



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 first quarter (1 July – 30 September 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..... *08/11/2024*



VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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FINANCIAL SERVICES

Enquires: S Maphanga

Ref: 5/1/3

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 04 NOVEMBER 2024

RE : SECTION 52(d) REPORT`

REASON FOR REPORT

To provide the Executive mayor/Council with the budget and financial performance report for the First Quarter (01 July - 30 September 2024_25).

STRATEGIC THRUST

Improve compliance to MFMA and VKLM policy Framework

PRIORITY ISSUE

Number of quarterly section 52(d) MFMA reports submitted to Mayoral committee within legislative timeframes

LEGISLATIVE CONTEXT

In terms of section 52(d) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the accounting officer of a municipality must by no later than 30 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

- 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 April 2009 for implementation with effect from 1 First Quarter 2009 as follows:

Table C1 s71 actual quarterly Budget Statement Summary;

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

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

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

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

Table C6 actual quarterly budget statement – financial position.

Table C7 actual quarterly statement - Cash flow.

REASON FOR REPORT

Apart from the legislative requirement to report, it is of utmost importance that directorates have sufficient and correct management information available to take informed decisions when policies, the IDP and SDBIP are implemented.

DISCUSSION

To ensure legally sound financial management on the activities performed by the Municipality and financial viability, also to provide a quarterly report on the implementation of the Annual Report and the actual quarterly expenditure and revenue on standard classification of vote.

MOTIVATIONS AND OPTIONS:

- EXECUTIVE SUMMARY
- Table C1: Quarterly Budget Statement Summary First Quarter 2024

Description	Budget	Q1 Actual	YTD Actual	YTD Budget
Revenue	- 773 201 000.00	- 217 578 000.00	- 217 578 000.00	- 193 300 000.00
Expenditure	878 754 000.00	185 875 000.00	185 875 000.00	219 644 000.00
Surplus/Deficit	105 553 000.00	- 31 703 000.00	- 31 703 000.00	

Income: Year to Date Actual vs. Year to Date Budget

	Original budget 2024/2025	Quartely Budget	Q1 Actual	YTD Actual	Variance	Variance %
R Thousands						
Revenue by source						
Exchange revenue						
Service charges-electricity revenue	225 890 000	56 472 500	53 368 000	53 368 000	- 3 104 500	-6%
Service charges-water revenue	74 236 000	18 559 000	14 301 000	14 301 000	- 4 258 000	-30%
Service charges-sanitation revenue	13 785 000	3 446 250	3 447 000	3 447 000	750	0%
Service charge_refuse revenue	14 672 000	3 668 000	4 068 000	4 068 000	400 000	10%
Sale of Goods and rendering of services	6 926 000	1 731 500	598 000	598 000	- 1 133 500	-190%
interest earned-outsanding debtors	90 454 000	22 613 500	21 922 000	21 922 000	- 691 500	-3%
Rental from fixed assets	1 572 000	393 000	345 000	345 000	- 48 000	-14%
Operational revenue	772 000	193 000	100 000	100 000	- 93 000	-93%
Non-exchange revenue						
property rates	123 486 000	30 871 500	42 812 000	42 812 000	11 940 500	28%
Surcharges and Taxes	33 486 000	8 371 500	17 422 000	17 422 000	9 050 500	52%
Fines,penalties and forfeits	2 141 000	535 250	382 000	382 000	- 153 250	-40%
Transfers and Subsidies-Operational	152 985 000	38 246 250	58 455 000	58 455 000	20 208 750	35%
Interest	32 795 000	8 198 750	358 000	358 000	- 7 840 750	-2190%
#REF!	773 200 000	193 300 000	217 578 000	217 220 000	32 118 750	15%

Service Charges- Electricity revenue - Electricity billed for the first quarter amounted to **R53 million** comparing to the budgeted amount of **R56 million (6%)**. An improvement is seen in electricity sales as the project of replacing meters is on-going and the blockage of no-buys.

Service Charges - Water revenue - Water billed for the first quarter amounted to **R14 million** when comparing to the budgeted amount of **R18.5 million (30%)**. Due to non-existence of the maintenance plan, the ageing infrastructure is causing a huge distribution loss on water.

Service Charges- Sanitation revenue- 98% of revenue billed for sanitation was collected. As part of the budget funding plan the municipality is doing a reconciliation on all the services charge per stand.

Service Charges-refuse revenue - Refuse billed for the first quarter amounted to **R4 million** when comparing to the budgeted amount of **R3.6 million (10%)**. As part of the budget funding plan the municipality is doing a reconciliation on all the services charge per stand.

Rental from fixed assets- Rental of facilities amounted to **R345 million** when comparing to the budget of **R 393 million**. As part of the budget funding plan all leases have been reviewed.

Interest earned- outstanding debtors- Interest earned on outstanding debtors for the first quarter amounted to **R21.9 million** when comparing to the budgeted amount of **R22.6 million (-3%)**. As a part of the budget-funding plan the municipality is embarking on a data cleansing.

Property Rates – Billing for the first quarter amounted to **R42.8 million**. The collection of the rates and taxes shows a favourable 28% collection when comparing the actual year-to-date to the quarterly.

Fines, penalties and forfeits- Fine, penalties and forfeits received for the first quarter amounted to **R382 thousand** when comparing to the budget of **R 535 thousand** which shows a negative variance of **R**.

Transfers and subsidies - Grants received in the first quarter amounted to **R58 million** for all grants.

