



VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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BUDGET & TREASURY OFFICE

QUALITY CERTIFICATE

I, **T.M MASHABELA**, Municipal Manager of Victor Khanye Local Municipality, hereby certify that the Budget Statement for July 2024/25 has been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act.

INITIALS AND SURNAME *T.M MASHABELA*.....

MUNICIPAL MANAGER OF VICTOR KHANYE LOCAL MUNICIPALITY MP311

SIGNATURE *T.M MASHABELA*.....

DATE *2024/08/18*.....



VICTOR KHANYE

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BUDGET AND TREASURY

Enquires: S Maphanga

Ref: 5/1/4

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 08 AUGUST 2024

RE : SECTION 71 REPORT

REASON FOR REPORT

To provide the Executive Mayor/Council with the budget and financial performance report for 31 JULY 2024_25.

STRATEGIC GOAL

Improved compliance to MFMA and VKLM policy Framework

BACKGROUND

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, 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 treasuries 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. The format was amended in line with the Municipal Budget and Reporting Regulation and approved in terms of Section 168 of the Municipal Finance Management Act per Government Gazette No. 32141 dated 17 April 2009 for implementation with effect from 1 July 2009 as follows:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation 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 compliance with this paragraph and;

- g) When necessary, an explanation of –
- iii. Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - iv. Any material variance from the service delivery and budget implementation plan; and
 - v. Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget

The format was amended in line with the Municipal Budget and reporting regulations and approved in terms of section 168 of the MFMA, per government gazette no 32141 dated 17 JULY 2009 for implementation with effect from 1 JULY 2009 as follows:

Table C1 s71 actual monthly Budget Statement Summary;

Table C2 actual monthly Budget Statement- Financial Performance (standard classification);

Table C3 actual monthly Budget Statement – Financial Performance (per vote);

Table C4 actual monthly Budget Statement – Financial Performance (revenue and expenditure);

Table C5 actual monthly Budget Statement – Capital Expenditure (municipal vote, standard classification and funding);

Table C6 actual monthly budget statement – financial position.

Table C7 actual monthly statement - Cash flow.

DISCUSSION

To ensure legally sound financial management on the activities performed by the municipality and financial viability, also to provide monthly report on the implementation of the Annual Budget and the actual monthly expenditure and revenue on standard classification of votes.

3. EXECUTIVE SUMMARY

- **Table C1: Monthly Budget Statement Summary JULY 2024_25**

Description	Budget	Month Actual	YTD Actual	YTD Budget
Revenue	- 773 201 000	- 69 986 000	- 69 986 000	- 64 433 000
Expenditure	878 754 000	2 627 988	2 627 988	73 214 541
Surplus/Deficit	105 553 000	- 67 358 012	- 67 358 012	

	Original budget	YTD Budget	YTD Actual	Variance	Variance %	YTD Actual	% YTD Budget
R thousands							
Revenue By Source							
Exchange revenue							
Service charges - electricity revenue	225 890 263	18 824 189	35 714 890	16 890 702	90%	35 714 890	90%
Service charges - water revenue	74 236 161	6 186 347	4 403 124	- 1 783 223	-29%	4 403 124	-29%
Service charges - sanitation revenue	13 785 358	1 148 780	1 186 680	37 900	3%	1 186 680	3%
Service charges - refuse revenue	14 672 245	1 222 687	1 378 121	155 434	13%	1 378 121	13%
Sale of Goods and rendering of services	6 926 109	577 176	244 864	- 332 311	-58%	244 864	-58%
Interest earned - outstanding debtors	90 454 000	7 537 833	-	- 7 537 833	-100%	-	-100%
Rental of facilities and equipment	1 572 181	131 015	94 263	- 36 753	-28%	94 263	-28%
Operational revenue	771 927	64 327	71 812	7 485	12%	71 812	12%
Interest from non-current Assets	-	-	-	-	-	-	-
Non-exchange revenue							
Property rates	123 486 165	10 290 514	14 409 964	4 119 451	40%	14 409 964	40%
Fines, penalties and forfeits	2 140 800	178 400	3 900	- 174 500	-98%	3 900	-98%
Surcharges and Taxes	33 485 921	2 790 493	5 098 738	2 308 244	83%	5 098 738	83%
Interest	32 795 216	2 732 935	7 379 241	4 646 306	170%	7 379 241	170%
Transfers and Subsidies - Operational	152 985 000	12 748 750	-	- 12 748 750	-100%	-	-100%
Total revenue (excluding capital transfers and grants)	773 201 346	64 433 446	69 985 597	5 552 151	9%	69 985 597	9%

EXCHANGE REVENUE

Revenue Variance explanation

Service Charges – Electricity - The billing for July amounted to **R35 million (90%)**. The project for replacing pre-paid meters is underway together with the TID project. The blocking of all zero buy meters and implementation of new Nersa tariffs (**Time of use**) have yield significant improvement on the billing of Electricity revenue. The debt and credit control on zero buy will be monitor on the monthly basis.

Service Charges – Water – Rand water's maintenance has negatively affected the water billing as it is standing at **(29%)** than the previous month **(35%)**. Non-revenue project is still underway and is expected to increase the revenue realised on water. The municipality was busy with the none-revenue project of installing water meters to areas where there were no meters. The collection rate on water is still a challenge to the municipality as there are areas that the municipality is not able to implement credit control.

One of the conditions of the debt relief, as per circular 124, is that all the indigents must get the prepaid water meters, so that their consumption is under control.

Currently the municipality is experiencing a high distribution loss due to the lack of water in certain extensions which then depends on the water trucks, such water constitute a loss of revenue. As part of the debt relief circular the municipality has review the policy to make room for the prepaid water meters on the indigents.

Service Charges – Sanitation – The billing for July amounted to **R1.1 million** and shows a variance of 3 %. The municipality corrected the sewer point line on the financial system and ensure that all consumers that are receiving service are billed on the monthly basis.

Service Charges – Refuse – The billing for July amounted to **R1.3 million** and shows a positive variance of 7%. As part of the debt and credit control, the municipality is implementing a project to rezone all residential with back yard dwellers to business residential.

Sale of goods and rendering of service - July billing amounted to **R244 thousand** and comprises of grave fees, reconnection and disconnection fees and other miscellaneous services.

