

## MONTHLY BUDGET STATEMENT REPORT

OCTOBER 2025



Mkhondo Local  
Municipality

### DISTRIBUTION:

- Executive Mayor: **Cllr. NC Ndhlovu**
- Municipal Manager: **Mr. M.J Mkhonza**
- Chief Financial Officer: **Mr. K. Duba**
- Sector Departments: **National and Provincial Departments**

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## GLOSSARY

| <b>Term</b>   | <b>Definition</b>  |
|---------------|--|
| <b>BUDGET</b> | The financial plan of the municipality.  |
| <b>MBRR</b>   | Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.  |
| <b>MFMA</b>   | Municipal Finance Management Act (56/2003). the principle piece of legislation relating to municipal financial management. sometimes referred to as the act. |
| <b>MTREF</b>  | Medium Term Revenue Expenditure Framework.   |
| <b>SDBIP</b>  | Service Delivery and Budget Implementation Plan. a detailed plan comprising quarterly performance targets and monthly budget estimates.                      |
| <b>YTD</b>    | Year To Date   |
| <b>VOTE</b>   | One of the main segments into which a budget is divided.   |
| <b>DORA</b>   | Division of Revenue Act. annual legislation that shows the total allocations made by national to provincial and local government.                            |
| <b>PMU</b>    | Performance Management Unit.   |
| <b>EQS</b>    | Equitable share  |
| <b>MIG</b>    | Municipal Infrastructure Grant   |
| <b>INEP</b>   | Integrated National Electrification Programme  |
| <b>RBIG</b>   | Regional Bulk Infrastructure Grant   |
| <b>WSIG</b>   | Water Services Infrastructure Grant  |
| <b>FMG</b>    | Finance Management Grant   |
| <b>EPWP</b>   | Expanded Public Works Programme Integrated Grant   |
| <b>AFS</b>    | Annual Financial Statement   |
| <b>AGSA</b>   | Auditor- General of South Africa   |
| <b>BTO</b>    | Budget and Treasury Office   |
| <b>CAPEX</b>  | Capital Expenditure  |

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**PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2025**

**TO: THE EXECUTIVE MAYOR**

**FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 OCTOBER 2025**

**1.1 Purpose**

To report on the Financial Results for the month of October 2025, as required by Section 71 of the Municipal Finance Management Act.

**1.2 Background**

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 May 2009, regarding the "Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations" necessitates that specific financial particular be reported on and in the format prescribed, hence this report to meet legislative compliance.

"The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act."

Further, Section 71 of the MFMA requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month." This report has been prepared for the reporting period ending 30 October 2025.

**1.3. Executive Summary**

**1.3.1 Table C1: Monthly Budget Statement Summary**

For the month of October 2025, revenue to the amount of R 35,466-million was realized which is mainly revenue billed from service charges of R 15,548-million, Property rates R 10,243-million, interest on outstanding debtors R 3,561-million, Operating grants of R 346, thousand, other own revenue amounting to R 9,328-million. The year-to-date revenue amounts to R 297,266-million against the budgeted year to date revenue of R325,852-million. Operating expenditure to the amount of R64,718- million was appropriated for the month. The year-to-date operating expenditure amounts to R251,537-million against the budgeted expenditure of R308,899-million, resulting in higher operating expenditure incurred than planned.

The capital transfers recognized for the month amounts to R 17,020-million. The year-to-date transfers recognized amounts to R 107,262-million compared to the budget year to date of R46,634-million. Capital transfers are recognized as revenue when the condition of the grant was met.

The capital expenditure for all votes and measures the year-to-date actuals against the year-to-date planning (SDBIP) figures. For the month of October capital expenditure to the amount of R0,000-million - realized. The year-to-date capital expenditure amounts to R0,000-million compared to the budget year to date of 46,634million.

Total creditors paid for the month of R41,701-million

## **1.4. In-Year Budget Statements Tables**

### **1.4.1 Table C2: Monthly Financial Performance by Vote**

Table C2 measures the monthly actuals against the year-to-date SDBIP figures which realized by vote for revenue and expenditure. The variances by vote are reflected in the year-to-date (YTD) variance column.

The difference in revenue variations between Table C2 and Table C1 is the result of capital grants received, which are included in Table C2.

### **1.4.2 Table C4: Monthly Financial Performance by Revenue Source and Expenditure Type**

Table C4 provides details of the service delivery targets for revenue by source and expenditure by type. For revenue, the main deviations are property rates, rental of facilities, interest on investments, fines, agency services and other revenue. In the case of expenditure debt impairment, finance charges, other materials, transfer & subsidies and other expenditure.

### **1.4.3 Table C5: Monthly Capital Expenditure by Vote**

Table C5 indicates the monthly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning figures. For the month of October 2025, capital expenditure to an amount of R37,815 million realized. The year-to-date capital expenditure amounts to R 38,060 million is less than planned figure of R42,491-million.

Capital Expenditure by Funding Source is reflected in the table below:

| <b>Funded By</b>              | <b>Budget<br/>R</b>  | <b>Adjustment<br/>Budget<br/>R</b> | <b>Monthly Actual<br/>R</b> | <b>YTD<br/>Actual R</b> |
|-------------------------------|----------------------|------------------------------------|-----------------------------|-------------------------|
| National Government           |                      |                                    |                             |                         |
| ▪ MIG                         | R 89,686,000         | R 0                                | R 35,100,020                | R 35,100,020            |
| ▪ Municipal Disaster Recovery | R 16,968,000         | R                                  | R 0                         | R 0                     |
| ▪ INEP                        | R 10,000,000         | R 0                                | R 2,710,769                 | R 2,710,384             |
| ▪ WSIG                        | R 23,248,000         |                                    |                             |                         |
| Internally generated reserves | R 5,819,000          | R 0                                | R4,900                      | R 249,448               |
| <b>TOTAL</b>                  | <b>R 145,721,000</b> | <b>R 0</b>                         | <b>R 37,815,689</b>         | <b>R 38,060,237</b>     |

#### 1.4.4 Table C6: Monthly Budget Statement Financial Position

In general, the community wealth of the municipality amounts to R994,025-million. Total liabilities amount to R1,391,311-billion, whilst total assets amount to R2,386,241-billion in October.

#### 1.4.5 Table C7: Monthly Budget Statement Cash Flow

Table C7 provides detail of the monthly cash in- and out flow. For the month of October, the net cash from operating activities was R25,856-million whilst cash used for investing activities amounts to (R38,257-thousand) net cash used for financing activities amounts to R2-thousand. The cash & cash equivalent held at the end of October amounted to (R 12,398 million).

Mkhondo local municipality - Table C1 Monthly Budget Statement Summary - M04 – October

| Description  | 2024/25          | Budget Year 2025/26 |                 |                 |                |                |                 |                |                    |
|--|------------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|
|  | Audited Outcome  | Original Budget     | Adjusted Budget | Monthly actual  | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                 |                 |                |                |                 |                |                    |
| <b>Financial Performance</b>   |                  |                     |                 |                 |                |                |                 |                |                    |
| Property rates   | 89 068           | 102 743             | –               | 10 243          | 41 220         | 34 248         | 6 972           | 20%            | 102 743            |
| Service charges  | 188 020          | 328 453             | –               | 15 548          | 70 095         | 109 484        | (39 389)        | -36%           | 328 453            |
| Investment revenue   | 1 727            | 3 513               | –               | 105             | 591            | 1 171          | (580)           | -50%           | 3 513              |
| Transfers and subsidies - Operational                                | 370 239          | 381 310             | –               | 346             | 147 869        | 127 103        | 20 766          | 16%            | 381 310            |
| Other own revenue  | 135 836          | 161 536             | –               | 9 223           | 37 491         | 53 845         | (16 354)        | -30%           | 161 536            |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>784 890</b>   | <b>977 555</b>      | <b>–</b>        | <b>35 466</b>   | <b>297 266</b> | <b>325 852</b> | <b>(28 585)</b> | <b>-9%</b>     | <b>977 555</b>     |
| Employee costs   | 264 818          | 282 241             | –               | 25 128          | 81 736         | 94 080         | (12 344)        | -13%           | 282 241            |
| Remuneration of Councillors  | 19 764           | 21 353              | –               | 414             | 1 425          | 7 118          | (5 692)         | -80%           | 21 353             |
| Depreciation and amortisation  | 125 172          | 97 148              | –               | 6 646           | 26 367         | 32 383         | (6 015)         | -19%           | 97 148             |
| Interest   | 32 327           | 18 177              | –               | 3 561           | 14 023         | 6 059          | 7 964           | 131%           | 18 177             |
| Inventory consumed and bulk purchases                                | 296 507          | 236 260             | –               | 18 462          | 95 486         | 78 753         | 16 733          | 21%            | 236 260            |
| Transfers and subsidies  | 677              | –                   | –               | –               | –              | –              | –               | –              | –                  |
| Other expenditure  | 394 741          | 271 520             | –               | 10 507          | 32 500         | 90 507         | (58 007)        | -64%           | 271 520            |
| <b>Total Expenditure</b>   | <b>1 134 005</b> | <b>926 699</b>      | <b>–</b>        | <b>64 718</b>   | <b>251 537</b> | <b>308 899</b> | <b>(57 363)</b> | <b>-19%</b>    | <b>926 699</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(349 116)</b> | <b>50 856</b>       | <b>–</b>        | <b>(29 252)</b> | <b>45 730</b>  | <b>16 952</b>  | <b>28 778</b>   | <b>170%</b>    | <b>50 856</b>      |
| Transfers and subsidies - capital (monetary allocations)             | 132 771          | 139 902             | –               | –               | –              | 46 634         | (46 634)        | -100%          | 139 902            |
| Transfers and subsidies - capital (in-kind) contributions            | 2 620            | –                   | –               | –               | –              | –              | –               | –              | –                  |
| Share of surplus/ (deficit) of associate                             | (213 725)        | 190 757             | –               | (29 252)        | 45 730         | 63 586         | (17 856)        | -28%           | 190 757            |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(213 725)</b> | <b>190 757</b>      | <b>–</b>        | <b>(29 252)</b> | <b>45 730</b>  | <b>63 586</b>  | <b>(17 856)</b> | <b>-28%</b>    | <b>190 757</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                 |                 |                |                |                 |                |                    |
| Capital expenditure  | 146 506          | 127 472             | –               | 3 816           | 38 060         | 42 491         | (4 431)         | -10%           | 127 472            |
| Capital transfers recognised   | 118 243          | 121 654             | –               | 37 811          | 37 811         | 40 551         | (2 740)         | -7%            | 121 654            |
| Borrowing  | –                | –                   | –               | –               | –              | –              | –               | –              | –                  |
| Internally generated funds   | 25 455           | 5 819               | –               | 5               | 249            | 1 940          | (1 690)         | -87%           | 5 819              |

|  |                  |                   |                   |                    |                    |                    |                     |                 |                  |
|--|------------------|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|------------------|
| <b>Total sources of capital funds</b>              | <b>143 698</b>   | <b>127 472</b>    | <b>-</b>          | <b>37 816</b>      | <b>38 060</b>      | <b>42 491</b>      | <b>(4 431)</b>      | <b>-10%</b>     | <b>127 472</b>   |
| <b>Financial position</b>                          |                  |                   |                   |                    |                    |                    |                     |                 |                  |
| Total current assets                               | 206 409          | 608 836           | -                 |                    | 352 037            |                    |                     |                 | 608 836          |
| Total non current assets                           | 2 022            | 2 065             | -                 |                    | 2                  |                    |                     |                 | 2 065            |
| Total current liabilities                          | 1 225            | 1 005             | -                 |                    | 034 203            |                    |                     |                 | 697              |
| Total non current liabilities                      | 55 325           | 57 493            | -                 |                    | 1                  |                    |                     |                 | 1 005            |
| Community wealth/Equity                            | <b>910 170</b>   | <b>1 611 436</b>  | <b>-</b>          | <b>37 816</b>      | <b>994 930</b>     |                    |                     |                 | <b>1 611 436</b> |
| <b>Cash flows</b>                                  |                  |                   |                   |                    |                    |                    |                     |                 |                  |
| Net cash from (used) operating                     | 121 231          | 142 935           | 175 496           | 25 856             | 29 540             | 47 645             | 18 105              | 38%             | 142 935          |
| Net cash from (used) investing                     | 166 899          | (138 686)         | (138 686)         | (38 257)           | (41 377)           | (46 229)           | (4 852)             | 10%             | (138 686)        |
| Net cash from (used) financing                     | 0                | 346               | 346               | 2                  | 2                  | 115                | 113                 | 98%             | 346              |
| <b>Cash/cash equivalents at the month/year end</b> | <b>296 951</b>   | <b>4 595</b>      | <b>37 156</b>     | <b>-</b>           | <b>(11 834)</b>    | <b>1 532</b>       | <b>13 366</b>       | <b>873%</b>     | <b>4 595</b>     |
| <b>Debtors &amp; creditors analysis</b>            |                  |                   |                   |                    |                    |                    |                     |                 |                  |
|  | <b>0-30 Days</b> | <b>31-60 Days</b> | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>     |
| <b>Debtors Age Analysis</b>                        |                  |                   |                   |                    |                    |                    |                     |                 |                  |
| Total By Income Source                             | 28 031           | 19 835            | 16 724            | 16 059             | 17 307             | 12 634             | 12 127              | 730 836         | 853 553          |
| <b>Creditors Age Analysis</b>                      |                  |                   |                   |                    |                    |                    |                     |                 |                  |
| Total Creditors                                    | 35 741           | 66 060            | 31 687            | 50                 | 41 619             | 21 373             | 19 934              | 833 731         | 1 050 196        |

Mkhondo Local Municipality - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 – October

| Description                                | Ref | Budget Year 2025/26 |                  |          |                |                |                |                 |             |                  |
|--|-----|---------------------|------------------|----------|----------------|----------------|----------------|-----------------|-------------|------------------|
|  |     | 2024/25             |                  |          | Monthly actual | YearTD actual  | YearTD budget  |                 | %           |                  |
| R thousands                                | 1   |                     |                  |          |                |                |                |                 |             |                  |
| <b>Revenue – Functional</b>                |     |                     |                  |          |                |                |                |                 |             |                  |
| <b>Governance and administration</b>       |     | <b>436,225</b>      | <b>501,996</b>   | <b>-</b> | <b>11 508</b>  | <b>191 146</b> | <b>167 332</b> | 23,814          | 14%         | <b>501,996</b>   |
| Executive and council                      |     | 331,488             | 358,366          | -        | -              | 144 573        | 119 455        | 25,117          | 21%         | 358,366          |
| Finance and administration                 |     | 104,737             | 143,630          | -        | 11 508         | 46 573         | 47 877         | (1,304)         | -3%         | 143,630          |
| Internal audit                             |     | -                   | -                | -        | -              | -              | -              | -               | -           | -                |
| <b>Community and public safety</b>         |     | <b>8,907</b>        | <b>6,531</b>     | <b>-</b> | <b>389</b>     | <b>1 139</b>   | <b>2 177</b>   | (1,038)         | -48%        | <b>6,531</b>     |
| Community and social services              |     | 297                 | 259              | -        | 49             | 172            | 86             | 86              | 100%        | 259              |
| Sport and recreation                       |     | 20                  | 21               | -        | 2              | 11             | 7              | 4               | 60%         | 21               |
| Public safety                              |     | 7,609               | 6,251            | -        | 158            | 478            | 2 084          | (1,605)         | -77%        | 6,251            |
| Housing                                    |     | 981                 | -                | -        | 180            | 477            | -              | 477             | #DIV/0!     | -                |
| Health                                     |     | -                   | -                | -        | -              | -              | -              | -               | -           | -                |
| <b>Economic and environmental services</b> |     | <b>116,538</b>      | <b>116,926</b>   | <b>-</b> | <b>(154)</b>   | <b>(795)</b>   | <b>38 975</b>  | (39,770)        | -102%       | <b>116,926</b>   |
| Planning and development                   |     | 91,068              | 96,864           | -        | 71             | 183            | 32 288         | (32,105)        | -99%        | 96,864           |
| Road transport                             |     | 25,470              | 20,061           | -        | (225)          | (978)          | 6 687          | (7,665)         | -115%       | 20,061           |
| Environmental protection                   |     | -                   | -                | -        | -              | -              | -              | -               | -           | -                |
| <b>Trading services</b>                    |     | <b>356,323</b>      | <b>491,704</b>   | <b>-</b> | <b>23 724</b>  | <b>105 011</b> | <b>163 901</b> | (58,890)        | -36%        | <b>491,704</b>   |
| Energy sources                             |     | 255,133             | 361,590          | -        | 17 395         | 79 114         | 120 530        | (41,416)        | -34%        | 361,590          |
| Water management                           |     | 58,126              | 73,145           | -        | 3 210          | 13 435         | 24 382         | (10,947)        | -45%        | 73,145           |
| Waste water management                     |     | 25,529              | 25,014           | -        | 1 462          | 5 702          | 8 338          | (2,636)         | -32%        | 25,014           |
| Waste management                           |     | 17,535              | 31,954           | -        | 1 656          | 6 760          | 10 651         | (3,892)         | -37%        | 31,954           |
| <b>Other</b>                               | 4   | <b>2,288</b>        | <b>300</b>       | <b>-</b> | <b>-</b>       | <b>765</b>     | <b>100</b>     | <b>665</b>      | <b>665%</b> | <b>300</b>       |
| <b>Total Revenue – Functional</b>          | 2   | <b>920,280</b>      | <b>1,117,456</b> | <b>-</b> | <b>35 466</b>  | <b>297 266</b> | <b>372 485</b> | <b>(75,219)</b> | <b>-20%</b> | <b>1,117,456</b> |

| <b>Expenditure – Functional</b>            |          |                  |                |   |                 |                |                |          |      |                |
|--|----------|------------------|----------------|---|-----------------|----------------|----------------|----------|------|----------------|
| <b>Governance and administration</b>       |          | <b>470,957</b>   | <b>326,800</b> | - | <b>25 451</b>   | <b>87 638</b>  | <b>108 933</b> | (21,295) | -20% | <b>326,800</b> |
| Executive and council                      |          | 63,106           | 50,862         | - | 4 582           | 14 521         | 16 954         | (2,433)  | -14% | 50,862         |
| Finance and administration                 |          | 407,655          | 275,165        | - | 20 868          | 73 113         | 91 722         | (18,608) | -20% | 275,165        |
| Internal audit                             |          | 196              | 773            | - | 1               | 3              | 258            | (255)    | -99% | 773            |
| <b>Community and public safety</b>         |          | <b>47,544</b>    | <b>61,533</b>  | - | <b>4 229</b>    | <b>15 934</b>  | <b>20 511</b>  | (4,577)  | -22% | <b>61,533</b>  |
| Community and social services              |          | 6,463            | 17,704         | - | 854             | 6 177          | 5 901          | 276      | 5%   | 17,704         |
| Sport and recreation                       |          | 7,138            | 8,468          | - | 614             | 1 784          | 2 823          | (1,038)  | -37% | 8,468          |
| Public safety                              |          | 33,944           | 35,361         | - | 2 761           | 7 972          | 11 787         | (3,815)  | -32% | 35,361         |
| Housing                                    |          | -                | -              | - | -               | -              | -              | -        | -    | -              |
| Health                                     |          | -                | -              | - | -               | -              | -              | -        | -    | -              |
| <b>Economic and environmental services</b> |          | <b>60,076</b>    | <b>64,189</b>  | - | <b>5 116</b>    | <b>17 657</b>  | <b>21 396</b>  | (3,740)  | -17% | <b>64,189</b>  |
| Planning and development                   |          | 16,072           | 20,304         | - | 1 979           | 5 985          | 6 768          | (783)    | -12% | 20,304         |
| Road transport                             |          | 44,003           | 43,886         | - | 3 138           | 11 671         | 14 628         | (2,957)  | -20% | 43,886         |
| Environmental protection                   |          | -                | -              | - | -               | -              | -              | -        | -    | -              |
| <b>Trading services</b>                    |          | <b>513,982</b>   | <b>455,464</b> | - | <b>29 342</b>   | <b>127 730</b> | <b>151 821</b> | (24,091) | -16% | <b>455,464</b> |
| Energy sources                             |          | 294,537          | 297,560        | - | 20 377          | 98 598         | 99 187         | (589)    | -1%  | 297,560        |
| Water management                           |          | 109,515          | 110,847        | - | 5 982           | 20 543         | 36 949         | (16,406) | -44% | 110,847        |
| Waste water management                     |          | 85,744           | 14,232         | - | 925             | 2 507          | 4 744          | (2,238)  | -47% | 14,232         |
| Waste management                           |          | 24,185           | 32,824         | - | 2 058           | 6 082          | 10 941         | (4,859)  | -44% | 32,824         |
| <b>Other</b>                               |          | <b>41,447</b>    | <b>18,713</b>  | - | <b>580</b>      | <b>2 579</b>   | <b>6 238</b>   | (3,659)  | -59% | <b>18,713</b>  |
| <b>Total Expenditure – Functional</b>      | <b>3</b> | <b>1,134,005</b> | <b>926,699</b> | - | <b>64 718</b>   | <b>251 537</b> | <b>308 899</b> | (57,363) | -19% | <b>926,699</b> |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>(213,725)</b> | <b>190,757</b> | - | <b>(29 252)</b> | <b>45 730</b>  | <b>63 586</b>  | (17,856) | -28% | <b>190,757</b> |