Expenditure: Year to Date Actuals vs. Year to Date Budget

	Original Budget 2024/25	Q1 Budget	Q1 Actual	YTD Actual	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	201 439 000	50 359 750	49 039 000	49 039 000	- 1 320 750	-3%
Remuneration of councillors	10 101 000	2 525 250	2 310 000	2 310 000	- 215 250	-9%
Bulk purchases	203 854 000	50 963 500	75 506 000	75 506 000	24 542 500	48%
Inventory consumed and Bulk pur	92 124 000	23 031 000	17 107 000	17 107 000	- 5 924 000	-26%
Debt impairment	108 336 000	27 084 000	-	-	- 27 084 000	-100%
Depreciation and asset impairme	52 446 000	13 111 500	-	-	- 13 111 500	-100%
Finance charges	30 000 000	7 500 000	15 551 000	15 551 000	8 051 000	107%
Contracted services	92 062 000	23 015 500	19 052 000	19 052 000	- 3 963 500	-17%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	29 800 000	7 450 000	-	-	- 7 450 000	-100%
Operational Cost	58 413 000	14 603 250	7 309 000	7 309 000	- 7 294 250	-50%
Other Losses	-	-	-	-	-	0%
Total Expenditure	878 575 000	219 643 750	185 874 000	185 874 000	- 33 769 750	-15%

Employee related costs

The expenditure for employee related cost for the first quarter amounted to **R49 million**. The 3% is within the acceptable range in terms of the variance between the quarterly budget and actual.

Remuneration of councillors

The expenditure for the first quarter amounted to **R2.3 million** when comparing to the quarterly budgeted amount of **2.5 million** (-9%).

Bulk purchases

The expenditure for the first quarter amounted to **R75.5 million**. However, the revenue enhancement strategy must be intensified. A payment of **R32.8 million** was made to Eskom in the first quarter (45%).

Inventory consumed

Expenditure incurred for bulk Water and other inventory items for the first quarter amounted to **R 17.1 million**. September invoice for water consumption not captured due to lateness. A payment of **R17.5 million** was made to Rand Water in the first quarter (98%).

Interest

Interest for the first quarter amounted to **R15 million**, and will remain high as the bulk purchases are also high.

Contracted Services

The expenditure incurred for the first quarter amounted to **R19 million** and when compared with the budgeted amount, there is a variance of (-17%). Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

Other expenditure - The other expenditure incurred amounted to **R7.3 million** which comprises of consumables, hiring costs, advertisements, stationery, PPE, cleaning materials etc.

Description	
	Sept 2024_25 Actual
R thousands	
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	6 851
Service charges	52 707
Other revenue	4 304
Government - operating	–
Government - capital	–
Interest	7 844
Dividends	–
Total receipts	71 706
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	1 468
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

Net Cash from operating activities

The net cash from operating activities as at 30 September shows a positive cash amount of **R1 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 as at 30 September shows a cash outflow of **R3 million** which a payments of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded an increase in net cash held of **R1.3 million** as at 30 September 2024.

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%		49%
				Gross Debtors closing balance	1 120 299 447
				Gross Debtors opening balance	1 095 491 150
				Bad debts written Off	
				Billed Revenue	646 406 000

The norm for Collection rate indicate that the municipality is having difficulties to collect revenue on services rendered hence the increase in debtors is been evidence, intervention need to be put in place to ensure that revenue is collected on all services rendered.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.39
				Current Assets	703 438 000
				Current Liabilities	1 800 639 000

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 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%		2%
				Contracted Services	19 052 000
				Total Operating Expenditure	878 574 000
				Taxation Expense	-

The norm of Contracted services is within the acceptable norm, 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.

Transfers Recognised

Grants	Gazetted amount	Total Received in Q1	Q1 Actual	YTD spending	% spent on received amount
Equitable share	149 824 000	62 427 000	50 914 861	50 914 861	82%
FMG	1 800 000	1 800 000	391 666	391 666	22%
EPWP	1 361 000	341 000	1 535 938	1 535 938	225%
MIG	28 420 000	8 046 000	1 517 674	1 517 674	19%
WSIG	25 000 000	7 151 000	813 551	813 551	11%
	206 405 000	79 765 000	55 173 690	55 173 691	

Total allocation for grants from the National Treasury for the **2024-2025** financial year amounts to **R206 million for both Capital and Operational grants**. For the first quarter the allocations made amounted to **R79.7** million.

Repairs and Maintenance

Description R thousands	Original Budget 2024/25	Q1 budget	Q1 Actual	Variance	Variance %	Year to Date Actual	% of YTD Total to Budget
Infrastructure	15 260 000	3 815 000	1 609 000	- 2 206 000	16%	1 609 000	11%
Roads Infrastructure	5 000 000	1 250 000	-	- 1 250 000	-100%	-	0%
Capital Spares	5 000 000	1 250 000	-	- 1 250 000	-100%	-	11%
Electrical Infrastructure	6 000 000	1 500 000	676 000	- 824 000	-55%	676 000	11%
Capital Spares	6 000 000	1 500 000	676 000	- 824 000	-55%	676 000	11%
Water Supply Infrastructure	1 700 000	425 000	516 000	91 000	18%	516 000	30%
Capital Spares	1 700 000	425 000	516 000	91 000	18%	516 000	30%
Sanitation Infrastructure	500 000	125 000	317 000	192 000	154%	317 000	63%
solid waste infrastructure	500 000	125 000	317 000	192 000	154%	317 000	63%
Costal Infrastructure	2 060 000	2 060 000	100 000	- 1 960 000	-95%	100 000	5%
Capital Spares	2 060 000	2 060 000	100 000	- 1 960 000	-95%	100 000	5%
Information and commu	10 792 000	2 698 000	209 000	- 2 489 000	0%	209 000	2%
Data centres	10 792 000	2 698 000	209 000	2 489 000	0%		0%
Capital Spares	10 792 000	2 698 000	209 000	- 2 489 000	-1191%	209 000	2%
Total Repairs and Maintenance Expenditure	26 052 000	6 513 000	1 818 000	- 4 695 000	16%	1 818 000	12%

Repairs and maintenance analysis

Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. The first quarter actual expenditure incurred amounts of **R1.8 million**.

