LEJWELEPUTSWA

DISTRICT MUNICIPALITY

FOURTH QUARTER

BUDGET PERFORMANCE STATEMENT REPORT

30 JUNE 2025

2024-2025 FINACIAL YEAR

The report is prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget & Reporting Regulations, Government Gazette 32141, 17 April 2009.

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GLOSSARY

Term	Definition
Annual budget	Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years
Adjustments Budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP	Integrated Development Plan. The main strategic planning document of the Municipality.
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
Term	Definition
MFMA	Local Government: Municipal Finance Management Act (56/2003). The principal piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
mSCOA	Municipal Standard Chart of Accounts
MTREF	Medium Term Revenue Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget or vote, expenditure from a vote unrelated to the department or functional area covered by the vote, expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose, spending of an allocation not in accordance with the conditions of the allocations.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget is divided. In Lejweleputswa District Municipality this means at department level.
YTDB	Year to Date Budget
YTDA	Year to Date Actual

PART 1 - IN-YEAR REPORT

1. LEGAL CONTEXT

1.1 Monthly Budget Statements

1) *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 provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:*

   (a) *Actual revenue, per revenue source;*

   (b) *actual borrowings;*

   (c) *actual expenditure, per vote;*

   (d) *actual capital expenditure, per vote;*

   (e) *the amount of any allocations received;*

   (f) *actual expenditure on those allocations, excluding expenditure on—*

      (i) *its share of the local government equitable share; and*

      (ii) *allocations exempted by the annual Division of Revenue Act from*

      (iii) *compliance with this paragraph; and*

   (g) *when necessary, an explanation of—*

      (i) *any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;*

      (ii) *any material variances from the service delivery and budget implementation plan; and*

      (iii) *any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.*

2) *The statement must include—*

   (a) *a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and*

   (b) *the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).*

3) *The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.*

4) *The statement to the provincial treasury must be in the format of a signed document and in electronic format.*

5) *The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.*

6) *The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.*

7) *The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.*

1.2 Responsibility of the mayor

In terms of S54 of the MFMA the mayor must:

1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—

   (a) consider the statement or report;

   (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

   (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) issue any appropriate instructions to the accounting officer to ensure —

(i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) that spending of funds and revenue collection proceed in accordance with the budget;

(e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) in the case of a section 72 report, submit the report to the council by 31 January of each year.

2) If the municipality faces any serious financial problems, the mayor must—

(a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—

(i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;

(ii) the tabling of an adjustments budget; or

(iii) steps in terms of Chapter 13; and

(b) alert the council and the MEC for local government in the province to those problems.

3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

1.3 Quarterly Budget Statements

In terms of S52 of the MFMA:

(d) within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

2. MAYOR`S REPORT

2.1 QUARTERLY BUDGET PERFORMANCE STATEMENT REPORT

The submission of this report is part of the Executive Mayor of the Lejweleputswa District Municipality's responsibilities as set out in section 52 (d) of the MFMA. This report is intended to inform the Council on the state of the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.

IMPLEMENTATION OF BUDGET IN TERMS OF SDBIP

The municipality is implementing the expenditure budget in terms of the Council Approved SDBIP

FINANCIAL PROBLEMS OR RISKS FACING THE MUNICIPALITY

Currently there are no immediate financial problems facing the municipality but the below is highlighted for the reader to take cognizance of.

(a) cost containment strategies should be continued to be implemented.

OTHER INFORMATION.

Any other additional clarity on the contents of this report or answers to any questions posed will be given at the at the next Finance Portfolio Committee Meeting.

2.2 RESOLUTIONS

That Council takes note of the Quarter 4 report on the implementation of the budget and the financial affairs of the municipality for the year to date and the Quarter ending 30 June2022.

3. EXECUTIVE SUMMARY

3.1 Introduction

The submission of this report is part of the Executive Mayor of the Lejweleputswa District Municipality's responsibilities as set out in section 52 (d) of the MFMA.

I submit the required Budget Performance Statement Report on the state of Lejweleputswa District Municipality budget reflecting the particulars up until the end of March 2025.

3.2 Consolidated Performance

Operating revenue by type

The total operating revenue budget (both Exchange and Non-Exchange Revenue) amounts to R 154,413,000 for 2024/2025 financial year.

3.2.1 Operating expenditure allocation

The total operating expenditure for the 2024/2025 financial year has been appropriated at R 207,703,000 resulting in an operating budget deficit of R48,290,000.

