VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

P.O BOX 6 DELMAS 2210
013 665 6008
013 665 2913
Email: thokom@victorkhanyelm.gov.za
Website: www.victorkhanyelm.gov.za

BUDGET & TREASURY OFFICE

QUALITY CERTIFICATE

I, **T.M MASHABELA,** Municipal Manager of Victor Khanye Local Municipality, hereby certify that the Budget Statement for October 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..........................

DATE...11/11/2024...

VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

✉ 6 DELMAS 2210

☎013 665 6005

013 665 2913

Email: info@victorkhanyelm.gov.za

Website: www.victorkhanyelm.gov.za

BUDGET AND TREASURY

Enquires: S Maphanga **Ref: 5/1/4**

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 11 NOVEMBER 2024

RE : SECTION 71 REPORT

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

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 2009for implementation with effect from 1 October 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 OCTOBER 2009 for implementation with effect from 1 OCTOBER 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 OCTOBER 2024_25**

Description	Budget	Month Actual	YTD Actual	YTD Budget
Revenue	- 773 201 000	- 31 569 000	- 249 148 000	- 257 734 000
Expenditure	878 754 000	58 254 000	244 129 000	292 858 000
Surplus/Deficit	105 553 000	26 685 000	- 5 019 000	

Operating revenue for the month of October amounted to **R31 million** and a year-to-date revenue billed amounts to **R249 million**.

Type Of Service		Total Settlements	Total Movement	Billing	PaymentR
DEPOSIT	-	58 230.00	640.00	-	0%
ADVANCE PAYMENT		2 783.53	-	-	0%
INTEREST	-	293 385.37	7 486 187.40	8 218 953.78	4%
VAT	-	3 041 252.67	4 271 348.81	4 024 727.66	76%
WATER	-	3 664 276.66	5 365 839.90	5 545 422.64	66%
ELECTRICITY	-	12 905 466.01	14 605 426.05	12 711 069.75	102%
RATES	-	8 793 600.71	14 002 224.77	14 316 014.89	61%
REFUSE	-	920 128.05	1 316 726.33	1 376 290.00	67%
SEWERAGE	-	818 551.68	1 050 164.88	1 088 494.95	75%
SUNDRIES VAT	-	148 295.85	440.00	440.00	33704%
SUNDRY NON VAT	-	287 740.54	2 312.92	2 312.92	12441%
HIRE	-	1 258 495.98	6 198 603.62	6 184 761.97	20%
OTHER SERVICES	-	2 181.78	30 212.38	-	0%
PAYMENT ADVANCED	-	909 874.86	-	-	100%
Total	**-**	**33 098 696.63**	**54 330 127.06**	**53 468 488.56**	**62**

REVENUE VARIANCES

Service Charges – Electricity

The billing for October amounted to **R12.7 million** and revenue of **R12.9 milion** was realized through electricity sales **(102%)**. The project for replacing pre-paid meters is still 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 is monitored on a monthly basis.

Service Charges – Water

The billing for October amounted to **R 5.5 million** and revenue realized amounted to **R3.6 million (66%)**. The non-revenue project is still underway and is expected to increase the revenue realised on water.

Service Charges – Sanitation

The billing for October amounted to **R1 million** and **R818 thousand** was realized **(75%)**.

Service Charges – Refuse

The billing for October amounted to **R1.3 million** and **R920 thousand** was realized shows a positive variance of (**67%)**.

Property Rates

Billing for property rates for the month of October amounted to **R14 million** and revenue realized amounted to **R8.7 million (61%),** this is due to the increase in tariffs.

Rental of facilities and equipment

Billing for the month amounted to **R6.1 million and R1.2 million** was realized **(20%).**

Other revenue – Other revenue collected amounted to **R4.7 million**. Other revenue comprises of fines, grave fees, clearance certificates, building plans, etc.

Payment rate

Total billing amounted to **R53 million** and only **R33 million** was collected. Collection rate has improved and moved up to **62%** compared to **49%** in September.

EXPENDITURE

Monthly Budget Statement - Financial Performance (Expenditure) – October 2024_25

	Original Budget 2024/25	Monthly Actual	YTD Actual	YTD budget	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	201 439 000	16 368 000	65 407 000	67 146 000	- 1 739 000	-3%
Remuneration of councillors	10 101 000	763 000	3 073 000	3 367 000	- 294 000	-9%
Bulk purchases - Electricity	203 854 000	-	75 506 000	67 951 000	7 555 000	11%
Inventory consumed and Bulk pur	92 124 000	21 761 000	38 868 000	30 708 000	8 160 000	27%
Debt impairment	108 336 000	-	-	36 112 000	- 36 112 000	-100%
Depreciation and asset impairme	52 446 000	-	-	17 482 000	- 17 482 000	-100%
Finance charges	30 000 000	4 029 000	19 580 000	10 000 000	9 580 000	96%
Contracted services	92 062 000	10 738 000	29 790 000	30 687 000	- 897 000	-3%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	29 800 000	-	-	9 933 000	- 9 933 000	-100%
Operationsl Costs	58 413 000	4 596 000	11 905 000	19 471 000	- 7 566 000	-39%
Other Losses	-		-	-	-	0%
Total Expenditure	**878 575 000**	**58 255 000**	**244 129 000**	**292 857 000**	**- 48 728 000**	**-17%**

Employee related cost – For the month of October 2024_25 total salaries, allowances and benefits amounted to **R17.1 million.** (-3%) indicates that we are still within the acceptable range.

Bulk Purchases-Electricity – Bulk invoices amounted to **R24 million** for October. However, these invoices were not yet captured due to lateness. The municipality remains non-compliant regarding circular 124 of the Eskom debt relief.
A payment of **R3.3 million** was made to Eskom for both the bulk and north sub-station account.

Inventory consumed – The consumables together with the bulk water invoices for the previous two months amounted to **R21 million.** A payment of **R3.9 million** was made to the Rand Water.

Finance charges – Interest charged amounted to **R4 million**.

Contracted services – Expenditure on contracted services amounted to **R10.7 million**. Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

Operational costs – For the month of October, general expenditure amounted to **R4.5 million.**

The operating expenditure for the month of October amounts to **R58 million** and the budgeted expenditure amount to **R292 million**.