Interest earned – Billed revenue amounted to **R7.3 million** and is more than the budgeted amount (**170%**). With the implementation of debt and credit control of blocking all meters with zero buying and accounts that are in arrears, we are seeing a significant increase of people coming to register for incentive and indigents.

Rental of facilities and equipment - Less revenue billed than budgeted (**-28%**). The municipality is finalising all the lease agreement to ensure that all leases are up to date and correctly billed on the monthly basis.

Operational revenue – More revenue billed than budget (**12%**), this line item comprise of revenue such as sale of building plans and clearance certificates.

NON-EXCHANGE REVENUE

Property Rates – Billing for property rates for the month of July shows a favourable variance **(40%)**, this is due to the increase in tariffs.

Fines, penalties and forfeits – Billing for the month of July amounted to **R3.9 thousand**.

Surcharges and Taxes – Billing for July shows a favourable **(83%)**, surcharges comprise of the flat rates for households in Botleng.

Operation revenue for the month of July amounted to **R69 million** and a year-to-date revenue billed amounts to **R64 million**.

EXPENDITURE

Monthly Budget Statement - Financial Performance (Expenditure) – July 2023-24

Monthly Budget Statement - Financial Performance (Expenditure) - M1_2024_25							
Description							
	Original Budget 2024/25	YTD budget	YTD Actual	Variance	Variance %	YTD Actual	% YTD Budget
R thousands							
Employee related costs	201 438 625	16 786 552	- 8 517	- 16 795 069	-100%	8 517	-100%
Remuneration of councillors	10 100 773	841 731	-	- 841 731	-100%	-	-100%
Depreciation and asset impairment	52 446 192	4 370 516	-	- 4 370 516	-100%	-	-100%
Debt impairment	108 336 000	9 028 000	-	- 9 028 000	-100%	-	-100%
Finance charges	30 000 000	2 500 000	-	- 2 500 000	-100%	-	-100%
Bulk purchases - Electricity	203 854 120	16 987 843	52 539	- 16 935 305	-100%	52 539	-100%
Inventory consumed and Bulk	92 123 782	7 676 982	2 850	- 7 674 131	-100%	2 850	-100%
Contracted services	92 062 000	7 671 833	2 050 329	- 5 621 505	-73%	2 050 329	-73%
Irrecoverable debts written	29 799 997	2 483 333	-	- 2 483 333	-100%	-	-100%
Operational Costs	58 413 000	4 867 750	530 787	- 4 336 963	-89%	530 787	-89%
		-	-	-	0%	-	
Total Expenditure	878 574 489	73 214 541	2 627 988	- 70 586 553	-962%	2 627 988	96%

Employee related cost – For the month of July 2024_25 total salaries, allowances and benefits amounted to **R15 million** but the salaries journal could not go through due to some technical problem with Payday system, the payroll staff is busy sorting it out with the service provider.

Bulk Purchases-Electricity – Invoices for Eskom were received late after the month end was done and will be accrued in the month of August. The municipality is improving regarding Circular 124 debt relief compliance, as the moderation from Provincial Treasury shows a 59% for the month of June.

A payment of **R20 million** was made to Eskom for both the bulk and north sub-station account.

Inventory consumed –Comprise of Bulk water and consumable expenditure. The bulk water invoices for the month of July were received late. Expenditure incurred for other consumables amounted to **R2.8 million**.

A payment of **R8 million** was made to the Rand Water.

Finance charges – The non-capturing of the bulk invoices, the interest segment is also affected will be corrected with the Journal in the next month of August.

Contracted services – Expenditure on contracted services amounted to **R2 million**. Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

The operating expenditure for the month of July amounts to **R2.6 million** and the budgeted expenditure amount to **R73 million**.

Norms and Ratio

Collection Rate	(Gross Debtors Closing Balance + Bailed revenue - Gross Debtors Opening Balance - Bad debts written off) Billed revenue x100	Statement of Financial Position, Statement of financial performance, Notes to the AFS, Budget in-year reports, IDP and AR	95%		73%
				Gross Debtors closing balance	1 094 299 881
				Gross Debtors opening balance	1 063 366 275
				Bad debts written Off	
				Billed Revenue	50 142 535

The norm for Collection rate is slightly stagnant and with the target of 95%. The collection rate has increased from 56% to 73%, this is due to the new initiative of debt collection and the increase in tariffs. The enhancement of revenue strategy must be intensified and the tariffs charged accordingly.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.42
				Current Assets	687 347 000
				Current Liabilities	1 636 390 000

The norm of Current ratio indicate that the municipality will not be able to pay its current obligations and provide for a risk cover to enable it to continue operation, once the current liabilities exceed the current assets it will highlight serious financial challenges of insufficient cash to meet its current obligations.

Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		0%
				Contracted Services	2 050 000
				Total Operating Expenditure	878 574 000
				Taxation Expense	-

The norm of Contracted services is 0%. In addition, outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

Repairs and Maintenance

Description R thousands	Original Budget 2024/25	YTD Budget	YTD Actual	Variance	Variance %
					%
Infrastructure	15 260 000	1 273 000	46 000	1 227 000	473%
Roads Infrastructure	5 000 000	417 000	-	417 000	100%
Capital Spares	5 000 000	417 000	-	417 000	100%
Electrical Infrastructure	6 000 000	500 000	-	500 000	100%
Capital Spares	6 000 000	500 000	-	500 000	100%
Water Supply Infrastructure	1 700 000	142 000	-	142 000	100%
Capital Spares	1 700 000	142 000	-	142 000	100%
Sanitation Infrastructure	500 000	42 000	-	42 000	100%
Capital Spares	500 000	42 000	-	42 000	100%
Coastal infrastructure	2 060 000	172 000	46 000	126 000	73%
Capital Spares	2 060 000	172 000	46 000	126 000	73%
Information and communication in	10 792 000	899 000	-	899 000	100%
Data centres	10 792 000	899 000	-	899 000	100%
Capital Spares	10 792 000	899 000	-	899 000	100%
Total Repairs and Maintenance Expenditure	26 052 000	2 172 000	46 000	2 126 000	98%

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for July amounts to **R46 million**.