(a) Capital expenditure

The capital budget of R1,800,000 for 2024/25 is the largest allocation. The capital budget is funded from our own Capital Replacement Fund. The Capital Replacement Fund, which is established as a result of the successful financial recovery of the municipality, contributes R1,800,000 of the capital expenditure.

3.2.2 Aged Consumer Debtors Analysis

The debtor's collection rate, in days, indicates to the average number of days required for a municipality to receive payment from its consumers for bills/invoices issued to them for services. The table below shows that the collection rate was 0 for 0-30 days and for Over 1 year stands at **R31,014 Million.**

3.3 Material Variances from SDBIP

No additional material variances

3.4 Remedial or Corrective steps

There is a need to focus on credit control and debt collection processes.

3.5 Conclusion

Year to date performance of revenue and expenditure compared to budget for 2024/2025 financial year is reasonable at the end of March 2025, but more emphasis should be placed on collecting outstanding debt that proves its challenging taking into account the effect of current economic activities.

Mr. M.L MAKHETHA
DISTRICT MUNICIPAL MANAGER

DATE: 10/07/2025

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 MONTHLY BUDGET STATEMENTS

4.1.1 Table C1: Consolidated Monthly Budget Statement Summary

This table provides a summary of o the most important information by pulling its information from the other tables to follow.

DC18 Lejweleputswa - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	9 661	5 300	5 300	2 111	5 337	5 300	37	1%	5 300
Transfers and subsidies - Operational	153 977	157 942	157 942	1 076	157 485	157 942	(457)	-0%	157 942
Other own revenue	341	262	262	189	578	262	316	121%	262
Total Revenue (excluding capital transfers	**163 979**	**163 504**	**163 504**	**3 375**	**163 400**	**163 504**	**(104)**	**-0%**	**163 504**
Employee costs	125 976	136 048	133 413	34 128	132 610	133 413	(803)	-1%	133 413
Remuneration of Councillors	11 160	11 427	12 524	2 963	12 080	12 524	(444)	-4%	12 524
Depreciation and amortisation	4 530	5 871	5 871	408	408	5 871	(5 463)	-93%	5 871
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	3 306	2 139	1 727	210	1 493	1 727	(234)	-14%	1 727
Transfers and subsidies	16 016	11 622	42 514	823	26 637	42 514	(15 877)	-37%	42 514
Other expenditure	47 364	44 686	46 536	7 784	42 866	46 536	(3 670)	-8%	46 536
Total Expenditure	**208 353**	**211 794**	**242 585**	**46 316**	**216 095**	**242 585**	**(26 491)**	**-11%**	**242 585**
Surplus/(Deficit)	**(44 373)**	**(48 290)**	**(79 081)**	**(42 940)**	**(52 695)**	**(79 081)**	**26 386**	**-33%**	**(79 081)**
Transfers and subsidies - capital (monetary allocati	-	-	30 792	-	-	30 792	(30 792)	-100%	30 792
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &	**(44 373)**	**(48 290)**	**(48 290)**	**(42 940)**	**(52 695)**	**(48 290)**	**(4 405)**	**9%**	**(48 290)**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	**(48 290)**	**(4 405)**	**9%**	**(48 290)**
Capital expenditure & funds sources									
Capital expenditure	**6 827**	[illegible]	[illegible]	**56**	**831**	**1 800**	**(969)**	**-54%**	**1 800**
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	7 102	3 800	1 650	56	831	1 650	(819)	-50%	1 650
Total sources of capital funds	**7 102**	**3 800**	**1 650**	**56**	**831**	**1 650**	**(819)**	**-50%**	**1 650**
Financial position									
Total current assets	73 113	61 450	43 455		(45 456)				43 455
Total non current assets	53 634	49 980	52 597		408				52 597
Total current liabilities	36 013	41 174	94 749		11 845				94 749
Total non current liabilities	20 836	118 548	18 468		-				18 468
Community wealth/Equity	**114 017**	**(48 290)**	**79 415**		**(4 197)**				**79 415**
Cash flows									
Net cash from (used) operating	60 127	(45 496)	41 073	(6 552)	100 550	41 073	(59 478)	-145%	177 542
Net cash from (used) investing	(4 768)	(3 800)	(1 650)	748	(121)	1 650	1 771	107%	1 650
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year en	**161 556**	**56 301**	**82 899**	**-**	**100 429**	**86 199**	**(14 230)**	**-17%**	**179 192**
Debtors & creditors analysis	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181 Dys-1**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	31 003	31 003
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