Norms and Ratio

Collection Rate	(Gross Debtors Closing Balance + Bailled 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%		62%
				Gross Debtors closing balance	1 122 919 422
				Gross Debtors opening balance	1 120 299 447
				Bad debts written Off	
				Billed Revenue	711 945 163

The norm for Collection rate is slightly stagnant and with the target of 95%. The collection rate has improved from 49% to 62%. 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		0.39
				Current Assets	687 721 000
				Current Liabilities	1 758 931 000

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%		3%
				Contracted Services	29 790 000
				Total Operating Expenditure	878 574 000
				Taxation Expense	-

The norm of Contracted services is 3%. 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	Monthly Actual	Year to Date Actual	YTD budget	Variance	Variance %
Infrastructure	**15 260 000**	**3 019 000**	**4 629 000**	**5 088 000**	**- 459 000**	**7%**
Roads Infrastructure	**5 000 000**	**-**	**-**	**1 667 000**	**- 1 667 000**	**-100%**
Capital Spares	5 000 000	-	-	1 667 000	- 1 667 000	-100%
Electrical Infrastructure	**6 000 000**	**2 863 000**	**3 539 000**	**2 000 000**	**1 539 000**	**77%**
Capital Spares	6 000 000	2 863 000	3 539 000	2 000 000	1 539 000	77%
Water Supply Infrastructure	**1 700 000**	**24 000**	**541 000**	**567 000**	**- 26 000**	**-5%**
Capital Spares	1 700 000	24 000	541 000	567 000	- 26 000	-5%
Sanitation Infrastructure	**500 000**	**24 000**	**341 000**	**167 000**	**174 000**	**104%**
Capital Spares	500 000	24 000	341 000	167 000	174 000	104%
Costal Infrastructure	**2 060 000**	**108 000**	**208 000**	**687 000**	**- 479 000**	**-70%**
Capital Spares	2 060 000	108 000	208 000	687 000	- 479 000	-70%
Information and communication infrastructure	**10 792 000**	**134 000**	**343 000**	**3 597 000**	**- 3 254 000**	**-90%**
Data centres	10 792 000	134 000	**343 000**	3 597 000	- 3 254 000	**-90%**
Capital Spares	10 792 000	134 000	343 000	3 597 000	- 3 254 000	-90%
Total Repairs and Maintenance Expenditure	**26 052 000**	**3 153 000**	**4 972 000**	**8 685 000**	**- 3 713 000**	**-43%**

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for October amounts to **R3.1 million.**

4. BUDGET PERFOMANCE OVERVIEW

4.1 CAPITAL EXPENDITURE

Grants	Gazetted amount	Total Received To-Date	Oct Actual	YTD spending	% spent on received amt
MIG	28 420 000	8 046 000	4 842 257	6 359 932	79%
WSIG	25 000 000	7 151 000	1 175 147	1 988 699	28%

Total allocation for conditional grants from the National Treasury for the **2024-2025** financial year amounts to **R53.4 million for MIG and WSIG.**

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for October shows a negative cash amount of **R4.5 million** 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 October shows a cash outflow of **R4.8** that is a payment of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded an increase in net cash held of **R4.8million** in October 2024.

Description R thousands	Oct 2024_25 Actual
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	8 794
Service charges	18 308
Other revenue	4 304
Government - operating	–
Government - capital	–
Interest	293
Dividends	–
Total receipts	**31 699**
Payments	
Suppliers and employees	(65 621)
Finance charges	(2 855)
Transfers and Grants	(1 762)
Total payments	**(70 238)**
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(38 538)**
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	–
Disposal of assets	–
(Increase) / Decrease in non-current investments	–
Payments	(2 855)
Capital assets	(2 855)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(2 855)**
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	**1 352**
Cash/cash equivalents at beginning of the month:	30 162
Cash/cash equivalents at month end:	31 514

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 October resulted in an unfavourable balance of **R31 million** and total expenditure amounted to **R58 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 **-3%** and deviation of **-17%** 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 October, the expenditure amounted to **R4.9 million.**

All municipal departments have been sensitise 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 October 2024_25, the community wealth amounts to an unfavourable **R55 million**, Total liabilities amounts to **R1.8 billion,** whilst total assets amount to **R1.7 billion** which resulted in an unfavourable net-assets of **R55 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 October, the net cash from operating activities is a favourable **R1.9 million**, the Net cash from investing activities amounted to an unfavourable **R5.6 million.** The net cash from financing activities amounts to **R0.** The Bank balance at the end of the month amounted to **R31 million.**

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	734 165
STD BANK	CALL ACCOUNT	22 955 863
STD BANK	TRAFFIC	629 401
STD BANK	MONEY MARKET	120 064
ABSA BANK	CALL ACCOUNT	7 074 296
BALANCE		31 513 789

SUPPORTING DOCUMENTATION

3.1 PERFOMANCE 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 **R1.1 billion** including interest on arrears. Outstanding debtors over 90days amounts to **R1 billion**. The table below reflects the debtor's age analysis by customer group, the data cleansing will commence shortly as the advert is been issued.

CUSTOMER GROUP	OCTOBER
Organs of state	29 692 485.03
Commercial	84 194 685.66
Households	819 639 159.79
Mines	15 815 438.77
Farms	90 246 700.48
Indigents	67 799 472.15
Top fifty	12 117 351.00
Other	3 414 128.92
	1 122 919 421.80

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 October 2024_25, creditors amounted to **R 2.7 billion** and the bulk of the creditors relates to Eskom account with an amount **R916 million** and Rand Water with an amount of **R447 million.**

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For the actual month of October 2024_25 total salaries, allowances and benefits amounted to **R17 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 **R4.9 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 October 2024 is attached as Annexure "D"
- MFMA Circular 124 – completeness of revenue for the month of October 2024 is attached Annexure É"

6. DEBTORS

Debtors' Age Analysis for the month ended 31 October 2024_25, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1.1 billion** of which consumer debtor's amount to **R727** and sundry debtors amount to **R395**. Creditors to the amount **R2.7 billion** were not paid during the month.