**Mkhondo Local Municipality - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 – October**

| Vote Description                    | Ref      | 2024/25        |                  | Budget Year 2025/26 |                |                |                |                 |               |                  |
|-------------------------------------|----------|----------------|------------------|---------------------|----------------|----------------|----------------|-----------------|---------------|------------------|
|                                     |          |                |                  |                     | Monthly actual | YearTD actual  |                |                 | %             |                  |
| <b>R thousands</b>                  |          |                |                  |                     |                |                |                |                 |               |                  |
| <b>Revenue by Vote</b>              | 1        |                |                  |                     |                |                |                |                 |               |                  |
| Vote 1 - Executive and Council      |          | 331,488        | 358,366          | -                   | -              | 144,573        | 119,455        | 25,117          | 21.0%         | 358,366          |
| Vote 2 - Budget and Treasury Office |          | 104,341        | 141,836          | -                   | 11,500         | 46,539         | 47,279         | (740)           | -1.6%         | 141,836          |
| Vote 3 - Corporate Services         |          | 1,466          | 1,795            | -                   | 207            | 565            | 598            | (33)            | -5.5%         | 1,795            |
| Vote 4 - Planning and Development   |          | 1,095          | 1,620            | -                   | 71             | 183            | 540            | (357)           | -             | 1,620            |
| Vote 5 - Community Services         |          | 25,293         | 39,420           | -                   | 1,509          | 6,279          | 13,140         | (6,861)         | -             | 39,420           |
| Vote 6 - Technical Services         |          | 364,337        | 478,876          | -                   | 22,179         | 98,362         | 159,625        | (61,263)        | -             | 478,876          |
| Vote 7 - Afforestation and Tourism  |          | 2,288          | 150              | -                   | -              | 765            | 50             | 716             | 1434.6%       | 150              |
| <b>Total Revenue by Vote</b>        | <b>2</b> | <b>830,307</b> | <b>1,022,062</b> | -                   | <b>35,466</b>  | <b>297,266</b> | <b>340,687</b> | <b>(43,421)</b> | <b>-12.7%</b> | <b>1,022,062</b> |
| <b>Expenditure by Vote</b>          | 1        |                |                  |                     |                |                |                |                 |               |                  |
| Vote 1 - Executive and Council      |          | 44,385         | 36,277           | -                   | 4,326          | 13,707         | 12,092         | 1,615           | 13.4%         | 36,277           |
| Vote 2 - Budget and Treasury Office |          | 281,004        | 125,566          | -                   | 10,148         | 36,728         | 41,855         | (5,127)         | -             | 125,566          |
| Vote 3 - Corporate Services         |          | 126,644        | 149,629          | -                   | 10,720         | 36,385         | 49,876         | (13,491)        | -             | 149,629          |
|                                     |          |                |                  |                     |                |                |                |                 | 27.0%         |                  |

|  |   |                  |                |   |                 |                |                |                 |              |              |                |
|--|---|------------------|----------------|---|-----------------|----------------|----------------|-----------------|--------------|--------------|----------------|
| Vote 4 - Planning and Development      |   | 12,473           | 15,352         | - | 1,536           | 4,492          | 5,117          | (625)           | -            | 12.2%        | 15,352         |
| Vote 5 - Community Services            |   | 70,047           | 88,946         | - | 5,875           | 20,831         | 29,649         | (8,818)         | -            | 29.7%        | 88,946         |
| Vote 6 - Technical Services            |   | 535,268          | 467,650        | - | 30,732          | 134,338        | 155,883        | (21,545)        | -            | 13.8%        | 467,650        |
| Vote 7 - Afforestation and Tourism     |   | 41,447           | 18,713         | - | 580             | 2,579          | 6,238          | (3,659)         | -            | 58.7%        | 18,713         |
| <b>Total Expenditure by Vote</b>       | 2 | <b>1,111,267</b> | <b>902,133</b> | - | <b>63,917</b>   | <b>249,060</b> | <b>300,711</b> | <b>(51,651)</b> | -            | <b>17.2%</b> | <b>902,133</b> |
| <b>Surplus/ (Deficit) for the year</b> | 2 | <b>(280,960)</b> | <b>119,929</b> | - | <b>(28,451)</b> | <b>48,206</b>  | <b>39,977</b>  | <b>8,230</b>    | <b>20.6%</b> |              | <b>119,929</b> |

**Mkhondo Local Municipality - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 – October**

| Description  | Ref | Budget Year 2025/26     |                 |                 |                |                |                |                 |                |                    |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
|  |     | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Revenue</b>   |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Exchange Revenue</b>  |     |                         |                 |                 |                |                |                |                 |                |                    |
| Service charges - Electricity  |     | 145 263                 | 263 785         | -               | 11 663         | 54 896         | 87 928         | (33 032)        | -38%           | 263 785            |
| Service charges - Water  |     | 19 678                  | 30 472          | -               | 1 855          | 6 825          | 10 157         | (3 332)         | -33%           | 30 472             |
| Service charges - Waste Water Management                             |     | 10 483                  | 17 156          | -               | 891            | 3 718          | 5 719          | (2 000)         | -35%           | 17 156             |
| Service charges - Waste management                                   |     | 12 596                  | 17 040          | -               | 1 140          | 4 656          | 5 680          | (1 024)         | -18%           | 17 040             |
| Sale of Goods and Rendering of Services                              |     | 16 629                  | 3 226           | -               | (140)          | 259            | 1 075          | (817)           | -76%           | 3 226              |
| Agency services  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Interest   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Interest earned from Receivables                                     |     | 43 289                  | 55 512          | -               | 2 709          | 10 956         | 18 504         | (7 548)         | -41%           | 55 512             |
| Interest from Current and Non Current Assets                         |     | 1 727                   | 3 513           | -               | 105            | 591            | 1 171          | (580)           | -50%           | 3 513              |
| Dividends  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Rent on Land   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Rental from Fixed Assets   |     | 1 160                   | 1 614           | -               | 207            | 563            | 538            | 25              | 5%             | 1 614              |
| Licence and permits  |     | 1                       | 65              | -               | -              | -              | 22             | (22)            | -100%          | 65                 |
| Special Rating Levies  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Operational Revenue  |     | 917                     | 1 930           | -               | 2              | 58             | 643            | (585)           | -91%           | 1 930              |
| <b>Non-Exchange Revenue</b>  |     |                         |                 |                 |                |                |                |                 |                |                    |
| Property rates   |     | 89 068                  | 102 743         | -               | 10 243         | 41 220         | 34 248         | 6 972           | 20%            | 102 743            |
| Surcharges and Taxes   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits  |     | 7 626                   | 6 490           | -               | 209            | 623            | 2 163          | (1 540)         | -71%           | 6 490              |
| Licence and permits  |     | 567                     | 1 070           | -               | 13             | 21             | 357            | (336)           | -94%           | 1 070              |
| Transfers and subsidies - Operational                                |     | 370 239                 | 381 310         | -               | 346            | 147 869        | 127 103        | 20 766          | 16%            | 381 310            |
| Interest   |     | 13 599                  | 30 639          | -               | 1 043          | 4 430          | 10 213         | (5 783)         | -57%           | 30 639             |
| Fuel Levy  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Operational Revenue  |     | 51 942                  | 60 989          | -               | 5 179          | 20 580         | 20 330         | 250             | 1%             | 60 989             |
| Gains on disposal of Assets  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Other Gains  |     | 105                     | -               | -               | -              | -              | -              | -               | -              | -                  |
| Discontinued Operations  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>784 890</b>          | <b>977 555</b>  | -               | <b>35 466</b>  | <b>297 266</b> | <b>325 852</b> | <b>(28 585)</b> | <b>-9%</b>     | <b>977 555</b>     |
| <b>Expenditure By Type</b>   |     |                         |                 |                 |                |                |                |                 |                |                    |
| Employee related costs   |     | 264 818                 | 282 241         | -               | 25 128         | 81 736         | 94 080         | (12 344)        | -13%           | 282 241            |
| Remuneration of councillors  |     | 19 764                  | 21 353          | -               | 414            | 1 425          | 7 118          | (5 692)         | -80%           | 21 353             |
| Bulk purchases - electricity   |     | 206 582                 | 214 387         | -               | 17 205         | 90 296         | 71 462         | 18 833          | 26%            | 214 387            |
| Inventory consumed   |     | 89 925                  | 21 873          | -               | 1 258          | 5 190          | 7 291          | (2 101)         | -29%           | 21 873             |

|  |                  |                |          |                 |                |                |                 |             |                |
|--|------------------|----------------|----------|-----------------|----------------|----------------|-----------------|-------------|----------------|
| Debt impairment  | (65 937)         | 117 654        | -        | -               | -              | 39 218         | (39 218)        | -100%       | 117 654        |
| Depreciation and amortisation  | 125 172          | 97 148         | -        | 6 646           | 26 367         | 32 383         | (6 015)         | -19%        | 97 148         |
| Interest   | 32 327           | 18 177         | -        | 3 561           | 14 023         | 6 059          | 7 964           | 131%        | 18 177         |
| Contracted services  | 145 692          | 83 548         | -        | 3 969           | 17 715         | 27 849         | (10 134)        | -36%        | 83 548         |
| Transfers and subsidies  | 677              | -              | -        | -               | -              | -              | -               | -           | -              |
| Irrecoverable debts written off                                      | 211 956          | 5 000          | -        | -               | -              | 1 667          | (1 667)         | -100%       | 5 000          |
| Operational costs  | 87 514           | 65 318         | -        | 6 538           | 14 784         | 21 773         | (6 988)         | -32%        | 65 318         |
| Losses on Disposal of Assets   | 7 276            | -              | -        | -               | -              | -              | -               | -           | -              |
| Other Losses   | 8 239            | -              | -        | -               | -              | -              | -               | -           | -              |
| <b>Total Expenditure</b>   | <b>1 134 005</b> | <b>926 699</b> | <b>-</b> | <b>64 718</b>   | <b>251 537</b> | <b>308 899</b> | <b>(57 363)</b> | <b>-19%</b> | <b>926 699</b> |
| <b>Surplus/(Deficit)</b>   | <b>(349 116)</b> | <b>50 856</b>  | <b>-</b> | <b>(29 252)</b> | <b>45 730</b>  | <b>16 952</b>  | <b>28 778</b>   | <b>170%</b> | <b>50 856</b>  |
| Transfers and subsidies - capital (monetary allocations)             | 132 771          | 139 902        | -        | -               | -              | 46 634         | (46 634)        | -100%       | 139 902        |
| Transfers and subsidies - capital (in-kind)                          | 2 620            | -              | -        | -               | -              | -              | -               | -           | -              |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(213 725)</b> | <b>190 757</b> | <b>-</b> | <b>(29 252)</b> | <b>45 730</b>  | <b>63 586</b>  |                 |             | <b>190 757</b> |
| Income Tax   | -                | -              | -        | -               | -              | -              | -               | -           | -              |
| <b>Surplus/(Deficit) after income tax</b>                            | <b>(213 725)</b> | <b>190 757</b> | <b>-</b> | <b>(29 252)</b> | <b>45 730</b>  | <b>63 586</b>  |                 |             | <b>190 757</b> |
| Share of Surplus/Deficit attributable to Joint Venture               | -                | -              | -        | -               | -              | -              | -               | -           | -              |
| Share of Surplus/Deficit attributable to Minorities                  | -                | -              | -        | -               | -              | -              | -               | -           | -              |
| <b>Surplus/(Deficit) attributable to municipality</b>                | <b>(213 725)</b> | <b>190 757</b> | <b>-</b> | <b>(29 252)</b> | <b>45 730</b>  | <b>63 586</b>  |                 |             | <b>190 757</b> |
| Share of Surplus/Deficit attributable to Associate                   | -                | -              | -        | -               | -              | -              | -               | -           | -              |
| Intercompany/Parent subsidiary transactions                          | -                | -              | -        | -               | -              | -              | -               | -           | -              |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(213 725)</b> | <b>190 757</b> | <b>-</b> | <b>(29 252)</b> | <b>45 730</b>  | <b>63 586</b>  |                 |             | <b>190 757</b> |

**Mkhondo local municipality - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) M04 – October**

| Vote Description<br>R thousands                              | Ref<br>1 | Budget Year 2025/26 |         |                |               |               |               |       |               |
|--|----------|---------------------|---------|----------------|---------------|---------------|---------------|-------|---------------|
|  |          | 2024/25             |         | Monthly actual | YearTD actual | YearTD budget | ytd variances | %     | full forecast |
| <b>Total Capital Expenditure</b>                             |          | 146,506             | 127,472 | 37,816         | 38,060        | 42,491        | (4,431)       | -10%  | 127,472       |
| <b>Capital Expenditure - Functional Classification</b>       |          |                     |         |                |               |               |               |       |               |
| <b>Governance and administration</b>                         |          | 4,320               | 1,759   | 5              | 249           | 586           | (337)         | -57%  | 1,759         |
| Executive and council  |          | -                   | 909     | -              | -             | 303           | (303)         | -100% | 909           |
| Finance and administration                                   |          | 4,320               | 850     | 5              | 249           | 283           | (34)          | -12%  | 850           |
| <b>Community and public safety</b>                           |          | 311                 | 303     | -              | -             | 101           | (101)         | -100% | 303           |
| Sport and recreation   |          | 311                 | 303     | -              | -             | 101           | (101)         | -15%  | 303           |
| <b>Economic and environmental services</b>                   |          | 58,909              | 29,190  | 11,125         | 11,125        | 9,730         | 1,395         | -40%  | 29,190        |
| Planning and development                                     |          | -                   | -       | -              | -             | -             | -             | 36%   | -             |
| Road transport   |          | 58,909              | 29,190  | 11,125         | 11,125        | 9,730         | 1,395         | -100% | 29,190        |
| Environmental protection                                     |          | -                   | -       | -              | -             | -             | -             | -100% | -             |
| <b>Trading services</b>                                      |          | 82,966              | 94,585  | 26,686         | 26,686        | 31,528        | (4,842)       |       | 94,585        |
| Energy sources   |          | 39,381              | 9,605   | 2,711          | 2,711         | 3,202         | (491)         |       | 9,605         |
| Water management   |          | 16,733              | 56,746  | 11,345         | 11,345        | 18,915        | (7,570)       |       | 56,746        |
| Waste water management                                       |          | 26,852              | 27,931  | 12,630         | 12,630        | 9,310         | 3,319         |       | 27,931        |
| Waste management   |          | -                   | 303     | -              | -             | 101           | (101)         |       | 303           |
| <b>Other</b>   |          | -                   | 1,635   | -              | -             | 545           | (545)         |       | 1,635         |
| <b>Total Capital Expenditure - Functional Classification</b> | 3        | 146,506             | 127,472 | 37,816         | 38,060        | 42,491        | (4,431)       | -10%  | 127,472       |
| <b>Funded by:</b>  |          |                     |         |                |               |               |               |       |               |
| National Government  |          | 118,243             | 121,654 | 37,811         | 37,811        | 40,551        | (2,740)       | -7%   | 121,654       |
| Transfers recognised - capital                               |          | 118,243             | 121,654 | 37,811         | 37,811        | 40,551        | (2,740)       | -7%   | 121,654       |
| Internally generated funds                                   |          | 25,455              | 5,819   | -              | 249           | 1,940         | (1,690)       | -87%  | 5,819         |
| <b>Total Capital Funding</b>                                 |          | 143,698             | 127,472 | 37,816         | 38,060        | 42,491        | (4,431)       | -10%  | 127,472       |

|                                       |  |         |         |        |        |        |         |      |         |
|---------------------------------------|--|---------|---------|--------|--------|--------|---------|------|---------|
| Total single-year capital expenditure |  | 146,506 | 127,472 | 37 816 | 38 060 | 42 491 | (4 431) | -10% | 127,472 |
| Total Capital Expenditure             |  | 146,506 | 127,472 | 37 816 | 38 060 | 42 491 | (4 431) | -10% | 127,472 |