2. IN-YEAR BUDGET STATEMENT TABLES

Table C2: Quarterly Financial Performance by Vote

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

Table C3: Quarterly 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 billed revenue by vote for the First Quarter amounted to **R217.5 million** and total expenditure amounted to **R185 million**.

Table C4: Quarterly 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 surplus revenue is 13% and -15% for expenditure for the first Quarter.

Table C5: Quarterly Capital Expenditure by Vote

Table C5 indicates the quarterly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning (SDBIP) figures. Actual expenditure for the First Quarter amounted to **R 14 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: Quarterly Budget Statement Financial Position

The table provides an overview of the financial position of the municipality's assets and liabilities. As the first quarter, the community wealth amounts to **R28 million**. Total liabilities amount to **R1.8 billion**, whilst total assets amounts to **R 1.7 billion** which resulted in the net-assets of **R28 million**, all figures are accumulative.

Table C7: Quarterly Budget Statement Cash Flow

Table C7 provides detail of the actual year to date in-flow and out-flow. As at 30 September 2024 the net cash from operating activities shows a favourable **R58 million**, the net cash from investing activities amounted to an unfavourable **R20 million**. The net cash from financing activities amounts to **R0**.

The Bank balance as at 30 September 2024 amounted to a favourable balance of **R31.5 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

3 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. Outstanding debtors amounted to **R1.1 billion** including interest on arrears. Outstanding debtors over 90 days' mounts to **R1.1 billion**. The table below reflects the debtor's age analysis by customer group.

CUSTOMER GROUP	JULY	AUGUST	SEPTEMBER
Organs of state	36 641 732.61	30 820 442.79	36 641 732.61
Commercial	86 108 430.85	76 860 052.13	78 646 601.03
Households	815 165 683.43	816 185 948.35	812 613 721.46
Mines	16 659 219.27	15 851 800.32	16 891 773.85
Farms	89 541 852.51	88 086 108.46	89 306 400.13
Indigents	33 173 999.36	45 662 448.81	61 860 308.72
Top fifty	24 474 672.50	18 762 456.92	21 069 485.38
Other	3 302 690.02	3 261 892.11	3 269 423.95
	1 105 068 280.55	1 095 491 149.89	1 120 299 447.13

- The measurement of the payment rate is based on the amount received up to the levy date in the first quarter. The payment rate for July was **73%** when the suspension of the electricity sales was first introduced, then in August when the previously approved indigents got kicked out of the system, the payment rate reduced to **54%**, and then down to 49% in September. Therefore, the average payment rate for the first quarter is **59%** and is below the target of **75%**. The implementation of credit control and debt collection policy must be intensified in order to achieve and maintain the target.

period	Billing	Collection	Collection rate
July	50 142 534.70	- 36 795 191.19	-73%
August	72 383 786.66	- 38 989 654.09	-54%
September	60 313 112.18	- 29 494 181.37	-49%
	182 839 433.54	- 105 279 026.65	-59%

3.2 CREDITORS ANALYSIS:

Supporting table SC4 provides details on aged creditors. In terms of the Municipal Finance Management Act all creditors must be paid within 30 days of receiving the invoice or statement.

As First quarter, creditors amounted to **R1.3 billion** and the bulk of the creditors relates to Eskom account with an amount of **R878 million** and Rand Water with an amount of **R440 million**.

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For the first quarter total salaries, allowances and benefits amounted to **R 51.3 million**.

3.5 CAPITAL EXPENDITURE TREND

Supporting table SC12 provides information on the quarterly trends for capital expenditure. In terms of this table, the capital expenditure incurred for the first quarter amounted to **R14.8 million**.

Attached as Annexure are the following:

- The actual quarterly Budget Statement Annexure "A"
- year to date of consumer debtors – Age analysis Annexure "B"
- Creditors age analysis – Annexure "C"

DEBTORS

Debtors' Age Analysis for the year ended 30 September 2024, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtor's amounts to **R1.1 billion**, of which consumer debtor's amount to **R730 million** and sundry debtors amount to **R390 million**. Creditors to the amount of **R1.3 billion** were not paid.

