 - 150 Days** | **151 - 180 Days** | **181 Days - 1 Year** | **Over 1 Year** | **Total -** |
|---|---|---|---|---|---|---|---|---|---|
| Bulk Electricity | 48 000 000 | 58 683 483 | 45 064 559 | 48 014 673 | | | | 1 625 420 014 | 1 825 182 729 |
| Loan repayments | 666 898 | 646 794 | 1 250 865 | | | | | 7 017 865.27 | 9 582 422 |
| Trade Creditors | | | | | | | | | - |
| Auditor General | 169 952 | | | | | | | | 169 952 |
| DWS | 1 115 675 | 1 563 260 | 7 015 323 | | | | | 5 168 944 | 14 863 202 |
| GOVERNMENT GARAGE | 371 550 | | | | | | | 5 355 855 | 5 727 405 |
| **Total** | **50 324 075** | **60 893 537** | **53 330 747** | **48 014 673** | **-** | **-** | **-** | **1 642 962 679** | **1 855 525 711** |

**Comments**:

Total outstanding debt has increased from R1 733 848 931 in March 2025 and increased to R1 830 927 318 in June 2025. The 6% increase amounting to R97 078 387 is a result of minimum/non-payments of accounts. Water outstanding debt was R883 672 802 in March 2025 and increased to R920 361 646 in June 2025, and the debt accounts for 50% of the outstanding debt due to non-payment, burst pipes, leaking water meters. Electricity outstanding debt was R180 829 643 in March 2025 and increased to R201 272 796 in June 2025. This debt is 11% of the total outstanding debt, mainly due to non-implementation of the Debt Collection & Credit Control policy.

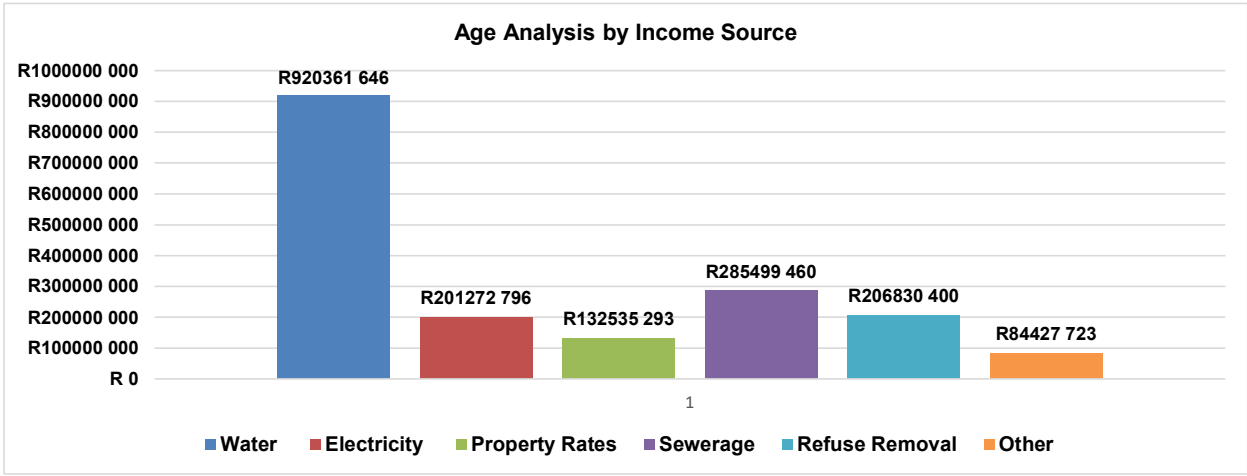
There were also payments from different categories of debtors for service and availability/basic charges for infrastructure maintenance. However, theft and illegal electricity connections remain a serious concern. Property Rates outstanding debt was R122 946 472 in March 2025 and increased to R132 535 293 in June 2025. This account for 7% against total debt. Sanitation/Sewerage outstanding debt was R270 266 082 in March 2025 and increased to R285 499 460 in June 2025, this accounts for 16% of the total debt and emanates from non-payment of accounts.
Total outstanding debt for Refuse Removal or Solid Waste was R195 800 342 in March 2025 and increased to R206 830 400 in June 2025. This accounts for 11% of the total outstanding debt. Total outstanding debt for Other or Sundries was R80 333 599 in March 2025 and increased to R84 427 723 in June 2025, which accounts for 5% for total outstanding debt. It represents the debt from indirect services on sundry accounts like rental, telephone, advertising & signs, and more. Government debt was R108 280 516 in March 2025 and decreased to R121 543 413 in June 2025. This represents 7% of the total outstanding debt that Public Works is in the process of addressing.

Business/Commercial debt was R198 935 512 in March 2025 and increased to R219 661 132 in June 2025. This represents 12% of the total outstanding debt and is impacted by small business establishments in the townships that are either rented out to non-South Africans and where owners passed on. Debt by Households was R1 304 492 918 in March 2025 and increased to R1 365 160 531 in June 2025. That accounts for 75% of the total debt. This is inclusive of R196 686 962 of Indigents in March and R228 696 947 in June 2025. The remaining Other Income debt by many other various categories of debtors was R122 139 985 in March 2025 and increased to R124 562 242 in June 2025. That is 7% of the total outstanding debt. The total debt by Councillors was R1 612 175 in March 2025 and decreased to R1 611 671 in June 2025, Officials owed R2 988 222 in March 2025, and it increased to R3 185 993 in June 2025. Telephone accounts had a balance of R679 780.80 in March 2025 and decreased to R670 945.80 in June 2025.

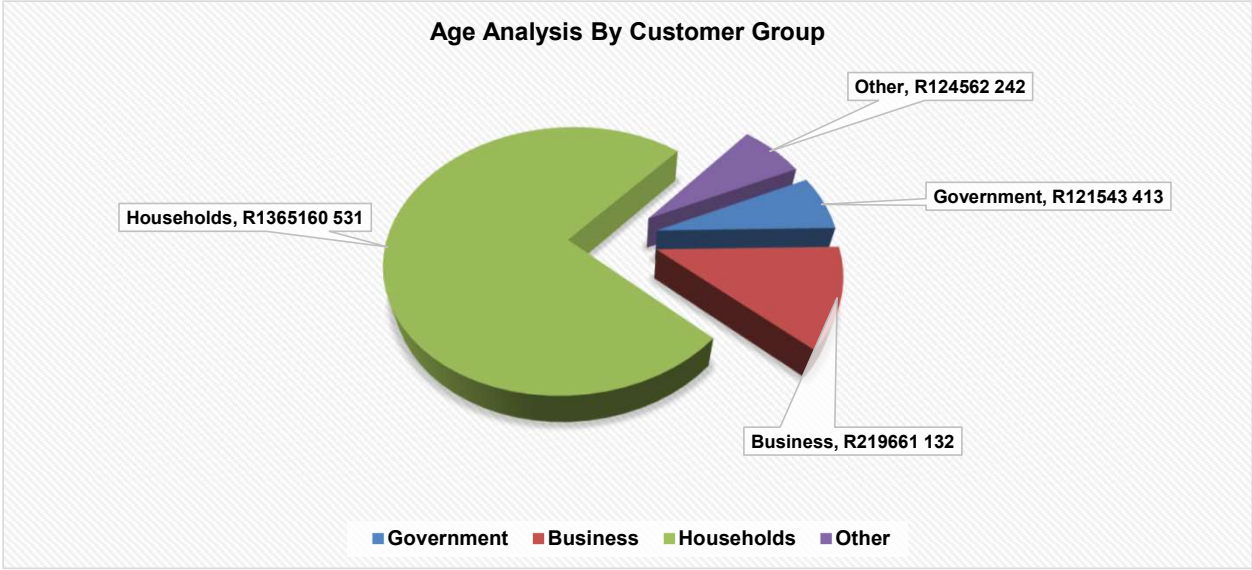
The Municipality urgently needs to resolve on approving the Revenue Enhancement Strategy that was compiled with the assistance of Treasury, CoGTA & SALGA & implement the Debt Collection & Credit Control Policy and other policies for debt collection purposes in October 2023 as the same issues remain. There are currently 4 debt collection companies appointed until June 2025, but their performance was hampered by the cyber-attack on the financial system between 05 June 2023 and 30 April 2024.

No blockings of the prepaid electricity meters for categories of payment defaulters plays a major role in the poor collection rate & the performance of the debt Collectors. The suspension of the Municipal Manager & the delay in appointing the Directors, including the Chief Financial officer plays a very critical role in the financial distress facing the municipality. The Municipality operates with administrative leadership that mostly is in acting capacity. The process of appointing Directors should unfold without more delays.

| Age Analysis by Income Source | Jun-25 |
|---|---|
| Water | R920 361 646 |
| Electricity | R201 272 796 |
| Property Rates | R132 535 293 |
| Sewerage | R285 499 460 |
| Refuse Removal | R206 830 400 |
| Other | R84 427 723 |




| Age Analysis by Customer Group | Jun-25 |
|---|---|
| Government | R121 543 413 |
| Business | R219 661 132 |
| Households | R1 365 160 531 |
| Other | R124 562 242 |