4. BUDGET PERFORMANCE OVERVIEW

4.1 Capital Expenditure

Grants	Gazetted amount	Total Received To-Date	July Actual	YTD spending	% spent on received amt
MIG	28 420 000	8 046 000	-	-	0%
WSiG	25 000 000	7 151 000	-	-	0%

Total allocation for conditional grants from the National Treasury for the **2024-2025** financial year amounts to **R53.4 million for MIG and WSiG** no expenditure incurred for the month of July.

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for July shows a cash amount of **R267 thousand** which is supported by grants received from operational and capital project. As part of the budget-funding plan the municipality is busy with the data cleansing, review of tariffs to be cost reflecting and meter audit to ensure that municipality is not grant depended.

Net Cash from investing activities

The net cash from investing activities for July shows a cash outflow of **R0** that is a payment of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded an increase in net cash held of **R31.3 million** in July.

Description	
	July 2024_25 Actual
R thousands	
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	8 653
Service charges	21 057
Other revenue	18 761
Government - operating	62 427
Government - capital	15 197
Interest	7 379
Dividends	—
Total receipts	133 474
Payments	
Suppliers and employees	133 872
Finance charges	—
Transfers and Grants	—
Total payments	133 872
NET CASH FROM/(USED) OPERATING ACTIVITIES	267 346
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	—
Disposal of assets	—
(Increase) / Decrease in non-current investments	—
Payments	—
Capital assets	—
NET CASH FROM/(USED) INVESTING ACTIVITIES	—
CASH FLOWS FROM FINANCING ACTIVITIES	
Receipts	
Increase in consumer deposits	2
Borrowing long term/refinancing	—
Payments	
Repayment of borrowing	—
Finance lease payments	—
NET CASH FROM/(USED) FINANCING ACTIVITIES	2
NET INCREASE/ (DECREASE) IN CASH HELD	31 312
Cash/cash equivalents at beginning of the month:	7 154
Cash/cash equivalents at month end:	38 466

5. IN-YEAR BUDGET STATEMENT TABLES

Table C2: **Monthly Financial Performance by Vote** realized by vote for revenue and expenditure. The deviations 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.

Table C3: **Monthly Financial Performance (Revenue and Expenditure by Vote):**

Table C3 measures the actual year to date against the year to date SDBIP figures, which have been realised by vote for the revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column. Total revenue by vote for the month of July resulted in an unfavourable balance of **R69 million** and total expenditure amounted to **R2.6 million**.

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 service charges: water, rental of facilities, interest on investments and outstanding debtors, fines, licenses and permits and agency services and other revenue. In the case of expenditure finance charges, contracted services, bulk purchases, other materials, transfer & subsidies and other expenditure. The total deficit in revenue is **9%** and deviation of **-96%** for expenditure for the month compared to the budget.

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 (SDBIP) figures. For the month of July, the expenditure amounted to **R4.3 million**.

All municipal departments have been sensitised on the urgency of spending on capital projects that are grant funded and the spending have been linked to the performance of each Executive Directorate.

Table C6: **Monthly Budget Statement Financial Position**

The table provides an overview of the financial position of the municipality's assets and liabilities. As at 31 JULY 2024_25, the community wealth amounts to an unfavourable **R18 million**, Total liabilities amounts to **R1.6 billion**, whilst total assets amount to **R1.6 billion** which resulted in the unfavourable net-assets of **R48 million**, all figures are accumulative.

Table C7: **Monthly Budget Statement Cash Flow**

Table C7 provides detail of the actual year to date in-flow and out-flow. For the month of July, the net cash from operating activities is an unfavourable **R22 million**, the Net cash from investing activities amounted to an unfavourable **R6.5 million**. The net cash from financing activities amounts to **R0**. The Bank balance at the end of the month amounted to **R38 million**.

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	2 247 245
STD BANK	CALL ACCOUNT	31 484 981
STD BANK	TRAFFIC	66 224
STD BANK	MONEY MARKET	1 426 606
ABSA BANK	CALL ACCOUNT	3 241 068
BALANCE		38 466 124

SUPPORTING DOCUMENTATION

3.1 PERFORMANCE INDICATORS:

- Supporting table SC2 provides detail on performance indicators in particular to revenue management.
- The measurement of the payment rate is based on the circular 71 methods as prescribed by National Treasury. The formula is based on the gross debtor opening balance plus billed revenue less gross debtor closing balance less bad debts written off divide by billed revenue.

3.2 DEBTORS/RECEIVABLES ANALYSIS:

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Currently outstanding debtors amounts to **R1 billion** including interest on arrears. Outstanding debtors over 90days amounts to **R959 million**. The table below reflects the debtor's age analysis by customer group

CUSTOMER GROUP	JULY
Organs of state	25 873 332.84
Commercial	86 108 430.85
Households	815 165 683.43
Mines	16 659 219.27
Farms	89 541 852.51
Indigents	33 173 999.36
Top fifty	24 474 672.50
Other	3 302 690.02
	1 094 299 880.78

3.3 CREDITORS ANALYSIS:

Supporting table SC4 provides details on aged creditors. In terms of the Municipal Finance Management Act all creditors must be paid within 31 days of receiving the invoice or statement.

For the month ended in July 2024_25, creditors amounted to **R 1.2 billion** and the bulk of the creditors relates to Eskom account with an amount **R883 million** and Rand Water with an amount of **R420 million**.

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For the actual month of July 2024_25 total salaries, allowances and benefits amounted to **R15 million**.

3.5 CAPITAL EXPENDITURE TREND

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table, the capital expenditure incurred for the month amounted to **R4.3 million**.