### Mkhondo local municipality - Table C6 Monthly Budget Statement - Financial Position - M04 - October

| Description   | Ref<br>1 | 2024/25            | Budget Year 2025/26 |                    |                  |                       |
|---|----------|--------------------|---------------------|--------------------|------------------|-----------------------|
|   |          | Audited<br>Outcome | Original<br>Budget  | Adjusted<br>Budget | YearTD<br>actual | Full Year<br>Forecast |
| <b>R thousands</b>                                      |          |                    |                     |                    |                  |                       |
| <b>ASSETS</b>   |          |                    |                     |                    |                  |                       |
| <b>Current assets</b>                                   |          |                    |                     |                    |                  |                       |
| Cash and cash equivalents                               |          | 7 738              | 15 357              | –                  | 61 078           | 15 357                |
| Trade and other receivables from exchange transactions  |          | 24 553             | 68 909              | –                  | 58 621           | 68 909                |
| Receivables from non-exchange transactions              |          | 28 756             | 78 949              | –                  | 47 350           | 78 949                |
| Current portion of non-current receivables              |          | –                  | 1 100               | –                  | –                | 1 100                 |
| Inventory   |          | 26 759             | 62 315              | –                  | 42 572           | 62 315                |
| VAT   |          | 117 744            | 381 335             | –                  | 141 557          | 381 335               |
| Other current assets                                    |          | 859                | 872                 | –                  | 859              | 872                   |
| <b>Total current assets</b>                             |          | <b>206 409</b>     | <b>608 836</b>      | <b>–</b>           | <b>352 037</b>   | <b>608 836</b>        |
| <b>Non current assets</b>                               |          |                    |                     |                    |                  |                       |
| Investments   |          | 610                | 613                 | –                  | 610              | 613                   |
| Investment property                                     |          | 131 732            | 131 353             | –                  | 131 565          | 131 353               |
| Property, plant and equipment                           |          | 1 776 171          | 1 834 262           | –                  | 1 788 021        | 1 834 262             |
| Biological assets                                       |          | 111 090            | 96 553              | –                  | 111 090          | 96 553                |
| Living and non-living resources                         |          | –                  | –                   | –                  | –                | –                     |
| Heritage assets   |          | 2 916              | 2 916               | –                  | 2 916            | 2 916                 |
| Intangible assets                                       |          | (0)                | –                   | –                  | (0)              | –                     |
| Trade and other receivables from exchange transactions  |          | –                  | –                   | –                  | –                | –                     |
| Non-current receivables from non-exchange transactions  |          | –                  | –                   | –                  | –                | –                     |
| Other non-current assets                                |          | –                  | –                   | –                  | –                | –                     |
| <b>Total non current assets</b>                         |          | <b>2 022 520</b>   | <b>2 065 697</b>    | <b>–</b>           | <b>2 034 203</b> | <b>2 065 697</b>      |
| <b>TOTAL ASSETS</b>                                     |          | <b>2 228 929</b>   | <b>2 674 533</b>    | <b>–</b>           | <b>2 386 241</b> | <b>2 674 533</b>      |
| <b>LIABILITIES</b>                                      |          |                    |                     |                    |                  |                       |
| <b>Current liabilities</b>                              |          |                    |                     |                    |                  |                       |
| Bank overdraft  |          | –                  | –                   | –                  | –                | –                     |
| Financial liabilities                                   |          | –                  | –                   | –                  | –                | –                     |
| Consumer deposits                                       |          | 4 277              | 4 892               | –                  | 4 313            | 4 892                 |
| Trade and other payables from exchange transactions     |          | 1 170 001          | 646 361             | –                  | 1 137 131        | 646 361               |
| Trade and other payables from non-exchange transactions |          | (0)                | (0)                 | –                  | 115 384          | (0)                   |
| Provision   |          | 1 739              | 2 053               | –                  | 1 739            | 2 053                 |
| VAT   |          | 49 588             | 352 299             | –                  | 77 420           | 352 299               |
| Other current liabilities                               |          | –                  | –                   | –                  | –                | –                     |
| <b>Total current liabilities</b>                        |          | <b>1 225 605</b>   | <b>1 005 605</b>    | <b>–</b>           | <b>1 335 986</b> | <b>1 005 605</b>      |
| <b>Non current liabilities</b>                          |          |                    |                     |                    |                  |                       |
| Financial liabilities                                   |          | –                  | –                   | –                  | –                | –                     |
| Provision   |          | 46 274             | 43 876              | –                  | 46 274           | 43 876                |
| Long term portion of trade payables                     |          | –                  | –                   | –                  | –                | –                     |
| Other non-current liabilities                           |          | 9 051              | 13 617              | –                  | 9 051            | 13 617                |
| <b>Total non current liabilities</b>                    |          | <b>55 325</b>      | <b>57 493</b>       | <b>–</b>           | <b>55 325</b>    | <b>57 493</b>         |
| <b>TOTAL LIABILITIES</b>                                |          | <b>1 280 930</b>   | <b>1 063 098</b>    | <b>–</b>           | <b>1 391 311</b> | <b>1 063 098</b>      |

|                                      |   |                |                  |   |                |                  |
|--------------------------------------|---|----------------|------------------|---|----------------|------------------|
| <b>NET ASSETS</b>                    | 2 | <b>947 999</b> | <b>1 611 436</b> | - | <b>994 930</b> | <b>1 611 436</b> |
| <b>COMMUNITY WEALTH/EQUITY</b>       |   |                |                  |   |                |                  |
| Accumulated surplus/(deficit)        |   | 910 170        | 1 611 436        | - | 994 930        | 1 611 436        |
| Reserves and funds                   |   | -              | -                | - | -              | -                |
| Other                                |   | -              | -                | - | -              | -                |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b> | 2 | <b>910 170</b> | <b>1 611 436</b> | - | <b>994 930</b> | <b>1 611 436</b> |

**Mkhondo Local Municipality - Table C7 Monthly Budget Statement - Cash Flow - M04 – October**

| Description<br>R thousands                                  | zRef<br>1 | Budget Year 2025/26           |                    |                    |                   |                  |                  |                 |                      |                          |
|---|-----------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|--------------------------|
|   |           | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full<br>Year<br>Forecast |
| <b>CASH FLOW FROM OPERATING<br/>ACTIVITIES</b>              |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| <b>Receipts</b>   |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| Property rates Service charges Other<br>revenue             |           | 80 614                        | 113 811            | 113 811            | 8 842             | 25 647           | 37 937           | (12 290)        | -32%                 | 113 811                  |
| Transfers and Subsidies - Operational                       |           | 188 552                       | 395 336            | 395 336            | 17 569            | 71 073           | 131 779          | (60 706)        | -46%                 | 395 336                  |
| Transfers and Subsidies - Capital                           |           | 26 168                        | 55 827             | 55 827             | 5 374             | 12 249           | 18 609           | (6 360)         | -34%                 | 55 827                   |
| Interest  |           | 26 332                        | 381 310            | 381 310            | 65                | 11 349           | 127 103          | (115)           | -91%                 | 381 310                  |
| Dividends   |           | 151 453                       | 139 902            | 139 902            | 17 020            | 107 262          | 46 634           | 755             | 130%                 | 139 902                  |
| <b>Payments</b>   |           | 4 973                         | 15 846             | 15 846             | 741               | 2 363            | 5 282            | 60 628          | -55%                 | 15 846                   |
| Suppliers and employees Interest<br>Transfers and Subsidies |           | -                             | -                  | -                  | -                 | -                | -                | (2 919)         | -36%                 | -                        |
|   |           |                               |                    |                    |                   |                  |                  | -               | -100%                | -                        |
|   |           |                               |                    |                    |                   |                  |                  | 113 869         |                      |                          |
|   |           |                               |                    |                    |                   |                  |                  | 5 427           |                      |                          |
|   |           |                               |                    |                    |                   |                  |                  | -               |                      |                          |
|   |           | (356 860)                     | (942 816)          | (942 816)          | (23 755)          | (200)            | (314 272)        |                 |                      | (942 816)                |
|   |           | -                             | (16 281)           | 16 281             | -                 | 402)             | (5 427)          |                 |                      | (16 281)                 |
|   |           | -                             | -                  | -                  | -                 | -                | -                |                 |                      | -                        |
| <b>NET CASH FROM/(USED)<br/>OPERATING ACTIVITIES</b>        |           | <b>121,231</b>                | <b>142,935</b>     | <b>175,496</b>     | <b>25,856</b>     | <b>29,540</b>    | <b>47,645</b>    | <b>18,105</b>   | <b>38%</b>           | <b>142,935</b>           |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>             |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| <b>Receipts</b>   |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| Proceeds on disposal of PPE                                 |           | 1                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                        |
| Decrease (increase) in non-current<br>receivables           |           | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                        |
| Decrease (increase) in<br>non-current investments           |           | 51                            | -                  | -                  | -                 | -                | -                | -               | -                    | -                        |
| <b>Payments</b>   |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| Capital assets  |           | -                             | -                  | -                  | -                 | -                | -                | 4 852           |                      | -                        |
|   |           | 166,847                       | (138,686)          | (138,686)          | (38,257)          | (41,377)         | (46,229)         |                 |                      | (138,686)                |
| <b>NET CASH FROM/(USED)<br/>INVESTING ACTIVITIES</b>        |           | <b>166,899</b>                | <b>(138,686)</b>   | <b>(138,686)</b>   | <b>(38,257)</b>   | <b>(41,377)</b>  | <b>(46,229)</b>  | <b>(4,852)</b>  | <b>10%</b>           | <b>(138,686)</b>         |
| <b>CASH FLOWS FROM FINANCING<br/>ACTIVITIES</b>             |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| <b>Receipts</b>   |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| Short term loans  |           | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                        |
| Borrowing long term/refinancing                             |           | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                        |
| Increase (decrease) in consumer<br>deposits                 |           | 0                             | 346                | 346                | 2                 | 2                | 115              | (113)           |                      | 346                      |
| <b>Payments</b>   |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| Repayment of borrowing                                      |           | -                             | -                  | -                  | -                 | -                | -                | -               |                      | -                        |
|   |           |                               |                    |                    |                   |                  |                  |                 |                      |                          |
| <b>NET CASH FROM/(USED)<br/>FINANCING ACTIVITIES</b>        |           | <b>0</b>                      | <b>346</b>         | <b>346</b>         | <b>2</b>          | <b>2</b>         | <b>115</b>       | <b>113</b>      | <b>98%</b>           | <b>346</b>               |
| <b>NET INCREASE/ (DECREASE) IN<br/>CASH HELD</b>            |           | <b>288,130</b>                | <b>4,595</b>       | <b>37,156</b>      | <b>(12,398)</b>   | <b>(11,834)</b>  | <b>1 532</b>     |                 |                      | <b>4 595</b>             |
| Cash/cash equivalents at beginning:                         |           | 8,821                         | -                  | -                  | -                 | -                | 1 532            |                 |                      | 4 595                    |
| Cash/cash equivalents at month/year<br>end:                 |           | 296,951                       | 4,595              | 37,156             |                   | (11,834)         |                  |                 |                      |                          |

**PART 2: SUPPORTING DOCUMENTATION**

## 2.1 Material differences

Supporting table SC1 indicates the material variation between the year-to-date budget, which is the SDBIP and year-to-date actual with comments on the differences.

### 2.1.1 The main deviations on operational revenue are as follows:

- Service charge - Electricity (R-33,032-million less than YTD Budget)
  - Less revenue was billed for service charge - Electricity due to converting of conventional meters to prepaid meters.
- Property rate (R6,972 -million more than YTD budget)
  - More revenue was billed for property rates due to the implementation of the new valuation roll.
- Interest earned –outstanding debtors (R-7,548-million less than YTD budget)
  - less than projected interest was earned on outstanding debtors due to non performing debt book.
- Fines penalties and forfeits (R-1,540-million less than YTD budget)
  - Less than projected revenue was collected for Fines and penalties

### 2.1.2 The main deviations on operational expenditure are:

- Bulk Purchases (R18,833-million, more than YTD budget).
  - Payment made for bulk purchases was less than projected due to low cashflow.
- Operational Cost (-6,988-million, more than YTD budget)
  - Operational cost were more than budget for. This is due to the payment of membership

## 2.2 DEBTORS ANALYSIS

Supporting table SC3 provides a breakdown of the debtors. Outstanding debtors as at September 2025 increase with R18,297-million. Consumer debtors increased from R835,256-million to 853,553-million.

**Mkhondo Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 - October**

| Description   | NT Code     | Budget Year 2025/26 |               |               |               |               |               |               |                | Total          |
|---|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
|   |             | 0-30 Days           | 31-60 Days    | 61-90 Days    | 91-120 Days   | 121-150 Dys   | 151-180 Dys   | 181 Dys-1 Yr  | Over 1Yr       |                |
| <b>R thousands</b>  |             |                     |               |               |               |               |               |               |                |                |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |               |               |               |               |               |               |                |                |
| Trade and Other Receivables from Exchange Transactions – Water          | 1200        | 2,641               | 2,216         | 1,834         | 1,529         | 5,560         | 1,335         | 1,193         | 97,772         | 114,081        |
| Trade and Other Receivables from Exchange Transactions – Electricity    | 1300        | 10,510              | 5,779         | 4,151         | 3,892         | 3,365         | 3,104         | 2,848         | 176,345        | 209,994        |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        | 8,653               | 6,091         | 5,112         | 4,911         | 2,764         | 2,468         | 2,419         | 128,225        | 160,643        |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        | 1,099               | 814           | 702           | 625           | 603           | 491           | 481           | 39,627         | 44,442         |
| Receivables from Exchange Transactions - Waste Management               | 1600        | 1,195               | 1,045         | 1,008         | 1,034         | 941           | 891           | 889           | 73,925         | 80,927         |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        | –                   | –             | –             | –             | –             | –             | –             | 6              | 6              |
| Interest on Arrear Debtor Accounts                                      | 1810        | 3,906               | 3,862         | 3,892         | 4,015         | 4,053         | 4,331         | 4,270         | 209,675        | 238,005        |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | –                   | –             | –             | –             | –             | –             | –             | –              | –              |
| Other   | 1900        | 27                  | 27            | 27            | 53            | 21            | 13            | 27            | 5,262          | 5,456          |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>28,031</b>       | <b>19,835</b> | <b>16,724</b> | <b>16,059</b> | <b>17,307</b> | <b>12,634</b> | <b>12,127</b> | <b>730,836</b> | <b>853,553</b> |
| <b>2024/25 - totals only</b>  |             | –                   | –             | –             | –             | –             | –             | –             | –              | –              |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |               |               |               |               |               |               |                |                |
| Organs of State   | 2200        | 2,013               | 1,436         | 1,053         | 743           | 361           | 284           | 253           | 3,053          | 9,194          |
| Commercial  | 2300        | 13,032              | 7,081         | 5,182         | 4,986         | 4,070         | 3,534         | 3,299         | 196,987        | 238,172        |
| Households  | 2400        | 12,986              | 11,317        | 10,490        | 10,329        | 12,876        | 8,816         | 8,575         | 530,797        | 606,187        |
| Other   | 2500        | –                   | –             | –             | –             | –             | –             | –             | –              | –              |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>28,031</b>       | <b>19,835</b> | <b>16,724</b> | <b>16,059</b> | <b>17,307</b> | <b>12,634</b> | <b>12,127</b> | <b>730,836</b> | <b>853,553</b> |

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The outstanding consumer's accounts for the last months were as follows:

| Month          | Amount outstanding | Amount billed | Payments received | Payment percentage |
|----------------|--------------------|---------------|-------------------|--------------------|
| August 2025    | R 819,691,711      | R 31,602,963  | R 18,383,657      | 51.69%             |
| September 2025 | R 835,256,874      | R 33,200,833  | R 17,726,649      | 56.09%             |
| October 2025   | R 835,256,874      | R 31,328,523  | R 23,871,366      | 71.90%             |

The collection rate is calculated using the payment received for the current month over the billing of previous month

### BREAKDOWN OF DEBTORS BALANCE PER ACCOUNT TYPE AND AREA ;

| BREAKDOWN OF DEBTORS BALANCE |                |
|------------------------------|----------------|
| ACCOUNT_TYPE                 | TOTAL          |
| RESIDENTIAL                  | 601,719,125.76 |
| BUSINESS                     | 53,454,865.54  |
| AGRICULTURAL                 | 126,742,564.05 |
| MUNICIPAL                    | 4,865,251.70   |

|                               |                       |
|-------------------------------|-----------------------|
| PSI                           | 666,297.33            |
| PBO                           | 145,420.02            |
| PSP/GOV                       | 5,452,819.16          |
| INDUSTRIAL                    | 665,302.87            |
| VACANT                        | 44,491,259.11         |
| SCHOOLS                       | 1,228,101.01          |
| CHURCH                        | 1,250,818.83          |
| <b>TOTAL</b>                  | <b>840,681,825.38</b> |
| <b>CONSUMERS PER CATEGORY</b> | <b>Total</b>          |
| EZINKONJANENI                 | 33,674.93             |
| PIET RETIEF                   | 139,000,145.23        |
| KEMPVILLE                     | 21,501,526.86         |
| RETIEFVILLE                   | 10,787,353.76         |
| THANDEKILE                    | 1,332,745.70          |
| ETHANDAKUKHANYA               | 298,929,501.70        |
| SECTIONAL TITLES              | 7,859,053.57          |
| AMSTERDAM                     | 195,516,144.70        |
| KWATHANDEKA                   | 14,750,873.33         |
| DIRKIESDORP                   | 2,387,055.69          |
| DRIEFONTEIN                   | 885,586.26            |
| ISWEPE                        | 2,394,364.25          |
| FARMS                         | 144,229,212.07        |
| RUSTPLAAS                     | 638,396.84            |
| OOSLOOP                       | 307,308.33            |
| EMAPHEPHENI                   | 123,133.38            |
| <b>TOTAL</b>                  | <b>840,681,825.38</b> |

#### TOP 10 DEBTORS

| <b>ACCOU<br/>NT NO</b> | <b>ACCOUNT HOLDER<br/>NAME</b> | <b>ACCO<br/>UNT<br/>STATU</b> | <b>ACCOUNT<br/>TYPE</b> | <b>OUTSTANDING<br/>TOTAL BALANCE</b> | <b>LAST<br/>PAYMENT<br/>AMOUNT</b> | <b>LAST<br/>PAYMEN<br/>T DATE</b> |
|------------------------|--------------------------------|-------------------------------|-------------------------|--------------------------------------|------------------------------------|-----------------------------------|
| 751105                 | KIEL TRUST                     | ACTIVE                        | AGRICULTURA             | R 3,465,074.77                       | R -45,166.83                       | 20241231                          |
| 4000895                | AFRICA'S BEST 397 LTD& E       | ACTIVE                        | BUSINESS                | R 2,364,476.44                       | R -50,000.00                       | 20251001                          |
| 751950                 | SMITH ERIKA LYNETTE AN         | ACTIVE                        | AGRICULTURA             | R 2,317,194.80                       | R -14,400.00                       | 20251015                          |
| 752227                 | KLINGEBERG CO(OWNER)           | ACTIVE                        | BUSINESS                | R 2,272,095.77                       |                                    |                                   |
| 426399                 | RAMBURG PORK PTY LTD           | ACTIVE                        | BUSINESS                | R 2,240,677.92                       | R -55,000.00                       | 20210330                          |
| 751013                 | WAGENDRIFT SAFARIS PTY         | ACTIVE                        | BUSINESS                | R 2,083,681.17                       | R -1,419.97                        | 20251001                          |
| 751108                 | BUSBY SAW MILLS PTY LTD        | ACTIVE                        | BUSINESS                | R 1,608,337.49                       |                                    |                                   |
| 751912                 | MAPHEPHENI COMMUNA             | ACTIVE                        | AGRICULTURA             | R 1,607,400.85                       |                                    |                                   |
| 438205                 | NDARAMAWE BUILDING C           | INACTIV                       | BUSINESS                | R 1,264,333.65                       | R -772.10                          | 20101124                          |
| 751404                 | THOKOZANE COMMUNAL             | ACTIVE                        | AGRICULTURA             | R 1,209,263.64                       | R -11,434.81                       | 20250630                          |
| <b>TOTAL</b>           |                                |                               |                         | <b>R 20,432,536.50</b>               |                                    |                                   |

## BREAKDOWN OF PAYMENTS

| Type of service | August 2025 | September 2025 | September 2025 |
|-----------------|-------------|----------------|----------------|
| Electricity     | R 7,143,818 | R 7,112,562    | R 6,977,888.01 |
| Water           | R 1,370,149 | R 988,304      | R 1,080,873    |
| Refuse          | R 435,616   | R 425,437      | R 492,488      |
| Sewerage        | R 616,346   | R 608,556      | R 937,849      |
| Rates           | R 6,136,072 | R 5,851,838    | R 7,163,122    |
| Other payments  | R 2,681,655 | R 2,739,951    | R 7,2109,143   |

The disconnections and reconnections for the past months were as follows:

| Month          | No. of properties<br>On cut of list | No. of properties<br>Disconnected | No. of properties<br>Reconnected | No. Illegal<br>connections<br>disconnected |
|----------------|-------------------------------------|-----------------------------------|----------------------------------|--|
| August 2025    | 127                                 | 117                               | 81                               | 4  |
| September 2025 | 280                                 | 184                               | 100                              | 0  |
| October 2025   | 246                                 | 216                               | 103                              | 33   |

## SUBSIDIES

### Free Basic Water

Free basic water to consumers who qualifies, was as follows for the current and previous month

| Month          | Number of households | Monthly amount |
|----------------|----------------------|----------------|
| August 2025    | 3657                 | R 159,222      |
| September 2025 | 3840                 | R 167,190      |
| October 2025   | 3943                 | R 171,631      |

### Indigent

Indigent subsidy at R 446.14 per consumer, who qualifies, was as follows for the current and previous month.

| Month          | Number of consumers | Amount      |
|----------------|---------------------|-------------|
| August 2025    | 3657                | R 1,631,533 |
| September 2025 | 3840                | R 1,713,177 |

|              |      |            |
|--------------|------|------------|
| October 2025 | 3943 | R1,759,130 |
|--------------|------|------------|

### 2.3 CREDITORS ANALYSIS

Supporting table SC4 provides detail on aged creditors. In terms of the MFMA all creditors are paid within thirty (30) days of receiving the invoice or statement. For the month of September 2025, Total creditors amounted to R 1,003,696 Billion. Total creditors paid for the month amounted to R 41,701-million.