## MOQHAKA OUTSTANDING DEBTORS SUMMARY

| Description | 202504 | 202505 | 202506 |
|---|---|---|---|
| KROONSTAD | 85 077 561.02 | 88 986 660.30 | 87 804 221.70 |
| CENTRAL TOWN_KROONSTAD | 47 366.67 | 44 754.99 | 47 028.82 |
| CENTRAL TOWN KROONSTAD | 4 123.57 | 4 123.48 | 3 184.32 |
| GOEDGEDACHT KROONSTAD | 552 959.75 | 574 495.64 | 576 290.71 |
| WILGENHOF KROONSTAD | 649 470.25 | 666 886.82 | 646 915.68 |
| GUNHILL KROONSTAD | 1 378 724.45 | 1 425 752.26 | 1 412 646.98 |
| CENTRAL TOWN KROONSTAD | 7 149.30 | 8 691.54 | 7 429.90 |
| GUNHILL KROONSTAD | 211 989.36 | 215 288.91 | 218 606.34 |
| KROONHEUWEL KROONSTAD | 7 783 394.20 | 8 054 042.92 | 8 214 921.40 |
| KROONDUSTRIA KROONSTAD | 21 484 955.82 | 21 482 872.08 | 23 584 392.66 |
| SUIDRAND KROONSTAD | 6 177 354.01 | 6 377 063.83 | 6 401 856.17 |
| GUNHILL KROONSTAD | 30 247.35 | 63 617.29 | -10 018.00 |
| KROONHEUWEL KROONSTAD | 834 074.56 | 876 682.20 | 866 127.30 |
| NOORDHOEK KROONSTAD | 3 895 615.79 | 4 002 403.15 | 4 023 876.05 |
| GUNHILL KROONSTAD | 1 981 639.05 | 1 970 993.75 | 1 875 027.58 |
| WILGENHOF KROONSTAD | 3 266 990.46 | 3 239 125.96 | 3 221 003.16 |
| PANORAMA KROONSTAD | 3 945 298.06 | 4 008 570.32 | 4 034 441.39 |
| GOEDGEDACHT KROONSTAD | 393.59 | 1 347.97 | 1 849.25 |
| MOREWAG KROONSTAD | 11 852 166.87 | 12 278 262.80 | 12 386 249.46 |
| KROONHEUWEL KROONSTAD | 470 502.49 | 477 150.65 | 468 610.67 |
| NOORDHOEK KROONSTAD | 818 756.68 | 853 639.68 | 861 584.83 |
| PRESIDENTIA KROONSTAD | 9 668 854.11 | 10 124 982.80 | 10 565 462.77 |
| KROONHEUWEL KROONSTAD | 2 113 788.08 | 2 179 745.97 | 2 231 906.08 |
| CENTRAL TOWN KROONSTAD | 424 622.41 | 450 501.68 | 437 400.92 |
| SUIDRAND KROONSTAD | 1 238 253.97 | 1 288 381.68 | 1 280 789.19 |
| CENTRAL TOWN KROONSTAD | 63 596.41 | 64 564.55 | 64 544.49 |
| PANORAMA KROONSTAD | 704 985.33 | 731 872.15 | 744 817.62 |
| GUNHILL KROONSTAD | 1 591 917.44 | 1 652 264.80 | 1 671 387.15 |
| MOREWAG KROONSTAD | 571 859.11 | 600 959.44 | 615 695.10 |
| GUNHILL KROONSTAD | 258 882.16 | 281 396.05 | 304 800.38 |
| MOREWAG KROONSTAD | 382 235.64 | 386 982.80 | 397 735.01 |
| KROONHEUWEL KROONSTAD | 269 096.23 | 276 092.64 | 262 774.62 |
| SUIDRAND KROONSTAD | 2 176 367.79 | 2 752 375.18 | 2 306 315.65 |
| NOORDHOEK KROONSTAD | 244 515.29 | 265 066.07 | 266 157.84 |
| CENTRAL TOWN KROONSTAD | 833 286.02 | 882 957.72 | 960 785.07 |
| CENTRAL TOWN KROONSTAD | 618 595.13 | 692 399.72 | 620 908.07 |
| WESPARK KROONSTAD | 8 329 264.06 | 8 514 104.04 | 8 709 641.25 |
| CENTRAL TOWN KROONSTAD | 74 083.18 | 80 057.59 | 86 032.00 |
| ELANDIA KROONSTAD | 1 701 287.40 | 1 741 896.03 | 1 723 471.67 |
| MOREWAG KROONSTAD | 180 977.72 | 185 254.39 | 182 159.96 |
| UITSIG KROONSTAD | 1 474 959.75 | 1 544 296.71 | 1 549 574.71 |
| CENTRAL TOWN KROONSTAD | 231 547.60 | 182 291.98 | 214 749.21 |
| JORDANIA KROONSTAD | 139 631.94 | 166 501.37 | 184 595.40 |
| UITSIG KROONSTAD | 495 825.77 | 498 574.34 | 509 225.38 |
| CENTRAL TOWN KROONSTAD | 540 115.81 | 591 462.64 | 598 951.99 |
| SUIDRAND KROONSTAD | 1 508 407.86 | 1 584 262.58 | 1 552 588.21 |
| KROONDUSTRIA KROONSTAD | 4 832 427.05 | 8 083 001.71 | 4 062 311.48 |
| JORDANIA KROONSTAD | 1 606 397.00 | 1 641 554.94 | 1 604 706.08 |
| CENTRAL TOWN KROONSTAD | 765 619.30 | 642 440.90 | 598 063.05 |
| ELANDIA KROONSTAD | 6 519 389.32 | 6 663 114.22 | 5 263 527.54 |

| | | | |
|---|---|---|---|
| ELANDIA KROONSTAD | 1 493 317.16 | 1 535 276.90 | 1 569 417.72 |
| MOREWAG KROONSTAD | 918 856.62 | 946 067.46 | 951 708.82 |
| CENTRAL TOWN KROONSTAD | 1 644 110.56 | 1 689 750.34 | 1 735 639.71 |
| TUINHOF KROONSTAD | 6 501 743.87 | 6 667 855.79 | 6 764 869.47 |
| TUINHOF KROONSTAD | 50 078.79 | 51 326.48 | 52 225.97 |
| PANORAMA KROONSTAD | 405 698.57 | 420 803.69 | 430 789.20 |
| CENTRAL TOWN KROONSTAD | 367 026.95 | 407 612.25 | 447 492.56 |
| ELANDIA KROONSTAD | 1 207 696.16 | 1 237 461.39 | 1 260 374.06 |
| TUINHOF KROONSTAD | 167 437.81 | 171 583.66 | 175 256.72 |
| KROONDUSTRIA KROONSTAD | 1 062 554.66 | 1 100 187.14 | 1 139 170.66 |
| KROONDUSTRIA KROONSTAD | 375 531.42 | 398 738.17 | 390 031.04 |
| NOT IN USE | 49 105.77 | 52 504.13 | 55 930.59 |
| NOORDHOEK KROONSTAD | -35 861.42 | -33 914.21 | -31 703.21 |
| VAN RIEBEECKPARK KROONSTAD | 5 203.05 | 5 202.49 | -0.42 |
| HEUWELSIG KROONSTAD | 370.52 | 373.71 | 376.90 |
| SPOORNET HOUSING KROONSTAD | -484 437.82 | -463 005.38 | -618 717.93 |
| MUNICIPAL HOUSES KROONSTAD | 925 666.40 | 952 268.12 | 979 461.97 |
| DEPARTMENTAL ACCOUNTS KROONSTAD | 981.79 | -1 000.29 | |
| KROONSTAD PLANS | 22 805.94 | 22 909.41 | 23 012.88 |
| KROONSTAD MAOKENG | 261 095 826.46 | 266 768 777.54 | 270 985 912.77 |
| KROONSTAD MAOKENG EXT 1 | 81 316 285.29 | 82 978 946.82 | 84 490 543.22 |
| KROONSTAD MAOKENG EXT 2 | 51 087 888.35 | 52 031 665.84 | 52 802 448.36 |
| KROONSTAD MAOKENG EXT 3 | 351 231.41 | 358 715.24 | 363 038.07 |
| KROONSTAD MAOKENG EXT 4 | 14 597 707.22 | 14 868 001.98 | 15 247 837.87 |
| KROONSTAD MAOKENG EXT 5 | 55 236 255.55 | 56 292 298.38 | 57 204 708.01 |
| KROONSTAD MAOKENG EXT 6 | 26 214 673.20 | 26 834 992.79 | 27 311 906.73 |
| KROONSTAD MAOKENG EXT 7 | -5 576.44 | -5 576.44 | -5 576.44 |
| KROONSTAD MAOKENG EXT 8 | 113 397 602.06 | 114 977 411.55 | 115 379 799.51 |
| KROONSTAD MAOKENG EXT 9 | 15 281 636.26 | 15 568 582.21 | 15 873 386.45 |
| KROONSTAD MAOKENG EXT 10 | 18 503 432.72 | 18 894 166.79 | 23 142 571.18 |
| KROONSTAD MAOKENG EXT 11 | 127 549.09 | 128 958.31 | 130 374.25 |
| KROONSTAD MAOKENG EXT 12 | 466 304.86 | 474 186.93 | 482 114.69 |
| KROONSTAD MAOKENG EXT 13 | 4 779 991.06 | 4 826 220.86 | 4 871 492.32 |
| KROONSTAD MAOKENG EXT 14 | 72 879.56 | 73 544.33 | 74 211.99 |
| KROONSTAD MAOKENG EXT 15 | 276 027.03 | 279 452.33 | 283 009.52 |
| KROONSTAD MAOKENG EXT 16 | 635 475.32 | 643 515.71 | 651 582.93 |
| KROONSTAD MAOKENG EXT 41 | 1 633 168.67 | 1 646 508.70 | 1 660 573.23 |
| KROONSTAD MAOKENG EXT 60 | -165.00 | -165.00 | -165.00 |
| KROONSTAD MAOKENG EXT 65 | -718.00 | -718.00 | -718.00 |
| KROONSTAD MAOKENG EXT 81 | 329 046.01 | 332 699.06 | 336 369.24 |
| KROONSTAD MAOKENG EXT 83 | 273 282.73 | 279 638.70 | 286 034.88 |
| KROONSTAD MAOKENG EXT 84 | 320 620.62 | 325 531.72 | 330 469.31 |
| KROONSTAD MAOKENG EXT 85 | 239 455.33 | 243 140.97 | 246 846.40 |
| KROONSTAD MAOKENG EXT 87 | 292 836.09 | 296 089.91 | 299 459.97 |
| KROONSTAD MAOKENG EXT 88 | 372 272.39 | 377 102.69 | 381 957.83 |
| KROONSTAD MAOKENG SCHOOLS EXT 0 | 7 815.52 | 1 926.72 | 2 820.47 |
| KROONSTAD MAOKENG SCHOOLS EXT 1 | 519 928.63 | 572 428.76 | 626 497.77 |
| KROONSTAD MAOKENG SCHOOLS EXT 7 | 459.12 | 462.51 | 465.90 |
| KROONSTAD BRENTPARK EXT 0 | 20 591 288.74 | 20 960 745.18 | 21 316 115.73 |
| KROONSTAD BRENTPARK EXT 1 | 1 444 434.35 | 1 461 451.77 | 1 486 456.39 |
| KROONSTAD BRENTPARK EXT 2 | 922 325.72 | 943 225.61 | 957 372.39 |
| KROONSTAD BRENTPARK EXT 3 | 187 918.82 | 191 557.74 | 193 282.91 |