4.1.2 Table C2: Monthly Budget Statement – Financial Performance (Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the government finance statistics functions and sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are in our municipality is Governance and Administration; Economic and Environmental Services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

DC18 Lejweleputswa - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		163 886	163 504	146 064	3 370	163 383	146 064	17 319	12%	146 064
Executive and council		152 680	156 942	98 448	804	156 485	98 448	58 037	59%	98 448
Finance and administration		11 206	6 562	47 616	2 566	6 898	47 616	(40 718)	-86%	47 616
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		94	–	38 969	6	17	38 969	(38 953)	-100%	38 969
Community and social services		–	–	14 053	–	–	14 053	(14 053)	-100%	14 053
Health		94	–	24 916	6	17	24 916	(24 900)	-100%	24 916
Economic and environmental services		–	–	9 262	–	–	9 262	(9 262)	-100%	9 262
Planning and development		–	–	9 262	–	–	9 262	(9 262)	-100%	9 262
Total Revenue - Functional	2	[illegible]	163 504	194 296	3 375	163 400	194 296	(30 896)	-16%	194 296
Expenditure - Functional										
Governance and administration		157 287	[illegible]	[illegible]	33 192	165 997	187 253	(21 256)	-11%	187 253
Executive and council		97 777	[illegible]	[illegible]	19 631	110 417	127 545	(17 128)	-13%	127 545
Finance and administration		59 511	[illegible]	59 708	13 562	55 580	59 708	(4 128)	-7%	59 708
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		39 123	43 214	43 493	10 142	39 040	43 493	(4 453)	-10%	43 493
Community and social services		14 354	15 988	16 395	3 626	14 537	16 395	(1 858)	-11%	16 396
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		24 769	27 226	27 097	6 516	24 502	27 097	(2 595)	-10%	27 097
Economic and environmental services		11 111	11 379	10 965	2 740	10 308	10 965	(656)	-6%	10 965
Planning and development		11 111	11 279	10 965	2 740	10 270	10 965	(694)	-6%	10 965
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	100	–	–	38	–	38		–
Other		831	875	875	242	750	875	(125)	-14%	875
Total Expenditure - Functional	3	208 353	211 794	242 585	46 316	216 095	242 585	(26 491)	-11%	242 585
Surplus/ (Deficit) for the year		(44 373)	(48 290)	(48 290)	(42 940)	(52 695)	(48 290)	(4 405)	9%	(48 290)

4.1.3 **Table C3: Monthly Budget Statement – Financial Performance**

(Revenue and Expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council, Finance and Administration, Planning and development and, Community Services.

DC18 Lejweleputswa - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		152 680	156 942	98 448	804	156 485	98 448	58 037	59,0%	98 448
Vote 2 - FINANCE AND ADMINSTRATION		11 206	6 562	47 616	2 566	6 898	47 616	(40 718)	-85,5%	47 616
Vote 3 - PLANNING AND DEVELOPMENT		–	–	9 262	–	–	9 262	(9 262)	-100,0%	9 262
Vote 4 - COMMUNITY AND SOCIAL SERVICES		–	–	14 053	–	–	14 053	(14 053)	-100,0%	14 053
Vote 5 - HEALTH		94	–	24 916	6	17	24 916	(24 900)	-99,9%	24 916
Total Revenue by Vote	2	163 979	163 504	194 296	3 375	163 400	194 296	(30 896)	-15,9%	194 296
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		97 777	85 082	120 649	18 793	103 629	120 649	(17 020)	-14,1%	120 649
Vote 2 - FINANCE AND ADMINSTRATION		59 511	71 244	66 605	14 400	62 368	66 605	(4 236)	-6,4%	66 605
Vote 3 - PLANNING AND DEVELOPMENT		11 111	11 279	10 965	2 740	10 270	10 965	(694)	-6,3%	10 965
Vote 4 - COMMUNITY AND SOCIAL SERVICES		14 354	15 988	16 395	3 626	14 537	16 395	(1 858)	-11,3%	16 395
Vote 5 - HEALTH		24 769	27 326	27 097	6 516	24 540	27 097	(2 557)	-9,4%	27 097
Vote 6 - OTHER		831	875	875	242	750	875	(125)	-14,3%	875
Total Expenditure by Vote	2	208 353	211 794	242 585	46 316	216 095	242 585	(26 491)	-10,9%	242 585
Surplus/ (Deficit) for the year	2	(44 373)	(48 290)	(48 290)	(42 940)	(52 695)	(48 290)	(4 405)	9,1%	(48 290)