Mkhondo Local Municipality - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 - October

| Description                                    | NT Code     | Budget Year 2025/26 |               |               |               |                |                |                   |                |                  |
|--|-------------|---------------------|---------------|---------------|---------------|----------------|----------------|-------------------|----------------|------------------|
|  |             | 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            |
| <b>R thousands</b>                             |             |                     |               |               |               |                |                |                   |                |                  |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |               |               |               |                |                |                   |                |                  |
| Bulk Electricity                               | 0100        | 19,785              | 50,959        | 27,615        | -             | 4,170          | 15,661         | 14,876            | 215,359        | 348,425          |
| Bulk Water                                     | 0200        | -                   | -             | -             | -             | -              | -              | -                 | 2,977          | 2,977            |
| PAYE deductions                                | 0300        | -                   | -             | -             | -             | -              | -              | -                 | -              | -                |
| VAT (output less input)                        | 0400        | -                   | -             | -             | -             | -              | -              | -                 | -              | -                |
| Pensions / Retirement deductions               | 0500        | -                   | -             | -             | -             | -              | -              | -                 | -              | -                |
| Loan repayments                                | 0600        | -                   | -             | -             | -             | -              | -              | -                 | -              | -                |
| Trade Creditors                                | 0700        | 15,956              | 15,101        | 4,072         | 50            | 37,449         | 5,712          | 5,058             | 615,396        | 698,794          |
| Auditor General                                | 0800        | -                   | -             | -             | -             | -              | -              | -                 | -              | -                |
| Other  | 0900        | -                   | -             | -             | -             | -              | -              | -                 | -              | -                |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>35,741</b>       | <b>66,060</b> | <b>31,687</b> | <b>50</b>     | <b>41,619</b>  | <b>21,373</b>  | <b>19,934</b>     | <b>833,731</b> | <b>1,050,196</b> |

### TOP 10 CREDITORS

|                                    |                         |
|------------------------------------|-------------------------|
| ESKOM 8730647728                   | 817 264 291.16          |
| DEPARTMENT WATER AFFAIRS&FORES     | 139 485 046.83          |
| ZEPH GROUP                         | 19 408 166.75           |
| AUDITOR GENERAL SA                 | 13 534 567.40           |
| SALGA                              | 9 591 887.70            |
| BLACK PROTECTORS SECURITY SERVICES | 7 076 516.01            |
| ZABALAZA GENERAL BUSSINES          | 4 760 645.00            |
| ESKOM 7432616478                   | 3 974 642.64            |
| MLUNGISIMTHOBISI BUILDING & RE     | 3 088 666.02            |
| ZMG CONSULTANTS                    | 1 509 058.50            |
| <b>TOTAL</b>                       | <b>1 019 693 488.01</b> |

## 2.4. ALOCATION AND GRANT RECEIPTS AND EXPENDITURE

Supporting tables SC6 & SC7(1) provide detail of grants separately as income and expenditure, as far as revenue is recognized and expenditure is appropriated. On the receipt of grants, the year-to-date actual amounts to R 262,907-million, which was for the equitable share, WSIG, EQS, INEP and MIG. On the other hand, the year-to-date Capital grant expenditure amounts to R0 -million against the budgeted year to date amount of R129,965-million.

**Mkhondo Local Municipality - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 - October**

| Description<br>R thousands                            | Ref      | Budget Year 2025/26           |                    |                    |                   |                  |                  |                 |                      |                     |
|---|----------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|---------------------|
|   |          | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Ye<br>Forecast |
| <b>RECEIPTS:</b>                                      |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
| <b>Operating Transfers and Grants</b>                 | 1,2<br>3 |                               |                    |                    |                   |                  |                  |                 |                      |                     |
| National Government:                                  |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
|   |          | 366,036                       | 379,956            | -                  | -                 | 155,645          | 126,652          | 28,993          | 22.9%                | 379,956             |
| Expanded Public Works                                 |          | 2 004                         | 2 159              | -                  | -                 | 540              | 720              | (180)           | -                    | 2 004               |
| Programme Integrated Grant                            |          | 3 000                         | 3 000              | -                  | -                 | 3 000            | 1 000            | 2 000           | 25.0%                | 3 000               |
| Local Government Financial                            |          | 770                           | 4 720              | -                  | -                 | 2 982            | 1 573            | 1 408           | 200.0%               | 4 720               |
| Management Grant Municipal                            |          | 7 000                         | 4 000              | -                  | -                 | 1 600            | 1 333            | 267             | 89.5%                | 4 000               |
| Infrastructure Grant                                  |          | 353 262                       | 366 077            | -                  | -                 | 147 523          | 122 026          | 25 497          | 20.0%                | 366 077             |
| Energy Efficiency and Demand<br>Side Management Grant |          |                               |                    |                    |                   |                  |                  |                 | 20.9%                |                     |
| Equitable Share                                       |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
| Provincial Government:                                |          | -                             | -                  | -                  | -                 | -                | -                | -               |                      |                     |
| District Municipality:                                |          | -                             | -                  | -                  | -                 | -                | -                | -               |                      |                     |
| Other grant providers:                                |          | -                             | -                  | -                  | -                 | -                | -                | -               |                      |                     |
| <b>Total Operating Transfers and<br/>Grants</b>       |          | <b>366,036</b>                | <b>379,956</b>     | <b>-</b>           | <b>-</b>          | <b>155,645</b>   | <b>126,652</b>   | <b>28,993</b>   | <b>22.9%</b>         | <b>379,956</b>      |
| <b>Capital Transfers and Grants</b>                   |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
| National Government:                                  |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
|   |          |                               |                    |                    |                   |                  |                  | 60 628          |                      |                     |
|   |          |                               |                    |                    |                   |                  |                  | 26 756          |                      |                     |
|   |          |                               |                    |                    |                   |                  |                  | (3 333)         |                      |                     |
|   |          |                               |                    |                    |                   |                  |                  | 45 521          | 130.0%               | 139,965             |
|   |          |                               |                    |                    |                   |                  |                  | (566)           |                      |                     |
| Municipal Infrastructure                              |          | 136,654                       | 139,902            | -                  | 17,020            | 107,262          | 46,634           |                 |                      | 139,902             |
| Grant   |          | 84 679                        | 89 686             | -                  | -                 | 56 651           | 29 895           | (7 749)         | 89.5%                | 89 686              |
| Integrated National Electrification                   |          | 28 508                        | 10 000             | -                  | -                 | -                | 3 333            | -               | -100.0%              | 10 000              |
| Programme Grant Water Services                        |          | -                             | -                  | -                  | 17 020            | 45 521           | -                | -               | #DIV/0!              | 17 020              |
| Infrastructure Grant                                  |          | 23 467                        | 16 968             | -                  | -                 | 5 090            | 5 656            | -               | -10.0%               | 16 968              |
| Municipal Disaster Recovery                           |          | -                             | 23 248             | -                  | -                 | -                | 7 749            | -               | -100.0%              | 23 248              |
| Grant   |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
| Public Transport Network Grant                        |          |                               |                    |                    |                   |                  |                  |                 |                      |                     |
| Provincial Government:                                |          | -                             | -                  | -                  | -                 | -                | -                | -               |                      |                     |
| District Municipality: Other                          |          | -                             | -                  | -                  | -                 | -                | -                | -               |                      |                     |
| grant providers:                                      |          | -                             | -                  | -                  | -                 | -                | -                | -               |                      |                     |
| <b>Total Capital Transfers and<br/>Grants</b>         |          | <b>136,654</b>                | <b>139,902</b>     | <b>-</b>           | <b>17,020</b>     | <b>107,262</b>   | <b>46,634</b>    | <b>60,628</b>   | <b>130.0%</b>        | <b>139,965</b>      |
| <b>TOTAL RECEIPTS OF<br/>TRANSFERS &amp; GRANTS</b>   |          | <b>502,690</b>                | <b>519,858</b>     | <b>-</b>           | <b>17,020</b>     | <b>262,907</b>   | <b>173,286</b>   | <b>89,621</b>   | <b>51.7%</b>         | <b>519,921</b>      |

Mkhondo local municipality - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 - October

| Description<br>R thousands                               | Ref | Budget Year 2025/26           |                    |                  |                   |                  |                  |                 |                      |                       |
|--|-----|-------------------------------|--------------------|------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|  |     | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adj<br>ust<br>ed | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>EXPENDITURE</b>                                       |     |                               |                    |                  |                   |                  |                  |                 |                      |                       |
| <b>Operating expenditure of Transfers and Grants</b>     |     |                               |                    |                  |                   |                  |                  |                 |                      |                       |
| National Government:                                     |     | 12,004                        | 13,879             | --               | --                | --               | 4,626            | (4,626)         | -100.0%              | 13,879                |
| Expanded Public Works Programme Integrated Grant Local   | 3   | 2 004                         | 2 159              | --               | --                | --               | 720              | (720)           | -100.0%              | 2 159                 |
| Government Financial Management Grant Municipal          |     | 3 000                         | 3 000              | --               | --                | --               | 1 000            | (1000)          | -100.0%              | 3 000                 |
| Infrastructure Grant                                     |     | --                            | 4 720              | --               | --                | --               | 1 573            | (1573)          | -100.0%              | 4 720                 |
| Energy Efficiency and Demand Side Management Grant       |     | 7 000                         | 4 000              | --               | --                | --               | 1 333            | (1333)          | -100.0%              | 4 000                 |
| Provincial Government: District Municipality:            |     | --                            | --                 | --               | --                | --               | --               | --              | --                   | --                    |
| Other grant providers:                                   |     | --                            | --                 | --               | --                | --               | --               | --              | --                   | --                    |
| <b>Total Operating Transfers and Grants</b>              |     | <b>12,004</b>                 | <b>13,879</b>      | <b>--</b>        | <b>--</b>         | <b>--</b>        | <b>4,626</b>     | <b>(4,626)</b>  | <b>-100.0%</b>       | <b>13,879</b>         |
| <b>Capital Transfers and Grants National Government:</b> |     |                               |                    |                  |                   |                  |                  |                 |                      |                       |
|  |     | 152,433                       | 139,902            | --               | --                | --               | 46,634           | (46 634)        |                      | 139,902               |
| Municipal Infrastructure Grant                           |     | 85 449                        | 89 686             | --               | --                | --               | 29 895           | (29 895)        |                      | 89 686                |
| Integrated National Electrification Programme Grant      |     | 28 508                        | 10 000             | --               | --                | --               | 3 333            | (3 333)         | -100.0%              | 10 000                |
| Municipal Disaster Recovery Grant                        |     | 38 476                        | 16 968             | --               | --                | --               | 5 656            | (5 656)         | -100.0%              | 16 968                |
| Public Transport Network Grant                           |     | --                            | 23 248             | --               | --                | --               | 7 749            | (7 749)         | -100.0%              | 23 248                |
| Provincial Government: District Municipality:            |     | --                            | --                 | --               | --                | --               | --               | --              | --                   | --                    |
| Other grant providers:                                   |     | --                            | --                 | --               | --                | --               | --               | --              | --                   | --                    |
| <b>Total Capital Transfers and Grants</b>                |     | <b>152,433</b>                | <b>139,902</b>     | <b>--</b>        | <b>--</b>         | <b>--</b>        | <b>46,634</b>    | <b>(46,634)</b> | <b>-100.0%</b>       | <b>139,902</b>        |
| <b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>       |     | <b>164,437</b>                | <b>153,781</b>     | <b>--</b>        | <b>--</b>         | <b>--</b>        | <b>51,260</b>    | <b>(51,260)</b> | <b>-100.0%</b>       | <b>153,781</b>        |

## 2.5. Employee Related Costs as at the end of October 2025

|  |         |
|--|---------|
| Appointments for the month                     | 0(perm) |
| Temporal employees                             | 0       |
| Terminations of service                        | 0       |
| Transfers                                      | 0       |
| EPWP employees                                 | 211     |
| Number of councillors                          | 38      |
| Number of employees (Incl. Councilors & Temps) | 770     |

### 2.5.1 Councillor allowances and employee benefits

This table (SC8) provides the detail for councillor and employee benefits. For October 2025 councillor allowance amounted to R1, 612-million. The year-to-date figure amounts to R1,425-million against the budget year to date of R7,118-million. For the month of October 2025, the total salaries, allowances and benefits paid to managers and staff amounts to R 25,128 -million. The year-to-date actual amounts to R81,729-million against the budget year to date of R9,4080-million. During the month of October 2025 an amount of R1,932-million (R1,821-million previous month) was paid out to some employees for overtime worked during the month of September 2025.

**Mkhondo local municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 – October**

| Summary of Employee and Councillor remuneration<br>R thousands | Ref  | 2024/25         | Budget Year 2025/26 |                 |                |               |               |                 |                |                    |
|--|------|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
|  |      | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
|  | 1    | A               | B                   | C               |                |               |               |                 |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>       | 4324 |                 |                     |                 |                |               |               |                 |                |                    |
| Basic Salaries and Wages                                       |      | 15,968          | 14,420              | 14,420          | 1,612          | 170           | 4,807         | (4,637)         | -96%           | 14,420             |
| Pension and UIF Contributions                                  |      | 1,337           | 3,148               | 3,148           | 87             | 362           | 1,049         | (687)           | -66%           | 3,148              |
| Medical Aid Contributions                                      |      | 152             | 466                 | 466             | 13             | 53            | 155           | (102)           | -66%           | 466                |
| Motor Vehicle Allowance  |      | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Cellphone Allowance  |      | 1,786           | 2,589               | 2,589           | 145            | 591           | 863           | (272)           | -31%           | 2,589              |
| Housing Allowances   |      | 24              | 28                  | 28              | 2              | 8             | 9             | (1)             | -14%           | 28                 |
| Other benefits and allowances                                  |      | 497             | 702                 | 702             | 110            | 241           | 234           | 7               | 3%             | 702                |
| <b>Sub Total – Councillors</b>                                 |      | <b>19,764</b>   | <b>21,353</b>       | <b>21,353</b>   | <b>1,969</b>   | <b>1,425</b>  | <b>7,118</b>  | <b>(5,692)</b>  | <b>-80%</b>    | <b>21,353</b>      |
| % increase   |      |                 | 8.0%                | 8.0%            |                |               |               |                 |                | 8.0%               |
| <b>Senior Managers of the Municipality</b>                     |      |                 |                     |                 |                |               |               |                 |                |                    |
| Basic Salaries and Wages                                       |      | 5,736           | 3,823               | 3,823           | 181            | 542           | 1,274         | (733)           | -57%           | 3,823              |
| Pension and UIF Contributions                                  |      | 476             | 613                 | 613             | -              | -             | 204           | (204)           | -100%          | 613                |
| Medical Aid Contributions                                      |      | 146             | 224                 | 224             | -              | -             | 75            | (75)            | -100%          | 224                |
| Overtime   |      | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Performance Bonus  |      | 603             | 827                 | 827             | -              | -             | 276           | (276)           | -100%          | 827                |
| Motor Vehicle Allowance  |      | 548             | 932                 | 932             | 10             | 30            | 311           | (281)           | -90%           | 932                |
| Cellphone Allowance  |      | 58              | 77                  | 77              | 3              | 10            | 26            | (16)            | -62%           | 77                 |
| Housing Allowances   |      | 21              | 91                  | 91              | -              | -             | 30            | (30)            | -100%          | 91                 |
| Other benefits and allowances                                  |      | 0               | 1                   | 1               | -              | -             | 0             | 0               | -100%          | 1                  |
| Payments in lieu of leave                                      |      | 124             | 219                 | 219             | -              | -             | 73            | (73)            | -100%          | 219                |
| Long service awards  |      | -               | 130                 | 130             | -              | -             | 43            | (43)            | -100%          | 130                |
| <b>Sub Total - Senior Managers of Municipality</b>             |      | <b>7,712</b>    | <b>6,937</b>        | <b>6,937</b>    | <b>194</b>     | <b>581</b>    | <b>2,312</b>  | <b>(1,731)</b>  | <b>-75%</b>    | <b>6,937</b>       |
| % increase   |      |                 | 10.0%               | -10.0%          |                |               |               |                 |                | 10.0%              |
| <b>Other Municipal Staff</b>                                   |      |                 |                     |                 |                |               |               |                 |                |                    |
| Basic Salaries and Wages                                       |      | 150,446         | 161,569             | 161,569         | 15,192         | 51,032        | 53,856        | (2,825)         | -5%            | 161,569            |
| Pension and UIF Contributions                                  |      | 28,294          | 29,226              | 29,226          | 2,471          | 7,619         | 9,742         | (2,123)         | -22%           | 29,226             |
| Medical Aid Contributions                                      |      | 11,256          | 9,808               | 9,808           | 937            | 2,843         | 3,269         | (426)           | -13%           | 9,808              |
| Overtime   |      | 20,564          | 25,568              | 25,568          | 1,932          | 6,191         | 8,523         | (2,331)         | -27%           | 25,568             |
| Performance Bonus  |      | 12,065          | 15,135              | 15,135          | 1,778          | 5,301         | 5,045         | 256             | 5%             | 15,135             |
| Motor Vehicle Allowance  |      | 7,394           | 9,778               | 9,778           | 314            | 1,267         | 3,259         | (1,992)         | -61%           | 9,778              |
| Cellphone Allowance  |      | 131             | 277                 | 277             | 20             | 88            | 92            | (4)             | -5%            | 277                |
| Housing Allowances   |      | 376             | 1,098               | 1,098           | 90             | 423           | 366           | 57              | 16%            | 1,098              |
| Other benefits and allowances                                  |      | 19,200          | 15,095              | 15,095          | 1,810          | 5,466         | 5,031         | 435             | 9%             | 15,095             |
| Payments in lieu of leave                                      |      | 3,074           | 3,163               | 3,163           | 188            | 344           | 1,054         | (711)           | -67%           | 3,163              |
| Long service awards  |      | (224)           | 1,035               | 1,035           | 81             | 129           | 345           | (215)           | -62%           | 1,035              |
| Post-retirement benefit obligations                            |      | 2,868           | 1,071               | 1,071           | -              | -             | 357           | (357)           | -100%          | 1,071              |
| Entertainment  |      | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Scarcity   |      | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Acting and post related allowance                              |      | 1,661           | 2,482               | 2,482           | 120            | 443           | 827           | (384)           | -46%           | 2,482              |
| In kind benefits   |      | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                       |      | <b>257,106</b>  | <b>275,304</b>      | <b>275,304</b>  | <b>24,934</b>  | <b>81,147</b> | <b>91,768</b> | <b>(10,620)</b> | <b>-12%</b>    | <b>275,304</b>     |
| % increase   |      |                 | 7.1%                | 7.1%            |                |               |               |                 |                | 7.1%               |

|  |   |         |         |         |        |        |         |          |      |         |
|--|---|---------|---------|---------|--------|--------|---------|----------|------|---------|
| Total Parent Municipality                        |   | 284,582 | 303,594 | 303,594 | 25,542 | 83,154 | 101,198 | (18,043) | -18% | 303,594 |
| Unpaid salary, allowances & benefits in arrears: |   |         |         |         |        |        |         |          |      |         |
| TOTAL SALARY, ALLOWANCES & BENEFITS              |   | 284,582 | 303,594 | 303,594 | 25,542 | 83,154 | 101,198 | (18,043) | -18% | 303,594 |
| % increase                                       | 4 |         | 6.7     | 6.7%    |        |        |         |          |      | 6.7%    |
| TOTAL MANAGERS AND STAFF                         |   | 264,818 | 282,241 | 282,241 | 25,128 | 81,729 | 94,080  | (12,351) | -13% | 282,241 |