| | | | |
|---|---|---|---|
| KROONSTAD BRENTPARK EXT 5 | 380 191.25 | 387 466.47 | 395 818.66 |
| KROONSTAD BRENTPARK EXT 6 | 2 645 788.23 | 2 717 674.35 | 2 774 373.66 |
| KROONSTAD SMALLHOLDINGS | 5 611.28 | 6 878.45 | 3 162.60 |
| KROONSTAD - PLOT BATAVIA | 114 273.56 | 115 445.46 | 116 736.76 |
| KROONSTAD - PLOT GENOT | -4 068.00 | -4 213.00 | -4 358.00 |
| KROONSTAD - PLOT IRENE | 1 499 192.91 | 1 519 568.81 | 1 537 990.03 |
| KROONSTAD - PLOT KRAALKOP | 1 727 519.64 | 819 639.65 | 824 480.88 |
| KROONSTAD - PLOT LOMOND | 2 030.70 | 2 135.20 | 2 240.51 |
| KROONSTAD - PLOT NIEUWEHOOP | -688.00 | -688.00 | -688.00 |
| KROONSTAD - PLOT THE ESTATE | 108 917.35 | 109 890.94 | 113 278.82 |
| KROONSTAD - PLOT THE MEADOWS | 4 140 705.66 | 4 169 877.30 | 4 253 694.40 |
| KROONSTAD - PLOT VRISCHGEWAAGD | 1 238 420.35 | 1 324 415.38 | 1 243 745.02 |
| KROONSTAD - PLOT WESHEUWEL | 439 891.78 | 452 133.93 | 463 860.35 |
| KROONSTAD - PLOT LA PORTE VASE | 626 723.74 | 645 346.51 | 658 950.70 |
| KROONSTAD - PLOT BUITENZORG | 124 388.59 | 106 469.58 | 115 625.71 |
| KROONSTAD - SMALLHOLDING ERRORS | 574 898.98 | 602 286.92 | 627 948.68 |
| KROONSTAD MAXIMUM DEMAND EXT 0 | 1 882 966.95 | 1 846 309.17 | 1 951 493.91 |
| KROONSTAD MAXIMUM DEMAND EXT 11 | 180 995.60 | 174 373.68 | 24 005.74 |
| KROONSTAD MAXIMUM DEMAND EXT 26 | 1 875 339.13 | 1 936 883.70 | 2 000 063.04 |
| KROONSTAD MAXIMUM DEMAND EXT 41 | | | |
| KROONSTAD MAXIMUM DEMAND EXT 96 | -830 310.68 | -576 467.37 | -363 898.58 |
| KROONSTAD MAXIMUM DEMAND EXT 98 | | | |
| KROONSTAD MAXIMUM DEMAND EXT 99 | 18 328.41 | 18 900.99 | 19 477.57 |
| KROONSTAD MAXIMUM DEMAND EXT 999 | 82 458.77 | 93 632.46 | 103 120.67 |
| STEYNSRUS | 16 591 114.02 | 17 166 046.18 | 17 471 386.53 |
| STEYNSRUS REMOTE AREAS | -30 845.92 | -25 739.60 | -20 083.17 |
| STEYNSRUS - MATLWANGTLWANG | 71 774 351.65 | 73 051 801.42 | 74 363 397.31 |
| VILJOENSKROON/RAMMULOTSI MD METERS | 816 429.97 | 821 657.20 | 826 884.43 |
| VILJOENSKROON | 34 952 474.86 | 36 465 396.55 | 37 828 222.26 |
| VILJOENSKROON - RAMMULOTSI | 574 970 976.90 | 583 423 254.88 | 590 455 366.86 |
| VILJOENSKROON ACCOUNTS | 3 284 965.93 | 3 347 316.82 | 3 400 242.14 |
| KROONSTAD RURAL DISTRICT FARMS | 62 037 944.47 | 66 884 373.09 | 66 001 146.66 |
| VILJOENSKROON RURAL DISTRICT FARMS | 19 984 597.39 | 20 105 122.51 | 20 458 841.57 |
| VIERFONTEIN | 2 386 485.24 | 2 455 404.75 | 2 500 985.02 |
| RENOVAAL | 439 202.42 | 461 552.05 | 481 446.39 |
| SENEKAL RURAL DISTRICT FARMS | 4 619 171.06 | 4 632 402.43 | 4 724 887.28 |
| VREDEFORT RURAL DISTRICT FARMS | 7 276 257.61 | 7 452 242.12 | 7 594 288.63 |
| LINDLEY RURAL DISTRICT FARMS | 1 814 051.91 | 1 835 286.73 | 1 871 469.08 |
| BOTHAVILLE RURAL DISTRICT FARMS | 6 533 887.10 | 6 666 390.92 | 6 584 839.68 |
| SUNDRIES | 58 353 427.26 | 58 684 215.38 | 60 567 012.12 |
| AMPTENARE/OFFICIALS | 3 846 142.96 | 3 970 391.32 | 3 908 411.04 |
| BESIGHEID / BUSINESS | 170 498 495.32 | 178 735 426.26 | 183 293 384.95 |
| BUSINESS VACANT | 12 287 503.18 | 12 515 315.38 | 12 633 962.88 |
| KERKE / CHURCHES | 19 780 620.06 | 20 174 865.49 | 20 417 922.17 |
| CASHIER SHORTAGES | 102 649.13 | 104 290.46 | 104 629.79 |
| CHURCHES PARSONAGE | 748 213.93 | 760 373.54 | 771 861.07 |
| COUNCILLORS TELEPHONE & TABLETS | -271 104.32 | -270 839.11 | -270 587.57 |
| DIVERSE DEBITEUR / SUNDRY DEBTOR | 332 875.20 | 341 557.83 | 345 043.86 |
| ERVEN DEBTORS / ERWE DEBITEURE | 14 681 082.22 | 14 763 338.97 | 14 847 302.27 |
| FARMS | 53 503 446.77 | 54 587 481.69 | 55 537 289.59 |
| PROVINCIAL GOVERNMENT | 25 460.10 | 26 366.82 | 27 279.96 |
| NATIONAL GOVERNMENT | 421 698.38 | 455 596.46 | 449 634.17 |

| | | | |
|---|---|---|---|
| GRAZING CAMPS | 181 467.62 | 183 252.68 | 184 746.22 |
| GOVERNMENT JUSTICE | 935 705.25 | 1 157 342.97 | 205 297.56 |
| HUISHOUDELIK / DOMESTIC | 1 079 893 618.74 | 1 091 899 846.48 | 1 101 702 317.42 |
| HOUSING DEBTORS | 330 724.30 | 340 986.82 | 349 498.70 |
| HOUSEHOLD VACANT STANDS | 13 414 888.83 | 13 611 496.08 | 13 772 867.09 |
| INDIGENTS | 211 121 035.19 | 221 974 400.32 | 228 692 912.11 |
| MUNICIPAL / MUNISIPALITEIT | -3 153 721.93 | -3 293 910.10 | -1 930 813.69 |
| MAINTENANCE COST | 572 581.70 | 575 815.40 | 579 049.10 |
| MUNICIPAL - DAPARTMENTAL ACCOUNTS | 265 315.19 | 289 766.45 | |
| MULTI PURPOSE | 10 545 004.41 | 9 593 973.43 | 8 964 228.60 |
| NATIONAL CORRECTIONAL SERVICES | 4 474 798.76 | 5 012 726.50 | 6 156 206.18 |
| NATIONAL DEFENCE FORCE | 10 133 501.72 | 10 923 200.33 | 10 136 874.01 |
| NATIONAL POLICE | 2 615 987.66 | 2 885 287.17 | 2 363 676.99 |
| NATIONAL PUBLIC WORKS | 1 033 916.34 | 1 842 298.00 | 135 017.33 |
| NON GOVERNMENTAL ORGANISATIONS | 751.23 | 785.61 | 820.28 |
| FSPG-SR | 14 858 804.96 | 15 871 034.95 | 15 885 987.64 |
| FSPG-SCHOOLS | 30 409 325.23 | 31 089 093.79 | 30 836 661.45 |
| FSPG-WE | 14 031 453.13 | 14 343 220.01 | 14 506 218.46 |
| PROVINCIAL AGRICULTURE | 239.52 | 239.52 | 239.52 |
| PUBLIC BENEFIT ORGANISATIONS | 2 211 938.80 | 2 157 940.92 | 1 539 169.60 |
| PROVINCIAL EDUCATION | 1 926 442.56 | 1 953 329.79 | 2 037 285.08 |
| PROVINCIAL HEALTH | 28 095 754.07 | 30 044 586.92 | 30 241 673.60 |
| FSPG-PR | 1 755 113.63 | 3 423 178.49 | 5 077 339.74 |
| PROVINCIAL SOCIAL DEVELOPMENT | 257 501.57 | 260 924.29 | 264 347.01 |
| PRIVATE TOWN | 2 688 413.95 | 2 769 415.56 | 2 825 399.56 |
| PROVINCIAL WORKS ROADS AND TRANSPORT | 2 132 963.44 | 2 125 835.46 | 2 145 179.82 |
| ONBEKEND | 5 204.81 | | |
| RESCUE SERVICES/RESCUE ACCIDENTS | 4 984 763.37 | 5 015 955.26 | 5 249 322.02 |
| FIRE INVESTIGATIONS | 65 477.00 | 66 081.95 | 66 686.90 |
| FIRE RESCUE SERVICES | 26 497.29 | 26 649.45 | 26 801.61 |
| RAADSLEDE/COUNCILLORS | 1 888 458.11 | 1 848 226.76 | 1 859 065.11 |
| RENTALS | 24 123 724.99 | 24 358 727.90 | 24 568 579.27 |
| RENT RAILWAY SIDINGS | 5 738 575.42 | 5 770 810.19 | 5 803 044.96 |
| PERSONNEL HOUSES | 579 805.21 | 587 037.05 | 368 416.23 |
| SMALLHOLDINGS | 11 808 368.05 | 11 904 353.33 | 11 999 877.91 |
| ADVERTISING SIGNS | 3 579 594.05 | 3 642 275.78 | 3 705 252.29 |
| OCCUPATION RENTS | 217 682.70 | 222 179.13 | 226 703.30 |
| MOBILE FAST-FOOD VENDORS | 1 701 896.33 | 1 719 709.11 | 1 737 599.08 |
| MTN/VODACOM | -266 461.83 | -264 164.35 | -261 866.87 |
| HOSTEL FEES | 815 290.51 | 820 854.64 | 826 435.32 |
| AVAILABLE | 2 911.02 | 2 926.88 | 2 942.74 |
| RESCUE SERVICES | 3 577 871.27 | 3 599 015.90 | 3 620 160.83 |
| TELEPHONE ACCOUNTS | 697 516.28 | 703 925.71 | 708 308.62 |
| VACUUM TANK SERVICES | 11 385.46 | 11 449.55 | 11 513.64 |
| SCHOOLS / SKOLE | 38 317.03 | 67 363.31 | 61 443.37 |
| SMALL HOLDINGS | 1 584 327.74 | 1 694 181.01 | 1 560 614.57 |
| TUCKSHOPS & TAVERNS | 31 179.23 | 32 392.52 | 34 180.89 |
| TRANSNET | -2 861.91 | -2 861.91 | -2 861.91 |
| INACTIVE ACCOUNTS WITH ZERO BALANCES | 16 504.86 | 16 634.58 | 16 764.30 |