Description		Budget Year 2024/25											
R thousands	NT Code	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 - Water	1200	5 431	3 381	248 461	–	–	–	–	–	257 274	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 148	1 899	18 107	–	–	–	–	–	41 154	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7 432	6 055	171 092	–	–	–	–	–	184 579	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 055	611	23 303	–	–	–	–	–	24 969	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 279	707	25 450	–	–	–	–	–	27 436	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	6 076	5 708	234 878	–	–	–	–	–	246 662	–	–	–
Interest on Arrear Debtor Accounts	1810	8 170	8 164	175 687	–	–	–	–	–	192 021	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	4 315	1 455	143 054	–	–	–	–	–	148 824	–	–	–
Total By Income Source	**2000**	**54 906**	**27 981**	**1 040 033**	**–**	**–**	**–**	**–**	**–**	**1 122 919**	**–**	**–**	**–**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	6 561	2 812	20 319	–	–	–	–	–	29 692	–	–	–
Commercial	2300	13 313	2 968	67 914	–	–	–	–	–	84 195	–	–	–
Households	2400	19 337	17 378	782 924	–	–	–	–	–	819 639	–	–	–
Other	2500	15 694	4 823	168 876	–	–	–	–	–	189 393	–	–	–
Total By Customer Group	**2600**	**54 906**	**27 981**	**1 040 033**	**–**	**–**	**–**	**–**	**–**	**1 122 919**	**–**	**–**	**–**

7. CREDITORS AGE ANALYSIS

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2022/23								
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	21 830	25 146	31 788	837 515	–	–	–	–	916 280
Bulk Water	0200	10 751	11 740	11 265	11 254	402 399	–	–	–	447 408
PAYE deductions	0300	–	–	–	–	–	–	-	–	–
VAT (output less input)	0400	–	–	–	–	–	–	-	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	-	–	–
Loan repayments	0600	–	–	–	–	–	–	-	–	–
Trade Creditors	0700	1 416 723	–	–	–	–	–	-	–	1 416 723
Auditor General	0800	2 735	1 883	–	–	–	–	-	–	4 618
Other	0900	–	–	–	–	–	–	-	–	–
Total By Customer Type	**1000**	**1 452 039**	**38 770**	**43 053**	**848 768**	**402 399**	**–**	**–**	**–**	**2 785 028**

8. Allocation and grant receipts and expenditure

Grants	Gazetted amount	Total Received To-Date	Oct Actual	YTD spending	% spent on received amount
Equitable share	149 824 000	62 427 000	11 512 139	62 427 000	100%
FMG	1 800 000	1 800 000	59 856	489 755	27%
EPWP	1 361 000	341 000	554 859	2 090 797	307%
MIG	28 420 000	8 046 000	4 842 257	6 359 932	79%
WSIG	25 000 000	7 151 000	1 175 147	1 988 699	28%
	206 405 000	79 765 000	18 144 258	73 356 181	

9. Councillor and board member allowances and employee benefits

Number of months---------> 4

	Pro-rata	Oct	Actual	%	Reason for Variance
	Budget	Actual	YTD	Actual	
Councillors:					
Allowances	3 367 000	763 000	3 073 000	91.3%	None
Employees:					
Basic salary	42 075 000	9 893 000	39 050 000	92.8%	None
Travelling allowance	3 524 000	829 000	3 517 000	99.8%	None
Overtime	3 017 667	1 316 000	5 656 000	187.4%	Debt collection and credit control program and attending to after hours calls.
Employee social contribution	18 529 333	4 328 000	17 183 000	92.7%	
TOTAL	**70 513 000**	**17 129 000**	**68 479 000**	**97.1%**	

13. Conclusion

14. Annexure A: C Schedules

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

16. Municipal Manager's quality certificate

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

Kindly note the payments are made on an accrual basis.

ESKOM MAIN ACCOUNT

Segment in ledger ==================>			*Bulk Purchases*	*VAT*	*Interest expense*			
MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	TOTAL EXC	VAT	INTEREST	TOTAL INC	AMOUNT PAID	BALANCE + INVOICE - PAID
Jul-24	564970455838	R 788 317 604.03	R 17 162 735.76	R 2 574 410.36	R 1 824 450.58	R 21 561 596.70	R 10 000 000.00	R 799 879 200.73
Aug-24	564900948545	R 799 879 200.73	R 12 738 610.06	R 1 910 791.51	R 2 051 138.83	R 816 579 741.13	R 4 000 000.00	R 812 579 741.13
Sep-24	564422207920	R 812 579 741.13	R 10 760 784.63	R 1 614 117.70	R 2 390 542.28	R 827 345 185.74	R 2 800 000.00	R 824 545 185.74
Oct-24	564768854268	R 824 545 185.74	R 8 687 767.27	R 1 303 165.09	R 2 996 569.42	R 837 532 687.52	R 2 150 000.00	R 835 382 687.52
Nov-24						R -		R -
Dec-24						R -		R -
Jan-25						R -		R -
Feb-25						R -		R -
Mar-25						R -		R -
Apr-25						R -		R -
May-25						R -		R -
Jun-25						R -		R -
			R 49 349 897.72	R 7 402 484.66	R 9 262 701.11			

ESKOM SUB ACCOUNT

Segment in ledger ==================>			*Bulk Purchases*	*VAT*	*Interest expense*			
MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	TOTAL EXC	VAT	INTEREST	TOTAL INC	AMOUNT PAID	BALANCE + INVOICE - PAID = TOTAL DUE
Jul-24	889668296263	R 50 012 521.37	R 12 890 775.60	R 1 933 616.34	R 198 410.58	R 15 022 802.52	R 10 000 000.00	R 55 035 323.89
Aug-24	889135332215	R 55 035 323.89	R 12 873 889.17	R 1 931 083.38	R 282 902.76	R 70 123 199.20	R 4 000 000.00	R 66 123 199.20
Sep-24	889612650615	R 66 123 199.20	R 8 623 201.00	R 1 293 480.15	R 464 334.26	R 76 504 214.61	R 2 000 000.00	R 74 504 214.61
Oct-24	889920803715	R 74 504 214.61	R 7 024 922.42	R 1 053 738.36	R 764 060.83	R 83 346 936.22	R 2 450 000.00	R 80 896 936.22
Nov-24						R -		R -
Dec-24						R -		R -
Jan-25						R -		R -
Feb-25						R -		R -
Mar-25						R -		R -
Apr-25						R -		R -
May-25						R -		R -
Jun-25						R -		R -
			41 412 788.19	6 211 918.23	1 709 708.43			