## 2.6. BANK AND CASH

### ➤ Closing figures as per Bank Statement

This figure reflects the balance of the banks account which Council utilize for day-to-day running of the Municipality. The balance as at **October 2025** was **R 19,118,343.38**.

| ACCOUNT NAME       | ACCOUNT NUMBER | NAME OF BANK | AMOUNT          | RESULT |
|--------------------|----------------|--------------|-----------------|--------|
| CHEQUE ACC.        | 62013126356    | FNB          | R941,550.61     | CREDIT |
| Equitable Share    | 62706889617    | FNB-EQS      | R 76,626.19     | CREDIT |
| Business Call EPWP | 62706895911    | FNB-EPWP     | R 8,378.97      | CREDIT |
| Business Call MIG  | 62706890911    | FNB-MIG      | R 3,257,796.71  | CREDIT |
| Business Call INEP | 62706893890    | FNB-INEP     | R 30,874.49     | CREDIT |
| Business Call FMG  | 62706892280    | FNB-FMG      | R 11,797.06     | CREDIT |
| Business Call WSIG | 62706897214    | FNB-WSIG     | R 11,839,842.88 | CREDIT |
| Business Call ACC  | 62016967351    | FNB          | R 17,758.84     | CREDIT |

|                   |             |               |                       |        |
|-------------------|-------------|---------------|-----------------------|--------|
| ABSA              | 5008322939  | FIXED TERM    | <b>R 12,392.78</b>    | CREDIT |
| ABSA              | 2056165426  | FIXED TERM    | <b>R 46,727.30</b>    | CREDIT |
| Business Call ACC | 62254274732 | FNB           | <b>R 11,861.31</b>    | CREDIT |
| Business Call ACC | 63062137419 | FNB-RETENTION | <b>R 11,682.50</b>    | CREDIT |
| Business Call ACC | 63062335667 | FNB-ESKOM     | <b>R 21,800.43</b>    | CREDIT |
| Business Call ACC | 63062137766 | FNB-CSI       | <b>R 2,829,253.31</b> | CREDIT |





|                                  |                |                |               |         |
|----------------------------------|----------------|----------------|---------------|---------|
| October                          | 25 055         | 10 623         | 37 816        | 42 491  |
| November                         | 68             | 10 623         | -             | 53 113  |
| December                         | 1 172          | 10 623         | -             | 63 736  |
| January                          | 61             | 10 623         | -             | 74 359  |
| February                         | 31 169         | 10 623         | -             | 84 982  |
| March                            | 4 811          | 10 623         | -             | 95 604  |
| April                            | 22 559         | 10 623         | -             | 106 227 |
| May                              | 4 331          | 10 623         | -             | 116 850 |
| June                             | 57 128         | 10 623         | -             | 127 472 |
| <b>Total Capital expenditure</b> | <b>146 506</b> | <b>127 472</b> | <b>38 060</b> |         |

**Mkhondo local municipality- Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 - October**

| Description   | Ref | Budget Year 2025/26     |                 |                 |                |               |               |              |                |                    |   |   |   |   |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|---|---|---|---|
|   |     | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |   |   |   |   |
| <b>R thousands</b>  | 1   |                         |                 |                 |                |               |               |              |                |                    |   |   |   |   |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                         |                 |                 |                |               |               |              |                |                    |   |   |   |   |
| <b>Infrastructure</b>   |     |                         |                 |                 |                |               |               |              |                |                    |   |   |   |   |
| Roads Infrastructure  |     | 55,199                  | 27,826          | -               | 14,298         | 14,298        | 9,275         | (5,023)      | -54.2%         | 27,826             |   |   |   |   |
| Roads   |     | 14,374                  | -               | -               | -              | -             | -             | -            | -              | -                  | - | - | - | - |
| Electrical Infrastructure   |     | 11,270                  | 4,348           | -               | -              | -             | 1,449         | 1,449        | 100.0%         | 4,348              |   |   |   |   |
| HV Substations  |     | 800                     | -               | -               | -              | -             | -             | -            | -              | -                  | - | - | - | - |
| HV Switching Station  |     | 10,470                  | -               | -               | -              | -             | -             | -            | -              | -                  | - | - | - | - |
| LV Networks   |     | 0                       | 4,348           | -               | -              | -             | 1,449         | (1,449)      | 0              | 4,348              |   |   |   |   |
| Water Supply Infrastructure                                       |     | 16,150                  | 17,391          | -               | 11,345         | 11,345        | 5,797         | (5,548)      | -95.7%         | 17,391             |   |   |   |   |
| Boreholes   |     | 16,150                  | 17,391          | -               | 11,345         | 11,345        | 5,797         | 5,548        | 0              | 17,391             |   |   |   |   |
| Sanitation Infrastructure   |     | 13,405                  | 6,087           | -               | 2,953          | 2,953         | 2,029         | (924)        | -45.5%         | 6,087              |   |   |   |   |
| Reticalation  |     | 13,405                  | -               | -               | -              | -             | -             | -            | -              | -                  | - | - | - | - |
| Toilet Facilities   |     | -                       | 6,087           | -               | 2,953          | 2,953         | 2,029         | 924          | 0              | 6,087              |   |   |   |   |
| <b>Computer Equipment</b>   |     | <b>355</b>              | <b>450</b>      | <b>-</b>        | <b>245</b>     | <b>245</b>    | <b>150</b>    | <b>(95)</b>  | <b>0</b>       | <b>450</b>         |   |   |   |   |
| Computer Equipment  |     | 355                     | 450             | -               | 245            | 245           | 150           | 95           | 0              | 450                |   |   |   |   |
| <b>Furniture and Office Equipment</b>                             |     | <b>911</b>              | <b>400</b>      | <b>-</b>        | <b>5</b>       | <b>5</b>      | <b>133</b>    | <b>128</b>   | <b>96.3%</b>   | <b>400</b>         |   |   |   |   |
| Furniture and Office Equipment                                    |     | 911                     | 400             | -               | 5              | 5             | 133           | (128)        | 0              | 400                |   |   |   |   |
| <b>Machinery and Equipment</b>                                    |     | <b>471</b>              | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>0</b>       | <b>400</b>         |   |   |   |   |

|  |              |               |               |   |   |   |   |               |               |               |                |               |               |   |
|--|--------------|---------------|---------------|---|---|---|---|---------------|---------------|---------------|----------------|---------------|---------------|---|
| Machinery and Equipment                        | 471          | -             | -             | - | - | - | - | -             | -             | -             | -              | -             | -             | - |
| <b>Transport Assets</b>                        | <b>885</b>   | <b>4 969</b>  | -             | - | - | - | - | -             | -             | <b>1 656</b>  | <b>1 656</b>   | <b>100.0%</b> | <b>4 969</b>  | - |
| Transport Assets                               | 885          | 4 969         | -             | - | - | - | - | -             | -             | 1 656         | (1 656)        | 0             | 4 969         | - |
| <b>Land</b>                                    | <b>2 962</b> | -             | -             | - | - | - | - | -             | -             | -             | -              | -             | -             | - |
| Land   | 2 962        | -             | -             | - | - | - | - | -             | -             | -             | -              | -             | -             | - |
| <b>Total Capital Expenditure on new assets</b> | <b>1</b>     | <b>60 782</b> | <b>33 645</b> | - | - | - | - | <b>14 303</b> | <b>14 548</b> | <b>11 215</b> | <b>(3 333)</b> | <b>-29.7%</b> | <b>33 645</b> | - |

**Mkhondo local municipality - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 - October**

| Description  | Ref      | Budget Year 2025/26     |                 |                 |                |               |               |                |                |                    |  |  |  |  |
|--|----------|-------------------------|-----------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|--|--|--|--|
|  |          | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |  |  |  |  |
| <b>R thousands</b>   | <b>1</b> |                         |                 |                 |                |               |               |                |                |                    |  |  |  |  |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class |          | 43,650                  |                 |                 |                |               |               |                |                |                    |  |  |  |  |
| <b>Infrastructure</b>  |          |                         |                 |                 |                |               |               |                |                |                    |  |  |  |  |
| Roads Infrastructure   |          | 43,650                  | 29,190          | -               | 11,125         | 11,125        | 9,730         | (1,395)        | -14.3%         | 29,190             |  |  |  |  |
| Roads  |          | 43,650                  | 29,190          | -               | 11,125         | 11,125        | 9,730         | (1,395)        | -14.3%         | 29,190             |  |  |  |  |
| <b>Total Capital Expenditure on renewal of existing assets</b>             | <b>1</b> | <b>43,650</b>           | <b>29,190</b>   | <b>-</b>        | <b>11,125</b>  | <b>11,125</b> | <b>9,730</b>  | <b>(1,395)</b> | <b>-14.3%</b>  | <b>29,190</b>      |  |  |  |  |

## 2.8. Repairs and maintenance analysis

Mkhondo local municipality - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

|   |          | Budget Year 2025/26     |                 |                 |                |               |               |              |                |                    |  |
|---|----------|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|--|
| Description   | Ref      | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |  |
| R thousands   | 1        |                         |                 |                 |                |               |               |              |                |                    |  |
| <b>Other assets</b>                                       |          | <b>1 442</b>            | <b>5 050</b>    | -               | <b>121</b>     | <b>178</b>    | <b>1 683</b>  | <b>1 505</b> |                | <b>5 050</b>       |  |
| Operational Buildings                                     |          | 1 442                   | 5 050           | -               | 121            | 178           | 1 683         | 1 505        | 89.4%          | 5 050              |  |
| Municipal Offices   |          | 1 442                   | 5 050           | -               | 121            | 178           | 1 683         | (1 505)      | 0              | 5 050              |  |
| <b>Intangible Assets</b>                                  |          | <b>1 229</b>            | <b>4 200</b>    | -               | <b>349</b>     | <b>349</b>    | <b>1 400</b>  | <b>1 051</b> |                | <b>4 200</b>       |  |
| Licences and Rights                                       |          | 1 229                   | 4 200           | -               | 349            | 349           | 1 400         | 1 051        |                | 4 200              |  |
| <i>Effluent Licenses Solid Waste Licenses</i>             |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| <i>Computer Software and Applications Load Settlement</i> |          | 1 229                   | 4 200           | -               | -349           | -             | 1 400         | (1 051)      |                | 4 200              |  |
| <i>Software Applications Unspecified</i>                  |          | -                       | -               | -               | -              | -             | -             | -            | 0              | -                  |  |
| <b>Computer Equipment</b>                                 |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Computer Equipment  |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| <b>Furniture and Office Equipment</b>                     |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Furniture and Office Equipment                            |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| <b>Machinery and Equipment</b>                            |          | -                       | 7               | -               | -              | -             | 2             | -            | 100.0%         | 7                  |  |
| Machinery and Equipment                                   |          | -                       | 7               | -               | -              | -             | 2             | -            | 100.0%         | 7                  |  |
| <b>Transport Assets</b>                                   |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Land  |          | 93,075                  | 18,657          | -               | 1,686          | 4,632         | 6,219         | (2) 1 587    | (0) 25.5%      | 18,657             |  |
| Land  |          | 93,075                  | 18,657          | -               | 1,686          | 4,632         | 6,219         | (1 587)      | (0)            | 18,657             |  |
| <b>Zoo's, Marine and Non-biological Animals</b>           |          | <b>6,821</b>            | <b>4,205</b>    | -               | <b>928</b>     | <b>1,934</b>  | <b>1,402</b>  | <b>(532)</b> | <b>-37.9%</b>  | <b>4,205</b>       |  |
| Zoo's, Marine and Non-biological Animals                  |          | 6,821                   | 4,205           | -               | 928            | 1,934         | 1,402         | 532          | 0              | 4,205              |  |
| <b>Living resources</b>                                   |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Mature  |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| <b>Policing and Protection</b>                            |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Zoological plants and animals                             |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Immature  |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| <b>Policing and Protection</b>                            |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| Zoological plants and animals                             |          | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |  |
| <b>Total Repairs and Maintenance Expenditure</b>          | <b>1</b> | <b>113,767</b>          | <b>46,032</b>   | -               | <b>3,718</b>   | <b>8,749</b>  | <b>15,344</b> | <b>6,595</b> | <b>43.0%</b>   | <b>46,032</b>      |  |

## 2.9. Depreciation

Supporting table SC13d indicates the depreciation per asset class. Depreciation is calculated on the straight-line method and is accumulated on a monthly basis. YTD Depreciation for the month of October 2025 amounts to R6,646-million, against the planned figure of R30,776-million.

| Description                     | Ref | Budget Year 2025/26 |                 |                 |                 |                |               |               |              |                |                    |        |       |        |        |       |  |  |  |  |  |
|---------------------------------|-----|---------------------|-----------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|--------|-------|--------|--------|-------|--|--|--|--|--|
|                                 |     | 2024/25             | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |        |       |        |        |       |  |  |  |  |  |
| <b>R thousands</b>              | 1   |                     |                 |                 |                 |                |               |               |              |                |                    |        |       |        |        |       |  |  |  |  |  |
| <i>Capital Spares</i>           |     |                     |                 |                 |                 |                |               |               |              |                |                    |        |       |        |        |       |  |  |  |  |  |
| <b>Community Assets</b>         |     |                     | 4 613           | 3 876           | -               | 383            | 1 520         | 1 292         | -            | -              | (228)              | -      | 3 876 | -      | -17.7% | 3 876 |  |  |  |  |  |
| Community Facilities            |     | 3 670               |                 | 3 130           | -               | 303            | 1 203         | 1 043         | -            | (159)          | -                  | 3 130  |       | -15.3% | 3 130  |       |  |  |  |  |  |
| Halls                           |     | 1 271               |                 | 964             | -               | 101            | 402           | 321           | -            | 81             | 0                  | 964    |       |        | 964    |       |  |  |  |  |  |
| Museums                         |     | 695                 |                 | 627             | -               | 59             | 234           | 209           | -            | 25             | 0                  | 627    |       |        | 627    |       |  |  |  |  |  |
| Libraries                       |     | 349                 |                 | 315             | -               | 28             | 113           | 105           | -            | 8              | 0                  | 315    |       |        | 315    |       |  |  |  |  |  |
| Cemeteries/Crematoria           |     | 789                 |                 | 712             | -               | 66             | 263           | 237           | -            | 26             | 0                  | 712    |       |        | 712    |       |  |  |  |  |  |
| PurIs                           |     | 171                 |                 | 154             | -               | 14             | 57            | 51            | -            | 5              | 0                  | 154    |       |        | 154    |       |  |  |  |  |  |
| Public Open Space               |     | 151                 |                 | 136             | -               | 13             | 51            | 45            | -            | 5              | 0                  | 136    |       |        | 136    |       |  |  |  |  |  |
| Markets                         |     | 146                 |                 | 132             | -               | 12             | 49            | 44            | -            | 5              | 0                  | 132    |       |        | 132    |       |  |  |  |  |  |
| Taxi Ranks/Bus Terminals        |     | 99                  |                 | 89              | -               | 8              | 33            | 30            | -            | 4              | 0                  | 89     |       |        | 89     |       |  |  |  |  |  |
| Sport and Recreation Facilities |     | 943                 |                 | 746             | -               | 80             | 318           | 249           | -            | (69)           | -                  | 746    |       | -27.7% | 746    |       |  |  |  |  |  |
| Outdoor Facilities              |     | 943                 |                 | 746             | -               | 80             | 318           | 249           | -            | (69)           | 69                 | 746    |       |        | 746    |       |  |  |  |  |  |
| <b>Investment properties</b>    |     |                     | 495             | 446             | -               | 42             | 167           | 149           | -            | (18)           | -                  | 446    |       | -12.1% | 446    |       |  |  |  |  |  |
| Revenue Generating              |     | 495                 |                 | 446             | -               | 42             | 167           | 149           | -            | (18)           | -                  | 446    |       |        | 446    |       |  |  |  |  |  |
| Unimproved Property             |     | 495                 |                 | 446             | -               | 42             | 167           | 149           | -            | 18             | 0                  | 446    |       |        | 446    |       |  |  |  |  |  |
| <b>Other assets</b>             |     | 2 682               |                 | 1 730           | -               | 213            | 844           | 577           | -            | (268)          | -                  | 1 730  |       | -46.4% | 1 730  |       |  |  |  |  |  |
| Operational Buildings           |     | 2 674               |                 | 1 723           | -               | 212            | 842           | 574           | -            | 267            | 0                  | 1 723  |       |        | 1 723  |       |  |  |  |  |  |
| Municipal Offices               |     | 1                   |                 | 1               | -               | 0              | 0             | 0             | -            | 0              | 0                  | 1      |       |        | 1      |       |  |  |  |  |  |
| Workshops                       |     | 7                   |                 | 6               | -               | 1              | 2             | 2             | -            | 0              | 0                  | 6      |       |        | 6      |       |  |  |  |  |  |
| Yards                           |     | 1,401               |                 | 2,051           | -               | 121            | 484           | 684           | -            | -              | -                  | 2,051  |       |        | 2,051  |       |  |  |  |  |  |
|                                 |     | 1,401               |                 | 2,051           | -               | 121            | 484           | 684           | -            | (199)          | (0)                | 2,051  |       |        | 2,051  |       |  |  |  |  |  |
|                                 |     | 1,722               |                 | 3,354           | -               | 146            | 580           | 1,118         | -            | 538            | 48.1%              | 3,354  |       |        | 3,354  |       |  |  |  |  |  |
|                                 |     | 1,722               |                 | 3,354           | -               | 146            | 580           | 1,118         | -            | (538)          | (0)                | 3,354  |       |        | 3,354  |       |  |  |  |  |  |
|                                 |     | 776                 |                 | 1,578           | -               | 66             | 262           | 526           | -            | 264            | 50.2%              | 1,578  |       |        | 1,578  |       |  |  |  |  |  |
|                                 |     | 776                 |                 | 1,578           | -               | 66             | 262           | 526           | -            | (264)          | (0)                | 1,578  |       |        | 1,578  |       |  |  |  |  |  |
|                                 |     | 4,773               |                 | 9,692           | -               | 350            | 1,388         | 3,231         | -            | 1 843          | 57.0%              | 9,692  |       |        | 9,692  |       |  |  |  |  |  |
|                                 |     | 4,773               |                 | 9,692           | -               | 350            | 1,388         | 3,231         | -            | (1 843)        | 0                  | 9,692  |       |        | 9,692  |       |  |  |  |  |  |
|                                 |     | -                   |                 | -               | -               | -              | -             | -             | -            | -              | -                  | -      |       |        | -      |       |  |  |  |  |  |
| <b>Total Depreciation</b>       | 1   | 79,886              |                 | 92,328          | -               | 6,646          | 26,376        | 30,776        | -            | 4,400          | 14.3%              | 92,328 |       |        | 92,328 |       |  |  |  |  |  |