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

This table reflects the operating and actual figure of the financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

DC18 Lejweleputswa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		10 299	5 562	5 562	2 299	5 915	5 562	353	6%	5 562
Sale of Goods and Rendering of Services		25	–	–	–	18	–	18		–
Interest earned from Receivables		159	165	165	2	11	165	(154)	-93%	165
Interest earned from Current and Non Current Assets		9 661	5 300	5 300	2 111	5 337	5 300	37	1%	5 300
Licence and permits		94	–	–	6	17	–	17		–
Operational Revenue		361	97	97	181	532	97	435	448%	97
Non-Exchange Revenue		153 680	157 942	157 942	1 076	157 485	157 942	(457)	0%	157 942
Transfer and subsidies - Operational		153 977	157 942	157 942	1 076	157 485	157 942	(457)	0%	157 942
Other Gains		(298)	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		163 979	163 504	163 504	3 375	163 400	163 504	(104)	0%	163 504
Expenditure By Type										
Employee related costs		125 976	136 048	133 413	34 128	132 610	133 413	(803)	-1%	133 413
Remuneration of councillors		[illegible]1 160	11 427	12 524	2 963	12 080	12 524	(444)	-4%	12 524
Bulk purchases - electricity		–			–	–	–	–		–
Inventory consumed		3 30[illegible]	2 [illegible]	[illegible]727	210	1 493	1 727	(234)	-14%	1 727
Debt impairment		15[illegible]		–	–	–	–	–		–
Depreciation and amortisation		4 53[illegible]	5 8[illegible]	5 871	408	408	5 871	(5 463)	-93%	5 871
Interest		–		–	–	–	–	–		–
Contracted services		24 379	19 6[illegible]	21 846	2 899	20 127	21 846	(1 719)	-8%	21 846
Transfers and subsidies		16 016	11 622	42 514	823	26 637	42 514	(15 877)	-37%	42 514
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		24 211	25 024	24 689	4 871	22 724	24 689	(1 965)	-8%	24 689
Losses on Disposal of Assets		(2)	–	–	14	14	–	14		–
Other Losses		(1 379)	–	–	–	–	–	–		–
Total Expenditure		208 353	211 794	242 585	46 316	216 095	242 585	(26 491)	-11%	242 585
Surplus/(Deficit)		(44 373)	(48 290)	(79 081)	(42 940)	(52 695)	(79 081)	26 386	(0)	(79 081)
Transfers and subsidies - capital (monetary allocations)		–	–	30 792	–	–	30 792	(30 792)	(0)	30 792
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(44 373)	(48 290)	(48 290)	(42 940)	(52 695)	(48 290)			(48 290)
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		(44 373)	(48 290)	(48 290)	(42 940)	(52 695)	(48 290)			(48 290)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(44 373)	(48 290)	(48 290)	(42 940)	(52 695)	(48 290)			(48 290)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(44 373)	(48 290)	(48 290)	(42 940)	(52 695)	(48 290)			(48 290)

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure

(Municipal vote, standard classification and funding)

DC18 Lejweleputswa - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		1 664	550	550	3	227	550	(323)	-59%	550
Vote 2 - FINANCE AND ADMINSTRATION		837	750	750	(3)	289	750	(461)	-61%	750
Vote 3 - PLANNING AND DEVELOPMENT		101	100	100	12	73	100	(27)	-27%	100
Vote 4 - COMMUNITY AND SOCIAL SERVICES		471	200	200	–	100	200	(100)	-50%	200
Vote 5 - HEALTH		143	200	200	44	142	200	(58)	-29%	200
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	3 215	1 800	1 800	56	831	1 800	(969)	-54%	1 800
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE AND ADMINSTRATION		3 612	–	–	–	–	–	–		–
Vote 3 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY AND SOCIAL SERVICES		[illegible]	–	–	–	–	–	–		–
Vote 5 - HEALTH		–	[illegible]	–	–	–	–	–		–
Total Capital single-year expenditure	4	3 6[illegible]	2 [illegible]	–	–	–	–	–		–
Total Capital Expenditure	3	6 827	3 800	1 800	56	831	1 800	(969)	-54%	1 800
Capital Expenditure - Functional Classification										
Governance and administration		6 113	1 300	1 300	–	516	1 300	(784)	-60%	1 300
Executive and council		1 664	550	550	3	227	550	(323)	-59%	550
Finance and administration		4 449	750	750	(3)	289	750	(461)	-61%	750
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		614	300	400	44	197	400	(203)	-51%	400
Community and social services		471	200	200	–	100	200	(100)	-50%	200
Health		143	100	200	44	97	200	(103)	-52%	200
Economic and environmental services		101	2 200	100	12	118	100	18	18%	100
Planning and development		101	100	100	12	73	100	(27)	-27%	100
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	2 100	–	–	45	–	45		–
Total Capital Expenditure - Functional Classification	3	6 827	3 800	1 800	56	831	1 800	(969)	-54%	1 800
Funded by:										
Internally generated funds		7 102	3 800	1 650	56	831	1 650	(819)	-50%	1 650
Total Capital Funding	7	7 102	3 800	1 650	56	831	1 650	(819)	-50%	1 650