Choose name from list - Table C1 Monthly Budget Statement Summary - M04 - October

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	109 807	123 486	–	(5 314)	37 498	41 162	(3 664)	-9%	123 486
Service charges	265 429	328 584	–	22 687	97 871	109 528	(11 657)	-11%	328 584
Investment revenue	1 037	–	–	–	–	–	–		–
Transfers and subsidies - Operational	143 890	152 985	–	–	58 455	50 995	7 460	15%	152 985
Other own revenue	142 671	168 146	–	14 197	55 324	56 049	(725)	-1%	–
Total Revenue (excluding capital transfers and contributions)	**662 834**	**773 201**	**–**	**31 569**	**249 148**	**257 734**	**(8 586)**	**-3%**	**773 201**
Employee costs	186 893	201 439	–	16 368	65 407	67 146	(1 739)	-3%	201 439
Remuneration of Councillors	9 364	10 101	–	763	3 073	3 367	(293)	-9%	10 101
Depreciation and amortisation	29 000	52 446	–	–	–	17 482	(17 482)	-100%	52 446
Interest	85 022	30 000	–	4 029	19 580	10 000	9 580	96%	30 000
Inventory consumed and bulk purchases	332 402	295 978	–	21 761	114 374	98 659	15 715	16%	295 978
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	187 250	288 611	–	15 334	41 695	96 204	(54 509)	-57%	288 611
Total Expenditure	**829 929**	**878 574**	**–**	**58 254**	**244 129**	**292 858**	**(48 729)**	**-17%**	**878 574**
Surplus/(Deficit)	**(167 095)**	**(105 373)**	**–**	**(26 685)**	**5 019**	**(35 124)**	**40 143**	**-114%**	**(105 373)**
Transfers and subsidies - capital (monetary allocations)	–	53 420	–	–	–	17 807	(17 807)	-100%	53 420
Transfers and subsidies - capital (in-kind)	–	119 417	–	–	–	39 806	(39 806)	-100%	119 417
Surplus/(Deficit) after capital transfers &	**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**	**(17 470)**	**-78%**	**67 465**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**	**(17 470)**	**-78%**	**67 465**
Capital expenditure & funds sources									
Capital expenditure	**68 494**	**65 740**	**–**	**4 992**	**19 848**	**21 913**	**(2 065)**	**-9%**	**65 740**
Capital transfers recognised	40 335	53 420	–	4 938	7 483	17 807	(10 323)	-58%	53 420
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**28 157**	**12 320**	**–**	**53**	**12 365**	**4 107**	**8 258**	**201%**	**12 320**
Total sources of capital funds	**68 493**	**65 740**	**–**	**4 992**	**19 848**	**21 913**	**(2 065)**	**-9%**	**65 740**
Financial position									
Total current assets	774 221	196 010	–		687 721				196 010
Total non current assets	1 051 353	996 847	–		1 073 495				996 847
Total current liabilities	1 769 662	(16 295)	–		1 758 931				(16 295)
Total non current liabilities	51 833	683 528	–		57 612				683 528
Community wealth/Equity	**4 079**	**525 624**	**–**		**(55 327)**				**525 624**
Cash flows									
Net cash from (used) operating	198 904	108 909	–	1 957	60 045	36 389	(23 656)	-65%	108 909
Net cash from (used) investing	75 837	(62 740)	–	(5 685)	(25 689)	(20 913)	4 775	-23%	(62 740)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**279 611**	**76 169**	**–**	**–**	**40 753**	**45 475**	**4 722**	**10%**	**52 566**

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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

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Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<u>Revenue - Functional</u>										
Governance and administration		**312 253**	**345 621**	**–**	**8 426**	**123 171**	**115 207**	7 964	7%	**345 621**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		312 253	345 621	–	8 426	123 171	115 207	7 964	7%	345 621
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**5 013**	**6 572**	**–**	**456**	**1 634**	**2 191**	(557)	-25%	**6 572**
Community and social services		1 789	1 967	–	32	205	656	(451)	-69%	1 967
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1 600	3 363	–	276	935	1 121	(186)	-17%	3 363
Housing		1 624	1 242	–	148	494	414	80	19%	1 242
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**4 772**	**–**	**–**	**–**	**1 591**	(1 591)	-100%	**4 772**
Planning and development		–	4 772	–	–	–	1 591	(1 591)	-100%	4 772
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**345 568**	**589 074**	**–**	**22 687**	**124 343**	**196 358**	**(72 015)**	-37%	**589 074**
Energy sources		178 524	210 547	–	14 669	68 030	70 182	(2 152)	-3%	210 547
Water management		57 697	170 770	–	5 535	19 836	56 923	(37 087)	-65%	170 770
Waste water management		11 909	170 772	–	1 117	4 564	56 924	(52 360)	-92%	170 772
Waste management		97 438	36 986	–	1 365	31 913	12 329	19 584	159%	36 986
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**662 834**	**946 039**	**–**	**31 569**	**249 148**	**315 346**	**(66 199)**	**-21%**	**946 039**
<u>Expenditure - Functional</u>										
Governance and administration		**304 609**	**332 800**	**–**	**25 632**	**78 412**	**110 933**	(32 521)	-29%	**332 800**
Executive and council		43 024	45 646	–	10 927	22 541	15 215	7 325	48%	45 646
Finance and administration		261 580	287 154	–	14 705	55 871	95 718	(39 846)	-42%	287 154
Internal audit		5	–	–	–	–	–	–		–
Community and public safety		**70 222**	**65 962**	**–**	**7 706**	**26 728**	**21 987**	4 741	22%	**65 962**
Community and social services		27 975	9 424	–	2 617	10 640	3 141	7 499	239%	9 424
Sport and recreation		2 300	3 037	–	177	270	1 012	(742)	-73%	3 037
Public safety		38 648	53 102	–	4 771	15 258	17 701	(2 443)	-14%	53 102
Housing		1 299	400	–	141	560	133	427	320%	400
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**39 913**	**52 238**	**–**	**1 127**	**5 046**	**17 413**	(12 366)	-71%	**52 238**
Planning and development		13 919	15 074	–	63	655	5 025	(4 370)	-87%	15 074
Road transport		25 474	36 374	–	1 063	4 357	12 125	(7 768)	-64%	36 374
Environmental protection		520	791	–	1	35	264	(229)	-87%	791
Trading services		**415 186**	**427 574**	**–**	**23 790**	**133 942**	**142 525**	**(8 582)**	-6%	**427 574**
Energy sources		262 678	242 182	–	12 304	94 477	80 727	13 750	17%	242 182
Water management		107 799	114 299	–	8 409	27 982	38 100	(10 117)	-27%	114 299
Waste water management		35 738	40 620	–	2 514	10 384	13 540	(3 156)	-23%	40 620
Waste management		8 970	30 473	–	563	1 099	10 158	(9 059)	-89%	30 473
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**829 929**	**878 574**	**–**	**58 254**	**244 129**	**292 858**	**(48 729)**	**-17%**	**878 574**
Surplus/ (Deficit) for the year		**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**	**(17 470)**	**-78%**	**67 465**

