



VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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BUDGET & TREASURY OFFICE

QUALITY CERTIFICATE

I, **L.M Mahlangu**, ^(Acting) Municipal Manager of Victor Khanye Local Municipality, hereby certify that the Budget Statement for Second Quarter (01 October-31 December 2024/25) has been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act.

INITIALS AND SURNAME L.M. MAHLANGU

MUNICIPAL MANAGER OF VICTOR KHANYE LOCAL MUNICIPALITY MP311

SIGNATURE [Signature]

DATE 13/01/2025



VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

✉ 6 DELMAS 2210

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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 : 13 January 2025

RE : SECTION 52(d) REPORT

REASON FOR REPORT

To provide the Executive mayor/Council with the budget and financial performance report for the Second Quarter (01 October – 31 December 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 Second 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 for Second Quarter (1 October – 31 December 2024)

Description	Budget	Q2 Actual	YTD Actual	YTD Budget
Revenue	- 773 201 000	- 68 808 000	- 286 386 000	- 386 601 000
Expenditure	878 574 000	161 699 000	347 574 000	439 287 000
Surplus/Deficit	105 373 000	92 891 000	- 31 703 000	

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

	Original budget 2024/2025	Q2 Actual	YTD Actual	YTD Budget	Variance	Variance %
R Thousands						
Revenue by source						
Exchange revenue						
Service charges-electricity revenue	225 890 000	50 994 000	104 362 000	112 945 000	- 8 583 000	-8%
Service charges-water revenue	74 236 000	16 439 000	30 740 000	37 118 000	- 6 378 000	-17%
Service charges-sanitation revenue	13 785 000	3 256 000	6 703 000	6 893 000	- 190 000	-3%
Service charge_refuse revenue	14 672 000	3 979 000	8 047 000	7 336 000	711 000	10%
Sale of Goods and rendering of services	6 926 000	349 000	947 000	3 463 000	- 2 516 000	-73%
interest earned-outsanding debtors	90 454 000	46 000	405 000	45 227 000	- 44 822 000	-99%
interest from current assets and non cur	-	-	-		-	100%
Rental facilities and equipment	1 572 000	431 000	776 000	786 000	- 10 000	-1%
Operational revenue	772 000	144 000	245 000	386 000	- 141 000	-37%
					-	
Non-exchange revenue					-	
property rates	123 486 000	8 403 000	51 215 000	61 743 000	- 10 528 000	-17%
Fines,penalties and forfeits	2 141 000	183 000	565 000	1 070 000	- 505 000	-47%
Surcharges and Taxes	33 486 000	17 674 000	35 096 000	16 743 000	18 353 000	110%
Transfers and Subsidies-Operational	152 985 000	- 3 000	58 452 000	76 493 000	- 18 041 000	-24%
interest	32 795 000	- 33 090 000	- 11 168 000	16 398 000	- 27 566 000	-168%
other Gains	-	2 000	2 000		2 000	#DIV/0!
#REF!	773 200 000	68 807 000	286 387 000	386 601 000	- 100 214 000	-26%

Service Charges – Electricity

The billing for the second quarter amounted to **R50.9 million (-8%)**. The project for replacing pre-paid meters is now complete. An improvement is visible in electricity sales as the project of replacing meters has ended. The debt and credit control on zero buy is under monitoring on a monthly basis.

Service Charges – Water

The billing for the second quarter amounted to **R 16 million** and when compared with the first quarter, there is an improvement in the billing **(-17%)**. Due to non-existence of the maintenance plan, the ageing infrastructure is causing a distribution loss on water distribution.

Service Charges – Sanitation

The billing for sanitation amounted to **R3 million (-3%)**. As part of the budget-funding plan the municipality is doing a reconciliation on all the services charge per stand

Service Charges – Refuse

The billing for refuse amounted to **R3.9 million** and shows a positive variance of **(10%)**. As part of the budget-funding plan the municipality is doing a reconciliation on all the services charge per stand

Property Rates

Billing for property rates for the second quarter amounted to **R8 million (-17%)**. The low billing on this segment is due to the debt write offs that went against property rates and interest in the face of General Ledger.

Surcharges and Taxes –Billing for flat rate in the second quarter amounted to **R17.6 million (110%)**. Surcharges comprise of the flat rate for households in Botleng.

Payment rate

Total billing for the second quarter amounted to **R183 million** and **R94 million** was collected. Collection rate is sitting at **54%** for the second quarter. This is the result of the debt write offs to the amount of **R67 million** for indigents. However, the write off went against the revenue in the current month in the face of the general ledger.

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

	Original Budget 2024/25	Q2 Actual	YTD Actual	YTD Budget	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	201 439 000	49 995 000	99 034 500	100 719 000	- 1 684 500	-2%
Remuneration of councillors	10 101 000	2 726 000	5 036 200	5 050 000	- 13 800	0%
Debt impairment	108 336 000	-	122 116 800	101 927 000	20 189 800	20%
Depreciation and asset impairment	52 446 000	-	53 849 500	46 062 000	7 787 500	17%
Finance charges	30 000 000	22 637 000	-	54 168 000	- 54 168 000	-100%
Bulk purchases	203 854 000	46 610 000	-	26 223 000	- 26 223 000	-100%
Inventory consumed and Bulk purchases	92 124 000	36 743 000	38 187 100	15 000 000	23 187 100	155%
Contracted services	92 062 000	38 991 000	58 043 000	46 031 000	12 012 000	26%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	29 800 000	-	-	14 900 000	- 14 900 000	100%
Operational Cost	58 413 000	22 221 000	29 529 900	29 207 000	322 900	1%
losses of Disposal of Assets	-	- 59 139 000	- 59 139 000	-	- 59 139 000	
Other Losses	-	916 000	916 000	-	916 000	#DIV/0!
Total Expenditure	878 575 000	161 700 000	347 574 000	439 287 000	- 91 713 000	-21%

Employee related costs

The expenditure for employee related cost amounted to **R49 million**. The 2% is within the acceptable range in terms of the variance between the quarterly budget and actual.