4.1.6 Table C6: Monthly Budget Statement – Financial Position

Table C6 is the Statement of Financial Position as required by the MBRR (C-Schedule template) and is in the format as required by National Treasury taking into consideration the MSCOA requirements.

DC18 Lejweleputswa - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter						
Description		**2023/24**	**Budget Year 2024/25**			
R thousands	**Ref**	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**YearTD Actual**	**Full Year Forecast**
ASSETS	1					
Current assets						
Cash and cash equivalents		70 620	27 282	71 278	(43 407)	71 278
Trade and other receivables from exchange transactions		(161)	30 440	(29 025)	11	(29 025)
Receivables from non-exchange transactions		172	–	145	43	145
Current portion of non-current receivables		–	3 728	–	–	–
Inventory		–	–	–	–	–
VAT		2 478	–	1 077	(2 103)	1 077
Other current assets		5	–	(20)	–	(20)
Total current assets		**73 113**	**61 450**	**43 455**	**(45 456)**	**43 455**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		53 523	(2 108)	52 230	288	52 230
Biological assets		–	51 999	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		112	89	367	120	367
Trade and other receivables from exchange transactions		–	0	–	–	–
Non-current receivables from non-exchange transaction		–	–	–	–	–
Other non-current assets		0	–	0	–	0
Total non current assets		**53 63[illegible]**	**49 98[illegible]**	**52 597**	**408**	**52 597**
TOTAL ASSETS		**1[illegible] 747**	**111 43[illegible]**	**96 052**	**(45 048)**	**96 052**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	22 412	–	–	–
Consumer deposits		–	1 148	–	–	–
Trade and other payables from exchange transactions		28 598	(2 256)	95 695	(11 448)	95 695
Trade and other payables from non-exchange transactio		5 544	–	(2 000)	25 732	(2 000)
Provision		1 871	–	1 054	(2 439)	1 054
VAT		–	19 869	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**36 013**	**41 174**	**94 749**	**11 845**	**94 749**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		4 185	172 174	4 097	–	4 097
Long term portion of trade payables		–	(53 626)	–	–	–
Other non-current liabilities		16 651	–	14 371	–	14 371
Total non current liabilities		**20 836**	**118 548**	**18 468**	–	**18 468**
TOTAL LIABILITIES		**56 849**	**159 721**	**113 217**	**11 845**	**113 217**
NET ASSETS	2	**69 899**	**(48 290)**	**(17 164)**	**(56 892)**	**(17 164)**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		174 765	(48 290)	132 006	(3 367)	132 006
Reserves and funds		(60 739)	–	(52 590)	(831)	(52 590)
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**114 017**	**(48 290)**	**79 415**	**(4 197)**	**79 415**

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

Table C7 includes the balance of the Cashbook

DC18 Lejweleputswa - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		352	97	97	167	865	97	768	791%	97
Transfers and Subsidies - Operational		153 126	148 176	157 942	7	157 938	157 942	(4)	0%	157 942
Transfers and Subsidies - Capital		22 687	-	30 792	-	25 308	30 792	(5 484)	-18%	30 792
Interest		8 766	5 300	5 300	310	4 035	5 300	(1 265)	-24%	5 300
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(124 804)	(199 069)	(153 058)	(7 036)	(87 595)	(153 058)	(65 463)	43%	(16 58[illegible]
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		[illegible] 127	(45 496)	41 073	(6 55[illegible]	100 550	41 073	(59 478)	-145%	177 542
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		[illegible]	[illegible]	[illegible]	-	18	-	18	0%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(4 786)	(3 800)	(1 650)	748	(140)	1 650	1 790	108%	1 650
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 768)	(3 800)	(1 650)	748	(121)	1 650	1 771	107%	1 650
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		55 359	(49 296)	39 423	(5 803)	100 429	42 723			179 192
Cash/cash equivalents at beginning:		106 197	106 197	43 476		-	43 476			-
Cash/cash equivalents at month/year end		161 556	56 901	82 899		100 429	86 199			179 192

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PART 2 – SUPPORTING DOCUMENTATION

5.1 DEBTORS' ANALYSIS

Table SC3 is the only debtors (VAT included) report required by the MBRR and is in the format as required by National Treasury and was implemented from July 2013.