Attached as Annexure are the following:

- The actual monthly Budget Statement Annexure "A"
- An analysis of top 20 creditors for the month Annexure "B"
- Actual year to date of consumer debtors – Age analysis Annexure "C"
- Non-compliance letter from Provincial Treasury and self-assessment for the month of July 2024 is attached as Annexure "D"
- MFMA Circular 124 – completeness of revenue for the month of July 2024 is attached Annexure "E"

Debtors' Age Analysis for the month ended 31 July

MP311 Victor Khanve - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description		Budget Year 2024/25													
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	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		
R thousands	Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	8 233	5 617	4 351	277 571	-	-	-	-	-	295 772	277 571	-		
	Trade and Other Receivables from Exchange Transactions - Electricity	39 960	2 528	563	18 044	-	-	-	-	-	61 095	18 044	-		
	Receivables from Non-exchange Transactions - Property Rates	14 170	5 834	4 820	172 877	-	-	-	-	-	197 700	172 877	-		
	Receivables from Exchange Transactions - Waste Water Management	2 485	1 020	614	24 690	-	-	-	-	-	28 809	24 690	-		
	Receivables from Exchange Transactions - Waste Management	2 123	1 149	742	27 456	-	-	-	-	-	31 470	27 456	-		
	Receivables from Exchange Transactions - Property Rental Debtors	22 647	6 610	6 781	226 726	-	-	-	-	-	262 763	226 726	-		
	Interest on Arrear Debtor Accounts	1 686	1 687	1 672	79 280	-	-	-	-	-	84 325	79 280	-		
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-		
	Other	(908)	80	425	132 768	-	-	-	-	-	132 366	132 768	-		
	Total By Income Source	2000	90 396	24 524	19 967	959 413	-	-	-	-	1 094 300	959 413	-		
	2019/20 - totals only														
	Debtors Age Analysis By Customer Group														
	Organs of State	2200	6 150	969	621	18 133	-	-	-	-	25 673	18 133	-		
	Commercial	2300	19 586	2 733	1 845	61 944	-	-	-	-	86 108	61 944	-		
Households	2400	34 462	16 195	14 017	750 491	-	-	-	-	815 166	750 491	-			
Other	2500	30 198	4 627	3 483	128 845	-	-	-	-	167 152	128 845	-			
Total By Customer Group	2600	90 396	24 524	19 967	959 413	-	-	-	-	1 094 300	959 413	-			

7. CREDITORS AGE ANALYSIS

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors – M01 July

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 - July										
Description		NT Code	Budget Year 2024/25							
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	36 584	-	43 979	32 767	769 909	-	-	883 239
	Bulk Water	0200	11 254	11 766	12 345	11 140	373 676	-	-	420 181
	PAYE deductions	0300	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	-	-
Trade Creditors	0700	9 343	-	-	-	-	-	-	-	
Auditor General	0800	6	5	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	
Total By Customer Type		1000	57 187	11 771	56 324	43 908	1 143 585	-	-	1 312 774

8. Allocation and grant receipts and expenditure

Grants	Gazetted amount	Total Received To-Date	July Actual	YTD spending	% spent on received amt
Equitable share	149 824 000	62 427 000	23 147 297	23 147 297	37%
FMG	1 800 000	-	45 273	45 273	0%
EPWP	1 361 000	-	532 433	532 433	0%
MIG	28 420 000	8 046 000	-	-	0%
WSIG	25 000 000	7 151 000	-	-	0%

9. Councillor and board member allowances and employee benefits

Number of months----->	12		
	Pro-rata	Actual	%
	Budget	YTD	Actual
Councillors:			
Allowances	10 101 000	717 301	7.1%
Employees:			
Basic salary	126 225 000	8 424 615	6.7%
Travelling allowance	10 572 000	784 472	7.4%
Overtime	9 053 000	1 037 536	11.5%
Employee social contribution	55 588 000	4 203 268	7.6%
TOTAL	211 539 000	15 167 191	7.2%

credit control program
and attending to after
hours calls.

10. Material variances to the service delivery and budget implementation plan

MP311 Victor Khanye - Supporting Table SC1 Material variance explanations - M01 - July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
	Electricity	16 890 702	There is a huge turn out of electricity sales after prepaid meter replacements. The strategy of temporary closure of prepaid sales to non-paying consumers has proved to be working and many community members have come to the front to make payments.	The project of replacing meters must continue until all the faulty prepaid meters are replaced.
	Property rates	4 119 451	Increase in tariffs has resulted in higher billing of property rates.	Process of reconciling the valuation roll and the financial system on an ongoing basis to ensure that all properties within Delmas are billed for property rates
	Water	1 783 223	Rand water's maintenance has negatively affected the water billing, however, the non-revenue project is still underway and is expected to increase the revenue realised on water.	The municipality has measures in place which seeks to improve revenue and these measure are being implemented through the Budget Funding Plan and Non-revenue project that is currently underway.
	Surcharges and taxes	5 098 738	and that as the indigents were being approved, other consumers who were previously approved as indigents were kicked out by the system and they have to re-apply.	Raise awareness of the expiring of indigency status in the community, and the period in which one will have to re-apply.
	Interest earned	4 646 306	Higher interest was realised in July due to payments of long outstanding debts.	
2	<u>Expenditure By Type</u>			
	Employee related costs	16 795 069	The integration between Munsoft system and Payday module is active. However, the salaries journal was not processed in the month of July as the Payday short codes were unsuccessfully imported into the 6.8Version after the year end. The payroll staff is sorting it out with the service provider.	The payroll must at every year end test that the short codes are successfully imported.
	Bulk purchases	16 935 305	Invoices for Eskom and Rand Water were received late after the month end was done and will be accrued in the month of August.	
	Contracted services	5 621 505	most of the contracted services are on an when basis. Not all invoices were received for work done in July but mainly the creditors that were classified as accruals at year end	

11. HUMAN RESOURCE IMPLICATIONS

None

12. LEGAL IMPLICATIONS

The none payment of Eskom, Rand Water and the Auditor General accounts will lead to legal implication to the municipality.

13. FINANCIAL IMPLICATIONS

It is important that the municipality avoid incurring any additional costs, which could results in unauthorised and irregular expenditure.

14. Annexure A: C Schedules

15. Annexure B: Compliance with the conditions for Municipal Debt Relief

16. Municipal Manager's quality certificate

17. Recommendations

1. That the Municipal Council consider the report in terms of Section 71 of MFMA.
2. That the Municipal Council consider that Table c1 – Table C7 is obtained in terms guided by the National Treasury.
3. That the Municipality consider that both Eskom and Rand Water debt as at 31 JULY 2024_25 amounts to **R 883 239 241** and **R R420 180 748** respectively;
4. That the Municipal Council consider that the debt book amounts to **R 1 094 299 881**;
5. That the Municipal Council consider the July payments made to Eskom and Rand Water amounts to **R20 million** and **R8 million** respectively;
6. Therefore, the implementation of credit control and debt collection policy must be intensified.