Remuneration of councillors

The expenditure for the second quarter amounted to **R2.7 million**. The corrections were made and the councillor's remuneration is correctly pulling from the councillor's segment. The expenditure is within the acceptable range when compared to the budget.

Bulk purchases

The expenditure for electricity for the Second quarter amounted to **R46.6 million**. The municipality remains non-compliant regarding circular 124 of the Eskom debt relief. A payment of **R 27 million** was made towards electricity bill in the second quarter.

Inventory consumed

Expenditure incurred for the stores items and bulk Water for the second quarter amounted to **R 36.7 million** and is double the expenditure incurred in the first quarter **R17 million**. A payment of **R24.8 million** was made towards Rand Water in the second quarter.

Contracted Services

The expenditure incurred for the second quarter is **R38.9 million** and is also double the expenditure incurred in the first quarter **R19 million**. In absence of procurement plans, there is usually an overspending on contracted services, which results in the municipality not meeting the debt relief conditions as set out in circular 124.

Other expenditure - The other expenditure incurred amounted to **R916 thousand** which comprises of fuel cost, advertisements, stationery, PPE, cleaning materials etc.

Other losses – The adjustments made by the AFS team amounted to a negative **R59 million** and thus affecting the expenditure for the month.

The operating expenditure for the second quarter amounts to **R161 million** and was affected by the adjustments hence the expenditure is less than that of first quarter **R185 million**, and the year-to-date expenditure amounts to **R347 million**.

CASH FLOW STATEMENT

Description	Dec 2024_25 Actual
R thousands	
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	6 458
Service charges	19 976
Other revenue	9 160
Government - operating	49 941
Government - capital	11 389
Interest	150
Dividends	—
Total receipts	97 074
Payments	
Suppliers and employees	(78 008)
Finance charges	(10 598)
Transfers and Grants	(5 679)
Total payments	(94 285)
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 788
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	—
Disposal of assets	—
(Increase) / Decrease in non-current investments	—
Payments	(5 679)
Capital assets	(5 679)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5 679)
CASH FLOWS FROM FINANCING ACTIVITIES	
Receipts	
Increase in consumer deposits	2 920
Borrowing long term/refinancing	—
Payments	
Repayment of borrowing	—
Finance lease payments	—
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 920
NET INCREASE/ (DECREASE) IN CASH HELD	786
Cash/cash equivalents at beginning of the month:	15 995
Cash/cash equivalents at month end:	16 781

Net Cash from operating activities

The net cash from operating activities as at 31 December shows a positive cash amount of **R2.7** 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 31 December shows a cash outflow of **R5.6** which a payments of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded an increase in net cash held of **R786 thousand** in December 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%		54%
				Gross Debtors closing balance	1 102 529 406
				Gross Debtors opening balance	1 177 205 532
				Bad debts written Off	67 000 000
				Billed Revenue	841 606 275

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		0.29
				Current Assets	529 508 000
				Current Liabilities	1 828 701 000

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%		7%
				Contracted Services	58 043 000
				Total Operating Expenditure	878 574 000
				Taxation Expense	-

The norm of Contracted services is not within the acceptable norm which indicate that many functions are being outsourced to Consultants, 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.

Transfers recognized

Grants	Gazetted Amnt	Total Received To-Date	Q2 Actual	YTD spending	% spent on received amount
Equitable share	149 824 000	112 368 000	49 941 000	79 473 126	71%
FMG	1 800 000	1 800 000	-	974 324	54%
EPWP	1 361 000	953 000	612 000	3 130 383	164%
MIG	28 420 000	23 383 000	6 389 000	8 731 676	37%
WSIG	25 000 000	15 611 000	8 460 000	2 618 498	17%
	206 405 000	154 115 000	65 402 000	94 928 007	

Total allocation for grants from the National Treasury for the **2024-2025** financial year amounts to **R 206 million for Capital and Operational grants**. For the Second quarter, the allocations are as shown on the above table.

Repairs and Maintenance

Description R thousands	Original Budget 2024/25	Q2 Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Infrastructure	15 260 000	18 886 000	20 497 000	7 630 000	- 12 867 000	-488%
Roads Infrastructure	5 000 000	321 000	321 000	2 500 000	2 179 000	87%
Capital Spares	5 000 000	321 000	321 000	2 500 000	2 179 000	87%
Electrical Infrastructure	6 000 000	16 932 000	17 608 000	3 000 000	- 14 608 000	-487%
Capital Spares	6 000 000	16 932 000	17 608 000	3 000 000	- 14 608 000	-487%
Water Supply Infrastructure	1 700 000	112 500	629 000	850 000	221 000	26%
Capital Spares	1 700 000	112 500	629 000	850 000	221 000	26%
Sanitation Infrastructure	500 000	97 000	415 000	250 000	- 165 000	-66%
Capital Spares	500 000	97 000	415 000	250 000	- 165 000	-66%
Costal Infrastructure	2 060 000	1 423 500	1 524 000	1 030 000	- 494 000	-48%
Capital Spares	2 060 000	1 423 500	1 524 000	1 030 000	- 494 000	-48%
Information and communication infrastructure	10 792 000	1 100 000	1 309 000	5 396 000	4 087 000	76%
Data centres	10 792 000	1 100 000	1 309 000	5 396 000	4 087 000	76%
Capital Spares	10 792 000	1 100 000	1 309 000	5 396 000	4 087 000	76%
Total Repairs and Maintenance Expenditure	26 052 000	19 986 000	21 806 000	13 026 000	- 8 780 000	-67%