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 - October

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		312 253	345 621	–	8 426	123 171	115 207	7 964	6.9%	345 621
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		1 789	1 967	–	32	205	656	(451)	-68.7%	1 967
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		1 600	3 363	–	276	935	1 121	(186)	-16.6%	3 363
Vote 7 - Housing		1 624	1 242	–	148	494	414	80	19.2%	1 242
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	4 772	–	–	–	1 591	(1 591)	-100.0%	4 772
Vote 10 - Roads Transport		–	–	–	–	–	–	–		–
Vote 11 - Electricity Services		178 524	210 547	–	14 669	68 030	70 182	(2 152)	-3.1%	210 547
Vote 12 - Water Services		57 697	170 770	–	5 535	19 836	56 923	(37 087)	-65.2%	170 770
Vote 13 - Waste Water Management		11 909	170 772	–	1 117	4 564	56 924	(52 360)	-92.0%	170 772
Vote 14 - Solid Waste Management		97 438	36 986	–	1 365	31 913	12 329	19 584	158.9%	36 986
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**662 834**	**946 039**	**–**	**31 569**	**249 148**	**315 346**	**(66 199)**	**-21.0%**	**946 039**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		58 063	58 090	–	11 727	25 827	19 363	6 463	33.4%	58 090
Vote 2 - Budget and Treasury		234 880	263 576	–	11 922	45 712	87 859	(42 147)	-48.0%	263 576
Vote 3 - Corporate Services		8 940	137	–	1 000	3 776	46	3 730	8172.2%	137
Vote 4 - Community and Social Services		27 975	9 424	–	2 617	10 640	3 141	7 499	238.7%	9 424
Vote 5 - Sport and Recreation		2 300	3 037	–	177	270	1 012	(742)	-73.3%	3 037
Vote 6 - Public Safety		38 648	53 102	–	4 771	15 258	17 701	(2 443)	-13.8%	53 102
Vote 7 - Housing		1 299	400	–	141	560	133	427	320.2%	400
Vote 8 - Health Services		520	791	–	1	35	264	(229)	-86.8%	791
Vote 9 - Planning and Development		7 746	7 317	–	–	75	2 439	(2 364)	-96.9%	7 317
Vote 10 - Roads Transport		25 612	50 077	–	1 216	4 316	16 692	(12 376)	-74.1%	50 077
Vote 11 - Electricity Services		262 678	242 182	–	12 304	94 477	80 727	13 750	17.0%	242 182
Vote 12 - Water Services		107 799	114 299	–	8 409	27 982	38 100	(10 117)	-26.6%	114 299
Vote 13 - Waste Water Management		35 738	40 620	–	2 514	10 384	13 540	(3 156)	-23.3%	40 620
Vote 14 - Solid Waste Management		8 970	30 473	–	563	1 099	10 158	(9 059)	-89.2%	30 473
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**821 170**	**873 524**	**–**	**57 363**	**240 411**	**291 175**	**(50 764)**	**-17.4%**	**873 524**
Surplus/ (Deficit) for the year	2	**(158 335)**	**72 515**	**–**	**(25 793)**	**8 737**	**24 171**	**(15 435)**	**-63.9%**	**72 515**

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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		184 431	225 890	–	14 670	68 037	75 297	(7 259)	-10%	225 890
Service charges - Water		56 595	74 236	–	5 535	19 836	24 745	(4 909)	-20%	74 236
Service charges - Waste Water Management		11 909	13 785	–	1 117	4 564	4 595	(31)	-1%	13 785
Service charges - Waste management		12 494	14 672	–	1 365	5 433	4 891	543	11%	14 672
Sale of Goods and Rendering of Services		2 266	6 926	–	180	778	2 309	(1 531)	-66%	6 926
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		85 315	90 454	–	46	405	30 151	(29 747)	-99%	90 454
Interest from Current and Non Current Assets		1 037	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 624	1 572	–	148	494	524	(30)	-6%	1 572
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		337	772	–	95	195	257	(62)	-24%	772
Non-Exchange Revenue								–		
Property rates		109 807	123 486	–	(5 314)	37 498	41 162	(3 664)	-9%	123 486
Surcharges and Taxes		49 204	33 486	–	5 880	23 302	11 162	12 140	109%	33 486
Fines, penalties and forfeits		744	2 141	–	171	553	714	(161)	-22%	2 141
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		143 890	152 985	–	–	58 455	50 995	7 460	15%	152 985
Interest		–	32 795	–	7 676	29 598	10 932	18 666	171%	32 795
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		3 179	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**662 834**	**773 201**	**–**	**31 569**	**249 148**	**257 734**	**(8 586)**	**-3%**	**773 201**
Expenditure By Type										
Employee related costs		186 893	201 439	–	16 368	65 407	67 146	(1 739)	-3%	201 439
Remuneration of councillors		9 364	10 101	–	763	3 073	3 367	(293)	-9%	10 101
Bulk purchases - electricity		203 040	203 854	–	–	75 506	67 951	7 555	11%	203 854
Inventory consumed		129 362	92 124	–	21 761	38 868	30 708	8 160	27%	92 124
Debt impairment		–	108 336	–	–	–	36 112	(36 112)	-100%	108 336
Depreciation and amortisation		29 000	52 446	–	–	–	17 482	(17 482)	-100%	52 446
Interest		85 022	30 000	–	4 029	19 580	10 000	9 580	96%	30 000
Contracted services		115 261	92 062	–	10 738	29 790	30 687	(898)	-3%	92 062
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	29 800	–	–	–	9 933	(9 933)	-100%	29 800
Operational costs		61 482	58 413	–	4 596	11 905	19 471	(7 566)	-39%	58 413
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		10 507	–	–	–	–	–	–		–
Total Expenditure		**829 929**	**878 574**	**–**	**58 254**	**244 129**	**292 858**	**(48 729)**	**-17%**	**878 574**
Surplus/(Deficit)		**(167 095)**	**(105 373)**	**–**	**(26 685)**	**5 019**	**(35 124)**	**40 143**	**-114%**	**(105 373)**
Transfers and subsidies - capital (monetary allocations)		–	53 420	–	–	–	17 807	(17 807)	-100%	53 420
Transfers and subsidies - capital (in-kind)		–	119 417	–	–	–	39 806	(39 806)	-100%	119 417
Surplus/(Deficit) after capital transfers & contributions		**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**			**67 465**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**			**67 465**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**			**67 465**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(167 095)**	**67 465**	**–**	**(26 685)**	**5 019**	**22 488**			**67 465**