DC18 Lejweleputswa - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Wate	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Elect	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Managem	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtor	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	15 491	15 491	15 491	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expendi	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	15 524	15 524	15 524	–	–
Total By Income Source	2000	–	–	–	–	–	–	–	31 014	31 014	31 014	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	–	–	–	–	–	–	–	31 014	31 014	31 014	–	–
Total By Customer Group	2600	–	–	–	–	–	–	–	31 014	31 014	31 014	–	–

6. CREDITORS`ANALYSIS

6.1 SUPPORTING TABLE SC4

There we no outstanding creditors at the end of this Quarter, which is within the acceptable norms.

DC18 Lejweleputswa - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	–	–	–	–	–	–	–	–	–	–

7 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 SUPPORTING TABLE SC6 - GRANT RECEIPTS

DC18 Lejweleputswa - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		4 879	(4 883)	4 883	–	4 115	4 883	(768)	-15,7%	4 883
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		[illegible]	[illegible]	1 322	–	1 322	1 322	–		1 322
Local Government Financial Management Grant [Schedule 5B]		[illegible]	[illegible]	1 000	–	1 000	1 000	–		1 000
Rural Road Asset Management Systems Grant		[illegible]	[illegible]	2 561	–	1 793	2 561	(768)	-30,0%	2 561
Total Operating Transfers and Grants	5	4 879	(4 883)	4 883	–	4 115	4 883	(768)	-15,7%	4 883
Capital Transfers and Grants										
National Government:		–	–	30 792	–	25 308	30 792	(5 484)	-17,8%	30 792
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		–	–	30 792	–	25 308	30 792	(5 484)	-17,8%	30 792
Total Capital Transfers and Grants	5	–	–	30 792	–	25 308	30 792	(5 484)	-17,8%	30 792
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	4 879	(4 883)	35 675	–	29 423	35 675	(5 252)	-17,5%	35 675

7.2 SUPPORTING TABLE SC7 (1) – GRANT EXPENDITURE

DC18 Lejweleputswa - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4 846	(4 883)	[illegible]	1 076	3 691	(4 883)	8 574	-175,6%	(4 883)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		[illegible]	[illegible]	(1 322)	804	2 691	(1 322)	4 013	-303,6%	(1 322)
Local Government Financial Management Grant [Schedule 5B]		[illegible]	[illegible]	(1 000)	272	1 000	(1 000)	2 000	-200,0%	(1 000)
Rural Road Asset Management Systems Grant		[illegible]	[illegible]	(2 561)	–	–	(2 561)	2 561	-100,0%	(2 561)
Total operating expenditure of Transfers and Grants:		4 846	(4 883)	(4 883)	1 076	3 691	(4 883)	8 574	-175,6%	(4 883)
Capital expenditure of Transfers and Grants										
National Government:		–	–	(30 792)	–	–	(30 792)	30 792	-100,0%	(30 792)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		–	–	(30 792)	–	–	(30 792)	30 792	-100,0%	(30 792)
Total capital expenditure of Transfers and Grants		–	–	(30 792)	–	–	(30 792)	30 792	-100,0%	(30 792)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		4 846	(4 883)	(35 675)	1 076	3 691	(35 675)	30 366	-110,3%	(35 675)