Circular 124, for debt relief program - Eskom reconciliation as at 31 July 2024.

MONTH	INVOICE NO	TOTAL INVOICE	INTEREST ADJUSTMENT	AMOUNT PAID	PAYMENT ARRANGEMENT
23-Jul	5.64062E+11	R28 982 374.45		R12 500 000.00	
23-Aug	5.64921E+11	R28 013 659.10		R670 393.42	
23-Sep	5.64486E+11	R20 819 048.55		R2 014 972.00	
23-Oct	5.64095E+11	R19 535 612.56		R1 000 000.00	
23-Nov	5.64286E+11	R19 456 816.05		R6 505 435.43	
23-Dec	5.64684E+11	R13 142 021.21	-51 119 885.02	R16 000 000.00	
24-Jan	5.64983E+11	R13 607 247.54		R3 000 000.00	
24-Feb	5.64774E+11	R14 010 853.00		R5 545 735.85	
24-Mar	5.64914E+11	R13 184 398.32	-6 908 510.60	R4 543 839.35	-R52 392 336.69
24-Apr	5.64579E+11	R10 765 720.66		R1 500 000.00	R15 000 000.00
24-May	5.6463E+11	R10 295 554.38		R1 800 000.00	R15 000 000.00
24-Jun	5.64917E+11	R40 971 799.57		R1 657 893.33	
		R232 785 105.39		R56 738 269.38	



T.P. MAHLANGU
CHIEF FINANCIAL OFFICER

MP311 Victor Khanye - Table C1 Monthly Budget Statement Summary - M01 - July

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	85 936	97 487	-	9 178	9 178	8 122	1 056	13%	97 487
Service charges	230 903	444 952	-	24 136	24 136	37 079	(12 943)	-35%	444 952
Investment revenue	402	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	402	-	-	-	-	-	-	-	-
Other own revenue	230 889	266 161	-	62 466	62 466	22 180	40 286	182%	-
Total Revenue (excluding capital transfers and contributions)	548 532	808 580	-	95 779	95 779	67 382	28 398	42%	808 580
Employee costs	169 348	201 504	-	15 419	15 419	16 792	(1 373)	-	201 504
Remuneration of Councillors	8 083	9 101	-	325	325	758	(433)	-	9 101
Depreciation and amortisation	45 556	52 046	-	-	-	4 337	(4 337)	-	52 046
Interest	48 400	33 352	-	-	-	2 779	(2 779)	-	33 352
Inventory consumed and bulk purchases	209 938	264 205	-	2 536	2 536	22 017	(19 481)	-	264 205
Transfers and subsidies	-	7 336	-	-	-	611	(611)	-100%	7 336
Other expenditure	319 229	243 173	-	3 540	3 540	20 264	(16 725)	-83%	243 173
Total Expenditure	800 555	810 716	-	21 820	21 820	67 560	(45 739)	-68%	810 716
Surplus/(Deficit)	(252 022)	(2 136)	-	73 959	73 959	(178)	74 137	-41650%	(2 136)
Transfers and subsidies - capital (monetary allocations)	26 134	59 174	-	-	-	4 931	(4 931)	-100%	59 174
Transfers and subsidies - capital (in-kind)	2 222	44 700	-	-	-	3 725	(3 725)	-100%	44 700
Surplus/(Deficit) after capital transfers &	(223 666)	101 738	-	73 959	73 959	8 478	65 481	772%	101 738
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(223 666)	101 738	-	73 959	73 959	8 478	65 481	772%	101 738
Capital expenditure & funds sources									
Capital expenditure	27 082	67 531	-	3 453	3 453	5 628	(2 175)	-39%	67 531
Capital transfers recognised	24 163	59 078	-	983	983	4 923	(3 941)	-80%	59 078
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 719	8 453	-	2 470	2 470	704	1 766	251%	8 453
Total sources of capital funds	25 882	67 531	-	3 453	3 453	5 628	(2 175)	-39%	67 531
Financial position									
Total current assets	398 607	251 768	-		691 049				251 768
Total non current assets	970 948	999 038	-		1 005 736				999 038
Total current liabilities	1 089 482	36 613	-		1 374 480				36 613
Total non current liabilities	50 983	680 528	-		50 983				680 528
Community wealth/Equity	229 060	533 665	-		271 323				533 665
Cash flows									
Net cash from (used) operating	88 405	66 703	-	60 742	60 742	5 559	(55 183)	-993%	66 703
Net cash from (used) investing	23 278	(59 078)	-	(2 480)	(2 480)	(4 923)	(2 443)	50%	(59 078)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	115 450	11 392	-	-	63 295	4 403	(58 892)	-1338%	12 658
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	43 652	18 710	16 897	15 388	14 706	13 984	13 479	762 703	899 520
Creditors Age Analysis									
Total Creditors	1 641	196 774	106	2 967	28 443	332	347	831 065	1 061 674