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Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 - October

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		709	2 700	–	26	86	900	(814)	-90%	2 700
Vote 2 - Budget and Treasury		324	500	–	27	76	167	(90)	-54%	500
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	20	–	–	–	7	(7)	-100%	20
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	100	–	–	–	33	(33)	-100%	100
Vote 10 - Roads Transport		10 881	19 421	–	3 080	7 295	6 474	821	13%	19 421
Vote 11 - Electricity Services		29 396	6 500	–	808	10 632	2 167	8 466	391%	6 500
Vote 12 - Water Services		23 889	31 499	–	1 051	1 758	10 500	(8 741)	-83%	31 499
Vote 13 - Waste Water Management		3 167	3 000	–	–	–	1 000	(1 000)	-100%	3 000
Vote 14 - Solid Waste Management		127	2 000	–	–	–	667	(667)	-100%	2 000
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	68 494	65 740	–	4 992	19 848	21 913	**(2 065)**	**-9%**	65 740
Total Capital Expenditure		**68 494**	**65 740**	**–**	**4 992**	**19 848**	**21 913**	**(2 065)**	**-9%**	**65 740**
Capital Expenditure - Functional Classification										
Governance and administration		**1 034**	**8 200**	**–**	**53**	**2 876**	**2 733**	142	5%	**8 200**
Executive and council		–	200	–	–	–	67	(67)	-100%	200
Finance and administration		1 034	8 000	–	53	2 876	2 667	209	8%	8 000
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**20**	**–**	**–**	**–**	**7**	(7)	-100%	**20**
Community and social services		–	20	–	–	–	7	(7)	-100%	20
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**10 881**	**14 521**	**–**	**3 080**	**4 582**	**4 840**	(259)	-5%	**14 521**
Planning and development		–	100	–	–	–	33	(33)	-100%	100
Road transport		10 881	14 421	–	3 080	4 582	4 807	(225)	-5%	14 421
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**56 579**	**42 999**	**–**	**1 859**	**12 391**	**14 333**	(1 942)	-14%	**42 999**
Energy sources		29 396	6 500	–	808	10 632	2 167	8 466	391%	6 500
Water management		23 889	31 499	–	1 051	1 758	10 500	(8 741)	-83%	31 499
Waste water management		3 167	3 000	–	–	–	1 000	(1 000)	-100%	3 000
Waste management		127	2 000	–	–	–	667	(667)	-100%	2 000
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**68 494**	**65 740**	**–**	**4 992**	**19 848**	**21 913**	**(2 065)**	**-9%**	**65 740**
Funded by:										
National Government		40 335	53 420	–	4 938	7 483	17 807	(10 323)	-58%	53 420
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**40 335**	**53 420**	**–**	**4 938**	**7 483**	**17 807**	**(10 323)**	**-58%**	**53 420**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		28 157	12 320	–	53	12 365	4 107	8 258	201%	12 320
Total Capital Funding		**68 493**	**65 740**	**–**	**4 992**	**19 848**	**21 913**	**(2 065)**	**-9%**	**65 740**

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Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 - October

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		(15 706)	76 041	–	(19 154)	76 041
Trade and other receivables from exchange transactions		300 298	66 959	–	175 697	66 959
Receivables from non-exchange transactions		149 039	84 982	–	109 335	84 982
Current portion of non-current receivables		–	–	–	–	–
Inventory		(30 543)	(31 972)	–	4 545	(31 972)
VAT		372 322	–	–	419 989	–
Other current assets		(1 190)	–	–	(2 690)	–
Total current assets		**774 221**	**196 010**	**–**	**687 721**	**196 010**
Non current assets						
Investments		–	–	–	–	–
Investment property		89 163	68 123	–	88 433	68 123
Property, plant and equipment		961 052	927 495	–	983 924	927 495
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		**1 051 353**	**996 847**	**–**	**1 073 495**	**996 847**
TOTAL ASSETS		**1 825 574**	**1 192 857**	**–**	**1 761 217**	**1 192 857**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		6 804	–	–	7 224	–
Consumer deposits		1 704	1 781	–	1 721	1 781
Trade and other payables from exchange transactions		1 430 287	57 000	–	1 431 262	57 000
Trade and other payables from non-exchange transactions		51 301	(86 622)	–	15 197	(86 622)
Provision		2 376	11 546	–	4 777	11 546
VAT		276 008	–	–	298 751	–
Other current liabilities		1 182	–	–	–	–
Total current liabilities		**1 769 662**	**(16 295)**	**–**	**1 758 931**	**(16 295)**
Non current liabilities						
Financial liabilities		1 349	7 528	–	(2 301)	7 528
Provision		16 505	676 000	–	18 905	676 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		33 979	–	–	41 008	–
Total non current liabilities		**51 833**	**683 528**	**–**	**57 612**	**683 528**
TOTAL LIABILITIES		**1 821 495**	**667 233**	**–**	**1 816 543**	**667 233**
NET ASSETS	2	**4 079**	**525 624**	**–**	**(55 327)**	**525 624**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4 079	525 624	–	(55 327)	525 624
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 079**	**525 624**	**–**	**(55 327)**	**525 624**