7.3 SUPPORTING TABLE SC7 (2) – GRANT EXPENDITURE ROLLOVERS

- No grant expenditure rollovers for Municipality

8. EMPLOYEE RELATED COSTS

8.1 SUPPORTING TABLE SC8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

DC18 Lejweleputswa - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

[illegible]mmary of Employee and Councillor remuneratio	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Varian	YTD Varian %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 635	6 718	7 120	1695	7 067	7 120	(53)	-1%	7 120
Pension and UIF Contributions		650	249	697	167	686	697	(10)	-1%	697
Medical Aid Contributions		413	448	458	100	406	458	(51)	-11%	458
Motor Vehicle Allowance		1973	2 005	2 045	503	2 029	2 045	(15)	-1%	2 045
Cellphone Allowance		762	1199	1032	281	857	1032	(175)	-17%	1032
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		727	809	1173	217	1033	1173	(140)	-12%	1173
Sub Total - Councillors		11 160	11 427	12 524	2 963	12 080	12 524	(444)	-4%	12 524
% increase	4		2,4%	12,2%						12,2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 230	6 436	6 556	1242	5 156	6 555	(1 400)	-21%	6 555
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		547	901	901	684	684	901	(217)	-24%	901
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		82	131	131	29	91	131	(40)	-31%	131
Sub Total - Senior Managers of Municipality		[illegible]	[illegible]	[illegible]	[illegible]	5 930	7 587	(1 657)	-22%	7 587
% increase	4		57,7%	[illegible]						56,1%
Other Municipal Staff										
Basic Salaries and Wages		71 895	78 696	74 878	19 927	79 648	74 878	4 770	6%	74 878
Pension and UIF Contributions		11 839	[illegible]	13 939	3 545	14 029	13 939	91	1%	13 939
Medical Aid Contributions		5 835	6 044	6 871	1764	6 837	6 871	(34)	-1%	6 871
Overtime		1308	1624	1650	324	1616	1650	(34)	-2%	1650
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		13 691	15 276	14 608	3 853	15 573	14 608	965	7%	14 608
Cellphone Allowance		361	382	871	503	867	871	(4)	0%	871
Housing Allowances		564	635	610	145	580	610	(30)	-5%	610
Other benefits and allowances		7 268	8 202	5 360	1680	5 144	5 360	(217)	-4%	5 360
Payments in lieu of leave		4 521	2 603	2 428	434	2 386	2 428	(42)	-2%	2 428
Long service awards		-	612	612	-	-	612	(612)	-100%	612
Post-retirement benefit obligations	2	3 816	3 998	3 998	-	-	3 998	(3 998)	-100%	3 998
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		121 117	128 580	125 826	32 175	126 680	125 826	854	1%	125 826
% increase	4		6,2%	3,9%						3,9%
Total Parent Municipality		137 137	147 475	145 938	37 091	144 690	145 938	(1 247)	-1%	145 938
Unpaid salary, allowances & benefits in arrears:										
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		137 137	147 475	145 938	37 091	144 690	145 938	(1 247)	-1%	145 938
% increase	4		7,5%	6,4%						6,4%
TOTAL MANAGERS AND STAFF		125 976	136 048	133 413	34 128	132 610	133 413	(803)	-1%	133 413

9. CAPITAL EXPENDITURE

9.1 SUPPORTING TABLE SC12

DC18 Lejweleputswa - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter									
	2023/24	Budget Year 2024/25							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	317	150	1	1	150	149	99,1%	0%
August	484	317	150	92	93	300	207	68,8%	2%
September	[illegible]	317	150	208	301	450	149	33,0%	8%
October	400	317	150	328	629	600	(29)	-4,8%	17%
November	128	317	150	17	646	750	104	13,9%	17%
December	230	317	150	128	774	900	126	14,0%	20%
January	167	317	150	1	775	1 050	275	26,2%	20%
February	97	317	150	–	775	1 200	425	35,4%	20%
March	185	317	150	–	775	1 350	575	42,6%	20%
April	4 065	317	150	–	775	1 500	725	48,3%	20%
May	1 244	317	150	56	831	1 650	819	49,7%	22%
June	(631)	317	150	–	831	1 800	969	53,8%	22%
Total Capital expenditure	6 827	3 800	1 800	831					

9.2 SUPPORTING TABLE SC13(a)

DC18 Lejweleputswa - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter										
		2023/24	Budget Year 2024/25							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Intangible Assets		176	150	250	–	138	250	(112)	-44,9%	250
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		176	150	250	–	138	250	(112)	-44,9%	250
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		176	150	250	–	138	250	(112)	-44,9%	250
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	300	200	–	219	200	19	9,4%	200
Computer Equipment		–	300	200	–	219	200	19	9,4%	200
Furniture and Office Equipment		4 557	1 050	1 050	59	474	1 050	(576)	-54,8%	1 050
Furniture and Office Equipment		4 557	1 050	1 050	59	474	1 050	(576)	-54,8%	1 050
Machinery and Equipment		1 710	2 000	–	–	–	–	–		–
Machinery and Equipment		1 710	2 000	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	6 642	3 500	1 500	59	831	1 500	669	44,6%	1 500