(Table 3.9)

Description	NT Code	Budget Year 2024/25							Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr			
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	5 397	3 035	247 056	-	-	-	-	-	255 487	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 182	6 855	17 670	-	-	-	-	-	39 708	-
Receivables from Non-exchange Transactions - Property Rates	1400	13 933	8 883	176 189	-	-	-	-	-	199 005	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 089	667	22 998	-	-	-	-	-	24 753	-
Receivables from Exchange Transactions - Waste Management	1600	1 292	714	25 044	-	-	-	-	-	27 050	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6 080	5 851	230 038	-	-	-	-	-	241 969	-
Interest on Arrear Debtor Accounts	1810	8 218	8 122	167 915	-	-	-	-	-	184 255	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	3 510	2 097	142 465	-	-	-	-	-	148 072	-
Total By Income Source	2000	54 701	36 224	1 029 375	-	-	-	-	-	1 120 299	-
2019/20 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	6 926	5 480	24 235	-	-	-	-	-	36 642	-
Commercial	2300	7 356	3 419	67 872	-	-	-	-	-	78 647	-
Households	2400	19 518	17 670	775 425	-	-	-	-	-	812 614	-
Other	2500	20 900	9 655	161 843	-	-	-	-	-	192 397	-
Total By Customer Group	2600	54 701	36 224	1 029 375	-	-	-	-	-	1 120 299	-

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Sept

Description	NT Code	Budget Year 2024/25											
		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			
R thousands													
Creditors Age Analysis By Customer Type													
Bulk Electricity	0100	31 788	21 562	15 023	43 979	766 351	-	-	-	878 703			
Bulk Water	0200	11 740	11 265	11 254	11 766	394 532				440 557			
PAYE deductions	0300	-	-	-	-	-	-	-	-	-			
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-			
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-			
Loan repayments	0600	-	-	-	-	-	-	-	-	-			
Trade Creditors	0700	10 354	-	-	-	-	-	-	-	10 354			
Auditor General	0800	1 918	841					-	-	2 759			
Other	0900	-	-	-	-	-	-	-	-	-			
Total By Customer Type	1000	55 801	33 667	26 276	55 745	1 160 884	-	-	-	1 332 374			

8. Allocation and grant receipts and expenditure

Grants	Gazetted amount	Total Received in Q1	Q1 Actual	YTD spending	% spent on received amount
Equitable share	149 824 000	62 427 000	50 914 861	50 914 861	82%
FMG	1 800 000	1 800 000	391 666	391 666	22%
EPWP	1 361 000	341 000	1 535 938	1 535 938	225%
MIG	28 420 000	8 046 000	1 517 674	1 517 674	19%
WSIG	25 000 000	7 151 000	813 551	813 551	11%
	206 405 000	79 765 000	55 173 690	55 173 691	

9. Councillor and board member allowances and employee benefits

Number of months----->	3				
	Pro-rata	Q1	Actual	%	Reason for Variance
	Budget	Actual	YTD	Actual	
Councillors:					
Allowances	2 525 250	2 310 000	2 310 000	91.5%	None
Employees:					
Basic salary	31 556 250	29 157 000	29 157 000	92.4%	None
Travelling allowance	2 643 000	2 688 000	2 688 000	101.7%	None
Overtime	2 263 250	1 470 000	4 340 000	191.8%	Debt collection and credit control program and attending to after hours calls.
Employee social contribution	13 897 000	4 340 000	12 855 000	92.5%	
TOTAL	52 884 750	12 855 000	51 350 000	97.1%	

Choose name from list - Table C1 Monthly Budget Statement Summary - M03 - Quarter 1

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	109 807	123 486	–	42 812	42 812	30 872	11 940	39%	123 486
Service charges	265 429	328 584	–	75 184	75 184	82 146	(6 962)	-8%	328 584
Investment revenue	1 037	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	143 890	152 985	–	58 455	58 455	38 246	20 209	53%	152 985
Other own revenue	142 671	168 146	–	41 127	41 127	42 037	(909)	-2%	–
Total Revenue (excluding capital transfers and contributions)	662 834	773 201	–	217 578	217 578	193 300	24 278	13%	773 201
Employee costs	186 893	201 439	–	49 039	49 039	50 360	(1 320)	-3%	201 439
Remuneration of Councillors	9 364	10 101	–	2 310	2 310	2 525	(215)	-9%	10 101
Depreciation and amortisation	29 000	52 446	–	–	–	13 112	(13 112)	-100%	52 446
Interest	85 022	30 000	–	15 551	15 551	7 500	8 051	107%	30 000
Inventory consumed and bulk purchases	332 402	295 978	–	92 613	92 613	73 994	18 619	25%	295 978
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	187 250	288 611	–	26 361	26 361	72 153	(45 792)	-63%	288 611
Total Expenditure	829 929	878 574	–	185 875	185 875	219 644	(33 769)	-15%	878 574
Surplus/(Deficit)	(167 095)	(105 373)	–	31 704	31 704	(26 343)	58 047	-220%	(105 373)
Transfers and subsidies - capital (monetary allocations)	–	53 420	–	–	–	13 355	(13 355)	-100%	53 420
Transfers and subsidies - capital (in-kind)	–	119 417	–	–	–	29 854	(29 854)	-100%	119 417
Surplus/(Deficit) after capital transfers &	(167 095)	67 465	–	31 704	31 704	16 866	14 838	88%	67 465
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(167 095)	67 465	–	31 704	31 704	16 866	14 838	88%	67 465
Capital expenditure & funds sources									
Capital expenditure	68 494	65 740	–	14 856	14 856	16 435	(1 578)	-10%	65 740
Capital transfers recognised	40 335	53 420	–	2 545	2 545	13 355	(10 810)	-81%	53 420
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	28 157	12 320	–	12 312	12 312	3 080	9 232	300%	12 320
Total sources of capital funds	68 493	65 740	–	14 856	14 856	16 435	(1 578)	-10%	65 740
Financial position									
Total current assets	774 221	196 010	–		703 438				196 010
Total non current assets	1 051 353	996 847	–		1 068 504				996 847
Total current liabilities	1 769 662	(16 295)	–		1 743 027				(16 295)
Total non current liabilities	51 833	683 528	–		57 612				683 528
Community wealth/Equity	4 079	525 624	–		(28 697)				525 624
Cash flows									
Net cash from (used) operating	198 904	108 909	–	58 087	58 087	27 323	(30 764)	-113%	108 909
Net cash from (used) investing	75 837	(62 740)	–	(20 004)	(20 004)	(15 685)	4 319	-28%	(62 740)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	279 611	76 169	–	–	44 481	41 638	(2 842)	-7%	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	–	–	–	–	–	–	–	–	–