Repairs and maintenance analysis

Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. The Second Quarter actual expenditure incurred amounts of **R 19.9 million (67%)**.

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 Second quarter is resulted in a favourable balance of **R68.8 million** and total expenditure amounted to **R161.6 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 deviation in revenue is -26% and -21% for expenditure for the second quarter. These deviations are caused by the low collection in service charges together with the overspending on inventory consumed and other expenditure.

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 second quarter amounted to **R13 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: Quarterly Budget Statement Financial Position

The table provides an overview of the financial position of the municipality's assets and liabilities. As the Second quarter, the community wealth amounts to **R 238 million**. Total liabilities amount to **R1.8 billion**, whilst total assets amounts to **R1.5 billion** which resulted in the net-assets of **R238 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. For the Second quarter, the net cash from operating activities was an unfavourable **R26 million**, the net cash from investing activities amounted to an unfavourable **R15 million**. The net cash from financing activities amounts to **R0**.

The Bank balance as at 31 December 2024 amounted to a favourable balance of **R16.7million**.

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	4 071 819
STD BANK	CALL ACCOUNT	6 930 864
STD BANK	TRAFFIC	142 892
STD BANK	MONEY MARKET	694 208
ABSA BANK	CALL ACCOUNT	4 940 741
BALANCE		16 780 525

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 billion** including interest on arrears. Outstanding debtors over 90 days' amounts to **R1 billion**. The table below reflects the debtor's age analysis by customer group.
- The measurement of the payment rate was based on the amount received up to the levy date in the Second quarter. The average payment rate of 54% for the Second quarter 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.

CUSTOMER GROUP	OCTOBER	NOVEMBER	DECEMBER
Organs of state	29 692 485.03	34 613 111.98	39 665 994.59
Commercial	84 194 685.66	109 789 515.25	85 422 792.13
Households	819 639 159.79	834 321 462.50	844 435 097.75
Mines	15 815 438.77	15 985 237.02	16 680 142.37
Farms	90 246 700.48	90 391 033.10	90 614 948.42
Indigent	67 799 472.15	68 725 129.72	5 576 849.71
Other	12 117 351.00	3 485 133.29	3 520 263.31
Top 200	3 414 128.92	19 894 908.85	16 613 318.21
	1 122 919 421.80	1 177 205 531.71	1 102 529 406.49

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 at 31 December, creditors amounted to **R1.3 billion** and the bulk of the creditors relates to Eskom account with an amount of **R933** and Rand Water with an amount of **R447**.

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For the second quarter total salaries, allowances and benefits amounted to **R52 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 second quarter amounted to **R13 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"
- MFMA Circular 124 – completeness of revenue for the month of December 2024 is attached Annexure "E"

DEBTORS

Debtors' Age Analysis as at 31 December 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 **R1 million** and sundry debtors amount to **R154 thousand**. Creditors to the amount of **R1.3 billion** were not paid.

(Table 3.9)

Description		Budget Year 2024/25											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	Debtors Age Analysis By Income Source												
	Trade and Other Receivables from Exchange Transactions - Water	5 052	4 250	2 730	2 652	2 299	2 065	223 260	-	242 329	233 027	-	-
	Trade and Other Receivables from Exchange Transactions - Electricity	16 288	6 367	9 710	1 015	962	571	15 404	-	50 315	27 680	-	-
	Receivables from Non-exchange Transactions - Property Rates	8 747	3 593	4 245	5 228	3 000	2 879	160 703	-	188 395	176 055	-	-
	Receivables from Exchange Transactions - Waste Water Management	1 028	549	466	497	498	1 215	20 677	-	25 161	23 584	-	-
	Receivables from Exchange Transactions - Waste Management	1 251	665	608	562	534	837	23 157	-	27 644	25 698	-	-
	Receivables from Exchange Transactions - Property Rental Debtors	6 043	5 868	5 636	5 372	5 136	16 221	185 178	-	229 453	217 543	-	-
	Interest on Arrear Debtor Accounts	8 490	8 224	8 130	8 016	7 827	7 524	150 146	-	198 357	181 643	-	-
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 918	2 206	2 306	1 249	1 109	933	129 155	-	140 877	134 753	-	-	
Total By Income Source		50 816	31 752	33 860	24 591	21 365	32 246	907 899	-	1 102 529	1 019 982	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
	Organs of State	5 571	4 932	7 333	2 637	674	501	18 018	-	36 686	29 163	-	-
	Commercial	13 995	2 429	2 173	2 148	1 669	1 729	61 260	-	86 423	68 999	-	-
	Households	20 185	19 023	16 020	16 257	16 116	27 131	729 703	-	844 435	805 227	-	-
	Other	11 065	5 368	8 335	3 549	2 906	2 885	98 898	-	133 006	116 572	-	-
Total By Customer Group		60 816	31 752	33 860	24 591	21 365	32 246	907 899	-	1 102 529	1 019 982	-	-