9.3 SUPPORTING TABLE SC13(b)

DC18 Lejweleputswa - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Other assets		185	300	300	(3)	-	300	(300)	-100,0%	300
Operational Buildings		185	300	300	(3)	-	300	(300)	-100,0%	300
Municipal Offices		185	300	300	(3)	-	300	(300)	-100,0%	300
Total Capital Expenditure on renewal of existing assets	1	185	300	300	(3)	-	300	300	100,0%	300

9.4 SUPPORTING TABLE SC13(c)

DC18 Lejweleputswa - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 418	2 561	2 561	717	2 414	2 561	(147)	-5,8%	2 561
Roads Infrastructure		2 418	2 561	2 561	717	2 414	2 561	(147)	-5,8%	2 561
Roads		–	–	–	–	–	–	–		–
Road Structures		2 418	2 561	2 561	717	2 414	2 561	(147)	-5,8%	2 561
Other assets		1 355	472	432	2	401	432	(32)	-7,3%	432
Operational Buildings		1 355	472	432	2	401	432	(32)	-7,3%	432
Municipal Offices		1 355	472	432	2	401	432	(32)	-7,3%	432
Computer Equipment		–	371	371	–	0	371	(370)	-99,9%	371
Computer Equipment		–	371	371	–	0	371	(370)	-99,9%	371
Furniture and Office Equipment		1	111	79	(5)	0	79	(79)	-99,4%	79
Furniture and Office Equipment		1	111	79	(5)	0	79	(79)	-99,4%	79
Machinery and Equipment		–	70	58	1	2	58	(56)	-96,7%	58
Machinery and Equipment		–	70	58	1	2	58	(56)	-96,7%	58
Transport Assets		116	310	64	30	67	64	3	4,5%	64
Transport Assets		116	310	64	30	67	64	3	4,5%	64
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	3 890	3 895	3 565	745	2 884	3 565	681	19,1%	3 565

9.5 SUPPORTING TABLE SC13(d)

DC18 Lejweleputswa - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter										
		2023/24	Budget Year 2024/25							
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Other assets		2 525	2 855	2 855	214	214	2 855	(2 641)	-92,5%	2 855
Operational Buildings		2 525	2 855	2 855	214	214	2 855	(2 641)	-92,5%	2 855
Municipal Offices		2 526	2 855	2 856	214	214	2 855	(2 641)	-92,5%	2 855
Intangible Assets		57	114	114	5	5	114	(109)	-95,7%	114
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		57	114	114	5	5	114	(109)	-95,7%	114
Water Rights		–	[illegible]	[illegible]	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		57	114	114	5	5	114	(109)	-95,7%	114
Load Settlement Software Applications		–	[illegible]	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		376	929	929	22	22	929	(907)	-97,6%	929
Computer Equipment		376	929	929	22	22	929	(907)	-97,6%	929
Furniture and Office Equipment		1 008	966	966	97	97	966	(869)	-89,9%	966
Furniture and Office Equipment		1 008	966	966	97	97	966	(869)	-89,9%	966
Machinery and Equipment		426	825	825	58	58	825	(767)	-93,0%	825
Machinery and Equipment		426	825	825	58	58	825	(767)	-93,0%	825
Transport Assets		137	181	181	12	12	181	(170)	-93,6%	181
Transport Assets		137	181	181	12	12	181	(170)	-93,6%	181
Total Depreciation	1	4 530	5 871	5 871	408	408	5 871	5 463	93,0%	5 871

9.6 SUPPORTING TABLE SC13(e)

- No Capital expenditure on upgrading of existing assets

10. MUNICIPAL MANAGERS QUALITY CERTIFICATION

10.1 Quality Certification

I, **Motlatsi Lesley Makhetha**, the Municipal Manager of Lejweleputswa District Municipality, hereby certify that –

- Quarterly report on the implementation of the budget and financial state of affairs of the municipality

For the Quarter 4 ended on the 30TH June 2025, 2024/2025 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name : Mr. Motlatsi Lesley Makhetha

Capacity : District Municipal Manager

Signature :

Date : 10/07/2025

10. MUNICIPAL MANAGERS QUALITY CERTIFICATION

10.1 Quality Certification

I, **Motlatsi Lesley Makhetha**, the Municipal Manager of Lejweleputswa District Municipality, hereby certify that –

- Quarterly report on the implementation of the budget and financial state of affairs of the municipality

For the Quarter 3 ended on the 31st March 2025, 2024/2025 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name : Mr. Motlatsi Lesley Makhetha

Capacity : District Municipal Manager

Signature

Date : 11/06/2025