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		312 253	345 621	-	114 744	114 744	86 405	28 339	33%	345 621
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		312 253	345 621	-	114 744	114 744	86 405	28 339	33%	345 621
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 013	6 572	-	1 178	1 178	1 643	(465)	-28%	6 572
Community and social services		1 789	1 967	-	173	173	492	(318)	-65%	1 967
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 600	3 363	-	659	659	841	(182)	-22%	3 363
Housing		1 624	1 242	-	345	345	311	35	11%	1 242
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 772	-	-	-	1 193	(1 193)	-100%	4 772
Planning and development		-	4 772	-	-	-	1 193	(1 193)	-100%	4 772
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		345 568	589 074	-	101 656	101 656	147 269	(45 612)	-31%	589 074
Energy sources		178 524	210 547	-	53 361	53 361	52 637	724	1%	210 547
Water management		57 697	170 770	-	14 301	14 301	42 693	(28 391)	-67%	170 770
Waste water management		11 909	170 772	-	3 447	3 447	42 693	(39 246)	-92%	170 772
Waste management		97 438	36 986	-	30 547	30 547	9 246	21 301	230%	36 986
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	662 834	946 039	-	217 578	217 578	236 510	(18 931)	-8%	946 039
Expenditure - Functional										
Governance and administration		304 609	332 800	-	52 780	52 780	83 200	(30 420)	-37%	332 800
Executive and council		43 024	45 646	-	11 614	11 614	11 412	202	2%	45 646
Finance and administration		261 580	287 154	-	41 166	41 166	71 788	(30 622)	-43%	287 154
Internal audit		5	-	-	-	-	-	-	-	-
Community and public safety		70 222	65 962	-	19 023	19 023	16 491	2 532	15%	65 962
Community and social services		27 975	9 424	-	8 023	8 023	2 356	5 667	241%	9 424
Sport and recreation		2 300	3 037	-	94	94	759	(666)	-88%	3 037
Public safety		38 648	53 102	-	10 487	10 487	13 275	(2 789)	-21%	53 102
Housing		1 299	400	-	420	420	100	320	320%	400
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39 913	52 238	-	3 919	3 919	13 060	(9 141)	-70%	52 238
Planning and development		13 919	15 074	-	591	591	3 768	(3 177)	-84%	15 074
Road transport		25 474	36 374	-	3 294	3 294	9 094	(5 799)	-64%	36 374
Environmental protection		520	791	-	33	33	198	(164)	-83%	791
Trading services		415 186	427 574	-	110 152	110 152	106 893	3 259	3%	427 574
Energy sources		262 678	242 182	-	82 173	82 173	60 545	21 627	36%	242 182
Water management		107 799	114 299	-	19 573	19 573	28 575	(9 001)	-32%	114 299
Waste water management		35 738	40 620	-	7 870	7 870	10 155	(2 285)	-23%	40 620
Waste management		8 970	30 473	-	536	536	7 618	(7 082)	-93%	30 473
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	829 929	878 574	-	185 875	185 875	219 644	(33 769)	-15%	878 574
Surplus/ (Deficit) for the year		(167 095)	67 465	-	31 704	31 704	16 866	14 838	88%	67 465

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - Quarter 1

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 1	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		312 253	345 621	-	114 744	114 744	86 405	28 339	32.8%	345 621
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		1 789	1 967	-	173	173	492	(318)	-64.7%	1 967
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1 600	3 363	-	659	659	841	(182)	-21.6%	3 363
Vote 7 - Housing		1 624	1 242	-	345	345	311	35	11.2%	1 242
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	4 772	-	-	-	1 193	(1 193)	-100.0%	4 772
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity Services		178 524	210 547	-	53 361	53 361	52 637	724	1.4%	210 547
Vote 12 - Water Services		57 697	170 770	-	14 301	14 301	42 693	(28 391)	-66.5%	170 770
Vote 13 - Waste Water Management		11 909	170 772	-	3 447	3 447	42 693	(39 246)	-91.9%	170 772
Vote 14 - Solid Waste Management		97 438	36 986	-	30 547	30 547	9 246	21 301	230.4%	36 986
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	662 834	946 039	-	217 578	217 578	236 510	(18 931)	-8.0%	946 039
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		58 063	58 090	-	14 099	14 099	14 523	(423)	-2.9%	58 090
Vote 2 - Budget and Treasury		234 880	263 576	-	33 790	33 790	65 894	(32 104)	-48.7%	263 576
Vote 3 - Corporate Services		8 940	137	-	2 775	2 775	34	2 741	8007.1%	137
Vote 4 - Community and Social Services		27 975	9 424	-	8 023	8 023	2 356	5 667	240.6%	9 424
Vote 5 - Sport and Recreation		2 300	3 037	-	94	94	759	(666)	-87.7%	3 037
Vote 6 - Public Safety		38 648	53 102	-	10 487	10 487	13 275	(2 789)	-21.0%	53 102
Vote 7 - Housing		1 299	400	-	420	420	100	320	319.6%	400
Vote 8 - Health Services		520	791	-	33	33	198	(164)	-83.1%	791
Vote 9 - Planning and Development		7 746	7 317	-	75	75	1 829	(1 755)	-95.9%	7 317
Vote 10 - Roads Transport		25 612	50 077	-	3 100	3 100	12 519	(9 419)	-75.2%	50 077
Vote 11 - Electricity Services		262 678	242 182	-	82 173	82 173	60 545	21 627	35.7%	242 182
Vote 12 - Water Services		107 799	114 299	-	19 573	19 573	28 575	(9 001)	-31.5%	114 299
Vote 13 - Waste Water Management		35 738	40 620	-	7 870	7 870	10 155	(2 285)	-22.5%	40 620
Vote 14 - Solid Waste Management		8 970	30 473	-	536	536	7 618	(7 082)	-93.0%	30 473
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	821 170	873 524	-	183 048	183 048	218 381	(35 333)	-16.2%	873 524
Surplus/ (Deficit) for the year	2	(158 335)	72 515	-	34 530	34 530	18 129	16 402	90.5%	72 515