7. CREDITORS AGE ANALYSIS

Description	NT Code	Budget Year 2024/25		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		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	20 948	-	20 844	21 830	869 849	-	-	-	-	933 271
Bulk Water	0200	10 544	10 024	10 751	11 740	404 017	-	-	-	-	447 076
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11 914	-	-	-	-	-	-	-	-	11 914
Auditor General	0800	-	2 774	2 735	-	-	-	-	-	-	5 508
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	43 406	12 798	34 129	33 570	1 273 866	-	-	-	1 397 770	

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 access the municipality's financial viability, grants allocations and the expenditure to date.

LEGAL IMPLICATIONS

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

FINANCIAL IMPLICATIONS

They are no financial implication 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.

Circular 124, for debt relief program - Eskom reconciliation as at 31 December 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	564143391475	R 835 382 687.52	R 8 117 419.27	R 1 217 612.89	R 2 068 132.83	R 846 785 852.51	R 3 050 000.00	R 843 735 852.51
Dec-24	564514175441	R 843 735 852.51	R 7 621 901.93	R 1 143 285.29	R 3 013 503.18	R 855 514 542.91	R 9 500 000.00	R 846 014 542.91
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 65 089 218.92	R 9 763 382.84	R 14 344 337.12			
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	889330761790	R 80 896 936.22	R 7 613 828.85	R 1 142 074.33	R 484 468.05	R 90 137 307.45	R 550 000.00	R 89 587 307.45
Dec-24	889660984388	R 89 587 307.45	R 7 245 563.49	R 1 086 834.52	R 837 024.30	R 98 756 729.76	R 9 500 000.00	R 89 256 729.76
Jan-25						R -		R -
Feb-25						R -		R -
Mar-25						R -		R -
Apr-25						R -		R -
May-25						R -		R -
Jun-25						R -		R -
			56 272 180.53	8 440 827.08	3 031 200.78			

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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	-	19 986	21 805	13 026	(8 779)	-67.4%	26 052
Roads Infrastructure		690	5 000	-	321	321	2 500	2 179	87.2%	5 000
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		690	5 000	-	321	321	2 500	(2 179)	(0)	5 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37 421	6 000	-	16 932	17 608	3 000	(14 608)	-486.9%	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	-	16 932	17 608	3 000	14 608	0	6 000
Water Supply Infrastructure		1 449	1 700	-	113	629	850	221	26.0%	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	-	113	629	850	(221)	(0)	1 700
Sanitation Infrastructure		1 409	500	-	97	415	250	(165)	-65.8%	500
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		1 409	500	-	97	415	250	165	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	-	1 424	1 524	1 030	(494)	-47.9%	2 060
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		258	2 060	-	1 424	1 524	1 030	494	0	2 060
Information and Communication Infrastructure		4 851	10 792	-	1 100	1 309	5 396	4 087	75.7%	10 792
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		4 851	10 792	-	1 100	1 309	5 396	(4 087)	(0)	10 792
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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		-	-	-	-	-	-	-		-

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	46 078	26 052	-	19 986	21 805	13 026	(8 779)	-67.4%	26 052

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - Quarter 2

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 543	10 101	-	1 630	2 909	5 050	(2 142)	-42%	10 101
Pension and UIF Contributions		987	-	-	255	504	-	504	#DIV/0!	-
Medical Aid Contributions		336	-	-	91	181	-	181	#DIV/0!	-
Motor Vehicle Allowance		260	-	-	89	175	-	175	#DIV/0!	-
Cellphone Allowance		773	-	-	204	405	-	405	#DIV/0!	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 464	-	-	458	863	-	863	#DIV/0!	-
Sub Total - Councillors		9 364	10 101	-	2 726	5 036	5 050	(14)	0%	10 101
% increase	4		7.9%							7.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 407	5 759	-	1 283	2 373	2 880	(507)	-18%	5 759
Pension and UIF Contributions		135	237	-	41	73	119	(46)	-39%	237
Medical Aid Contributions		60	-	-	16	31	-	31	#DIV/0!	-
Overtime		64	-	-	2	4	-	4	#DIV/0!	-
Performance Bonus		87	-	-	-	83	-	83	#DIV/0!	-
Motor Vehicle Allowance		669	-	-	179	370	-	370	#DIV/0!	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		120	-	-	30	60	-	60	#DIV/0!	-
Other benefits and allowances		0	4	-	0	0	2	(2)	-83%	4
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 543	6 001	-	1 552	2 994	3 000	(6)	0%	6 001
% increase	4		-8.3%							-8.3%
Other Municipal Staff										
Basic Salaries and Wages		108 365	120 466	-	28 488	56 556	60 233	(3 677)	-6%	120 466
Pension and UIF Contributions		24 692	25 881	-	6 534	12 915	12 941	(26)	0%	25 881
Medical Aid Contributions		9 905	9 960	-	2 818	5 637	4 980	657	13%	9 960
Overtime		9 049	9 053	-	4 234	8 574	4 526	4 047	89%	9 053
Performance Bonus		7 837	9 945	-	2 357	4 577	4 972	(395)	-8%	9 945
Motor Vehicle Allowance		9 001	10 572	-	2 640	5 137	5 286	(150)	-3%	10 572
Cellphone Allowance		42	-	-	34	68	-	68	#DIV/0!	-
Housing Allowances		1 239	1 101	-	72	122	550	(429)	-78%	1 101
Other benefits and allowances		7 004	5 105	-	888	1 759	2 553	(794)	-31%	5 105
Payments in lieu of leave		1 178	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		256	-	-	75	150	-	150	#DIV/0!	-
Acting and post related allowance		1 782	3 355	-	303	546	1 677	(1 131)	-67%	3 355
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		180 349	195 438	-	48 443	96 040	97 719	(1 679)	-2%	195 438
% increase	4		8.4%							8.4%
Total Parent Municipality		196 257	211 539	-	52 721	104 071	105 770	(1 699)	-2%	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		-	-	-	-	-	-	-	-	-