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		89 893	137 878	–	9 758	35 080	45 959	(10 879)	-24%	137 878
Service charges		280 527	337 393	–	32 294	92 961	112 464	(19 504)	-17%	337 393
Other revenue		71 673	48 503	–	(10 163)	41 821	16 168	25 654	159%	48 503
Transfers and Subsidies - Operational		88 228	152 985	–	–	30 451	50 995	(20 544)	-40%	152 985
Transfers and Subsidies - Capital		30 000	53 420	–	–	7 151	17 807	(10 656)	-60%	53 420
Interest		1 423	–	–	46	405	–	405	#DIV/0!	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(362 839)	(621 270)	–	(29 978)	(147 825)	(207 005)	59 180	-29%	(621 270)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**198 904**	**108 909**	**–**	**1 957**	**60 045**	**36 389**	**(23 656)**	**-65%**	**108 909**
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		75 837	(62 740)	–	(5 685)	(25 689)	(20 913)	(4 775)	23%	(62 740)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**75 837**	**(62 740)**	**–**	**(5 685)**	**(25 689)**	**(20 913)**	**4 775**	**-23%**	**(62 740)**
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		**274 741**	**46 169**	**–**	**(3 728)**	**34 356**	**15 475**			**46 169**
Cash/cash equivalents at beginning:		4 870	30 000	–		6 397	30 000			6 397
Cash/cash equivalents at month/year end:		279 611	76 169	–		40 753	45 475			52 566

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Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 - October

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 543	10 101	–	426	1 705	3 367	(1 662)	-49%	10 101
Pension and UIF Contributions		987	–	–	83	332	–	332	#DIV/0!	–
Medical Aid Contributions		336	–	–	30	121	–	121	#DIV/0!	–
Motor Vehicle Allowance		260	–	–	29	116	–	116	#DIV/0!	–
Cellphone Allowance		773	–	–	67	268	–	268	#DIV/0!	–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 464	–	–	128	532	–	532	#DIV/0!	–
Sub Total - Councillors		**9 364**	**10 101**	**–**	**763**	**3 073**	**3 367**	**(293)**	**-9%**	**10 101**
% increase	4		**7.9%**							**7.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 407	5 759	–	335	1 425	1 920	(495)	-26%	5 759
Pension and UIF Contributions		135	237	–	14	45	79	(34)	-44%	237
Medical Aid Contributions		60	–	–	5	21	–	21	#DIV/0!	–
Overtime		64	–	–	1	3	–	3	#DIV/0!	–
Performance Bonus		87	–	–	–	83	–	83	#DIV/0!	–
Motor Vehicle Allowance		669	–	–	63	254	–	254	#DIV/0!	–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		120	–	–	10	40	–	40	#DIV/0!	–
Other benefits and allowances		0	4	–	0	0	1	(1)	-83%	4
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 Municipality		**6 543**	**6 001**	**–**	**428**	**1 870**	**2 000**	**(130)**	**-6%**	**6 001**
% increase	4		**-8.3%**							**-8.3%**
Other Municipal Staff										
Basic Salaries and Wages		108 365	120 466	–	9 465	37 534	40 155	(2 622)	-7%	120 466
Pension and UIF Contributions		24 692	25 881	–	2 154	8 535	8 627	(92)	-1%	25 881
Medical Aid Contributions		9 905	9 960	–	945	3 765	3 320	444	13%	9 960
Overtime		9 049	9 053	–	1 316	5 656	3 018	2 638	87%	9 053
Performance Bonus		7 837	9 945	–	715	2 936	3 315	(379)	-11%	9 945
Motor Vehicle Allowance		9 001	10 572	–	829	3 326	3 524	(198)	-6%	10 572
Cellphone Allowance		42	–	–	11	46	–	46	#DIV/0!	–
Housing Allowances		1 239	1 101	–	27	77	367	(290)	-79%	1 101
Other benefits and allowances		7 004	5 105	–	293	1 163	1 702	(538)	-32%	5 105
Payments in lieu of leave		1 178	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		256	–	–	25	100	–	100	#DIV/0!	–
Acting and post related allowance		1 782	3 355	–	158	400	1 118	(718)	-64%	3 355
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**180 349**	**195 438**	**–**	**15 939**	**63 537**	**65 146**	**(1 609)**	**-2%**	**195 438**
% increase	4		**8.4%**							**8.4%**
Total Parent Municipality		**196 257**	**211 539**	**–**	**17 131**	**68 481**	**70 513**	**(2 033)**	**-3%**	**211 539**
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		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 - October

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
<u>Senior Managers of Entities</u>										
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									
<u>Other Staff of Entities</u>										
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		196 257	211 539	–	17 131	68 481	70 513	(2 033)	-3%	211 539
% increase	4		7.8%							7.8%
TOTAL MANAGERS AND STAFF		186 893	201 439	–	16 368	65 407	67 146	(1 739)	-3%	201 439

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Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 - October

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 543	10 101	–	426	1 705	3 367	(1 662)	-49%	10 101
Pension and UIF Contributions		987	–	–	83	332	–	332	#DIV/0!	–
Medical Aid Contributions		336	–	–	30	121	–	121	#DIV/0!	–
Motor Vehicle Allowance		260	–	–	29	116	–	116	#DIV/0!	–
Cellphone Allowance		773	–	–	67	268	–	268	#DIV/0!	–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 464	–	–	128	532	–	532	#DIV/0!	–
Sub Total - Councillors		9 364	10 101	–	763	3 073	3 367	(293)	-9%	10 101
% increase	4		7.9%							7.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 407	5 759	–	335	1 425	1 920	(495)	-26%	5 759
Pension and UIF Contributions		135	237	–	14	45	79	(34)	-44%	237
Medical Aid Contributions		60	–	–	5	21	–	21	#DIV/0!	–
Overtime		64	–	–	1	3	–	3	#DIV/0!	–
Performance Bonus		87	–	–	–	83	–	83	#DIV/0!	–
Motor Vehicle Allowance		669	–	–	63	254	–	254	#DIV/0!	–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		120	–	–	10	40	–	40	#DIV/0!	–
Other benefits and allowances		0	4	–	0	0	1	(1)	-83%	4
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 Municipality		6 543	6 001	–	428	1 870	2 000	(130)	-6%	6 001
% increase	4		-8.3%							-8.3%
Other Municipal Staff										
Basic Salaries and Wages		108 365	120 466	–	9 465	37 534	40 155	(2 622)	-7%	120 466
Pension and UIF Contributions		24 692	25 881	–	2 154	8 535	8 627	(92)	-1%	25 881
Medical Aid Contributions		9 905	9 960	–	945	3 765	3 320	444	13%	9 960
Overtime		9 049	9 053	–	1 316	5 656	3 018	2 638	87%	9 053
Performance Bonus		7 837	9 945	–	715	2 936	3 315	(379)	-11%	9 945
Motor Vehicle Allowance		9 001	10 572	–	829	3 326	3 524	(198)	-6%	10 572
Cellphone Allowance		42	–	–	11	46	–	46	#DIV/0!	–
Housing Allowances		1 239	1 101	–	27	77	367	(290)	-79%	1 101
Other benefits and allowances		7 004	5 105	–	293	1 163	1 702	(538)	-32%	5 105
Payments in lieu of leave		1 178	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		256	–	–	25	100	–	100	#DIV/0!	–
Acting and post related allowance		1 782	3 355	–	158	400	1 118	(718)	-64%	3 355
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		180 349	195 438	–	15 939	63 537	65 146	(1 609)	-2%	195 438
% increase	4		8.4%							8.4%
Total Parent Municipality		196 257	211 539	–	17 131	68 481	70 513	(2 033)	-3%	211 539
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		–	–	–	–	–	–	–		–