## OPERATING EXPENSES

| DESCRIPTION | Annual Budget 2024/2025 | Actual 30-Jun-25 | YTD 30-Jun-25 | Variance (Unspent Budget) | % Exp |
|---|---|---|---|---|---|
| EMPLOYEE RELATED COSTS | 424 010 431.00 | 36 239 263.04 | 426 768 942.14 | -2 758 511.14 | **100.65** |
| REMUNERATION OF COUNCILLORS | 28 040 349.00 | 1 799 348.17 | 22 443 645.10 | 5 596 703.90 | **80.04** |
| BULK PURCHASES | 389 100 423.00 | 1 244 489.54 | 10 778 899.94 | 378 321 523.06 | **2.77** |
| INVENTORY | 29 398 287.00 | 2 487 846.74 | 30 371 765.52 | -973 478.52 | **103.31** |
| DEPRECIATION ON ASSETS | 9 849 321.00 | - | - | 9 849 321.00 | **-** |
| INTEREST | 8 698 000.00 | 550 000.00 | 6 600 000.00 | 2 098 000.00 | **75.88** |
| CONTRACTED SERVICES | 216 171 206.00 | 28 173 780.41 | 139 420 861.26 | 76 750 344.74 | **64.50** |
| TRANSFERS AND SUBSIDIES | 1 049 000.00 | 25 960.00 | 103 470.00 | 945 530.00 | **9.86** |
| CONTRIBUTIONS TO BAD DEBTS | 3 899 123.00 | 1 665 914.82 | 5 488 713.07 | -1 589 590.07 | **140.77** |
| OPERATIONAL EXPENDITURE | 150 992 931.00 | 16 008 859.94 | 118 317 887.01 | 32 675 043.99 | **78.36** |
| OPERATING LEASES | 20 347 570.00 | 1 200 377.96 | 13 822 720.38 | 6 524 849.62 | **67.93** |
| **TOTAL EXPENDITURE (NETT)** | **1 281 556 641.00** | **89 395 840.62** | **774 116 904.42** | **507 439 736.58** | **60.40** |

| DESCRIPTION | Annual Budget 2024/2025 | Actual 30-Jun-25 | YTD 30-Jun-25 | Variance | |
|---|---|---|---|---|---|
| **OUTSOURCE SERVICES** | | | | | **-** |
| OS: BURIAL SERVICES | 389 091.00 | 2 950.00 | 99 187.01 | 289 903.99 | **25.49** |
| OS: B&A HUMAN RESOURCES | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OS: B&A OCCUPATIONAL HEALTH & SAFETY | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OS: B&A ORGANISATIONAL | 5 418.00 | 0.00 | 0.00 | 5 418.00 | **-** |
| OS: B&A PROJECT MANAGEMENT | 1 817 150.00 | 129 081.08 | 1 246 872.13 | 570 277.87 | **68.62** |
| OS: B&A RESEARCH & ADVISORY | 887 861.00 | 11 310.70 | 320 093.29 | 567 767.71 | **36.05** |
| OS: B&A QUALIFICATION VERIFICATION | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OS: B&A VALUER | 3 147 000.00 | 27 826.09 | 310 260.90 | 2 836 739.10 | **9.86** |
| OS: CATERING SERVICES | 1 076 084.00 | 31 040.00 | 607 434.43 | 468 649.57 | **56.45** |
| OS: CLEANING SERVICES | 216 757.00 | 33 727.65 | 188 448.07 | 28 308.93 | **86.94** |
| OS: ELECTRICAL | 17 418 976.00 | 6 652 458.37 | 14 159 255.46 | 3 259 720.54 | **81.29** |
| OS:ILLEGAL DUMPING | 524 500.00 | 0.00 | 333 984.82 | 190 515.18 | **63.68** |
| OS: MEDICAL SERVICES [HEALTH SERV & | 552 299.00 | 0.00 | 0.00 | 552 299.00 | **-** |
| OS: PERSONNEL & LABOUR | 11 890 976.00 | 1 183 780.08 | 8 641 312.05 | 3 249 663.95 | **72.67** |
| OS: CONNECT/DIS-CONNECTION: ELECTICI | 9 279.00 | 0.00 | 0.00 | 9 279.00 | **-** |
| OS: TRAFFIC FINES MANAGEMENT | 167 622.00 | 0.00 | 98 280.00 | 69 342.00 | **58.63** |
| OS: TRANSPORT SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| **SUB TOTAL : OUTSOURCE SERVICES** | **38 103 013.00** | **8 072 173.97** | **26 005 128.16** | **12 097 884.84** | **68.25** |
| **CONSULTANTS AND PROFESSIONAL SERVICES** | | | | | **-** |
| C&PS: B&A AIR POLLUTION | 100 000.00 | 0.00 | 0.00 | 100 000.00 | **-** |
| C&PS: B&A AUDIT COMMITTEE | 201 225.00 | 0.00 | 24 578.00 | 176 647.00 | **12.21** |
| C&PS: B&A BUSINESS & FIN MANAGEMENT | 3 000 000.00 | 2 194 078.31 | 2 313 756.31 | 686 243.69 | **77.13** |
| C&PS: B&A HUMAN RESOURCES | 4 075 669.00 | 45 543.48 | 1 100 405.97 | 2 975 263.03 | **27.00** |
| C&PS: B&A MEDICAL EXAMINATIONS | 906 336.00 | 0.00 | 699 600.00 | 206 736.00 | **77.19** |
| C&PS: B&A OCCUPATIONAL HEALTH & SAFE | 464 500.00 | 0.00 | 236 593.43 | 227 906.57 | **50.94** |
| C&PS: B&A PROJECT MANAGEMENT | 39 339 131.00 | 9 355 226.47 | 15 217 648.29 | 24 121 482.71 | **38.68** |
| C&PS: B&A PROJ MAN(COMM CRISIS) | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| C&PS: B&A PROJ MAN(TRAI & AWARE) | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| C&PS: B&A PROJ MAN(EMERG RESPOND) | 800 000.00 | 6 800.00 | 23 900.00 | 776 100.00 | **2.99** |
| C&PS: B&A RESEARCH & ADVISORY | 5 245.00 | 0.00 | 0.00 | 5 245.00 | **-** |
| C&PS: B&A SYSTEM SUPPORT | 20 000.00 | 0.00 | 0.00 | 20 000.00 | **-** |
| C&PS: I&P ENGINEERING CIVIL | 1 049 000.00 | 0.00 | 750 087.07 | 298 912.93 | **71.50** |
| C&PS: I&P LAND & QUANTITY SURVEYORS | 150 000.00 | 0.00 | 0.00 | 150 000.00 | **-** |
| C&PS: I&P LAND SCAPE DESIGNER | 359 000.00 | 0.00 | 0.00 | 359 000.00 | **-** |
| C&PS: I&P TOWN PLANNER | 122 733.00 | 0.00 | 0.00 | 122 733.00 | **-** |
| C&PS: LAB SERV WATER | 6 577 300.00 | 128 635.97 | 6 558 516.75 | 18 783.25 | **99.71** |
| C&PS: LEGAL COST ADVICE & LITIGATION | 7 500 000.00 | 114 802.37 | 4 451 179.06 | 3 048 820.94 | **59.35** |
| C&PS: LEGAL COST ISSUE OF SUMMONS | 190 460.00 | 0.00 | 0.00 | 190 460.00 | **-** |
| C&PS: LEGAL COST COLLECTION | 1 771 135.00 | 62 623.76 | 948 634.55 | 822 500.45 | **53.56** |
| **SUB TOTAL : CONSULTANT AND PROF SERV** | **66 631 734.00** | **11 907 710.36** | **32 324 899.43** | **34 306 834.57** | **48.51** |
| CONTRACTORS | | | | | **-** |
| CONTR: ARTISTS & PERFORMERS | 55 230.00 | 0.00 | 0.00 | 55 230.00 | **-** |
| CONTR: BUILDING CONTRACTORS | 2 019 600.00 | 5 878.22 | 1 764 102.86 | 255 497.14 | **87.35** |
| CONTR: CATERING SERVICES | 157 350.00 | 0.00 | 0.00 | 157 350.00 | **-** |
| CONTR: EMPLOYEE WELLNESS | 629 400.00 | 0.00 | 135 740.56 | 493 659.44 | **21.57** |
| CONTR: FIRE SERVICES | 31 470.00 | 0.00 | 0.00 | 31 470.00 | **-** |