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - Quarter 2

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		196 257	211 539	-	52 721	104 071	105 770	(1 699)	-2%	211 539
% increase	4		7.8%							7.8%
TOTAL MANAGERS AND STAFF		186 893	201 439	-	49 995	99 034	100 719	(1 685)	-2%	201 439

MP311 Victor Khanye - Table C7 Monthly Budget Statement - Cash Flow - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		89 893	137 878	–	24 179	49 501	68 939	(19 438)	-28%	137 878
Service charges		280 527	337 393	–	75 692	136 359	168 697	(32 338)	-19%	337 393
Other revenue		71 673	48 503	–	(8 378)	43 606	24 252	19 355	80%	48 503
Transfers and Subsidies - Operational		88 228	152 985	–	–	30 451	76 493	(46 041)	-60%	152 985
Transfers and Subsidies - Capital		30 000	53 420	–	8 460	15 611	26 710	(11 099)	-42%	53 420
Interest		1 423	–	–	46	405	–	405	#DIV/0!	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(362 839)	(621 270)	–	(126 489)	(244 335)	(310 571)	66 236	-21%	(621 270)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		198 904	108 909	–	(26 489)	31 598	54 519	22 921	42%	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)	–	(15 019)	(35 023)	(31 370)	(3 653)	12%	(62 740)
NET CASH FROM/(USED) INVESTING ACTIVITIES		75 837	(62 740)	–	(15 019)	(35 023)	(31 370)	3 653	-12%	(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	–	(41 508)	(3 425)	23 149			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	–		2 972	53 149			52 566

MP311 Victor Khanye - Table C6 Monthly Budget Statement - Financial Position - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(15 706)	76 041	–	(78 227)	76 041
Trade and other receivables from exchange transactions		265 882	66 959	–	117 564	66 959
Receivables from non-exchange transactions		89 964	84 982	–	50 825	84 982
Current portion of non-current receivables		–	–	–	–	–
Inventory		(30 543)	(31 972)	–	5 466	(31 972)
VAT		377 839	–	–	436 270	–
Other current assets		(1 190)	–	–	(2 690)	–
Total current assets		686 246	196 010	–	529 208	196 010
Non current assets						
Investments		–	–	–	–	–
Investment property		89 163	68 123	–	88 433	68 123
Property, plant and equipment		960 381	927 495	–	971 811	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		1 050 682	996 847	–	1 061 382	996 847
TOTAL ASSETS		1 736 927	1 192 857	–	1 590 589	1 192 857
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		6 804	–	–	7 224	–
Consumer deposits		1 704	1 781	–	1 725	1 781
Trade and other payables from exchange transactions		1 430 287	57 000	–	1 420 760	57 000
Trade and other payables from non-exchange transactions		51 301	(86 622)	–	23 657	(86 622)
Provision		2 376	11 546	–	9 577	11 546
VAT		276 008	–	–	308 147	–
Other current liabilities		1 182	–	–	–	–
Total current liabilities		1 769 662	(16 295)	–	1 771 089	(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	–	1 828 701	667 233
NET ASSETS	2	(84 568)	525 624	–	(238 112)	525 624
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(84 568)	525 624	–	(238 112)	525 624
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(84 568)	525 624	–	(238 112)	525 624

MP311 Victor Khanye - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - Quarter 2