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity			184 431	225 890	–	53 368	53 368	56 473	(3 105)	-5%	225 890
Service charges - Water			56 595	74 236	–	14 301	14 301	18 559	(4 258)	-23%	74 236
Service charges - Waste Water Management			11 909	13 785	–	3 447	3 447	3 446	0	0%	13 785
Service charges - Waste management			12 494	14 672	–	4 068	4 068	3 668	400	11%	14 672
Sale of Goods and Rendering of Services			2 266	6 926	–	598	598	1 732	(1 134)	-65%	6 926
Agency services			–	–	–	–	–	–	–	–	–
Interest			–	–	–	–	–	–	–	–	–
Interest earned from Receivables			85 315	90 454	–	358	358	22 613	(22 255)	-98%	90 454
Interest from Current and Non Current Assets			1 037	–	–	–	–	–	–	–	–
Dividends			–	–	–	–	–	–	–	–	–
Rent on Land			–	–	–	–	–	–	–	–	–
Rental from Fixed Assets			1 624	1 572	–	345	345	393	(48)	-12%	1 572
Licence and permits			–	–	–	–	–	–	–	–	–
Operational Revenue			337	772	–	100	100	193	(93)	-48%	772
Non-Exchange Revenue											
Property rates			109 807	123 486	–	42 812	42 812	30 872	11 940	39%	123 486
Surcharges and Taxes			49 204	33 486	–	17 422	17 422	8 371	9 050	108%	33 486
Fines, penalties and forfeits			744	2 141	–	382	382	535	(153)	-29%	2 141
Licence and permits			–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational			143 890	152 985	–	58 455	58 455	38 246	20 209	53%	152 985
Interest			–	32 795	–	21 922	21 922	8 199	13 723	167%	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	–	217 578	217 578	193 300	24 278	13%	773 201
Expenditure By Type											
Employee related costs			186 893	201 439	–	49 039	49 039	50 360	(1 320)	-3%	201 439
Remuneration of councillors			9 364	10 101	–	2 310	2 310	2 525	(215)	-9%	10 101
Bulk purchases - electricity			203 040	203 854	–	75 506	75 506	50 964	24 543	48%	203 854
Inventory consumed			129 362	92 124	–	17 107	17 107	23 031	(5 924)	-26%	92 124
Debt impairment			–	108 336	–	–	–	27 084	(27 084)	-100%	108 336
Depreciation and amortisation			29 000	52 446	–	–	–	13 112	(13 112)	-100%	52 446
Interest			85 022	30 000	–	15 551	15 551	7 500	8 051	107%	30 000
Contracted services			115 261	92 062	–	19 052	19 052	23 016	(3 963)	-17%	92 062
Transfers and subsidies			–	–	–	–	–	–	–	–	–
Irrecoverable debts written off			–	29 800	–	–	–	7 450	(7 450)	-100%	29 800
Operational costs			61 482	58 413	–	7 309	7 309	14 603	(7 295)	-50%	58 413
Losses on Disposal of Assets			–	–	–	–	–	–	–	–	–
Other Losses			10 507	–	–	–	–	–	–	–	–
Total Expenditure			829 929	878 574	–	185 875	185 875	219 644	(33 769)	-15%	878 574
Surplus/(Deficit)			(167 095)	(105 373)	–	31 704	31 704	(26 343)	58 047	-220%	(105 373)
Transfers and subsidies - capital (monetary allocations)			–	53 420	–	–	–	13 355	(13 355)	-100%	53 420
Transfers and subsidies - capital (in-kind)			–	119 417	–	–	–	29 854	(29 854)	-100%	119 417
Surplus/(Deficit) after capital transfers & contributions			(167 095)	67 465	–	31 704	31 704	16 866			67 465
Income Tax			–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax			(167 095)	67 465	–	31 704	31 704	16 866			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	–	31 704	31 704	16 866			67 465
Share of Surplus/Deficit attributable to Associate			–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year			(167 095)	67 465	–	31 704	31 704	16 866			67 465