**PART 3 Assets & Logistic**

**3.1 Expenditure on Fuel and Vehicle maintenance**

| <b>FUEL EXPENDITURE FOR THE MONTH OF OCTOBER 2025</b> |                |                   |                         |                    |                  |               |                 |
|---|----------------|-------------------|-------------------------|--------------------|------------------|---------------|-----------------|
| <b>DATE</b>   | <b>REG. NO</b> | <b>DEPARTMENT</b> | <b>VEHICLE MAKE</b>     | <b>INVOICE NO.</b> | <b>AMOUNT</b>    | <b>DIESEL</b> | <b>ODOMETER</b> |
| 02.10.2025  | JDR910MP       | COUNCIL           | NISSAN NP300<br>H/B     | INV33681           | R1,084.73        | 48.73         | 300982          |
| 08.10.2025  | JDR910MP       | COUNCIL           | NISSAN NP300<br>H/B     | 36071              | R1,167.36        | 53.00         | 301504          |
| 11.10.2025  | JDR910MP       | COUNCIL           | NISSAN NP300<br>H/B     | 37344              | R1,318.46        | 60.00         | 302195          |
| 21.10.2025  | JDR910MP       | COUNCIL           | NISSAN NP300<br>H/B     | INV40422           | R1,255.40        | 57.00         | 303331          |
| 24.10.2025  | JDR910MP       | COUNCIL           | NISSAN NP300<br>H/B     | INV41301           | R639.31          | 28.00         | 303607          |
| 28.10.2025  | JDR910MP       | COUNCIL           | NISSAN NP300<br>H/B     | 42814              | R1,127.58        | 50.00         | 304196          |
|   |                | <b>120</b>        |                         |                    | <b>R6,592.84</b> |               |                 |
| 02.10.2025  | KCC081MP       | COUNCIL           | TOYOTA<br>LEGEND 50     | INV33676           | R1,491.00        | 66.99         | 241581          |
| 10.10.2025  | KCC081MP       | COUNCIL           | TOYOTA<br>LEGEND 50     | 36755              | R950.06          | 43.00         | 242062          |
| 22.10.2025  | KCC081MP       | COUNCIL           | TOYOTA<br>LEGEND 50     | INV40705           | R1,209.54        | 54.00         | 243191          |
| 28.10.2025  | KCC081MP       | COUNCIL           | TOYOTA<br>LEGEND 50     | 42826              | R1,333.31        | 59.00         | 243542          |
|   |                | <b>120</b>        |                         |                    | <b>R2,441.06</b> |               |                 |
| 08.10.2025  | KVJ 152 MP     | COUNCIL           | MERCEDES BENZ<br>GLA250 | 36158              | R851.40          |               | 90518           |
| 22.10.2025  | KVJ 152 MP     | COUNCIL           | MERCEDES BENZ<br>GLA250 | INV40718           | R928.65          |               | 91941           |
| 29.10.2025  | KVJ 152 MP     | COUNCIL           | MERCEDES BENZ<br>GLA250 | 43169              | R727.76          |               | 93249           |
|   |                | <b>120</b>        |                         |                    | <b>R6,282.18</b> |               |                 |



|            |            |            |                        |              |                   |       |        |
|------------|------------|------------|------------------------|--------------|-------------------|-------|--------|
| 09.10.2025 | HLR 439 MP | FINANCE    | NISSAN NP200           | 36415        | R1,236.10         |       | 309925 |
| 13.10.2025 | HLR 439 MP | FINANCE    | NISSAN NP200           | 37843        | R1,011.79         |       | 310596 |
| 22.10.2025 | HLR 439 MP | FINANCE    | NISSAN NP200           | INV40794     | R1,118.50         |       | 311954 |
| 27.10.2025 | HLR 439 MP | FINANCE    | NISSAN NP200           | INV42502     | R1,048.53         |       | 312677 |
| 30.10.2025 | HLR 439 MP | FINANCE    | NISSAN NP200           | 43545        | R1,004.78         |       | 313343 |
|            |            | <b>165</b> |                        |              | <b>R7,295.42</b>  |       |        |
| 03.10.2025 | JTX 243 MP | FINANCE    | HYUNDAI H1             | INV34092     | R1,069.37         | 48.04 | 153623 |
| 10.10.2025 | JTX 243 MP | FINANCE    | HYUNDAI H1             | 36758        | R624.44           | 29.00 | 154038 |
| 22.10.2025 | JTX 243 MP | FINANCE    | HYUNDAI H1             | INV40672     | R926.73           | 42.00 | 154887 |
| 29.10.2025 | JTX 243 MP | FINANCE    | HYUNDAI H1             | 43144        | R1,059.29         | 47.00 | 155146 |
|            |            | <b>165</b> |                        |              | <b>R3,679.83</b>  |       |        |
| 06.10.2025 | HLR435MP   | FINANCE    | NISSAN NP200           | INV35377     | R1,123.54         |       | 250261 |
|            |            | <b>165</b> |                        |              |                   |       |        |
| 27.10.2025 | HLR 423 MP | PED        | NISSAN NP200           | INV42519     | R1,412.76         |       | 350315 |
| 31.10.2025 | HLR 423 MP | PED        | NISSAN NP200           | 43739        | R953.12           |       | 350706 |
|            |            | <b>165</b> |                        |              | <b>R2,365.88</b>  |       |        |
|            |            |            |                        | <b>TOTAL</b> | <b>R14,464.67</b> |       |        |
| 04.10.2025 | KNV392MP   | FIRE       | TOYOTA LAND<br>CRUISER | INV34959     | R1,685.93         |       | 102212 |
| 05.10.2025 | KNV392MP   | FIRE       | TOYOTA LAND<br>CRUISER | INV35274     | R1,529.95         |       | 102427 |
| 10.10.2025 | KNV392MP   | FIRE       | TOYOTA LAND<br>CRUISER | 36704        | R1,192.57         |       | 102567 |
| 27.10.2025 | KNV392MP   | FIRE       | TOYOTA LAND<br>CRUISER | INV42490     | R1,551.44         |       | 102858 |
| 31.10.2025 | KNV392MP   | FIRE       | TOYOTA LAND<br>CRUISER | 43735        | R1,161.81         |       | 102975 |
|            |            | <b>015</b> |                        |              | <b>R7,121.70</b>  |       |        |

|            |            |            |                         |              |                   |        |
|------------|------------|------------|-------------------------|--------------|-------------------|--------|
| 06.10.2025 | DNK142MP   | FIRE       | TOYOTA LAND CRUISER     | INV35356     | R677.72           | 132827 |
| 27.10.2025 | DNK142MP   | FIRE       | TOYOTA LAND CRUISER     | INV42492     | R694.98           | 132981 |
|            |            | <b>015</b> |                         |              | <b>R1,372.70</b>  |        |
| 06.10.2025 | HLX 427 MP | FIRE       | TOYOTA COROLLA          | INV35359     | R733.04           | 242416 |
| 10.10.2025 | HLX 427 MP | FIRE       | TOYOTA COROLLA          | 36703        | R742.26           | 242474 |
| 24.10.2025 | HLX 427 MP | FIRE       | TOYOTA COROLLA          | INV41362     | R745.35           | 243494 |
| 27.10.2025 | HLX 427 MP | FIRE       | TOYOTA COROLLA          | INV42495     | R504.11           | 243875 |
| 31.10.2025 | HLX 427 MP | FIRE       | TOYOTA COROLLA          | 43731        | R876.54           | 244078 |
|            |            | <b>015</b> |                         |              | <b>R3,601.30</b>  |        |
| 31.10.2025 | KCM 552 MP | FIRE       | NISSAN NP300            | 43790        | R1,076.38         | 48.00  |
|            |            | <b>015</b> |                         |              | <b>R1,076.38</b>  |        |
| 13.10.2025 | BFF 584 MP | FIRE       | UNIMOG                  | 37866        | R1,066.30         | 48.00  |
|            |            | <b>015</b> |                         |              | <b>R1,066.30</b>  |        |
|            |            | <b>015</b> |                         | <b>TOTAL</b> | <b>R14,238.38</b> |        |
| 03.10.2025 | KCM 569 MP | FORESTRY   | NISSAN NP300 H/B        | INV34104     | R854.49           | 38.38  |
| 08.10.2025 | KCM 569 MP | FORESTRY   | NISSAN NP300 H/B        | 36074        | R1,186.17         | 54.00  |
| 13.10.2025 | KCM 569 MP | FORESTRY   | DIESEL FOR BURNIG SLASH | 37856        | R2,226.11         | 100.00 |
| 13.10.2025 | KCM 569 MP | FORESTRY   | NISSAN NP300 H/B        | 37854        | R1,093.57         | 50.00  |
| 22.10.2025 | KCM 569 MP | FORESTRY   | NISSAN NP300 H/B        | INV40694     | R914.11           | 42.00  |
|            |            |            |                         |              |                   | 152956 |
|            |            |            |                         |              |                   | 153370 |
|            |            |            |                         |              |                   | 153757 |
|            |            |            |                         |              |                   | 154436 |

|            |            |            |                         |              |                   |        |             |
|------------|------------|------------|-------------------------|--------------|-------------------|--------|-------------|
| 28.10.2025 | KCM 569 MP | FORESTRY   | NISSAN NP300<br>H/B     | 42820        | R912.66           | 41.00  | 154752      |
|            |            | <b>055</b> |                         |              | <b>R7,187.11</b>  |        |             |
| 07.10.2025 | DXX 122 MP | FORESTRY   | MAN FIRE TRUCK          | 35881        | R2,566.75         | 115.00 | NOT WORKING |
|            | DXX 122 MP | FORESTRY   | MAN FIRE TRUCK          | 42925        | R2,596.40         | 116.00 | 202104      |
| 28.10.2025 |            | <b>055</b> |                         |              | <b>R5,163.15</b>  |        |             |
| 29.10.2025 | DBH 899 MP | FORESTRY   | MASSEY FERGUSON TRACTOR | 43134        | R1,835.95         | 82.00  | NOT WORKING |
| 28.10.2025 | CYK 197 MP | FORESTRY   | BELL TRACTOR            | 42822        | R1,261.40         | 56.00  | 2361        |
|            |            | <b>055</b> |                         |              | <b>R3,097.35</b>  |        |             |
|            |            | <b>055</b> |                         | <b>TOTAL</b> | <b>R15,447.61</b> |        |             |
| 01.10.2025 | CZT 154 MP | PARKS      | ISUZU KB250             | INV33304     | R861.28           | 38.69  |             |
| 07.10.2025 | CZT 154 MP | PARKS      | ISUZU KB250             | 35826        | R1,007.20         | 45.00  | NOT WORKING |
| 10.10.2025 | CZT 154 MP | PARKS      | PETROL FOR BRUSHCUTTERS | 36716        | R1,302.64         |        |             |
| 10.10.2025 | CZT 154 MP | PARKS      | ISUZU KB250             | 36715        | R529.16           | 24.00  | NOT WORKING |
| 28.10.2025 | CZT 154 MP | PARKS      | ISUZU KB250             | 42801        | R620.39           | 27.00  | NOT WORKING |
| 31.10.2025 | CZT 154 MP | PARKS      | ISUZU KB250             | 43749        | R452.37           | 20.00  | NOT WORKING |
|            |            | <b>115</b> |                         |              | <b>R4,773.04</b>  |        |             |
| 09.10.2025 | LBX 369 MP | PARKS      | NEW HOLLAND TRACTOR     | 36417        | R820.80           | 37.00  | 32          |
| 22.10.2025 | LBX 369 MP | PARKS      | NEW HOLLAND TRACTOR     | INV40697     | R993.51           | 45.00  | 53          |
| 27.10.2025 | LBX 369 MP | PARKS      | NEW HOLLAND TRACTOR     | INV42504     | R827.78           | 38.00  | 64          |
|            |            | <b>115</b> |                         |              | <b>R2,642.09</b>  |        |             |
| 22.10.2025 | KHK 823 MP | PARKS      | PETROL FOR BRUSH CUTTER | INV40790     | R1,302.60         |        |             |
|            |            | <b>115</b> |                         |              | <b>R1,302.60</b>  |        |             |

|            |            |             |                         |              |                   |        |        |
|------------|------------|-------------|-------------------------|--------------|-------------------|--------|--------|
| 23.10.2025 | BLX 046 MP | PARKS       | MASSEY FERGUSON TRACTOR | INV40979     | R 304.45          | 14.00  | 3933   |
| 28.10.2025 | BLX 046 MP | PARKS       | MASSEY FERGUSON TRACTOR | 42808        | R 435.78          | 19.00  | 3942   |
| 31.10.2025 | BLX 046 MP | PARKS       | MASSEY FERGUSON TRACTOR | 43758        | R 554.99          | 24.00  | 39553  |
|            |            | <b>115</b>  |                         |              | <b>R1,295.22</b>  |        |        |
|            |            | <b>115</b>  |                         | <b>TOTAL</b> | <b>R10,012.95</b> |        |        |
| 02.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | INV33823     | R3,466.00         | 155.71 | 576000 |
| 08.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | 36075        | R5,487.50         | 246.00 | 57934  |
| 10.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | 36711        | R36,711.00        | 110.00 | 58099  |
| 20.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | INV40260     | R2,732.95         | 122.78 | 58898  |
| 24.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | INV41296     | R3,727.85         | 167.47 | 59139  |
| 28.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | 42802        | R4,415.00         | 198.00 | 59411  |
| 31.10.2025 | KSD 237 MP | SOLID WASTE | HINO COMPACTOR TRUCK    | 43730        | R3,636.10         | 163.00 | 59632  |
|            |            | <b>130</b>  |                         |              | <b>R60,176.40</b> |        |        |
| 02.10.2025 | KSD225MP   | SOLID WASTE | HINO - COMPACTOR TRUCK  | INV33825     | R4,709.90         | 211.59 | 56553  |
| 10.10.2025 | KSD225MP   | SOLID WASTE | HINO - COMPACTOR TRUCK  | 36714        | R5,758.05         | 259.00 | 56825  |

|            |               |                |                               |              |                   |        |        |
|------------|---------------|----------------|-------------------------------|--------------|-------------------|--------|--------|
| 22.10.2025 | KSD225MP      | SOLID WASTE    | HINO -<br>COMPACTOR<br>TRUCK  | INV40674     | R5,543.10         | 249.02 | 5543.1 |
| 28.10.2025 | KSD 225<br>MP | SOLID<br>WASTE | HINO<br>COMPACTOR<br>TRUCK    | 42869        | R4,639.85         | 208.00 | 57494  |
|            |               | <b>130</b>     |                               |              | <b>R20,650.90</b> |        |        |
| 02.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | INV33690     | R1,277.50         | 57.39  | 211930 |
| 04.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | INV34580     | R1,393.30         | 62.59  | 212405 |
| 06.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | INV35354     | R943.82           | 42.40  | 212758 |
| 07.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | 35840        | R1,024.85         | 47.00  | 213122 |
| 09.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | 36405        | R1,752.33         | 52.00  | 213548 |
| 10.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | 20DIAAAD5718 | R917.33           | 42.00  | 213884 |
| 13.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | 37876        | R900.02           | 41.00  | 214218 |
| 20.10.2025 | KCM538MP      | SOLID WASTE    | CONTAINER<br>FOR<br>AMSTERDAM | INV40273     | R4,559.10         |        |        |
|            |               | SOLID WASTE    | CONTAINER<br>FOR<br>AMSTERDAM |              |                   |        |        |
| 20.10.2025 | KCM538MP      | SOLID WASTE    | AMSTERDAM                     | INV40274     | R4,674.64         | 210.00 |        |
| 20.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | INV40270     | R937.97           | 42.13  | 215026 |
| 24.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | INV41310     | R1,313.67         | 59.01  | 215490 |
| 27.10.2025 | KCM538MP      | SOLID WASTE    | NISSAN NP300<br>H/B           | INV42557     | R1,324.40         | 59.49  | 215938 |
|            |               | <b>130</b>     |                               |              | <b>R21,018.93</b> |        |        |
| 02.10.2025 | KHK 823MP     | SOLID WASTE    | NISSAN NP300<br>H/B           | INV33670     | R888.11           | 39.89  | 147567 |

|            |            |                |                                |          |                    |        |             |
|------------|------------|----------------|--------------------------------|----------|--------------------|--------|-------------|
| 06.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | INV35350 | R1,100.20          | 49.42  | 147990      |
| 09.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | 36393    | R841.03            | 38.00  | 148285      |
| 13.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | 37846    | R1,023.96          | 47.00  | 148675      |
| 21.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | INV40513 | R1,108.82          | 49.81  | 149615      |
| 24.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | INV41294 | R862.40            | 38.74  | 149927      |
| 24.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | INV42508 | R744.26            | 33.43  | 150199      |
| 30.10.2025 | KHK 823MP  | SOLID WASTE    | NISSAN NP300<br>H/B            | 43415    | R1,005.82          | 45.00  | 150547      |
|            |            | <b>130</b>     |                                |          | <b>R7,574.60</b>   |        |             |
| 07.10.2025 | FVC 472 MP | SOLID WASTE    | NISSAN -<br>COMPACTOR<br>TRUCK | 35856    | R5,944.65          | 267.00 | NOT WORKING |
| 24.10.2025 | FVC 472 MP | SOLID WASTE    | NISSAN -<br>COMPACTOR<br>TRUCK | INV41369 | R5,371.00          | 220.17 |             |
|            |            | <b>130</b>     |                                |          | <b>R11,315.65</b>  |        |             |
| 07.10.2025 | HLR 823 MP | SOLID WASTE    | PETROL FOR<br>BLOWERS          | 35885    | R4,942.00          |        |             |
|            |            | <b>130</b>     |                                |          | <b>R4,942.00</b>   |        |             |
| 20.10.2025 | DNJ 503 MP | SOLID<br>WASTE | NEW HOLLAND<br>TRACTOR         | INV40456 | R1,285.35          | 57.74  |             |
| 24.10.2025 | DNJ 503 MP | SOLID<br>WASTE | NEW HOLLAND<br>TRACTOR         | INV41298 | R899.60            | 40.41  | 4551        |
| 30.10.2025 | DNJ 503 MP | SOLID<br>WASTE | NEW HOLLAND<br>TRACTOR         | 43543    | R701.50            | 32.00  | 508         |
|            |            | <b>130</b>     |                                |          | <b>R2,886.45</b>   |        |             |
|            |            | <b>130</b>     |                                | TOTAL    | <b>R128,564.93</b> |        |             |
| 03.10.2025 | FVH 784 MP | TRAFFIC        | TOYOTA<br>COROLLA              | INV34267 | R856.06            |        | 324058      |