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 2	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	-	153	213	1 350	(1 137)	-84%	2 700
Vote 2 - Budget and Treasury		324	500	-	225	274	250	24	10%	500
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	20	-	-	-	10	(10)	-100%	20
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health Services		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	100	-	-	-	50	(50)	-100%	100
Vote 10 - Roads Transport		10 881	19 421	-	8 293	12 509	9 711	2 798	29%	19 421
Vote 11 - Electricity Services		29 396	6 500	-	2 112	11 937	3 250	8 687	267%	6 500
Vote 12 - Water Services		23 889	31 499	-	1 841	2 549	15 749	(13 201)	-84%	31 499
Vote 13 - Waste Water Management		3 167	3 000	-	-	-	1 500	(1 500)	-100%	3 000
Vote 14 - Solid Waste Management		127	2 000	-	852	852	1 000	(148)	-15%	2 000
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	68 494	65 740	-	13 477	28 334	32 870	(4 536)	-14%	65 740
Total Capital Expenditure		68 494	65 740	-	13 477	28 334	32 870	(4 536)	-14%	65 740
Capital Expenditure - Functional Classification										
Governance and administration		1 034	8 200	-	1 345	4 167	4 100	67	2%	8 200
Executive and council		-	200	-	-	-	100	(100)	-100%	200
Finance and administration		1 034	8 000	-	1 345	4 167	4 000	167	4%	8 000
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	20	-	-	-	10	(10)	-100%	20
Community and social services		-	20	-	-	-	10	(10)	-100%	20
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		10 881	14 521	-	7 327	8 829	7 260	1 568	22%	14 521
Planning and development		-	100	-	-	-	50	(50)	-100%	100
Road transport		10 881	14 421	-	7 327	8 829	7 211	1 618	22%	14 421
Environmental protection		-	-	-	-	-	-	-		-
Trading services		56 579	42 999	-	4 806	15 338	21 499	(6 162)	-29%	42 999
Energy sources		29 396	6 500	-	2 112	11 937	3 250	8 687	267%	6 500
Water management		23 889	31 499	-	1 841	2 549	15 749	(13 201)	-84%	31 499
Waste water management		3 167	3 000	-	-	-	1 500	(1 500)	-100%	3 000
Waste management		127	2 000	-	852	852	1 000	(148)	-15%	2 000
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	68 494	65 740	-	13 477	28 334	32 870	(4 536)	-14%	65 740
Funded by:										
National Government		40 335	53 420	-	12 133	14 677	26 710	(12 033)	-45%	53 420
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		40 335	53 420	-	12 133	14 677	26 710	(12 033)	-45%	53 420
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		28 157	12 320	-	1 345	13 656	6 160	7 496	122%	12 320
Total Capital Funding		68 493	65 740	-	13 477	28 334	32 870	(4 536)	-14%	65 740

MP311 Victor Khanye - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		184 431	225 890	–	50 994	104 362	112 945	(8 583)	-8%	225 890
Service charges - Water		56 595	74 236	–	16 439	30 740	37 118	(6 378)	-17%	74 236
Service charges - Waste Water Management		11 909	13 785	–	3 256	6 703	6 893	(189)	-3%	13 785
Service charges - Waste management		12 494	14 672	–	3 979	8 047	7 336	711	10%	14 672
Sale of Goods and Rendering of Services		2 266	6 926	–	349	947	3 463	(2 516)	-73%	6 926
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		85 315	90 454	–	46	405	45 227	(44 822)	-99%	90 454
Interest from Current and Non Current Assets		1 037	–	–	–	–	–	–	–	–
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1 624	1 572	–	431	776	786	(10)	-1%	1 572
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		337	772	–	144	245	386	(141)	-37%	772
Non-Exchange Revenue										
Property rates		109 807	123 486	–	8 403	51 215	61 743	(10 529)	-17%	123 486
Surcharges and Taxes		49 204	33 486	–	17 674	35 096	16 743	18 353	110%	33 486
Fines, penalties and forfeits		744	2 141	–	183	565	1 070	(506)	-47%	2 141
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		143 890	152 985	–	(3)	58 452	76 493	(18 040)	-24%	152 985
Interest		–	32 795	–	(33 090)	(11 168)	16 398	(27 566)	-168%	32 795
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		3 179	–	–	2	2	–	2	#DIV/0!	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		662 834	773 201	–	68 808	286 386	386 601	(100 215)	-26%	773 201
Expenditure By Type										
Employee related costs		186 893	201 439	–	49 995	99 034	100 719	(1 685)	-2%	201 439
Remuneration of councillors		9 364	10 101	–	2 726	5 036	5 050	(14)	0%	10 101
Bulk purchases - electricity		203 040	203 854	–	46 610	122 116	101 927	20 189	20%	203 854
Inventory consumed		129 362	92 124	–	36 743	53 849	46 062	7 787	17%	92 124
Debt impairment		–	108 336	–	–	–	54 168	(54 168)	-100%	108 336
Depreciation and amortisation		29 000	52 446	–	–	–	26 223	(26 223)	-100%	52 446
Interest		85 022	30 000	–	22 637	38 187	15 000	23 187	155%	30 000
Contracted services		115 261	92 062	–	38 991	58 043	46 031	12 012	26%	92 062
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	29 800	–	–	–	14 900	(14 900)	-100%	29 800
Operational costs		61 482	58 413	–	22 221	29 529	29 207	323	1%	58 413
Losses on Disposal of Assets		–	–	–	(59 139)	(59 139)	–	(59 139)	#DIV/0!	–
Other Losses		10 507	–	–	916	916	–	916	#DIV/0!	–
Total Expenditure		829 929	878 574	–	161 699	347 574	439 287	(91 714)	-21%	878 574
Surplus/(Deficit)		(167 095)	(105 373)	–	(92 891)	(61 188)	(52 686)	(8 501)	16%	(105 373)
Transfers and subsidies - capital (monetary allocations)		–	53 420	–	–	–	26 710	(26 710)	-100%	53 420
Transfers and subsidies - capital (in-kind)		–	119 417	–	–	–	59 709	(59 709)	-100%	119 417
Surplus/(Deficit) after capital transfers & contributions		(167 095)	67 465	–	(92 891)	(61 188)	33 732			67 465
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(167 095)	67 465	–	(92 891)	(61 188)	33 732			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	–	(92 891)	(61 188)	33 732			67 465
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(167 095)	67 465	–	(92 891)	(61 188)	33 732			67 465

MP311 Victor Khanye - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - Quarter 2