**OPERATING EXPENSES**

| DESCRIPTION | Annual Budget | Actual 30-Jun-25 | YTD 30-Jun-25 | Variance (Unspent Budget) | % Exp |
|---|---|---|---|---|---|
| CONTR: GARDENING SERVICES | 287 422.00 | 0.00 | 23 529.62 | 263 892.38 | **8.19** |
| CONTR: INTERIOR DECORATOR | 209 800.00 | 0.00 | 0.00 | 209 800.00 | **-** |
| CONTR: INSPECTION FEES | 1 800 146.00 | 138 613.30 | 1 481 674.28 | 318 471.72 | **82.31** |
| CONTR: MAINT OF BUILDINGS & FACILIT | 10 316 453.00 | 620 638.46 | 4 388 170.21 | 5 928 282.79 | **42.54** |
| CONTR: MAINTENANCE OF EQUIPMENT | 8 083 607.00 | 79 154.97 | 4 817 186.54 | 3 266 420.46 | **59.59** |
| CONTR: MAINTENANCE OF EQUIPMENT (FLE | 4 524 145.00 | 2 057 141.63 | 3 561 229.18 | 962 915.82 | **78.72** |
| CONTR: MAINTENANCE FLEET | 13 751 367.00 | 1 716 745.47 | 9 410 564.42 | 4 340 802.58 | **68.43** |
| CONTR: PEST CONTROL & FUMIGATION | 157 350.00 | 0.00 | 0.00 | 157 350.00 | **-** |
| CONTR: PLANTS FLOWERS & OTH DECORATI | 45 177.00 | 0.00 | 0.00 | 45 177.00 | **-** |
| CONTR: PREPAID ELECTRICITY VENDORS | 11 200 000.00 | 2 364 617.81 | 11 181 437.81 | 18 562.19 | **99.83** |
| CONTR: SAFEGUARD & SECURITY | 50 894 724.00 | -525 326.35 | 37 749 984.29 | 13 144 739.71 | **74.17** |
| CONTR: TRAFFIC & STREET LIGHTS | 7 273 218.00 | 1 736 432.57 | 6 577 213.90 | 696 004.10 | **90.43** |
| **SUB TOTAL : CONTRACTORS** | **111 436 459.00** | **8 193 896.08** | **81 090 833.67** | **30 345 625.33** | **72.77** |
| **CONTRACTED SERVICES** | **216 171 206.00** | **28 173 780.41** | **139 420 861.26** | **76 750 344.74** | **64.50** |
| **OPERATIONAL COST** | | | | | |
| OC: ADV/PUB/MARK - CORP & MUN ACTIVI | 1 749 298.00 | 14 928.00 | 772 832.78 | 976 465.22 | **44.18** |
| OC: ADV/PUB/MARK - MUNICIPAL NEWSLET | 600 000.00 | 0.00 | 359 934.78 | 240 065.22 | **59.99** |
| OC: ADV/PUB/MARK - SIGNS | 580 000.00 | -7 100.00 | 495 658.00 | 84 342.00 | **85.46** |
| OC: ADV/PUB/MARK - STAFF RECRUITMENT | 314 700.00 | 0.00 | 111 174.80 | 203 525.20 | **35.33** |
| OC: ADV/PUB/MARK - TENDERS | 220 919.00 | 0.00 | 63 696.00 | 157 223.00 | **28.83** |
| OC: AUDIT COST: EXTERNAL | 10 773 450.00 | 0.00 | 5 031 748.21 | 5 741 701.79 | **46.71** |
| OC: BC/FAC/C FEES - BANK ACCOUNTS | 1 273 379.00 | 82 352.44 | 1 760 433.41 | -487 054.41 | **138.25** |
| OC: COMMISSION - THIRD PARTY VENDORS | 17 317 019.00 | 1 759 620.74 | 11 803 763.75 | 5 513 255.25 | **68.16** |
| OC: COMM - CELL CONTRACT (SUBS & CAL | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: COMM - LICENCES (RADIO & TELEVIS | 125 445.00 | 0.00 | 37 568.83 | 87 876.17 | **29.95** |
| OC: COMM - POSTAGE/STAMPS/FRANKING M | 1 997 916.00 | 64 741.30 | 612 063.65 | 1 385 852.35 | **30.64** |
| OC: COMM - RADIO & TV TRANSMISSIONS | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: COMM - SMS BULK MESSAGE SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: COMM - PHONE FAX TELEGRAPH & TEL | 2 098 000.00 | 98 608.32 | 1 960 800.49 | 137 199.51 | **93.46** |
| OC: CONTR TO PROV - REHAB LANDFILL S | 89 325.00 | 0.00 | 0.00 | 89 325.00 | **-** |
| OC: DEEDS | 279 402.00 | 3 308.46 | 60 196.06 | 219 205.94 | **21.54** |
| OC: DRIVERS LICENCES & PERMITS | 15 565.00 | 0.00 | 0.00 | 15 565.00 | **-** |
| OC: ENTERTAINMENT - EXEC MAYOR | 31 470.00 | 0.00 | 9 220.63 | 22 249.37 | **29.30** |
| OC: ENTERTAINMENT - COUNCILLORS | 31 470.00 | 0.00 | 0.00 | 31 470.00 | **-** |
| OC: ENTERTAINMENT - SENIOR MANAGEMENT | 220 780.00 | 7 084.23 | 118 056.46 | 102 723.54 | **53.47** |
| OC: ENTERTAINMENT - SPEAKER | 10 000.00 | 1 999.67 | 9 712.00 | 288.00 | **97.12** |
| OC: ENTERTAINMENT - CHIEF WHIP | 35 000.00 | 0.00 | 23 058.96 | 11 941.04 | **65.88** |
| OC: EXT COM SERV PROV - GPS LICENCE | 3 081 763.00 | 2 345 199.55 | 2 566 618.04 | 515 144.96 | **83.28** |
| OC: EXT COM SERV PROV - S/WARE LICEN | 2 408 074.00 | 0.00 | 583 372.00 | 1 824 702.00 | **24.23** |
| OC: EXT COM SERV PROV - SYSTEM ADVIS | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: HIRE CHARGES | 62 763 358.00 | 8 047 189.13 | 63 900 554.29 | -1 137 196.29 | **101.81** |
| OC: INSUR UNDER - CLAIM PAID 3RD PAR | | 0.00 | 0.00 | 0.00 | **-** |
| OC: INSUR UNDER - EXCESS PAYMENTS | 500 000.00 | 5 000.00 | 85 919.42 | 414 080.58 | **17.18** |
| OC: INSUR UNDER - PREMIUMS | 5 050 000.00 | 39 468.52 | 4 664 775.38 | 385 224.62 | **92.37** |
| OC: LEARNERSHIPS & INTERNSHIPS | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: LIC - VEHICLE LIC & REGISTRATION | 1 682 372.00 | 17 057.06 | 815 081.50 | 867 290.50 | **48.45** |
| OC: LIC - VEHICLE LIC & REGISTR FLEE | 14 059.00 | 0.00 | 2 945.60 | 11 113.40 | **20.95** |
| OC: PERSONNEL AGENCY FEES (PERS RECR | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: PRINTING & PUBLICATIONS | 748 519.00 | 2 000.00 | 120 914.99 | 627 604.01 | **16.15** |
| OC: PROFESSIONAL BODIES M/SHIP & SUB | 196 510.00 | 8 622.61 | 117 744.70 | 78 765.30 | **59.92** |
| OC: REMUNERATION TO WARD COMMITTEES | 2 937 200.00 | 91 000.00 | 997 000.00 | 1 940 200.00 | **33.94** |
| OC: ROAD WORTHY TEST FLEET | 18 059.00 | 0.00 | 0.00 | 18 059.00 | **-** |
| OC: SKILLS DEVELOPMENT FUND LEVY | 4 278 444.00 | 307 952.04 | 4 205 588.28 | 72 855.72 | **98.30** |
| OC: SEARCH FEES | 16 469.00 | 0.00 | 0.00 | 16 469.00 | **-** |
| OC: SERVITUDES & LAND SURVEYS | 52 450.00 | 0.00 | 0.00 | 52 450.00 | **-** |
| OC: SIGNAGE | 499 746.00 | 22 927.82 | 402 504.06 | 97 241.94 | **80.54** |
| OC: SMALL DIFFERENCES TOLERANCES | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: TOLL GATE FEES | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: TOLL GATE FEES FLEET | 4 214.00 | 0.00 | 0.00 | 4 214.00 | **-** |
| OC: TRANSPORT - EVENTS | 106 370.00 | 0.00 | 2 500.00 | 103 870.00 | **2.35** |
| OC: TRANSPORT - FUNERALS | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OC: T&S DOM - ACCOMMODATION | 2 853 347.00 | 63 022.94 | 1 465 654.34 | 1 387 692.66 | **51.37** |
| OC: T&S DOM - DAILY ALLOWANCE | 1 976 114.00 | 48 089.47 | 821 812.54 | 1 154 301.46 | **41.59** |
| OC: T&S DOM - FOOD & BEVERAGE (SERVE | 283 170.00 | 12 800.00 | 56 761.20 | 226 408.80 | **20.04** |

**OPERATING EXPENSES**

| DESCRIPTION | Annual Budget | Actual 30-Jun-25 | YTD 30-Jun-25 | Variance (Unspent Budget) | % Exp |
|---|---|---|---|---|---|
| OC: T&S DOM TRP - W/OUT OPR OWN TRAN | 2 559 160.00 | 121 088.03 | 1 252 516.70 | 1 306 643.30 | **48.94** |
| OC: T&S DOM PUB TRP - ROAD TRANSPORT | 330 792.00 | 1 040.00 | 45 997.98 | 284 794.02 | **13.91** |
| OC: T&S - NON-EMPLOYEES | 209 800.00 | 2 470.96 | 73 866.80 | 135 933.20 | **35.21** |
| OC: TRANSPORT - MUNICIPAL ACTIVITIES | 55 230.00 | 0.00 | 37 840.00 | 17 390.00 | **68.51** |
| OC: UNIFORM & PROTECTIVE CLOTHING | 7 009 072.00 | 404 622.82 | 4 002 219.03 | 3 006 852.97 | **57.10** |
| OC: VEHICLE TRACKING FLEET | 312 017.00 | 0.00 | 0.00 | 312 017.00 | **-** |
| OC: WET FUEL | 11 529 661.00 | 2 443 765.83 | 8 865 781.35 | 2 663 879.65 | **76.90** |
| OC: WORKMEN'S COMPENSATION FUND | 1 753 823.00 | 0.00 | 0.00 | 1 753 823.00 | **-** |
| **SUB TOTAL : OPERATIONAL COST** | **150 992 931.00** | **16 008 859.94** | **118 317 887.01** | **32 675 043.99** | **78.36** |
| INVENTORY | | | | | |
| INV - CONSUMABLE STORES - STANDARD RATED | 18 444 995.00 | 2 270 069.10 | 17 304 475.07 | 1 140 519.93 | |
| INV - CONSUMABLE STORES - WATER METERS | 0.00 | 0.00 | 0.00 | 0.00 | |
| INV - CONSUMABLE STORES - CHEMICALS | 0.00 | 0.00 | 0.00 | 0.00 | |
| INV - CONSUMABLE STORES -STD RATED FLEET | 7 051.00 | 0.00 | 0.00 | 7 051.00 | |
| INV - CONSUMABL STORES -ZERO RATED FLEET | 0.00 | 0.00 | 0.00 | 0.00 | |
| INVENTORY - MATERIALS & SUPPLIES | 944 032.00 | 154 785.07 | 645 860.54 | 298 171.46 | |
| INVENTORY - MATERIALS & SUPPLIES FLEET | 2 209.00 | 0.00 | 0.00 | 2 209.00 | |
| INVENTORY - WATER | 10 000 000.00 | 62 992.57 | 12 421 429.91 | -2 421 429.91 | |
| **SUB TOTAL - INVENTORY** | **29 398 287.00** | **2 487 846.74** | **30 371 765.52** | **-973 478.52** | |
| BULK PURCHASES | | | | | |
| ESKOM | 389 100 423.00 | 1 244 489.54 | 10 778 899.94 | 378 321 523.06 | |
| BULK WATER PURCHASES | | | | | |
| **SUB TOTAL : BULK PURCHASES** | **389 100 423.00** | **1 244 489.54** | **10 778 899.94** | **378 321 523.06** | |
| INTEREST DIVIDENDS AND RENT ON LAND | | | | | **-** |
| INT PAID BOR: ANNUITY LOANS | 6 600 000.00 | 550 000.00 | 6 600 000.00 | 0.00 | **100.00** |
| INT PAID: OVERDUE ACCOUNTS | 2 098 000.00 | 0.00 | 0.00 | 2 098 000.00 | **-** |
| **SUB TOTAL - INTEREST DIVID & RENT -** | **8 698 000.00** | **550 000.00** | **6 600 000.00** | **2 098 000.00** | **75.88** |
| OPERATING LEASES | | | | | **-** |
| OPR LEASES: FURNITURE & OFFICE EQUIP | 2 077 320.00 | 4 271.97 | 49 586.82 | 2 027 733.18 | **2.39** |
| OPR LEASES: INFRA - TRANSPORTATION | 0.00 | 0.00 | 0.00 | 0.00 | **-** |
| OPR LEASES: MACHINERY & EQUIPMENT | 22 092.00 | 0.00 | 0.00 | 22 092.00 | **-** |
| OPR LEASES: TRANSPORT ASSETS | 18 248 158.00 | 1 196 105.99 | 13 773 133.56 | 4 475 024.44 | **75.48** |
| **SUB TOTAL : OPERATING LEASES** | **20 347 570.00** | **1 200 377.96** | **13 822 720.38** | **6 524 849.62** | **67.93** |
| BAD DEBTS WRITTEN OFF | | | | | |
| IRRECOVERABLE DEBTS WRITTEN OFF_EXCHANGE | | | | | |
| IRRECOV DEBTS W/OFF_EXCHG:ELECTRICITY | 1 101 443.00 | 439 885.51 | 1 558 703.89 | -457 260.89 | **141.51** |
| IRRECOV DEBTS W/OFF_EXCHG:NON-SPECIFIC | 100 000.00 | 0.00 | 0.00 | 100 000.00 | **-** |
| IRRECOV DEBTS W/OFF_EXCHG:WASTE | 170 215.00 | 134 880.28 | 339 550.50 | -169 335.50 | **199.48** |
| IRRECOV DEBTS W/OFF_EXCHG:WASTE WATER | 218 969.00 | 201 482.14 | 501 409.06 | -282 440.06 | **228.99** |
| IRRECOV DEBTS W/OFF_EXCHG:WATER | 1 208 496.00 | 762 264.66 | 1 495 774.55 | -287 278.55 | **123.77** |
| **SUB TOTAL : IRRECOV BAD DEBT W/OFF _EXCH** | **2 799 123.00** | **1 538 512.59** | **3 895 438.00** | **-1 096 315.00** | **139.17** |
| IRRECOVERABLE DEBTS W/OFF_NON-EXCHANGE | | | | | |
| IRRECOV DEBTS W/OFF_NON-EXCH:PROP RATES | 1 100 000.00 | 127 402.23 | 1 593 275.07 | -493 275.07 | **144.84** |
| **SUB TOTAL : IRREC BAD DEBT W/OFF _NON-EX** | **1 100 000.00** | **127 402.23** | **1 593 275.07** | **-493 275.07** | **144.84** |
| **SUB TOTAL : BAD DEBTS WRITTEN OFF** | **3 899 123.00** | **1 665 914.82** | **5 488 713.07** | **-1 589 590.07** | **140.77** |
| **TRANSFERS AND SUBSIDIES** | | | | | **-** |
| HH SSP SOC ASS: SOCIAL RELIEF | 1 049 000.00 | 25 960.00 | 103 470.00 | 945 530.00 | **9.86** |
| **SUB TOTAL : OPERATIONAL : ALLOC IN K** | **1 049 000.00** | **25 960.00** | **103 470.00** | **945 530.00** | **9.86** |
| OPERATIONAL : MONETARY | | | | | **-** |
| **SUB TOTAL : OPERATIONAL : MONETARY** | **0.00** | **0.00** | **0.00** | **0.00** | **-** |
| **SUB TOTAL : TRANSFERS & SUBSIDIES** | **1 049 000.00** | **25 960.00** | **103 470.00** | **1 049 000.00** | **9.86** |
| **DEPRECIATION & AMORTISATION** | | | | | |
| DEPRECIATION COMPUTER EQUIPMENT | 377 994.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION WATER SUPPLY DISTRIBUTION | 839 200.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION FURNITURE & OFFICE EQUIPM | 786 710.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION ELEC MV NETWORKS | 4 196 000.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION ELEC LV NETWORKS | 839 200.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION MACHINERY & EQUIPMENT | 1 246 965.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION TRANSPORT ASSETS | 1 464 368.00 | 0.00 | 0.00 | 0.00 | **-** |
| DEPRECIATION COMMUNITY CAPITAL SPARES | 98 884.00 | 0.00 | 0.00 | 0.00 | **-** |
| **SUB TOTAL : DEPRECIATION & AMORTISATION** | **9 849 321.00** | **-** | **-** | **0.00** | **-** |