|            |            |            |                         |          |                   |        |             |
|------------|------------|------------|-------------------------|----------|-------------------|--------|-------------|
| 03.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | INV34267 | R68.00            |        | 324058      |
| 03.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | INV34267 | R70.00            |        |             |
| 07.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | 35914    | R995.13           |        | 324470      |
| 10.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | 36753    | R848.41           |        | 324819      |
| 29.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | 43136    | R964.45           |        | 32667       |
| 06.10.2025 | DKC 879 MP | TRAFFIC    | ISUZU KB250             | 35388    | R1,335.60         | 60.00  | NOT WORKING |
| 21.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | INV40420 | R1,109.15         |        | 326001      |
| 23.10.2025 | FVH 784 MP | TRAFFIC    | TOYOTA<br>COROLLA       | INV41100 | R724.12           |        | 326307      |
|            |            | <b>190</b> |                         | TOTAL    | <b>R6,970.92</b>  |        |             |
| 01.10.2025 | HLR837MP   | TECHNICAL  | ISUZU KB250             | INV33314 | R1,011.05         | 45.42  | 272832      |
| 09.10.2025 | HLR 837 MP | TECHNICAL  | ISUZU KB250             | 36392    | R1,190.06         | 54.00  | 273379      |
| 23.10.2025 | HLR 837 MP | TECHNICAL  | ISUZU KB250             | INV40987 | R1,124.35         | 50.51  | 274236      |
| 31.10.2025 | HLR 837 MP | TECHNICAL  | ISUZU KB250             | 43744    | R643.54           | 28.00  | 274539      |
|            |            | <b>170</b> |                         |          | <b>R3,969.00</b>  |        |             |
| 02.10.2025 | KZH 355 MP | TECHNICAL  | DIESEL FOR<br>GENERATOR | INV33849 | R10,017.20        | 450.00 |             |
| 03.10.2025 | KZH355MP   | TECHNICAL  | ISUZU D-MAX             | INV34100 | R785.78           | 35.30  | 61983       |
| 08.10.2025 | KZH 355 MP | TECHNICAL  | ISUZU DMAX              | 36076    | R995.10           | 45.00  | 62449       |
| 09.10.2025 | KZH 355 MP | TECHNICAL  | ISUZU DMAX              | 36498    | R1,085.61         |        |             |
| 13.10.2025 | KZH 355 MP | TECHNICAL  | ISUZU DMAX              | 37841    | R766.12           | 35.00  | 62796       |
| 21.10.2025 | KZH 355 MP | TECHNICAL  | CONTAINER<br>FOR BOMAG  | INV40512 | R1,085.65         |        |             |
| 21.10.2025 | KZH 355 MP | TECHNICAL  | ISUZU D-MAX             | INV40523 | R811.82           | 36.47  | 63068       |
| 30.10.2025 | KZH 355 MP | TECHNICAL  | ISUZU DMAX              | 43420    | R960.34           | 43.00  | 63904       |
|            |            | <b>170</b> |                         |          | <b>R16,507.62</b> |        |             |
| 03.10.2025 | DMG613MP   | TECHNICAL  | ISUZU KB250             | INV34087 | R537.25           | 24.13  | 432831      |

|            |            |            |                 |          |                  |        |             |
|------------|------------|------------|-----------------|----------|------------------|--------|-------------|
| 03.10.2025 | DMG613MP   | TECHNICAL  | ISUZU KB250     | INV34089 | R165.00          |        |             |
| 10.10.2025 | DMG 613 MP | TECHNICAL  | ISUZU KB250     | 36741    | R498.40          | 22.00  | 433095      |
| 23.10.2025 | DMG613 MP  | TECHNICAL  | ISUZU KB250     | INV40974 | R951.22          | 35.32  | 434099      |
| 30.10.2025 | DMG 613 MP | TECHNICAL  | ISUZU KB250     | 43418    | R965.46          | 43.00  | 434586      |
| 30.10.2025 | DMG 613 MP | TECHNICAL  | ISUZU KB250     | 43533    | R1,797.87        | 80.00  | NOT WORKING |
|            |            | <b>170</b> |                 |          | <b>R4,915.20</b> |        |             |
| 06.10.2025 | FYW347MP   | TECHNICAL  | VOLVO TLB       | INV35352 | R1,521.14        | 68.33  |             |
| 31.10.2025 | FYW 347 MP | TECHNICAL  | VOLVLO TLB      | 43762    | R1,849.85        | 83.00  | NOT WORKING |
|            |            | <b>170</b> |                 |          | <b>R3,370.99</b> |        |             |
| 06.10.2025 | DXB457MP   | TECHNICAL  | BOMAG ROLLER    | INV35372 | R2,888.45        | 129.76 |             |
| 23.10.2025 | DXB 457 MP | TECHNICAL  | BOMAG ROLLER    | INV40997 | R4,127.65        | 185.43 |             |
|            |            | <b>170</b> |                 |          | <b>R7,016.10</b> |        |             |
| 21.10.2025 | DMG 784 MP | TECHNICAL  | BELL TLB        | INV40510 | R2,709.20        | 121.71 | 1592        |
| 24.10.2025 | DMG 784 MP | TECHNICAL  | BELL TLB        | INV41307 | R1,412.60        | 63.46  | 1602        |
|            |            | <b>170</b> |                 |          | <b>R4,121.80</b> |        |             |
| 09.10.2025 | DXX 806 MP | TECHNICAL  | TIPPER UD       | 36398    | R1,454.85        | 65.00  | NOT WORKING |
| 23.10.2025 | DXX 806 MP | TECHNICAL  | HINO TIPPER     | INV40988 | R1,161.86        | 52.19  |             |
| 31.10.2025 | DXX 806 MP | TECHNICAL  | TIPPER TRUCK UD | 43727    | R1,405.69        | 58.00  | NOT WORKING |
|            |            | <b>170</b> |                 |          | <b>R4,022.40</b> |        |             |
| 10.10.2025 | DWJ 232 MP | TECHNICAL  | HARDBODY        | 36748    | R426.88          | 20.00  | NOT WORKING |
| 24.10.2025 | DWJ 232 MP | TECHNICAL  | NISSAN HARDBODY | INV41312 | R245.08          | 11.01  |             |
| 31.10.2025 | DWJ 232 MP | TECHNICAL  | NISSAN H/B      | 43754    | R642.69          | 28.00  | NOT WORKING |
|            |            | <b>170</b> |                 |          | <b>R1,314.65</b> |        |             |
| 03.10.2025 | JSP539MP   | TECHNICAL  | JET PATCHER     | INV34264 | R2,687.95        | 120.75 |             |

|            |            |            |                      |          |                   |        |             |
|------------|------------|------------|----------------------|----------|-------------------|--------|-------------|
| 09.10.2025 | JSP 539 MP | TECHNICAL  | JET PATCHER          | 36400    | R3,000.36         | 134.00 | 80610       |
| 10.10.2025 | JSP 539 MP | TECHNICAL  | JET PATCHER          | 36738    | R1,113.04         | 50.00  | NOT WORKING |
| 24.10.2025 | JSP 539 MP | TECHNICAL  | JET PATCHER          | INV41302 | R2,340.86         | 105.16 | 81086       |
| 30.10.2025 | JSP 539 MP | TECHNICAL  | JET PATCHER          | 43432    | R1,681.01         | 75.00  | 81140       |
|            |            | <b>170</b> |                      |          | <b>R10,823.22</b> |        |             |
| 06.10.2025 | HGB177MP   | TECHNICAL  | VOLVO GRADER         | INV35402 | R5,560.65         | 249.81 | 3935        |
| 23.10.2025 | HGB 177 MP | TECHNICAL  | VOLVO GRADER         | INV41029 | R4,574.65         | 205.51 | 3956        |
| 27.10.2025 | HGB 177 MP | TECHNICAL  | VOLVO GRADER         | INV42506 | R5,221.75         | 234.58 | 3980        |
| 30.10.2025 | HGB 177 MP | TECHNICAL  | VOLVO GRADER         | 43547    | R5,576.45         | 250.00 | 4007        |
|            |            | <b>170</b> |                      |          | <b>R20,933.50</b> |        |             |
|            |            |            |                      |          |                   |        |             |
| 29.10.2025 | BLX 046 MP | TECHNICAL  | DIESEL FOR GRADER    | 43117    | R7,841.95         | 352.00 |             |
| 30.10.2025 | HFL 952 MP | TECHNICAL  | NEW HOLLAND TRACTOR  | 43456    | R2,336.25         | 104.00 | 8395        |
|            |            | <b>170</b> |                      |          | <b>R10,178.20</b> |        |             |
| 08.10.2025 | BFF 597 MP | TECHNICAL  | DIESEL FOR GRADER    | 36078    | R7,791.00         | 350.00 |             |
|            |            | <b>170</b> |                      | TOTAL    | <b>R94,963.68</b> |        |             |
| 03.10.2025 | KCM545MP   | WATER      | PETROL FOR GENERATOR | INV34063 | R868.55           |        |             |
| 06.10.2025 | KCM545MP   | WATER      | NISSAN NP300 4*4     | INV35364 | R1,050.34         | 47.18  | 204438      |
| 10.10.2025 | KCM 545 MP | WATER      | PETROL FOR GENERATOR | 36732    | R868.40           |        |             |
| 10.10.2025 | KCM 545 MP | WATER      | NISSAN NP300         | 36731    | R691.22           | 32.00  | 204471      |
| 24.10.2025 | KCM 545 MP | WATER      | NISSAN NP300         | INV41291 | R1,085.55         | 48.76  | 205954      |
| 24.10.2025 | KCM 545 MP | WATER      | PETROL FOR GENERATOR | INV41290 | R868.51           |        |             |
| 28.10.2025 | KCM 545 MP | WATER      | NISSAN NP300         | 42803    | R923.17           | 42.00  | 206279      |

|            |            |            |                       |          |                   |        |        |
|------------|------------|------------|-----------------------|----------|-------------------|--------|--------|
| 31.10.2025 | KCM 545 MP | WATER      | NISSAN NP300          | 43734    | R1,444.60         | 65.00  | 206457 |
|            |            | <b>141</b> |                       |          | <b>R7,800.34</b>  |        |        |
| 03.10.2025 | JTS030MP   | WATER      | NISSAN NP300 H/B      | INV34071 | R667.69           | 29.99  | 166669 |
| 09.10.2025 | JTS 030 MP | WATER      | NISSAN NP300          | 36412    | R1,172.81         | 53.00  | 167120 |
| 13.10.2025 | JTS 030 MP | WATER      | NISSAN NP300          | 37839    | R846.10           | 39.00  | 167468 |
| 23.10.2025 | JTS 030 MP | WATER      | NISSAN NP300          | INV40972 | R572.02           | 25.69  | 158012 |
| 28.10.2025 | JTS 030 MP | WATER      | NISSAN NP300          | 42800    | R774.43           | 35.00  | 168290 |
| 31.10.2025 | JTS 030 MP | WATER      | NISSAN NP300          | 43759    | R547.64           | 24.00  | 168492 |
|            |            | <b>141</b> |                       |          | <b>R5,487.19</b>  |        |        |
| 02.10.2025 | KDR955MP   | WATER      | ISUZU D-MAX           | INV33718 | R1,246.11         | 55.98  | 232724 |
| 07.10.2025 | KDR 955 MP | WATER      | ISUZU DMAX            | 35883    | R1,416.56         | 63.00  | 233460 |
| 10.10.2025 | KDR 955 MP | WATER      | ISUZU DMAX            | 36722    | R1,396.97         | 63.00  | 233964 |
| 20.10.2025 | KDR 955 MP | WATER      | ISUZU D-MAX           | INV40262 | R1,204.60         | 54.11  | 234869 |
| 23.10.2025 | KDR 955 MP | WATER      | ISUZU D-MAX           | INV40978 | R1,413.96         | 63.52  | 235336 |
| 28.10.2025 | KDR 955 MP | WATER      | ISUZU DMAX            | 42828    | R1,660.53         | 75.00  | 236006 |
| 31.10.2025 | KDR 955 MP | WATER      | ISUZU DMAX            | 43753    | R1,339.32         | 60.00  | 236514 |
|            |            | <b>141</b> |                       |          | <b>R9,678.05</b>  |        |        |
| 01.10.2025 | JZH402MP   | WATER      | UD TRUCK              | INV33339 | R4,794.00         | 195.86 | 123702 |
| 01.10.2025 | JZH402MP   | WATER      | PETROL FOR GENERATOR  | INV33347 | R434.20           |        |        |
| 24.10.2025 | JZH 402 MP | WATER      | UD TRUCK              | INV41329 | R5,268.50         | 236.68 | 123015 |
| 24.10.2025 | JZH 402 MP | WATER      | UD TRUCK              | INV41329 | R434.20           |        | 123015 |
| 29.10.2025 | JZH 402 MP | WATER      | WATER TANKER UD TRUCK | 43132    | R5,948.35         | 247.00 | 124010 |
|            |            | <b>141</b> |                       |          | <b>R16,879.25</b> |        |        |
| 01.10.2025 | DWJ196MP   | WATER      | NISSAN KB250          | INV33322 | R1,434.66         | 64.45  | 298284 |
| 13.10.2025 | DWJ 196 MP | WATER      | HARDBODY              | 37864    | R1,451.06         | 65.00  | 29883  |
| 27.10.2025 | DWJ 196 MP | WATER      | NISSAN H/B            | 42626    | R1,457.81         | 65.00  | 9999   |



|            |            |            |                       |              |                   |        |             |
|------------|------------|------------|-----------------------|--------------|-------------------|--------|-------------|
| 09.10.2025 | KZH 381 MP | WATER      | ISUZU DMAX            | 36389        | R936.86           | 42.00  | 100032      |
| 10.10.2025 | KZH 381 MP | WATER      | PETROL FOR GENERATOR  | 36762        | R434.24           |        |             |
| 13.10.2025 | KZH 381 MP | WATER      | ISUZU DMAX            | 37850        | R1,544.40         | 69.00  | 100650      |
| 22.10.2025 | KZH 381 MP | WATER      | ISUZU D-MAX           | INV40675     | R1,103.98         | 49.59  | 102139      |
| 24.10.2025 | KZH 381 MP | WATER      | ISUZU D-MAX           | INV41306     | R630.00           | 28.30  | 102483      |
| 27.10.2025 | KZH 381 MP | WATER      | ISUZU D-MAX           | INV42493     | R899.68           | 40.41  | 102828      |
| 29.10.2025 | KZH 381 MP | WATER      | ISUZU DMAX            | 43126        | R1,003.75         | 45.00  | 103238      |
| 31.10.2025 | KZH 381 MP | WATER      | ISUZU DMAX            | 43741        | R991.06           | 44.00  | 103685      |
|            |            | <b>141</b> |                       |              | <b>R9,777.13</b>  |        |             |
| 03.10.2025 | KHF621MP   | WATER      | UD TRUCK              | INV34069     | R5,679.50         | 255.14 | 152049      |
| 10.10.2025 | KHF 621 MP | WATER      | UD WATER TANKER       | 20DIAAAD5717 | R6,095.68         | 273.00 | 152528      |
| 24.10.2025 | KHF 621 MP | WATER      | UD TRUCK              | INV41297     | R6,276.55         | 281.97 | 154340      |
| 27.10.2025 | KHF 621 MP | WATER      | UD TRUCK              | INV42499     | R6,342.25         | 284.92 | 154653      |
| 31.10.2025 | KHF 621 MP | WATER      | WATER TANKER UD TRUCK | 43756        | R5,822.75         | 261.00 | 155138      |
|            |            | <b>141</b> |                       |              | <b>R30,216.73</b> |        |             |
| 03.10.2025 | DYP878MP   | WATER      | UD TRUCK              | INV34074     | R5,143.10         | 231.05 |             |
| 03.10.2025 | DYP878MP   | WATER      | PETROL                | INV34075     | R434.20           |        |             |
| 06.10.2025 | DYP878MP   | WATER      | UD TRUCK              | INV35367     | R4,802.10         | 215.73 |             |
| 06.10.2025 | DYP878MP   | WATER      | PETROL                | INV35368     | R434.20           | 20.00  |             |
| 10.10.2025 | DYP 878 MP | WATER      | UD WATER TANKER       | 36743        | R5,040.41         | 225.00 | NOT WORKING |
| 10.10.2025 | DYP 878 MP | WATER      | PETROL FOR GENERATOR  | 36744        | R434.80           |        |             |
| 13.10.2025 | DYP 878 MP | WATER      | UD WATER TANKER       | 37857        | R5,538.75         | ####   | NOT WORKING |
| 24.10.2025 | DYP 878 MP | WATER      | PETROL FOR GENERATOR  | INV41317     | R434.20           |        |             |
| 24.10.2025 | DYP 878 MP | WATER      | UD TRUCK              | INV41318     | R5,397.70         | 242.49 |             |
| 28.10.2025 | DYP 878 MP | WATER      | WATER TANKER UD TRUCK | 42811        | R5,100.45         | 229.00 | NOT WORKING |