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 2	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	-	(6 699)	108 045	172 810	(64 765)	-37.5%	345 621
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		1 789	1 967	-	90	264	983	(719)	-73.2%	1 967
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1 600	3 363	-	322	981	1 681	(700)	-41.7%	3 363
Vote 7 - Housing		1 624	1 242	-	431	776	621	155	25.0%	1 242
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	4 772	-	-	-	2 386	(2 386)	-100.0%	4 772
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Electricity Services		178 524	210 547	-	50 992	104 353	105 273	(920)	-0.9%	210 547
Vote 12 - Water Services		57 697	170 770	-	16 436	30 737	85 385	(54 648)	-64.0%	170 770
Vote 13 - Waste Water Management		11 909	170 772	-	3 256	6 703	85 386	(78 683)	-92.1%	170 772
Vote 14 - Solid Waste Management		97 438	36 986	-	3 979	34 526	18 493	16 034	86.7%	36 986
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	662 834	946 039	-	68 808	286 386	473 019	(186 633)	-39.5%	946 039
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		58 063	58 090	-	19 101	33 200	29 045	4 155	14.3%	58 090
Vote 2 - Budget and Treasury		234 880	263 576	-	55 532	89 322	131 788	(42 466)	-32.2%	263 576
Vote 3 - Corporate Services		8 940	137	-	3 029	5 804	68	5 736	8377.3%	137
Vote 4 - Community and Social Services		27 975	9 424	-	(51 290)	(43 267)	4 712	(47 979)	-1018.3%	9 424
Vote 5 - Sport and Recreation		2 300	3 037	-	3 496	3 590	1 518	2 072	136.4%	3 037
Vote 6 - Public Safety		38 648	53 102	-	13 236	23 723	26 551	(2 828)	-10.7%	53 102
Vote 7 - Housing		1 299	400	-	442	862	200	662	330.9%	400
Vote 8 - Health Services		520	791	-	48	81	395	(314)	-79.5%	791
Vote 9 - Planning and Development		7 746	7 317	-	666	741	3 659	(2 918)	-79.8%	7 317
Vote 10 - Roads Transport		25 612	50 077	-	4 893	7 993	25 039	(17 045)	-88.1%	50 077
Vote 11 - Electricity Services		262 678	242 182	-	76 933	159 106	121 091	38 015	31.4%	242 182
Vote 12 - Water Services		107 799	114 299	-	23 342	42 915	57 150	(14 235)	-24.9%	114 299
Vote 13 - Waste Water Management		35 738	40 620	-	7 761	15 631	20 310	(4 679)	-23.0%	40 620
Vote 14 - Solid Waste Management		8 970	30 473	-	1 791	2 327	15 236	(12 909)	-84.7%	30 473
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	821 170	873 524	-	158 980	342 028	436 762	(94 734)	-21.7%	873 524
Surplus/ (Deficit) for the year	2	(158 335)	72 515	-	(90 172)	(55 642)	36 257	(91 899)	-253.5%	72 515