2023/10/04 11:50:23

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 - October

Month R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	3 453	5 478	–	4 364	4 364	5 478	1 114	20.3%	7%
August	2 022	5 478	–	8 730	13 094	10 957	(2 138)	-19.5%	20%
September	4 071	5 478	–	1 762	14 856	16 435	1 578	9.6%	23%
October	2 302	5 478	–	4 992	19 848	21 913	2 065	9.4%	30%
November	6 708	5 478	–	–		27 392	–		
December	3 994	5 478	–	–		32 870	–		
January	4 071	5 478	–	–		38 348	–		
February	335	5 478	–	–		43 827	–		
March	10 544	5 478	–	–		49 305	–		
April	13 195	5 478	–	–		54 783	–		
May	9 385	5 478	–	–		60 262	–		
June	8 414	5 478	–	–		65 740	–		
Total Capital expenditure	**68 494**	**65 740**	**–**	**19 848**					

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Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

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									
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	46 078	26 052	–	3 153	4 972	8 684	3 712	42.7%	26 052

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Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

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		46 078	26 052	–	3 153	4 972	8 684	3 712	42.7%	26 052
Roads Infrastructure		690	5 000	–	–	–	1 667	1 667	100.0%	5 000
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		690	5 000	–	–	–	1 667	(1 667)	(0)	5 000
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		37 421	6 000	–	2 863	3 539	2 000	(1 539)	-77.0%	6 000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		37 421	6 000	–	2 863	3 539	2 000	1 539	0	6 000
Water Supply Infrastructure		1 449	1 700	–	24	541	567	26	4.6%	1 700
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		1 449	1 700	–	24	541	567	(26)	(0)	1 700
Sanitation Infrastructure		1 409	500	–	24	341	167	(175)	-104.8%	500
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		1 409	500	–	24	341	167	175	0	500
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		258	2 060	–	108	208	687	478	69.6%	2 060
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		258	2 060	–	108	208	687	(478)	(0)	2 060
Information and Communication Infrastructure		4 851	10 792	–	134	343	3 597	3 254	90.5%	10 792
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		4 851	10 792	–	134	343	3 597	(3 254)	(0)	10 792
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

Annexure A2 - Monthly

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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Oct'24
National Financial Year	2024/25
Demarcation Code of Municipality being assessed	MP311
District	**Nkangala**
Demarcation Description	**Victor Khanye**

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

Notes/Comments

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purposes of this exercise means the account for a single month's consumption):		Notes/Comments
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note** - refer condition 6.12.2*	No	
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note** - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	No	
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	**Compliance with a funded MTREF –** *(choose from drop down list the MTREF assessed)*	2024/25 Adopted MTREF	
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	

9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".		
11	6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	
		Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.		
12	6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? *Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes	
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes	
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? *Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes	
	6.6	*Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges with effect from 01 April 2023 and *85 per cent average quarterly collection* with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	No	

		Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following :**		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	No	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	No	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	**Municipality's Completeness of the revenue base –**		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? *Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement*	N/a	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes	
	6.9	**Monitor and report on implementation –**		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <u>*Note - condition 6.9.2 has a typing error and must refer to 6.9.1.*</u>	Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP	
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	

34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? *Note - In the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		Note - If the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.		
36	6.11	**Limitation on municipality borrowing powers** - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
		Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.		
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
		Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).		
39		***Supporting evidence*** : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
40	6.13	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? *Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	Yes	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes	
		Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.		

PT: HOD/ NT / MM Name: TP Mahlangu

Signature of HOD/ NT/ MM: [signature]

Date: 11/11/2024

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

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
1.July	Victor Khanye	MP311	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	Yes	Yes	No
2.August	Victor Khanye	MP311	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No
3.September	Victor Khanye	MP311	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No
4.October	Victor Khanye	MP311	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
5.November	Victor Khanye	MP311																		
6.December	Victor Khanye	MP311																		
7.January	Victor Khanye	MP311																		
8.February	Victor Khanye	MP311																		
9.March	Victor Khanye	MP311																		
10.April	Victor Khanye	MP311																		
11.May	Victor Khanye	MP311																		
12.June	Victor Khanye	MP311																		

	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Compli
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score
1.July	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	No	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	76%
2.August	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	90%
3.September	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	90%
4.October	No	No	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	83%
5.November																								0%
6.December																								0%
7.January																								0%
8.February																								0%
9.March																								0%
10.April																								0%
11.May																								0%
12.June																								0%

Comments/Motivation

HOD Name:

Signature of HOD:

Date:

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

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 October 2024_25 amounts to **R 917 million** and **R447 million** respectively;
4. That the Municipal Council consider that the debt book amounts to **R1,1 million;**
5. That the Municipal Council consider the October payments made to Eskom and Rand Water amounts to **R3.3 million** and **R3.9 million** respectively;
6. Therefore, the implementation of credit control and debt collection policy must be intensified.

Mahlangu 2024/11/12
T P MAHLANGU
CHIEF FINANCIAL OFFICER