| 31.10.2025 | DYP 878 MP | WATER      | WATER TANKER UD TRUCK | 43763    | R5,458.75         | 245.00 | NOT WORKING |
|------------|------------|------------|-----------------------|----------|-------------------|--------|-------------|
|            |            | <b>141</b> |                       |          | <b>R38,218.66</b> |        |             |
| 03.10.2025 | FY541MP    | WATER      | ISUZU KB250           | INV34077 | R624.99           | 23.13  | 518854      |
| 06.10.2025 | FY541MP    | WATER      | ISUZU KB250           | INV35349 | R1,147.61         | 51.55  | 519406      |
| 08.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | 36088    | R741.89           | 29.00  | 519679      |
| 10.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | 36719    | R685.13           | 25.00  | 519972      |
| 13.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | 37852    | R1,078.98         | 43.00  | 520460      |
| 22.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | INV40678 | R492.95           | 22.14  | 521584      |
| 22.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | INV40680 | R52.00            |        | 521584      |
| 24.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | INV41293 | R758.79           | 31.61  | 521933      |
| 27.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | INV42501 | R545.59           | 24.51  | 522229      |
| 27.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | 42598    | R55.00            |        | 522229      |
| 30.10.2025 | FY 541 MP  | WATER      | ISUZU KB250           | 43412    | R1,035.60         | 44.00  | 522557      |
|            |            | <b>141</b> |                       |          | <b>R7,218.53</b>  |        |             |
| 03.10.2025 | DWJ210MP   | WATER      | NISSAN HARDBODY       | INV34082 | R1,332.31         | 59.85  | 670725      |
| 21.10.2025 | DWJ 210 MP | WATER      | NISSAN HARDBODY       | INV40405 | R1,013.83         | 45.54  | 671515      |
| 28.10.2025 | DWJ 210 MP | WATER      | NISSAN H/B            | 42819    | R847.66           | 38.00  | 671841      |
| 31.10.2025 | DWJ 210 MP | WATER      | NISSAN H/B            | 43750    | R623.28           | 28.00  | 672077      |
|            |            | <b>141</b> |                       |          | <b>R3,817.08</b>  |        |             |
| 03.10.2025 | JTS034MP   | WATER      | NISSAN NP300          | INV34085 | R899.57           | 40.41  | 201448      |
| 10.10.2025 | JTS 034 MP | WATER      | NISSAN NP300          | 36750    | R1,276.61         | 58.00  | 201998      |
| 13.10.2025 | JTS 034 MP | WATER      | NISSAN NP300          | 37860    | R771.31           | 35.00  | 202596      |
| 24.10.2025 | JTS 034 MP | WATER      | NISSAN NP300          | INV41324 | R874.93           | 39.30  | 203534      |
| 28.10.2025 | JTS 034 MP | WATER      | NISSAN NP300          | 42825    | R1,182.50         | 54.00  | 204124      |
| 31.10.2025 | JTS 034 MP | WATER      | NISSAN NP300          | 43755    | R795.06           | 35.00  | 204534      |
|            |            | <b>141</b> |                       |          | <b>R5,799.98</b>  |        |             |
| 03.10.2025 | FY544MP    | WATER      | ISUZU KB250           | INV34094 | R605.25           | 27.19  | 570277      |
| 03.10.2025 | FY544MP    | WATER      | PETROL FOR GENERATOR  | INV34095 | R434.24           |        |             |

|            |            |            |                           |          |                   |        |        |
|------------|------------|------------|---------------------------|----------|-------------------|--------|--------|
| 10.10.2025 | FY 544 MP  | WATER      | ISUZU KB250               | 36730    | R749.98           | 34.00  | 510824 |
| 10.10.2025 | FY 544 MP  | WATER      | PETROL FOR GENERATOR      | 36729    | R434.24           |        |        |
| 22.10.2025 | FY 544 MP  | WATER      | ISUZU KB250               | INV40677 | R674.65           | 30.31  | 511577 |
| 30.10.2025 | FY 544 MP  | WATER      | ISUZU KB250               | 43436    | R914.26           | 41.00  | 512129 |
| 31.10.2025 | FY 544 MP  | WATER      | PETROL FOR GENERATOR PUMP | 43760    | R434.24           |        |        |
|            |            | <b>141</b> |                           |          | <b>R4,246.86</b>  |        |        |
| 02.10.2025 | BFF 597 MP | WATER      | DIESEL FOR GENERATOR      | 33849    | R10,017.20        | 450.00 |        |
| 04.10.2025 | BFF 597 MP | WATER      | BOWSER                    | INV34594 | R9,999.00         | 449.19 |        |
| 05.10.2025 | BFF 597 MP | WATER      | BOWSER                    | INV35036 | R9,999.05         | 449.19 |        |
| 05.10.2025 | BFF 597 MP | WATER      | BOWSER                    | INV35016 | R9,999.00         | 449.19 |        |
| 11.10.2025 | BFF 597 MP | WATER      | DIESEL FOR GRADER         | 37335    | R10,017.05        | 200.00 |        |
| 24.10.2025 | BFF 597 MP | WATER      | DIESEL FOR GENERATOR      | INV41333 | R10,017.25        | 450.00 |        |
| 27.10.2025 | BFF 597 MP | WATER      | BOWSER                    | INV42521 | R4,452.05         | 200.00 | 332875 |
| 27.10.2025 | BFF 597 MP | WATER      | DIESEL FOR GENERATOR      | 42577    | R10,021.70        | 450.00 |        |
| 30.10.2025 | BFF 597 MP | WATER      | DIESEL FOR GENERATOR      | 43429    | R10,017.10        | 450.00 |        |
|            |            | <b>141</b> |                           |          | <b>R84,539.40</b> |        |        |
| 01.10.2025 | DWJ 205 MP | WATER      | PETROL FOR GENERATOR PUMP | 33347    | R434.20           | 20.00  |        |
| 08.10.2025 | DWJ 205 MP | WATER      | HARDBODY                  | 36086    | R1,444.12         | 64.00  | 369267 |
| 24.10.2025 | DWJ 205 MP | WATER      | NISSAN HARDBODY           | INV41322 | R1,725.97         | 77.53  | 369983 |
| 30.10.2025 | DWJ 205 MP | WATER      | NISSAN H/B                | 43439    | R1,169.21         | 52.00  | 370479 |
| 30.10.2025 | DWJ 205 MP | WATER      | PETROL FOR GENERATOR PUMP | 43440    | R434.20           |        |        |

|            |            |            |                       |          |  |                    |        |        |
|------------|------------|------------|-----------------------|----------|--|--------------------|--------|--------|
|            |            | <b>141</b> |                       |          |  | <b>R5,207.70</b>   |        |        |
| 02.10.2025 | KHJ903MP   | WATER      | UD TRUCK              | INV33792 |  | R4,060.40          | 182.41 | 119546 |
| 07.10.2025 | KHJ 903 MP | WATER      | UD WATER TANKER       | 35882    |  | R5,065.45          | 227.00 | 119766 |
|            |            | <b>141</b> |                       |          |  | <b>R9,125.85</b>   |        |        |
| 08.10.2025 | FYY 552 MP | WATER      | ISUZU KB250           | 36091    |  | R405.51            | 19.00  | 450084 |
| 10.10.2025 | JZH 533 MP | WATER      | UD WATER TANKER       | 36727    |  | R4,164.15          | 187.00 | 164720 |
| 13.10.2025 | JZH 533 MP | WATER      | UD WATER TANKER       | 37849    |  | R3,111.20          | 139.00 | 164898 |
| 24.10.2025 | JZH 533 MP | WATER      | UD TRUCK              | INV41320 |  | R3,662.00          | 164.51 | 165855 |
| 27.10.2025 | JZH 533 MP | WATER      | UD TRUCK              | INV42496 |  | R4,146.25          | 186.26 | 165992 |
| 31.10.2025 | JZH 533 MP | WATER      | WATER TANKER UD TRUCK | 43737    |  | R4,683.75          | 210.00 | 166345 |
|            |            | <b>141</b> |                       |          |  | <b>R20,172.86</b>  |        |        |
| 28.10.2025 | KHN 187 MP | WATER      | WATER TANKER UD TRUCK | 42864    |  | R4,135.10          | 186.00 | 41881  |
| 31.10.2025 | KHN 187 MP | WATER      | WATER TANKER UD TRUCK | 43742    |  | R5,197.20          | 233.00 | 41531  |
| 31.10.2025 | FYY 552 MP | WATER      | ISUZU KB250           | 43752    |  | R1,084.22          | 48.00  | 450865 |
|            |            | <b>141</b> |                       |          |  | <b>R10,416.52</b>  |        |        |
|            |            | <b>141</b> |                       | TOTAL    |  | <b>R318,603.10</b> |        |        |

**TOTAL = R 646,274.1**

### 3.2 Generators Fuel

## **MUNICIPAL GENERATORS MONTHLY FUEL EXPENDITURE OCTOBER 2025**

| <b>DATE</b> | <b>PLANT</b>        | <b>LITERS</b> | <b>INVOICE NUMBER</b> | <b>AMOUNT</b>      |
|-------------|---------------------|---------------|-----------------------|--------------------|
| 10.10.2025  | SEWERAGE PLANT      | 600           | 20DIAAAD5861          | R13,356.00         |
| 15.10.2025  | SEWERAGE PLANT      | 475           | 20DIAAAD5863          | R10,573.00         |
| 15.10.2025  | SEWERAGE PLANT      | 610           | 20DIAAAD5862          | R11,352.60         |
| 15.10.2025  | SEWERAGE PLANT      | 930           | 20DIAAAD5859          | R20,776.20         |
| 15.10.2025  | NEW WATER TREATMENT | 480           | 20DIAAAD5860          | R10,723.20         |
| 30.10.2025  | SEWERAGE PLANT      | 403           | 20DIAAA6169           | R8,970.78          |
|             |                     |               |                       | <b>R75,751.78</b>  |
| 30.10.2025  | DUMPING SITE        | 409           | 20DIAAAD6171          | R9,104.34          |
| 30.10.2025  | DUMPING SITE        | 436           | 20DIAAAD6172          | R9,705.36          |
| 30.10.2025  | DUMPING SITE        | 599           | 20DIAAAD6168          | R13,333.74         |
| 30.10.2025  | DUMPING SITE        | 422           | 20DIAAAD6169          | R9,393.72          |
|             |                     |               |                       | <b>R41,537.16</b>  |
|             | <b>TOTAL</b>        |               |                       | <b>R117,288.94</b> |

## Recommendation

It is recommended that that the Mayoral Committee / Mayoral Committee meeting take note of -The report on the Financial Results for the month of October 2025 of the 2025/26 financial year as required by Section 71 of the Municipal Finance Management Act (MFMA)


## PART: 4 COMPLIANCE REGISTER

| Item | Submitted by due date                   | Submitted by due date |        |           |
|------|---|-----------------------|--------|-----------|
|      |   | July                  | August | September |
| 1    | S71 Reports to NT & PT (Hard/Soft copy) | ✓                     | ✓      | ✓         |
| 2    | Key Schedule of deadlines               |                       |        | ✓         |
| 3    | 4 <sup>th</sup> Quarter Report          | ✓                     |        |           |

## Remarks

We acknowledge the compliance as the Financial Services Department to produce monthly budget statement to the Executive Mayor of the Municipality and the Accounting Officer as a legislative requirement set out in the MFMA section 71 reporting.

Compiled by:



Ms. Nonhlanhla Hadebe  
Accountant: Budget & Financial Reporting

Reviewed by:



Mr. T. Motha  
Senior Manager: Budget & Financial Reporting  
Mkhondo Local Municipality

Approved by



Mr. K. Duba  
Chief Financial Officer  
Mkhondo Local Municipality

**MUNICIPAL MANAGERS' QUALITY CERTIFICATION**

**QUALITY CERTIFICATE**

**2025/26**

**I, MJ Mkhonza, Municipal Manager of Mkhondo Local Municipality, hereby certify that the monthly budget statement report for the month of October 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.**

**MJ MKHONZA MUNICIPAL MANAGER**

**of**

**MKHONDO LOCAL MUNICIPALITY MP303**

**SIGNATURE: .....** 

**DATE: 13/11/2025.....**

## Annexure A2 - Monthly



**National Treasury**  
**Municipal Debt Relief**  
 MFMA Circular No. 124  
 Municipal Finance Management Act No. 56 of 2003

### Municipality Self-Assessment

#### Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period     
 National Financial Year  
 Demarcation Code of Municipality being assessed  
 District **Gert Sibande**  
 Demarcation Description **Mkhondo**

I, MJ Mkhonza, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

#### Municipal Debt Relief Conditions (Monthly reporting)

| Condition | 6.3 + 6.42 (current account for the purpose of this exercise means the account for a single month's consumption):   | Choose from drop down list       | Notes/Comments   |
|-----------|---|----------------------------------|--|
| 1         | 6.12.2 - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?<br><i>Note - refer condition 6.12.2</i>   | <input type="text" value="Yes"/> |  |
| 2         | 6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://iguploadportal.treasury.gov.za/">https://iguploadportal.treasury.gov.za/</a> ?   | <input type="text" value="Yes"/> |  |
| 3         | 6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?  | <input type="text" value="Yes"/> |  |
| 4         | 6.3.1 - Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?<br><i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i> | <input type="text" value="No"/>  | No. The municipality was unable to fully honour it ESKOM bulk current account due to low cashflow which emanates from low payment rate for the period under review and non payments by consumers in the municipal debtors book. However, a partial payment was processed and paid in the month under review.                   |
| 5         | 6.3.2<br>6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://iguploadportal.treasury.gov.za/">https://iguploadportal.treasury.gov.za/</a> ?   | <input type="text" value="No"/>  | No. The municipality was unable to fully honour it ESKOM bulk current account due to low cashflow which emanates from low payment rate for the period under review and non payments by consumers in the municipal debtors book. However, a partial payment was processed and paid in the month under review and the supporting |

|       |  |        |   |
|-------|--|--------|---|
| 6.3.4 | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?   | Yes    |   |
| 6.4   | Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)   | Select |   |
| 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>   | No     | The budget funding plan was developed to assist with addressing the unfunded position and the plan has been approved by the council. The municipality has started to implement it in the first month of the financial year. |
| 6.4.1 | - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?   | Yes    |   |
| 6.4.1 | - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?  | Yes    |   |
| 6.4.1 | <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i> |        |   |
| 6.4.1 | - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?   | Yes    |   |
| 6.4.2 | <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>   |        |   |
| 6.4.2 | - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?  | Yes    |   |
| 6.4.2 | <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>  |        |   |
| 6.4.2 | - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?   | N/a    |   |
| 6.4.2 | <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>  |        |   |
| 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)   | Yes    |   |
| 6.5   | Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?   | Yes    |   |
| 6.6   | Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:   |        |   |

|    |         |   |     |  |
|----|---------|---|-----|--|
| 15 | 6.6.1   | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?   | Yes |  |
| 16 | 6.6.2   | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?  | Yes |  |
| 17 | 6.6.3   | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.   | No  | The restriction is not yet implemented, the municipality is still exploring different options to be used when restricting water  |
| 18 | 6.6.4   | - if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?<br>Note – the municipality’s monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format. | No  | The monthly supply of electricity is restricted, but as for water it is not yet restricted.  |
|    | 6.6     | Supporting evidence : The National Treasury and/ or provincial treasury’s related budget assessment confirms the municipality’s relevant MTREF’s related budget policies and by-laws demonstrate compliance with paragraph 6.6.   |     |  |
|    | 6.7     | Maintain a minimum average quarterly collection of property rates and services charges –  |     |  |
| 19 | 6.7.1   | - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?  | No  | The collection rate for September is 71,90% which is below the required 85% by NT. However the municipality is working hard to implement debt and credit control measures in order to increase revenue collection. |
|    | 6.7.2   | Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.   |     |  |
|    |         | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :  |     |  |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;   | No  | The non performance is due to majority of constomers or debtors not honouring their account.   |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?   | No  | The municipality is making progress towards finalising the restriction of water  |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?  | No  | No agreement has been entered into for revenue collection  |
| 23 | 6.7.3   | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?   | No  | The municipality have not introduced the installation of the smart meters as yet, but using split meters.  |
| 24 | 6.7.4   | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?   | Yes |  |

|    |        |  |        |
|----|--------|--|--------|
| 25 | 6.7.5  | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?   | Yes    |
| 26 | 6.8    | <b>Municipality's Completeness of the revenue base –</b>   |        |
| 27 | 6.8.1  | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?  | Yes    |
| 28 | 6.8.1  | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?<br><i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>   | N/a    |
| 29 | 6.8.2  | - For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?  | Yes    |
| 30 | 6.9    | <b>Monitor and report on implementation –</b>  |        |
| 31 | 6.9.1  | - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?   | Yes    |
| 32 | 6.9.2  | - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>   | Yes    |
| 33 | 6.9.3  | - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?  | No FRP |
| 34 | 6.9.4  | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?<br><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> | No FRP |
| 35 | 6.10   | <b>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</b>   |        |
| 36 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?   | Yes    |
| 37 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?<br><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>                    | Yes    |
| 38 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?<br><i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>   | No     |

**\*\*Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

|    |        |   |     |
|----|--------|---|-----|
| 36 | 6.11   | Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?  | No  |
|    | 6.12   | For the duration of the Municipal Debt Relief (to ensure proper management of resources):   |     |
| 37 | 6.12.1 | - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?  | Yes |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?  | Yes |
|    |        | Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).  |     |
| 39 | 6.13   | Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.<br>Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?<br>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.   | Yes |
| 40 | 6.14   | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?  | Yes |
|    |        | Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc. |     |

PT: HOD/ NT / MM Name: N. Khaziya

Signature of HOD/ NT / MM: 

Date: 12/11/2025.

Annexure 02 - Monthly



Department of Water and Sanitation and National Treasury  
 Water Debt Relief  
 Water Debt Relief Guideline  
 Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Water Debt Relief Conditions

|   |              |
|---|--------------|
| Period  | Oct-25       |
| National Financial Year                         | 2025/26      |
| Demarcation Code of Municipality being assessed | MP303        |
| District  | Gert Sibande |
| Demarcation Description                         | Mkhondo      |

I, M.J. Mkhonza, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the [Water Debt Relief Guideline](#) and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Water Debt Relief Conditions (Monthly reporting)

Choose from drop down list

| Condition |   | Notes/Comments  |
|-----------|---|-----------------|
| 7.1       | Maintaining the bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed).  |                 |
| 7.1.1     | - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?<br><i>Note - refer condition 7.1.</i>  | Yes, fully paid |
| 7.1.1     | - Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA) within 1 day of making any such payment (in PDF format)?  | Yes             |
| 7.1.2     | - Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> by the 10th working day of the month following the invoice date (in PDF format)? | Yes             |
| 7.1.2     | - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)?        | Yes             |
| 7.2       | Accounting Treatment and mSCOA Reporting  |                 |

|    |         |   |                         |   |
|----|---------|---|-------------------------|---|
| 5  | 7.2.1   | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrears debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury; Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?  | N/A (No write-off yet)  |   |
| 6  | 7.2.1   | Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?  | N/A (No benefit yet)    |   |
| 7  | 7.3     | <b>Monitor and report on implementation –</b>   |                         |   |
|    | 7.3.1   | <b>MFMA section 71 reporting</b> – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?   | Yes                     |   |
| 8  | 7.3.1.1 | Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?  | Yes                     |   |
| 9  | 7.3.1   | <b>Does the municipality's MFMA section 71 statement for the month being assessed -</b>   |                         |   |
| 9  | 7.3.1.2 | <b>Part A:</b> include the municipality's progress against its approved funded budget?  | No                      |   |
| 10 | 7.3.1.2 | <b>Part B:</b> If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?  | Yes                     |   |
| 11 | 7.3.1.2 | - Does the municipality's progress report envisaged in <b>Part A and B</b> above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance?  | Yes                     |   |
| 12 | 7.3.1.3 | - Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71)  | No                      | The Municipality is in the a process of procuring water meters which will enable it to accurately account for water losses  |
| 13 | 7.3.1.3 | - Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71)   | No                      | The Municipality is in the a process of procuring zonal meters which will enable it to accurately account for energy losses |
| 14 | 7.3.1.3 | - If the municipality is unable to calculate and report on its water and/or energy losses, did the municipality make any progress in terms of its loss calculation/ reporting strategy towards calculating and reporting on such losses?  | Yes                     |   |
| 15 | 7.3.1.3 | - Include the progress made to reduce the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy?   | No                      |   |
|    |         | <b>Municipalities with financial recovery plans (FRP)</b>   |                         |   |
| 16 | 7.3.1.2 | - <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework. Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget? | Not applicable (No FRP) |   |
| 17 | 7.3.1.2 | - <b>Municipalities with financial recovery plans (FRP)</b> – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?   | Not applicable (No FRP) |   |
| 18 | 7.3.2   | - If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?   | Yes                     |   |

Signature of PT: HOD/ MT/ MM:



Date:

11/11/2025.

**\*\* Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.