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 - July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		222 687	359 314	-	33 158	33 158	29 943	3 215	11%	359 314
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		222 687	359 314	-	33 158	33 158	29 943	3 215	11%	359 314
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		20 081	7 009	-	278	278	584	(306)	-52%	7 009
Community and social services		481	2 292	-	23	23	191	(168)	-88%	2 292
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		17 527	2 623	-	82	82	219	(136)	-62%	2 623
Housing		2 072	2 094	-	173	173	175	(1)	-1%	2 094
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 720	1 572	-	-	-	131	(131)	-100%	1 572
Planning and development		-	1 572	-	-	-	131	(131)	-100%	1 572
Road transport		1 720	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		332 400	544 560	-	62 344	62 344	45 380	16 964	37%	544 560
Energy sources		161 060	314 370	-	17 441	17 441	26 197	(8 757)	-33%	314 370
Water management		98 738	144 924	-	4 729	4 729	12 077	(7 348)	-61%	144 924
Waste water management		36 917	66 580	-	973	973	5 548	(4 575)	-82%	66 580
Waste management		35 686	18 686	-	39 200	39 200	1 557	37 643	2417%	18 686
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	576 889	912 454	-	95 779	95 779	76 038	19 742	26%	912 454
Expenditure - Functional										
Governance and administration		312 938	318 878	-	10 248	10 248	26 573	(16 325)	-61%	318 878
Executive and council		25 325	39 862	-	1 733	1 733	3 322	(1 589)	-48%	39 862
Finance and administration		287 613	279 016	-	8 514	8 514	23 251	(14 737)	-63%	279 016
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		48 649	55 583	-	2 752	2 752	4 632	(1 880)	-41%	55 583
Community and social services		9 802	9 186	-	1 107	1 107	766	342	45%	9 186
Sport and recreation		(149)	1 537	-	-	-	128	(128)	-100%	1 537
Public safety		37 632	44 860	-	1 645	1 645	3 738	(2 094)	-56%	44 860
Housing		1 364	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		62 794	40 796	-	1 845	1 845	3 400	(1 554)	-46%	40 796
Planning and development		11 227	9 894	-	370	370	825	(454)	-55%	9 894
Road transport		49 549	30 702	-	1 475	1 475	2 558	(1 083)	-42%	30 702
Environmental protection		2 017	200	-	-	-	17	(17)	-100%	200
Trading services		374 480	395 460	-	6 975	6 975	32 955	(25 980)	-79%	395 460
Energy sources		238 675	220 122	-	2 619	2 619	18 343	(15 725)	-86%	220 122
Water management		80 315	113 796	-	1 044	1 044	9 483	(8 439)	-89%	113 796
Waste water management		23 349	36 008	-	1 859	1 859	3 001	(1 142)	-38%	36 008
Waste management		32 141	25 534	-	1 454	1 454	2 128	(674)	-32%	25 534
Other		1 694	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	800 555	810 716	-	21 820	21 820	67 560	(45 739)	-68%	810 716
Surplus/ (Deficit) for the year		(223 666)	101 738	-	73 959	73 959	8 478	65 481	772%	101 738

MP311 Victor Khanye - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 - July

Vote Description		2022/23	Budget Year 2023/24								
	Ref	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year	
R thousands											
Revenue by Vote		1									
Vote 1 - Office of the Municipal Manager			-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury			222 687	359 314	-	33 158	33 158	29 943	3 215	10.7%	359 314
Vote 3 - Corporate Services			-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services			481	2 292	-	23	23	191	(168)	-88.0%	2 292
Vote 5 - Sport and Recreation			-	-	-	-	-	-	-	-	
Vote 6 - Public Safety			17 527	2 623	-	82	82	219	(136)	-62.4%	2 623
Vote 7 - Housing			2 072	2 094	-	173	173	175	(1)	-0.8%	2 094
Vote 8 - Health Services			-	-	-	-	-	-	-	-	
Vote 9 - Planning and Development			-	1 572	-	-	-	131	(131)	-100.0%	1 572
Vote 10 - Roads Transport			1 720	-	-	-	-	-	-	-	
Vote 11 - Electricity Services			161 060	314 370	-	17 441	17 441	26 197	(8 757)	-33.4%	314 370
Vote 12 - Water Services			98 738	144 924	-	4 729	4 729	12 077	(7 348)	-60.8%	144 924
Vote 13 - Waste Water Management			36 917	66 580	-	973	973	5 548	(4 575)	-82.5%	66 580
Vote 14 - Solid Waste Management			35 686	18 686	-	39 200	39 200	1 557	37 643	2417.4%	18 686
Vote 15 -			-	-	-	-	-	-	-	-	
Total Revenue by Vote		2	576 889	912 454	-	95 779	95 779	76 038	19 742	26.0%	912 454
Expenditure by Vote		1									
Vote 1 - Office of the Municipal Manager			45 383	54 596	-	3 528	3 528	4 550	(1 021)	-22.4%	54 596
Vote 2 - Budget and Treasury			250 339	256 722	-	7 032	7 032	21 394	(14 362)	-67.1%	256 722
Vote 3 - Corporate Services			-	137	-	-	-	11	(11)	-100.0%	137
Vote 4 - Community and Social Services			9 736	9 186	-	1 107	1 107	766	342	44.7%	9 186
Vote 5 - Sport and Recreation			(149)	1 537	-	-	-	128	(128)	-100.0%	1 537
Vote 6 - Public Safety			37 632	44 860	-	1 645	1 645	3 738	(2 094)	-56.0%	44 860
Vote 7 - Housing			1 364	-	-	-	-	-	-	-	-
Vote 8 - Health Services			2 017	200	-	-	-	17	(17)	-100.0%	200
Vote 9 - Planning and Development			7 368	6 277	-	30	30	523	(494)	-94.4%	6 277
Vote 10 - Roads Transport			72 385	41 741	-	1 503	1 503	3 478	(1 975)	-56.8%	41 741
Vote 11 - Electricity Services			238 675	220 122	-	2 619	2 619	18 343	(15 725)	-85.7%	220 122
Vote 12 - Water Services			80 315	113 796	-	1 044	1 044	9 483	(8 439)	-89.0%	113 796
Vote 13 - Waste Water Management			23 349	36 008	-	1 859	1 859	3 001	(1 142)	-38.0%	36 008
Vote 14 - Solid Waste Management			32 141	25 534	-	1 454	1 454	2 128	(674)	-31.7%	25 534
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	800 555	810 716	-	21 820	21 820	67 560	(45 739)	-67.7%	810 716
Surplus/ (Deficit) for the year		2	(223 666)	101 738	-	73 959	73 959	8 478	65 481	772.3%	101 738