## CASH FLOW ANALYSIS FOR THE MONTH ENDING

| Detail | Apr-25 | May-25 | Jun-25 |
|---|---|---|---|
| **Cash Receipts by Source** | | | |
| Property rates | 3 337 862.00 | 3 948 685.00 | 5 060 691 |
| Service charges - electricity revenue | 19 859 835.00 | 20 050 343.00 | 27 247 548 |
| Service charges - water revenue | 5 962 469.00 | 3 780 750.00 | 5 568 998 |
| Service charges - sanitation revenue | 2 178 492.00 | 1 863 279.00 | 2 941 878 |
| Service charges - refuse revenue | 1 725 155.00 | 1 522 116.00 | 2 126 869 |
| Service charges - other | | | - |
| Interest earned - external investments | 487 547.00 | 456 450.00 | 237 127 |
| Interest earned - outstanding debtors | 117 197.00 | 236 770.00 | 334 472 |
| Fines | | | - |
| Transfer receipts - operational | | | - |
| Other revenue | 22 105 295.00 | 30 744 741.00 | 22 590 009 |
| **Cash Receipts by Source** | **55 773 852** | **62 603 134** | **66 107 592** |
| **Other Cash Flows/Receipts by Source** | | | |
| Transfer receipts - capital | 9 469 831.00 | - | - |
| Borrowing long term/refinancing | | | - |
| **Total Cash Receipts by Source** | **65 243 683** | **62 603 134** | **66 107 592** |
| **Cash Payments by Type** | | | |
| Employee related costs | 35 235 652.00 | 34 988 650.00 | 36 239 263 |
| Remuneration of councillors | 1 882 845.00 | 1 799 348.00 | 1 799 348 |
| Bulk purchases - Electricity | 2 356 860.00 | 10 458 155.00 | 6 244 489 |
| Contracted services | 9 388 942.00 | 9 738 960.00 | 28 173 780 |
| General expenses | 12 284 756.00 | 19 386 328.00 | 38 642 330 |
| **Cash Payments by Type** | **61 149 055** | **76 371 441** | **111 099 210** |
| **Other Cash Flows/Payments by Type** | | | |
| Capital assets | 6 483 371.00 | 5 424 551.00 | 10 002 169 |
| Repayment of borrowing | | | - |
| **Total Cash Payments by Type** | **67 632 426** | **81 795 992** | **121 101 379** |
| **Net Increase/(Decrease) in Cash Held** | **-2 388 743** | **-19 192 858** | **-54 993 787** |
| **Cash/cash equivalents at the month/year begin:** | **96 625 529.00** | **94 296 786.00** | **75 103 928** |
| **Cash/cash equivalents at the month/year end:** | **94 236 786** | **75 103 928** | **20 110 141** |
| | | | |
| **Cash Book Balance (GL)** | **-** | **-** | **-** |

## Municipal Investments

*The municipality holds the following investments with ABSA Bank.*

| Detail | Bank Acc num | Type of investment | Vote num |
|---|---|---|---|
| ABSA - 1 | 20-7531-4898 | Fixed Deposit | 340550531402ZZZZZZZWM |
| ABSA - 2 | 20-5824-7882 | Fixed Deposit | 340550530402ZZZZZZZWM |
| ABSA - 3 | 91-3190-1443 | Call Account | 340550532402ZZZZZZZWM |

| | 20-7531-4898 | 20-5824-7882 | 91-3190-1443 | |
|---|---|---|---|---|
| | **ABSA - 1** | **ABSA - 2** | **ABSA - 3** | **Total** |
| **Balance at 30-April-2025** | **5 933.04** | **129 607.22** | **84 994 432.93** | **85 129 973.19** |
| | 107.52 | | -18 043 549.66 | -18 043 442.14 |
| Invested | | | 3 500 000.00 | 3 500 000.00 |
| Withdrawn | | | -22 000 000.00 | -22 000 000.00 |
| Interest earned | 107.52 | | 456 450.34 | 456 557.86 |
| Interest accrued | | | | |
| **Balance at 31-May-2025** | **6 040.56** | **129 607.22** | **66 950 883.27** | **67 086 531.05** |
| | | | -50 785 638.83 | -50 785 638.83 |
| Invested | - | - | 5 597 500.00 | 5 597 500.00 |
| Withdrawn | - | - | -56 620 266.38 | -56 620 266.38 |
| Interest earned | - | - | 237 127.55 | 237 127.55 |
| Interest accrued | - | - | | |
| **Balance at 30 June-2025** | **6 040.56** | **129 607.22** | **16 165 244.44** | **16 300 892.22** |

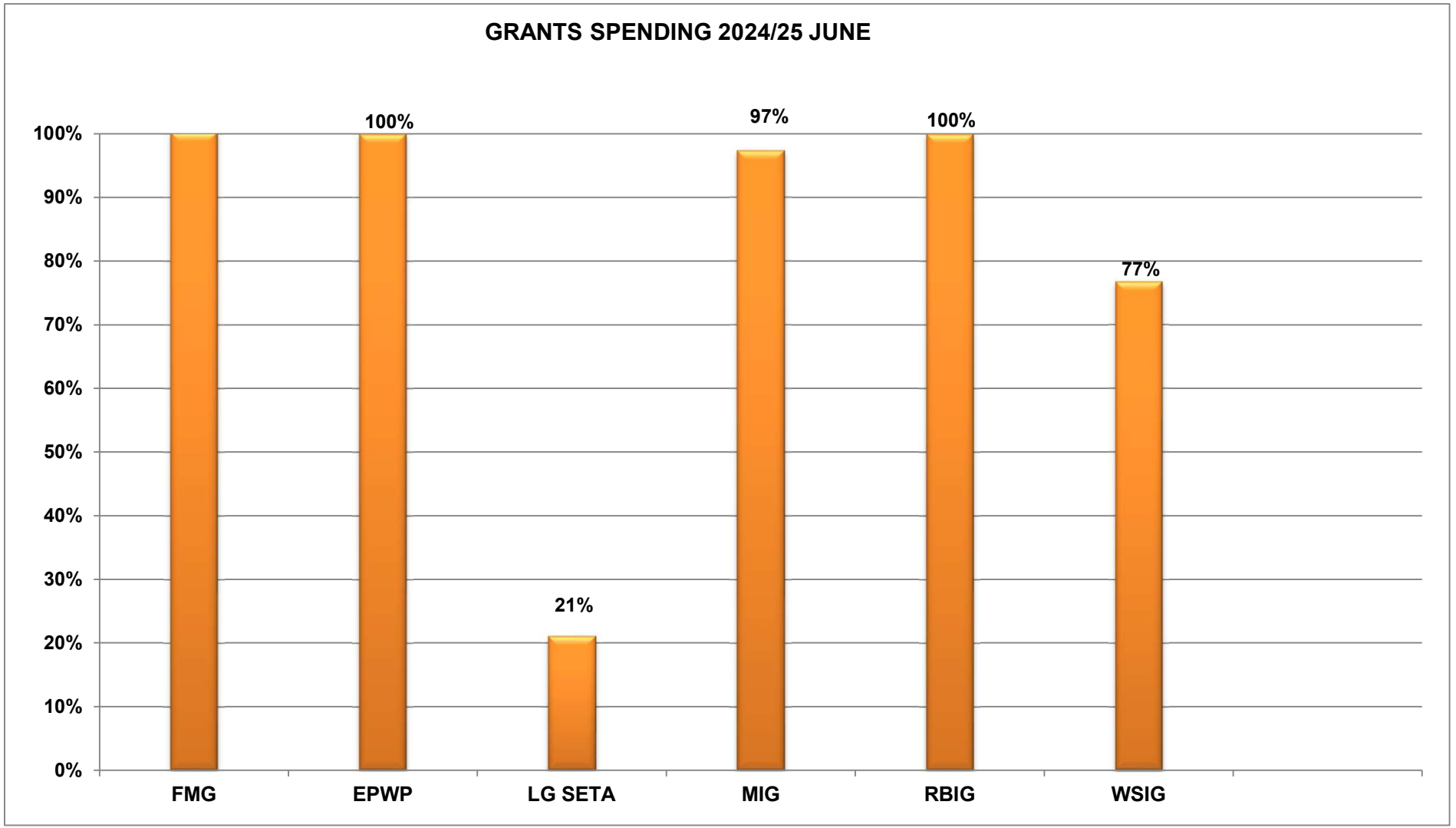
**Report on conditional grants at** **30 June 2025**
**Municipality:** **FS201 Moqhaka**