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
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	-	60	60	675	(615)	-91%	2 700
Vote 2 - Budget and Treasury		324	500	-	50	50	125	(75)	-60%	500
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	20	-	-	-	5	(5)	-100%	20
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health Services		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	100	-	-	-	25	(25)	-100%	100
Vote 10 - Roads Transport		10 881	19 421	-	4 216	4 216	4 855	(640)	-13%	19 421
Vote 11 - Electricity Services		29 396	6 500	-	9 824	9 824	1 625	8 199	505%	6 500
Vote 12 - Water Services		23 889	31 499	-	707	707	7 875	(7 167)	-91%	31 499
Vote 13 - Waste Water Management		3 167	3 000	-	-	-	750	(750)	-100%	3 000
Vote 14 - Solid Waste Management		127	2 000	-	-	-	500	(500)	-100%	2 000
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	68 494	65 740	-	14 856	14 856	16 435	(1 578)	-10%	65 740
Total Capital Expenditure		68 494	65 740	-	14 856	14 856	16 435	(1 578)	-10%	65 740
Capital Expenditure - Functional Classification										
Governance and administration		1 034	8 200	-	2 823	2 823	2 050	773	38%	8 200
Executive and council		-	200	-	-	-	50	(50)	-100%	200
Finance and administration		1 034	8 000	-	2 823	2 823	2 000	823	41%	8 000
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	20	-	-	-	5	(5)	-100%	20
Community and social services		-	20	-	-	-	5	(5)	-100%	20
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		10 881	14 521	-	1 502	1 502	3 630	(2 128)	-59%	14 521
Planning and development		-	100	-	-	-	25	(25)	-100%	100
Road transport		10 881	14 421	-	1 502	1 502	3 605	(2 103)	-58%	14 421
Environmental protection		-	-	-	-	-	-	-		-
Trading services		56 579	42 999	-	10 532	10 532	10 750	(218)	-2%	42 999
Energy sources		29 396	6 500	-	9 824	9 824	1 625	8 199	505%	6 500
Water management		23 889	31 499	-	707	707	7 875	(7 167)	-91%	31 499
Waste water management		3 167	3 000	-	-	-	750	(750)	-100%	3 000
Waste management		127	2 000	-	-	-	500	(500)	-100%	2 000
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	68 494	65 740	-	14 856	14 856	16 435	(1 578)	-10%	65 740
Funded by:										
National Government		40 335	53 420	-	2 545	2 545	13 355	(10 810)	-81%	53 420
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		40 335	53 420	-	2 545	2 545	13 355	(10 810)	-81%	53 420
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		28 157	12 320	-	12 312	12 312	3 080	9 232	300%	12 320
Total Capital Funding		68 493	65 740	-	14 856	14 856	16 435	(1 578)	-10%	65 740

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M03 - Quarter 1

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		(15 706)	76 041	-	162	76 041
Trade and other receivables from exchange transactions		300 298	66 959	-	159 842	66 959
Receivables from non-exchange transactions		149 039	84 982	-	120 978	84 982
Current portion of non-current receivables		-	-	-	-	-
Inventory		(30 543)	(31 972)	-	10 191	(31 972)
VAT		372 322	-	-	414 955	-
Other current assets		(1 190)	-	-	(2 690)	-
Total current assets		774 221	196 010	-	703 438	196 010
Non current assets						
Investments		-	-	-	-	-
Investment property		89 163	68 123	-	88 433	68 123
Property, plant and equipment		961 052	927 495	-	978 933	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	-	1 068 504	996 847
TOTAL ASSETS		1 825 574	1 192 857	-	1 771 941	1 192 857
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		6 804	-	-	7 224	-
Consumer deposits		1 704	1 781	-	1 710	1 781
Trade and other payables from exchange transactions		1 430 287	57 000	-	1 419 702	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	-	-	294 417	-
Other current liabilities		1 182	-	-	-	-
Total current liabilities		1 769 662	(16 295)	-	1 743 027	(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	-	1 800 639	667 233
NET ASSETS	2	4 079	525 624	-	(28 697)	525 624
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		4 079	525 624	-	(28 697)	525 624
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 079	525 624	-	(28 697)	525 624

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		89 893	137 878	–	25 322	25 322	34 470	(9 148)	-27%	137 878
Service charges		280 527	337 393	–	60 667	60 667	84 348	(23 681)	-28%	337 393
Other revenue		71 673	48 503	–	51 984	51 984	12 126	39 858	329%	48 503
Transfers and Subsidies - Operational		88 228	152 985	–	30 451	30 451	38 246	(7 795)	-20%	152 985
Transfers and Subsidies - Capital		30 000	53 420	–	7 151	7 151	13 355	(6 204)	-46%	53 420
Interest		1 423	–	–	358	358	–	358	#DIV/0!	–
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(362 839)	(621 270)	–	(117 846)	(117 846)	(155 221)	37 375	-24%	(621 270)
Interest		–	–	–	–	–	–	–	–	–
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		198 904	108 909	–	58 087	58 087	27 323	(30 764)	-113%	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)	–	(20 004)	(20 004)	(15 685)	(4 319)	28%	(62 740)
NET CASH FROM/(USED) INVESTING ACTIVITIES		75 837	(62 740)	–	(20 004)	(20 004)	(15 685)	4 319	-28%	(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	–	38 084	38 084	11 638			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	–		44 481	41 638			52 566