MP311 Victor Khanye - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 - July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		161 060	347 266	–	17 441	17 441	28 939	(11 498)	(0)	347 266
Service charges - Water		47 734	67 794	–	4 729	4 729	5 650	(920)	(0)	67 794
Service charges - Waste Water Management		11 671	15 635	–	973	973	1 303	(330)	(0)	15 635
Service charges - Waste management		10 438	14 257	–	992	992	1 188	(196)	(0)	14 257
Sale of Goods and Rendering of Services		1 368	3 137	–	131	131	261	(130)	(0)	3 137
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		46 476	59 387	–	5 267	5 267	4 949	318	0	59 387
Interest from Current and Non Current Assets		402	–	–	–	–	–	–	–	–
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 113	2 532	–	173	173	211	(38)	(0)	2 532
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		821	392	–	24	24	33	(9)	(0)	392
Non-Exchange Revenue										
Property rates		85 936	97 467	–	9 178	9 178	8 122	1 056	0	97 467
Surcharges and Taxes		46 567	54 884	–	4 007	4 007	4 574	(566)	(0)	54 884
Fines, penalties and forfeits		17 139	1 686	–	10	10	140	(131)	(0)	1 686
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		116 808	144 142	–	52 854	52 854	12 012	40 842	0	144 142
Interest		–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		548 532	808 580	–	95 779	95 779	67 382	28 398	42%	808 580
Expenditure By Type										
Employee related costs		169 348	201 504	–	15 419	15 419	16 792	(1 373)	(0)	201 504
Remuneration of councillors		8 083	9 101	–	325	325	758	(433)	(0)	9 101
Bulk purchases - electricity		171 101	185 000	–	507	507	15 417	(14 909)	(0)	185 000
Inventory consumed		38 837	79 205	–	2 029	2 029	6 600	(4 572)	(0)	79 205
Debt impairment		112 584	103 571	–	–	–	8 631	(8 631)	(0)	103 571
Depreciation and amortisation		45 556	52 046	–	–	–	4 337	(4 337)	(0)	52 046
Interest		48 400	33 352	–	–	–	2 779	(2 779)	(0)	33 352
Contracted services		76 661	71 449	–	606	606	5 954	(5 348)	(0)	71 449
Transfers and subsidies		–	7 336	–	–	–	611	(611)	(0)	7 336
Irrecoverable debts written off		–	30 000	–	–	–	2 500	(2 500)	(0)	30 000
Operational costs		79 086	38 153	–	2 934	2 934	3 179	(245)	(0)	38 153
Losses on Disposal of Assets		2 650	–	–	–	–	–	–	–	–
Other Losses		48 248	–	–	–	–	–	–	–	–
Total Expenditure		800 555	810 716	–	21 820	21 820	67 560	(45 739)	-68%	810 716
Surplus/(Deficit)										
		(252 022)	(2 136)	–	73 959	73 959	(178)	74 137	(0)	(2 136)
Transfers and subsidies - capital (monetary allocations)		26 134	59 174	–	–	–	4 931	(4 931)	(0)	59 174
Transfers and subsidies - capital (in-kind)		2 222	44 700	–	–	–	3 725	(3 725)	(0)	44 700
Surplus/(Deficit) after capital transfers & contributions		(223 666)	101 738	–	73 959	73 959	8 478			101 738
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(223 666)	101 738	–	73 959	73 959	8 478			101 738
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(223 666)	101 738	–	73 959	73 959	8 478			101 738
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(223 666)	101 738	–	73 959	73 959	8 478			101 738

MP311 Victor Khanye - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 - July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity Services		-	-	-	-	-	-	-	-	-
Vote 12 - Water Services		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 14 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		(4)	2 000	-	-	-	167	(167)	-100%	2 000
Vote 2 - Budget and Treasury		(44)	2 907	-	-	-	242	(242)	-100%	2 907
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		2 628	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		68	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		18 139	15 000	-	-	-	1 250	(1 250)	-100%	15 000
Vote 11 - Electricity Services		4 358	6 000	-	2 470	2 470	500	1 970	394%	6 000
Vote 12 - Water Services		-	35 035	-	983	983	2 920	(1 937)	-66%	35 035
Vote 13 - Waste Water Management		1 501	3 090	-	-	-	257	(257)	-100%	3 090
Vote 14 - Solid Waste Management		435	3 500	-	-	-	292	(292)	-100%	3 500
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	27 082	67 531	-	3 453	3 453	5 628	(2 175)	-39%	67 531
Total Capital Expenditure		27 082	67 531	-	3 453	3 453	5 628	(2 175)	-39%	67 531
Capital Expenditure - Functional Classification										
Governance and administration		(48)	4 907	-	-	-	409	(409)	-100%	4 907
Executive and council		(4)	-	-	-	-	-	-	-	-
Finance and administration		(44)	4 907	-	-	-	409	(409)	(0)	4 907
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 696	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 628	-	-	-	-	-	-	-	-
Public safety		68	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18 139	15 000	-	-	-	1 250	(1 250)	-100%	15 000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		18 139	15 000	-	-	-	1 250	(1 250)	(0)	15 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6 294	47 624	-	3 453	3 453	3 969	(516)	-13%	47 624
Energy sources		4 358	6 000	-	2 470	2 470	500	1 970	0	6 000
Water management		-	35 035	-	983	983	2 920	(1 937)	(0)	35 035
Waste water management		1 501	3 090	-	-	-	257	(257)	(0)	3 090
Waste management		435	3 500	-	-	-	292	(292)	(0)	3 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27 082	67 531	-	3 453	3 453	5 628	(2 175)	-39%	67 531
Funded by:										
National Government		24 163	59 078	-	983	983	4 923	(3 941)	(0)	59 078
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 163	59 078	-	983	983	4 923	(3 941)	-80%	59 078
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 719	8 453	-	2 470	2 470	704	1 766	0	8 453
Total Capital Funding		25 882	67 531	-	3 453	3 453	5 628	(2 175)	-39%	67 531