**Financial Accounting for Grant Funds Received and Expended**

| | OPERATIONAL GRANTS | | | CAPITAL GRANTS | | | |
|---|---|---|---|---|---|---|---|
| | Finance Management Grant (FMG) | Extended Public Works Programme (EPWP) | LG SETA (Mandatory) | Municipal Infrastructure Grant (MIG) | Regional Bulk Infrastructure Grant (RBIG) | Water Services Infrastructure Grant (WSIG) | Total Capital Grants |
| **DORA Allocation for the 2024/25** | **2 300 000** | **1 104 000** | | **46 575 000** | | **17 971 000** | **64 546 000** |
| **Unspent grants at beginning of the financial year** | | | **3 206 826** | | | | **-** |
| Received Prior Months | 2 300 000 | 1 104 000 | 3 206 826 | 46 575 000 | 24 666 604 | 4 971 000 | **76 212 604** |
| Received This Month | - | - | - | - | 3 967 445 | - | **3 967 445** |
| **Total Funds Received** | **2 300 000** | **1 104 000** | **3 206 826** | **46 575 000** | **28 634 049** | **4 971 000** | **80 180 049** |
| Spent Prior Months | 1 985 191 | 1 035 090 | 675 895 | 34 541 066 | 24 666 604 | 1 151 740 | **60 359 410** |
| Spent This Month | 322 097 | 68 910 | | 10 829 601 | 3 967 445 | 2 665 916 | **17 462 962** |
| Grants refunded | | | | | | - | **-** |
| Total Funds Spent | 2 307 288 | 1 104 000 | 675 895 | 45 370 667 | 28 634 049 | 3 817 656 | 77 822 372 |
| **Total funds Received and Not Spent** | **-7 288** | **-** | **2 530 931** | **1 204 333** | **-** | **1 153 344** | **2 357 677** |
| Percentage of Funds Spent | 100% | 100% | 21% | 97% | 100% | 77% | 97% |
| Funds Currently Committed but Not Spent | - | - | - | - | - | - | **-** |
| Scheduled Transfers Withheld | - | - | - | - | - | - | **-** |

**Capital Government grants and subsidies consist of the following:**

| | |
|---|---|
| Municipal Infrastructure Grant | 46 575 000 |
| Water Services Infrastructure Grant | 17 971 000 |
| Regional Bulk Infrastructure Grant (RBIG) | 28 364 000 |
| **Total** | **92 910 000** |


GRANTS SPENDING 2024/25 JUNE
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
100%
21%
97%
100%
77%
FMG
EPWP
LG SETA
MIG
RBIG
WSIG

## REPORT ON STAFF BENEFITS: Staff costs analysis for the month (MFMA Section 66)

**Summary of Section 66 of the MFMA - Salaries and Wages (Staff Benefits)**

| DESCRIPTION | Budget 2024/2025 | Actual 30-Jun-25 | YTD 30-Jun-25 | % Exp |
|---|---|---|---|---|
| **EMPLOYEE RELATED COST** | | | | |
| **SENIOR MANAGEMENT** | | | | |
| SM - SALARIES ALLOW AND SERV BENEFITS | | | | |
| **MM - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| SM MM: SAL & ALL - BASIC SALARY | 1 040 930 | 72 887 | 813 612 | 78.16 |
| SM MM: SAL & ALL - PERFORM BASED BONUS | 149 275 | - | 72 887 | 48.83 |
| SM MM: ALLOW - CELLULAR & TELEPHONE | 33 201 | 3 000 | 36 000 | 108.43 |
| SM MM: ALLOW - HOUSING BENEFITS | - | - | - | 0.00 |
| SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE | 265 810 | 20 833 | 243 372 | 91.56 |
| SM MM: SRB - LONG SERVICE | - | - | - | 0.00 |
| **SUB TOTAL: MM - SAL ALLOW & SERV BENEF** | **1 489 216** | **96 720** | **1 165 871** | **78.29** |
| **CFO - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| SM CFO: SAL & ALL - BASIC SALARY | 450 397 | - | - | 0.00 |
| SM CFO: SAL & ALL - PERFORM BASED BONUS | 27 454 | - | - | 0.00 |
| SM CFO: ALLOW - CELLULAR & TELEPHONE | 3 320 | - | - | 0.00 |
| SM CFO: ALLOW - HOUSING BENEFITS | - | - | - | 0.00 |
| SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE | 27 668 | - | - | 0.00 |
| SM CFO: SRB - ENTERTAINMENT | 7 868 | - | - | 0.00 |
| SM CFO: SRB - ACTING & POST RELATE ALLOW | - | - | - | 0.00 |
| **SUB TOTAL: CFO - SAL ALLOW & SERV BENEF** | **516 707** | **-** | **-** | **0.00** |
| **D01 - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| SM D01: SAL & ALL - BASIC SALARY | 947 376 | - | 84 617 | 8.93 |
| SM D01: SAL & ALL - PERFORM BASED BONUS | 55 013 | - | - | 0.00 |
| SM D01: ALLOW - CELLULAR & TELEPHONE | 9 960 | 1 000 | 14 383 | 144.41 |
| SM D01: ALLOW - HOUSING BENEFITS | - | - | - | 0.00 |
| SM D01: ALLOW - TRAVEL OR MOTOR VEHICLE | 159 473 | 24 710 | 175 480 | 110.04 |
| SM D01: SRB - ENTERTAINMENT | 5 245 | - | 1 292 | 24.63 |
| SM D01: SRB - ACTING & POST RELATE ALLOW | - | - | - | 0.00 |
| **SUB TOTAL: DTS - SAL ALLOW & SERV BENEF** | **1 177 067** | **25 710** | **275 772** | **23.43** |
| **DO2 - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| SM D02: SAL & ALL - BASIC SALARY | 818 367 | 67 923 | 804 227 | 98.27 |
| SM D02: SAL & ALL - PERFORM BASED BONUS | - | - | - | 0.00 |
| SM D02: ALLOW - CELLULAR & TELEPHONE | 18 528 | 1 000 | 12 000 | 64.77 |
| SM D02: ALLOW - HOUSING BENEFITS | 103 811 | - | - | 0.00 |
| SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE | 555 884 | 45 105 | 534 027 | 96.07 |
| SM D02: ALLOW - ACCOM TRAVEL & INCIDENT. | - | - | - | - |
| SM D02: SRB - ENTERTAINMENT | 10 490 | - | - | 0.00 |
| SM D02: SRB - ACTING & POST RELATE ALLOW | - | - | - | - |
| **SUB TOTAL: DPS - SAL ALLOW & SERV BENEF** | **1 507 080** | **114 028** | **1 350 254** | **89.59** |
| **DO3 - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| SM D03: SAL & ALL - BASIC SALARY | 447 880 | - | - | 0.00 |
| SM D03: SAL & ALL - PERFORM BASED BONUS | 26 857 | - | - | 0.00 |
| SM D03: ALLOW - CELLULAR & TELEPHONE | 2 706 | - | - | 0.00 |
| SM D03: ALLOW - HOUSING BENEFITS | 87 619 | - | - | 0.00 |
| SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE | 49 759 | - | - | 0.00 |
| SM D03: SRB - ENTERTAINMENT | - | - | - | 0.00 |
| SM D03: SRB - ACTING & POST RELATE ALLOW | - | - | - | 0.00 |