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - Quarter 1

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5 543	10 101	—	1 279	1 279	2 525	(1 247)	-49%	10 101
Pension and UIF Contributions		987	—	—	249	249	—	249	#DIV/0!	—
Medical Aid Contributions		336	—	—	91	91	—	91	#DIV/0!	—
Motor Vehicle Allowance		260	—	—	87	87	—	87	#DIV/0!	—
Cellphone Allowance		773	—	—	201	201	—	201	#DIV/0!	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1 464	—	—	405	405	—	405	#DIV/0!	—
Sub Total - Councillors		9 364	10 101	—	2 310	2 310	2 525	(215)	-9%	10 101
% increase	4		7.9%							7.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 407	5 759	—	1 089	1 089	1 440	(350)	-24%	5 759
Pension and UIF Contributions		135	237	—	31	31	59	(28)	-48%	237
Medical Aid Contributions		60	—	—	16	16	—	16	#DIV/0!	—
Overtime		64	—	—	2	2	—	2	#DIV/0!	—
Performance Bonus		87	—	—	83	83	—	83	#DIV/0!	—
Motor Vehicle Allowance		669	—	—	191	191	—	191	#DIV/0!	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		120	—	—	30	30	—	30	#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	—	1 442	1 442	1 500	(58)	-4%	6 001
% increase	4		-8.3%							-8.3%
Other Municipal Staff										
Basic Salaries and Wages		108 365	120 466	—	28 068	28 068	30 117	(2 048)	-7%	120 466
Pension and UIF Contributions		24 692	25 881	—	6 381	6 381	6 470	(89)	-1%	25 881
Medical Aid Contributions		9 905	9 960	—	2 819	2 819	2 490	329	13%	9 960
Overtime		9 049	9 053	—	4 340	4 340	2 263	2 076	92%	9 053
Performance Bonus		7 837	9 945	—	2 220	2 220	2 486	(266)	-11%	9 945
Motor Vehicle Allowance		9 001	10 572	—	2 497	2 497	2 643	(146)	-6%	10 572
Cellphone Allowance		42	—	—	34	34	—	34	#DIV/0!	—
Housing Allowances		1 239	1 101	—	50	50	275	(225)	-82%	1 101
Other benefits and allowances		7 004	5 105	—	871	871	1 276	(406)	-32%	5 105
Payments in lieu of leave		1 178	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		256	—	—	75	75	—	75	#DIV/0!	—
Acting and post related allowance		1 782	3 355	—	243	243	839	(596)	-71%	3 355
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		180 349	195 438	—	47 597	47 597	48 859	(1 262)	-3%	195 438
% increase	4		8.4%							8.4%
Total Parent Municipality		196 257	211 539	—	51 350	51 350	52 885	(1 535)	-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 - M03 - Quarter 1

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
In kind benefits	1	-	-	-	-	-	-	-		-
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		196 257	211 539	-	51 350	51 350	52 885	(1 535)	-3%	211 539
% increase	4		7.8%							7.8%
TOTAL MANAGERS AND STAFF		186 893	201 439	-	49 039	49 039	50 360	(1 320)	-3%	201 439

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - Quarter 1

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
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	–	–		21 913	–		
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	–	14 856					

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	-	1 819	1 819	6 513	4 694	72.1%	26 052
Roads Infrastructure		690	5 000	-	-	-	1 250	1 250	100.0%	5 000
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		690	5 000	-	-	-	1 250	(1 250)	(0)	5 000
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		37 421	6 000	-	676	676	1 500	824	54.9%	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	-	676	676	1 500	(824)	(0)	6 000
Water Supply Infrastructure		1 449	1 700	-	516	516	425	(91)	-21.5%	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	-	516	516	425	91	0	1 700
Sanitation Infrastructure		1 409	500	-	317	317	125	(192)	-153.9%	500
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		1 409	500	-	317	317	125	192	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	-	100	100	515	415	80.6%	2 060
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		258	2 060	-	100	100	515	(415)	(0)	2 060
Information and Communication Infrastructure		4 851	10 792	-	209	209	2 698	2 489	92.3%	10 792
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		4 851	10 792	-	209	209	2 698	(2 489)	(0)	10 792
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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		-	-	-	-	-	-	-		-
Purts		-	-	-	-	-	-	-		-
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 - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	46 078	26 052	-	1 819	1 819	6 513	4 694	72.1%	26 052

Circular 124, for debt relief program - Eskom reconciliation as at 30 September 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						R -		R -
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 40 662 130.45	R 6 099 319.57	R 6 266 131.69	R 16 800 000.00		

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		R 74 504 214.61				R 74 504 214.61		R 74 504 214.61
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 -
			34 387 865.77	5 158 179.87	945 647.60	R 16 000 000.00		

ENVISAGED IMPACT

The reason for the reporting is to enhance sound financial management and promote transparency and accountability of officials and councillors and if the grey areas are not addressed, they could lead to serious implication on service delivery to the community of Victor Khanye.

STAKEHOLDERS CONSULTED

This report is used by National Treasury, Provincial Treasury and Cogta to assess the municipality's financial viability, grants allocations and the expenditure to date.

LEGAL IMPLICATIONS

The non-payment of Eskom, Rand Water and the Auditor General accounts will lead to legal implication to the municipality.

FINANCIAL IMPLICATIONS

There are no financial implications to the budget, IDP and SDBIP.

OTHER IMPLICATIONS

All deviations report should follow the correct process and clear detail report should be prepared as the Auditor General may declare the deviations as irregular expenditure.

RECOMMENDATION

1. That the Municipal Council consider the report in terms of Section 52(d) 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 30 September 2024 amounts to **R878 million and R440 million.**
4. That the Municipal Council consider that the debt book amounts to **R1.1 billion.**
5. That the Municipal Council consider the payments made in the first quarter to Eskom and Rand Water amounts to **R32.8 million and R17.5 million** respectively;
6. Therefore, the implementation of credit control and debt collection policy must be intensified.


T.P. Mahlangu
CHIEF FINANCIAL OFFICER