MP311 Victor Khanye - Table C6 Monthly Budget Statement - Financial Position - M01 - July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		5 605	11 392	–	62 024	11 392
Trade and other receivables from exchange transactions		91 012	36 930	–	207 502	36 930
Receivables from non-exchange transactions		67 446	128 825	–	110 223	128 825
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 715	74 622	–	1 709	74 622
VAT		231 827	–	–	309 591	–
Other current assets		0	–	–	0	–
Total current assets		398 607	251 768	–	691 049	251 768
Non current assets						
Investments		–	–	–	–	–
Investment property		65 238	68 123	–	66 838	68 123
Property, plant and equipment		904 571	929 686	–	937 760	929 686
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 075	1 075	–	1 075	1 075
Intangible assets		64	155	–	64	155
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		970 948	999 038	–	1 005 736	999 038
TOTAL ASSETS		1 369 555	1 250 806	–	1 696 785	1 250 806
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		3 419	–	–	3 419	–
Consumer deposits		1 592	1 781	–	1 706	1 781
Trade and other payables from exchange transactions		918 892	23 286	–	1 119 167	23 286
Trade and other payables from non-exchange transactions		(0)	–	–	19 774	–
Provision		2 896	11 546	–	2 896	11 546
VAT		161 369	–	–	226 204	–
Other current liabilities		1 314	–	–	1 314	–
Total current liabilities		1 089 482	36 613	–	1 374 480	36 613
Non current liabilities						
Financial liabilities		(3 419)	7 528	–	(3 419)	7 528
Provision		18 804	673 000	–	18 804	673 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		35 597	–	–	35 597	–
Total non current liabilities		50 983	680 528	–	50 983	680 528
TOTAL LIABILITIES		1 140 464	717 141	–	1 425 462	717 141
NET ASSETS	2	229 090	533 665	–	271 323	533 665
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		229 060	533 665	–	271 323	533 665
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	229 060	533 665	–	271 323	533 665

MP311 Victor Khanye - Table C7 Monthly Budget Statement - Cash Flow - M01 - July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		80 229	68 227	-	5 559	5 559	5 686	(126)	-2%	68 227
Service charges		230 294	380 407	-	21 471	21 471	31 701	(10 230)	-32%	380 407
Other revenue		74 383	122 019	-	15 750	15 750	10 168	5 582	55%	122 019
Transfers and Subsidies - Operational		4 911	144 142	-	43 939	43 939	12 012	31 927	266%	144 142
Transfers and Subsidies - Capital		-	59 174	-	10 700	10 700	4 931	5 769	117%	59 174
Interest		346	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(301 758)	(673 914)	-	(36 677)	(36 677)	(56 160)	19 482	-35%	(673 914)
Interest		-	(33 352)	-	-	-	(2 779)	2 779	-100%	(33 352)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		88 405	66 703	-	60 742	60 742	5 559	(55 183)	-993%	66 703
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		23 278	(59 078)	-	(2 480)	(2 480)	(4 923)	2 443	-50%	(59 078)
NET CASH FROM/(USED) INVESTING ACTIVITIES		23 278	(59 078)	-	(2 480)	(2 480)	(4 923)	(2 443)	50%	(59 078)
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		111 683	7 625	-	58 262	58 262	635			7 625
Cash/cash equivalents at beginning:		3 767	3 767	-		5 033	3 767			5 033
Cash/cash equivalents at month/year end:		115 450	11 392	-		63 295	4 403			12 658

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 - July

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		177 431	210 604	-	15 744	15 744	17 550	(1 806)	-10%	210 604
% increase	4		18.7%							18.7%
TOTAL MANAGERS AND STAFF		169 348	201 504	-	15 419	15 419	16 792	(1 373)	-8%	201 504

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 - July

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 823	9 101	—	234	234	758	(524)	-69%	9 101
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		1 399	—	—	43	43	—	43	#DIV/0!	—
Cellphone Allowance		688	—	—	48	48	—	48	#DIV/0!	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1 173	—	—	—	—	—	—	—	—
Sub Total - Councillors		8 083	9 101	—	325	325	758	(433)	-57%	9 101
% increase	4		12.6%							12.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 120	5 438	—	1 081	1 081	453	628	138%	5 438
Pension and UIF Contributions		155	224	—	29	29	19	11	58%	224
Medical Aid Contributions		26	—	—	5	5	—	5	#DIV/0!	—
Overtime		—	—	—	13	13	—	13	#DIV/0!	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		347	—	—	82	82	—	82	#DIV/0!	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		2 112	4	—	0	0	0	(0)	-93%	4
Payments in lieu of leave		481	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		2 582	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		7 823	5 666	—	1 210	1 210	472	737	156%	5 666
% increase	4		-27.6%							-27.6%
Other Municipal Staff										
Basic Salaries and Wages		91 556	123 668	—	7 903	7 903	10 306	(2 403)	-23%	123 668
Pension and UIF Contributions		19 924	24 439	—	2 255	2 255	2 037	218	11%	24 439
Medical Aid Contributions		8 620	9 405	—	820	820	784	36	5%	9 405
Overtime		5 184	8 549	—	828	828	712	116	16%	8 549
Performance Bonus		6 654	9 391	—	689	689	783	(94)	-12%	9 391
Motor Vehicle Allowance		6 330	9 983	—	737	737	832	(95)	-11%	9 983
Cellphone Allowance		33	—	—	4	4	—	4	#DIV/0!	—
Housing Allowances		953	1 039	—	143	143	87	56	65%	1 039
Other benefits and allowances		12 253	6 195	—	529	529	516	13	2%	6 195
Payments in lieu of leave		(296)	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	2 958	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		695	—	—	3	3	—	3	#DIV/0!	—
Acting and post related allowance		6 660	3 168	—	300	300	264	36	14%	3 168
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		161 525	195 837	—	14 210	14 210	16 320	(2 110)	-13%	195 837
% increase	4		21.2%							21.2%
Total Parent Municipality		177 431	210 604	—	15 744	15 744	17 550	(1 806)	-10%	210 604
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees	5									
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 - July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 145	15 617	-	-	-	1 301	1 301	100.0%	15 617
Roads Infrastructure		-	1 000	-	-	-	83	83	100.0%	1 000
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	1 000	-	-	-	83	(83)	(0)	1 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2 400	-	-	-	200	200	100.0%	2 400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	2 400	-	-	-	200	(200)	(0)	2 400
Water Supply Infrastructure		-	3 400	-	-	-	283	283	100.0%	3 400
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	3 400	-	-	-	283	(283)	(0)	3 400
Sanitation Infrastructure		-	700	-	-	-	58	58	100.0%	700
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	700	-	-	-	58	(58)	(0)	700
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		2 145	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		2 145	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	8 117	-	-	-	676	676	100.0%	8 117
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	8 117	-	-	-	676	(676)	(0)	8 117
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 - July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 - July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	2 145	15 617	-	-	-	1 301	1 301	100.0%	15 617