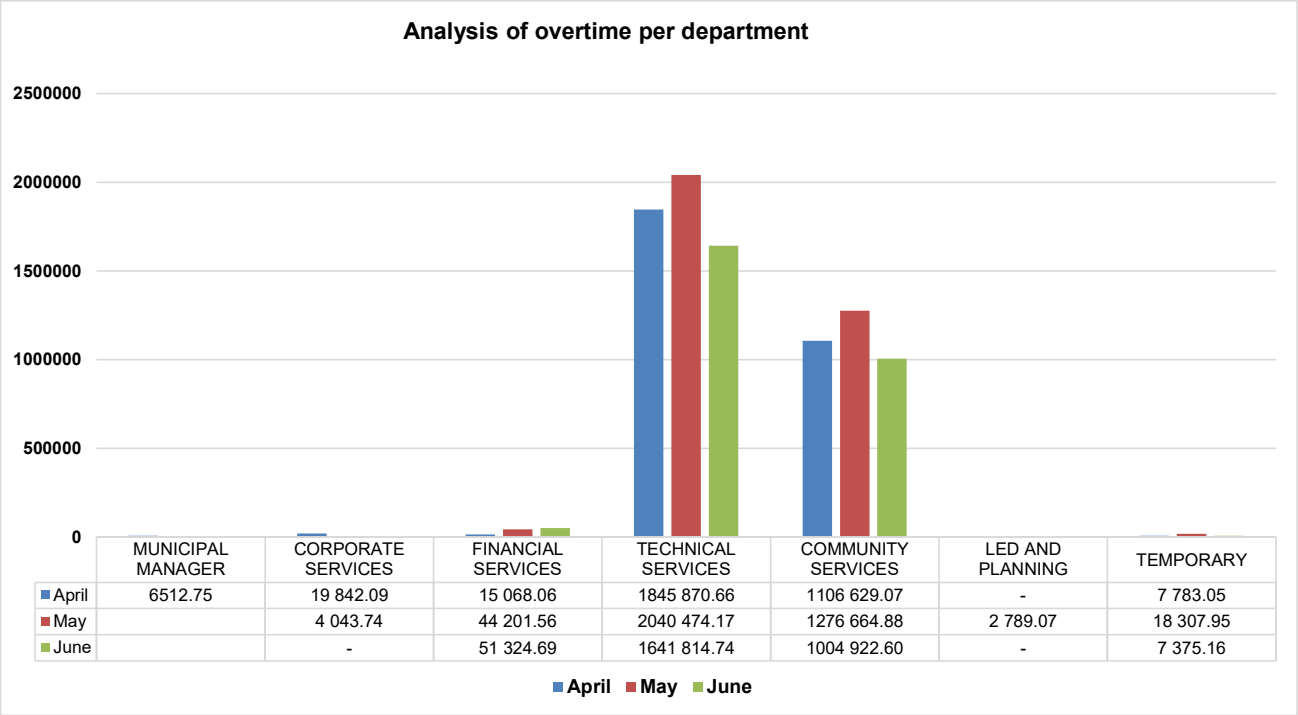
| DESCRIPTION | Budget 2024/2025 | Actual 30-Jun-25 | YTD 30-Jun-25 | % Exp |
|---|---|---|---|---|
| **SUB TOTAL: DCH - SAL ALLOW & SERV BENEF** | **614 821** | **-** | **-** | **0.00** |
| **DO4 - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| SM D04: SAL & ALL - BASIC SALARY | 446 030 | - | - | 0.00 |
| SM D04: SAL & ALL - PERFORM BASED BONUS | 4 089 | - | - | 0.00 |
| SM D04: ALLOW - CELLULAR & TELEPHONE | 4 280 | - | - | 0.00 |
| SM D04: ALLOW - HOUSING BENEFITS | 40 926 | - | - | 0.00 |
| SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE | 30 408 | - | - | 0.00 |
| SM D04: SRB - ENTERTAINMENT | - | - | - | 0.00 |
| **SUB TOTAL: DCS - SAL ALLOW & SERV BENEF** | **525 733** | | | 0.00 |
| **SUB TOTAL: SM - SAL ALLOW & SERV BENEF** | **5 830 624** | **236 459** | **2 791 896** | **47.88** |
| | | | | |
| **SM - SOCIAL CONTRIBUTIONS** | | | | |
| **MM - SOCIAL CONTRIBUTIONS** | | | | |
| SM MM: SOC CONTR: MEDICAL | 68 736 | - | - | 0.00 |
| SM MM: SOC CONTR: PENSION FUNDS | 116 203 | 13 120 | 146 450 | 126.03 |
| SM MM: SOC CONTR: UIF | 2 422 | 177 | 2 125 | 87.76 |
| **SUB TOTAL: MM - SOCIAL CONTRIBUTIONS** | **187 361** | **13 297** | **148 576** | **79.30** |
| **CFO - SOCIAL CONTRIBUTIONS** | | | | |
| SM CFO: SOC CONTR: GROUP LIFE INSURANCE | - | - | - | - |
| SM CFO: SOC CONTR: MEDICAL | 3 326 | - | - | - |
| SM CFO: SOC CONTR: PENSION FUNDS | 66 404 | - | - | - |
| SM CFO: SOC CONTR: UIF | 1 225 | - | - | - |
| SM CFO: SOC CONTR: BARGAINING COUNCIL | - | - | - | - |
| **SUB TOTAL: CFO - SOCIAL CONTRIBUTIONS** | **70 955** | **-** | **-** | **0.00** |
| **D01 - SOCIAL CONTRIBUTIONS** | | | | |
| SM D01: SOC CONTR: GROUP LIFE INSURANCE | - | - | - | 0.00 |
| SM D01: SOC CONTR: MEDICAL | 69 820 | - | - | 0.00 |
| SM D01: SOC CONTR: PENSION FUNDS | 144 119 | 10 772 | 77 964 | 19.46 |
| SM D01: SOC CONTR: UIF | 2 461 | 177 | 1 417 | 21.59 |
| SM D01: SOC CONTR: BARGAINING COUNCIL | - | - | - | 0.00 |
| **SUB TOTAL: DTS - SOCIAL CONTRIBUTIONS** | **216 400** | **10 949** | **79 381** | **36.68** |
| **D02 - SOCIAL CONTRIBUTIONS** | | | | |
| SM D02: SOC CONTR: GROUP LIFE INSURANCE | - | - | - | 0.00 |
| SM D02: SOC CONTR: MEDICAL | 37 057 | - | - | 0.00 |
| SM D02: SOC CONTR: PENSION FUNDS | 71 014 | - | 35 507 | 63.47 |
| SM D02: SOC CONTR: UIF | 2 459 | 177 | 2 125 | 50.42 |
| SM D02: SOC CONTR: BARGAINING COUNCIL | - | - | - | 0.00 |
| **SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS** | **110 530** | **177** | **37 632** | **34.05** |
| **D03 - SOCIAL CONTRIBUTIONS** | | | | |
| SM D03: SOC CONTR: GROUP LIFE INSURANCE | | | | |
| SM D03: SOC CONTR: MEDICAL | 21 011 | - | - | - |
| SM D03: SOC CONTR: PENSION FUNDS | - | - | - | - |
| SM D03: SOC CONTR: UIF | 1 217 | - | - | - |
| SM D03: SOC CONTR: BARGAINING COUNCIL | - | - | - | - |
| **SUB TOTAL: DCH - SOCIAL CONTRIBUTIONS** | **22 228** | **-** | **-** | **0.00** |
| **SUB TOTAL: SM - SOCIAL CONTRIBUTIONS** | **607 474** | **24 423** | **265 589** | **43.72** |
| **SM - POST RETIREMENT BENEFITS** | | | | |
| SM: PRB - MED: CURRENT SERVICE COST | | | | |
| SM: PRB - MED: INTEREST COST | 5 023 669 | 882 595 | 3 143 735 | **62.58** |
| SM: PRB - PENS: INTEREST COST | 742 998 | - | - | - |

| DESCRIPTION | Budget 2024/2025 | Actual 30-Jun-25 | YTD 30-Jun-25 | % Exp |
|---|---|---|---|---|
| **SUB TOTAL : SM - POST RETIREMENT BENEFIT** | **5 766 667** | **882 595** | **3 143 735** | **54.52** |
| SM: PST RET BEN OBL CST CAP PPE | | | | |
| **SUB TOTAL : SM - COST CAPITALISED TO PPE** | | | | |
| **SUB TOTAL : SENIOR MANAGEMENT** | **12 204 765** | **1 143 476** | **6 201 220** | **50.81** |
| **MUNICIPAL STAFF** | | | | |
| **MS - SALARIES ALLOW AND SERV BENEFITS** | | | | |
| MS: SAL & ALL: BASIC SALARY & WAGES | 242 681 472 | 20 472 277 | 249 614 295 | **102.86** |
| MS: SAL & ALL: PERFORMANCE BASED BONUSES | 28 646 | - | 107 940 | **376.81** |
| MS: ALL - CELLULAR & TELEPHONE | 745 830 | 81 500 | 495 537 | **66.44** |
| MS: HB & INC: HOUSING BENEFITS | 1 998 886 | 128 205 | 1 721 263 | **86.11** |
| MS: ALL - LEAVE PAY | 3 979 298 | 129 375 | 4 367 268 | **109.75** |
| MS: ALL - TRAVEL OR MOTOR VEHICLE | 24 406 682 | 1 737 825 | 21 506 154 | **88.12** |
| MS: OVERTIME - NON STRUCTURED | 32 479 847 | 2 819 702 | 38 168 121 | **117.51** |
| MS: OVERTIME - STRUCTURED | 61 717 | - | 51 863 | **84.03** |
| MS: PAYMENTS - SHIFT ADD REMUNERATIO | - | - | - | - |
| MS: SRB - ANNUAL BONUS | 21 311 491 | 2 825 381 | 19 547 886 | **91.72** |
| MS: SRB - LONG SERVICE AWARD | 1 621 564 | 104 548 | 1 963 591 | **121.09** |
| MS: SRB - STANDBY ALLOWANCE | 4 166 600 | 357 657 | 4 634 464 | **111.23** |
| MS: IN-KIND BENEFITS | 3 371 | - | - | **0.00** |
| MS: SRB - NON PENSIONABLE | 1 750 | - | - | **0.00** |
| **SUB TOTAL : MS - SAL ALLOW & SERV BENEF** | **333 487 154** | **28 656 469** | **342 178 381** | **102.61** |
| **MS - SOCIAL CONTRIBUTIONS** | | | | |
| MS: SOC CONTR - BARGAINING COUNCIL | 157 845 | 11 489 | 141 196 | **89.45** |
| MS: SOC CONTR - GROUP LIFE INSURANCE | 1 416 399 | 82 681 | 1 012 986 | **71.52** |
| MS: SOC CONTR - MEDICAL | 26 625 620 | 2 410 296 | 28 689 556 | **107.75** |
| MS: SOC CONTR - PENSION | 43 153 476 | 3 757 836 | 44 227 773 | **102.49** |
| MS: SOC CONTR - UNEMPLOYMENT INSUR FUND | 2 365 194 | 167 877 | 2 035 138 | **86.05** |
| **SUB TOTAL : MS - SOCIAL CONTRIBUTIONS** | **73 718 534** | **6 430 178** | **76 106 649** | **103.24** |
| MS: PRB - MED: CURRENT SERVICE COST | - | - | - | - |
| MS: PRB - MED: INTEREST COST | 4 460 042 | - 4 433 | 2 105 197 | **47.20** |
| MS: PRB - PENS: INTEREST COST | - | - | - | - |
| MS: PRB - OTHER: LEAVE GRATUITY | - | - | 14 521 | **#DIV/0!** |
| **SUB TOTAL : MS - POST RETIREMENT BEN** | **4 460 042** | **- 4 433** | **2 119 717** | **47.53** |
| **MS - COST CAPITALISED TO PPE** | | | | |
| MS: IN-KIND BENEFITS CST CAP PPE | 139 936 | 13 573 | 162 975 | **116.46** |
| **SUB TOTAL : MS - COST CAPITALISED TO PPE** | **139 936** | **13 573** | **162 975** | **116.46** |
| **SUB TOTAL : MUNICIPAL STAFF** | **411 805 666** | **35 095 787** | **420 567 722** | **102.13** |
| **SUB TOTAL : EMPLOYEE RELATED COST** | **424 010 431** | **36 239 264** | **426 768 942** | **100.65** |

## REPORT ON STAFF BENEFITS: Staff costs analysis for the quarter (MFMA Section 66)

**Summary of Section 66 of the MFMA - Salaries and Wages (Staff Benefits)**

**Analysis of overtime per department**

| Description | 30-Apr-25 | | 31-May-25 | | 30-Jun-25 | |
|---|---|---|---|---|---|---|
| | Hours | Cost | Hours | Cost | Hours | Cost |
| Municipal Manager | 48 | 6 513 | - | - | - | - |
| Corporate Services | 86 | 19 842 | 30 | 4 044 | - | - |
| Financial Services | 73 | 15 068 | 308 | 44 202 | 353 | 51 325 |
| Technical Services | 10 166 | 1 845 871 | 10 724 | 2 040 474 | 10 724 | 1 641 815 |
| Community Services | 5 989 | 1 106 629 | 5 989 | 1 276 665 | 4 591 | 1 004 923 |
| LED & Planning | - | - | 18 | 2 779 | - | - |
| Temporary | 40 | 7 783 | 68 | 18 308 | 60 | 7 375 |
| **Total** | **16 402** | **3 001 706** | **17 137** | **3 386 471** | **15 728** | **2 705 437** |

The overtime needs to be administered and only real emergencies be attended to after hours, on weekends and on holidays.
Each department needs to do proper planning to manage their own budget in order to avoid unnecessary expenditure,
thus ensuring that they stay within the budget for the year, to avoid overspending.