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
Municipal governance and administration		312 253	345 621	-	(6 699)	108 045	172 810	(64 765)	-37%	345 621
Executive and council		-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		312 253	345 621	-	(6 699)	108 045	172 810	(64 765)	-37%	345 621
Administrative and Corporate Support		643	300	-	103	238	150	88	59%	300
Asset Management		-	-	-	-	-	-	-	-	-
Finance		311 610	344 991	-	(6 802)	107 807	172 496	(64 689)	-38%	344 991
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		-	330	-	-	-	165	(165)	-100%	330
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		5 013	6 572	-	844	2 021	3 286	(1 265)	-38%	6 572
Community and social services		1 789	1 967	-	90	264	983	(719)	-73%	1 967
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		355	606	-	90	264	303	(39)	-13%	606
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		1 434	1 361	-	-	-	681	(681)	-100%	1 361
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		1 600	3 363	-	322	981	1 681	(700)	-42%	3 363
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		1 267	1 400	-	156	445	700	(255)	-36%	1 400
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		333	1 963	-	166	536	981	(445)	-45%	1 963
Pounds		-	-	-	-	-	-	-	-	-
Housing		1 624	1 242	-	431	776	621	155	25%	1 242
Housing		1 624	1 242	-	431	776	621	155	25%	1 242
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 772	-	-	-	2 386	(2 386)	-100%	4 772
Planning and development		-	4 772	-	-	-	2 386	(2 386)	-100%	4 772
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,		-	4 772	-	-	-	2 386	(2 386)	-100%	4 772
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		345 568	589 074	-	74 663	176 320	294 537	(118 217)	-40%	589 074
Energy sources		178 524	210 547	-	50 992	104 353	105 273	(920)	-1%	210 547
Electricity		178 524	210 547	-	50 992	104 353	105 273	(920)	-1%	210 547
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		57 697	170 770	-	16 436	30 737	85 385	(54 648)	-64%	170 770
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		57 697	170 770	-	16 436	30 737	85 385	(54 648)	-64%	170 770
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		11 909	170 772	-	3 256	6 703	85 386	(78 683)	-92%	170 772
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		11 909	170 772	-	3 256	6 703	85 386	(78 683)	-92%	170 772
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		97 438	36 986	-	3 979	34 526	18 493	16 034	87%	36 986
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		97 438	36 986	-	3 979	34 526	18 493	16 034	87%	36 986
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	662 834	946 039	-	68 808	286 386	473 019	(186 633)	-39%	946 039
Expenditure - Functional										
Municipal governance and administration		304 609	332 800	-	80 935	133 715	166 400	(32 685)	-20%	332 800
Executive and council		43 024	45 646	-	17 214	28 828	22 823	6 005	26%	45 646
Mayor and Council		12 763	14 151	-	4 027	6 973	7 075	(102)	-1%	14 151
Municipal Manager, Town Secretary and Chief Executive		30 261	31 495	-	13 188	21 855	15 748	6 107	39%	31 495
Finance and administration		261 580	287 154	-	63 720	104 887	143 577	(38 690)	-27%	287 154
Administrative and Corporate Support		39 534	32 381	-	6 446	11 438	16 191	(4 752)	-29%	32 381
Asset Management		-	4 172	-	-	-	2 086	(2 086)	-100%	4 172
Finance		204 287	227 159	-	52 115	83 688	113 580	(29 892)	-26%	227 159
Fleet Management		8 895	13 703	-	3 624	6 102	6 852	(749)	-11%	13 703
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		8 864	9 738	-	1 535	3 658	4 869	(1 211)	-25%	9 738
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		5	-	-	-	-	-	-	-	-
Governance Function		5	-	-	-	-	-	-	-	-
Community and public safety		70 222	65 962	-	(34 115)	(15 093)	32 981	(48 074)	-146%	65 962
Community and social services		27 975	9 424	-	(51 290)	(43 267)	4 712	(47 979)	-1018%	9 424
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		25 094	6 703	-	7 337	14 821	3 352	11 469	342%	6 703
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		881	-	-	(59 113)	(59 091)	-	(59 091)	#DIV/0!	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2 000	2 720	-	485	1 003	1 360	(357)	-26%	2 720
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Sport and recreation		2 300	3 037	–	3 496	3 590	1 518	2 072	136%	3 037
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		1 651	3 037	–	3 496	3 590	1 518	2 072	136%	3 037
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		649	–	–	–	–	–	–	–	–
Public safety		38 648	53 102	–	13 236	23 723	26 551	(2 828)	-11%	53 102
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		9 895	20 256	–	3 677	7 094	10 128	(3 034)	-30%	20 256
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		28 753	32 846	–	9 560	16 630	16 423	206	1%	32 846
Pounds		–	–	–	–	–	–	–	–	–
Housing		1 299	400	–	442	862	200	662	331%	400
Housing		1 299	400	–	442	862	200	662	331%	400
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		39 913	52 238	–	5 053	8 972	26 119	(17 147)	-66%	52 238
Planning and development		13 919	15 074	–	1 086	1 677	7 537	(5 859)	-78%	15 074
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		6 170	2 706	–	351	713	1 353	(640)	-47%	2 706
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	5 050	–	69	224	2 525	(2 301)	-91%	5 050
Economic Development/Planning		–	1 477	–	–	–	739	(739)	-100%	1 477
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		7 746	5 840	–	666	741	2 920	(2 179)	-75%	5 840
Project Management Unit		3	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		25 474	36 374	–	3 919	7 213	18 187	(10 974)	-60%	36 374
Public Transport		1 235	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		24 239	36 374	–	3 919	7 213	18 187	(10 974)	-60%	36 374
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		520	791	–	48	81	395	(314)	-79%	791
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		520	791	–	48	81	395	(314)	-79%	791
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		415 186	427 574	–	109 827	219 979	213 787	6 192	3%	427 574
Energy sources		262 678	242 182	–	76 933	159 106	121 091	38 015	31%	242 182
Electricity		262 678	242 182	–	76 933	159 106	121 091	38 015	31%	242 182
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		107 799	114 299	–	23 342	42 915	57 150	(14 235)	-25%	114 299
Water Treatment		3 848	2 560	–	208	794	1 280	(486)	-38%	2 560
Water Distribution		103 951	111 739	–	23 133	42 121	55 870	(13 749)	-25%	111 739
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		35 738	40 620	–	7 761	15 631	20 310	(4 679)	-23%	40 620
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		34 306	40 620	–	7 761	15 631	20 310	(4 679)	-23%	40 620
Storm Water Management		1 409	–	–	–	–	–	–	–	–
Waste Water Treatment		22	–	–	–	–	–	–	–	–
Waste management		8 970	30 473	–	1 791	2 327	15 236	(12 909)	-85%	30 473
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		2 805	3 000	–	741	926	1 500	(574)	-38%	3 000
Solid Waste Removal		6 165	27 473	–	1 050	1 401	13 736	(12 335)	-90%	27 473
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	829 929	878 574	–	161 699	347 574	439 287	(91 714)	-21%	878 574
Surplus/ (Deficit) for the year		(167 095)	67 465	–	(92 891)	(61 188)	33 732	(94 920)	-281%	67 465

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		312 253	345 621	-	(6 699)	108 045	172 810	(64 765)	-37%	345 621
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		312 253	345 621	-	(6 699)	108 045	172 810	(64 765)	-37%	345 621
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 013	6 572	-	844	2 021	3 286	(1 265)	-38%	6 572
Community and social services		1 789	1 967	-	90	264	963	(719)	-73%	1 967
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 600	3 363	-	322	981	1 681	(700)	-42%	3 363
Housing		1 624	1 242	-	431	776	621	155	25%	1 242
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 772	-	-	-	2 386	(2 386)	-100%	4 772
Planning and development		-	4 772	-	-	-	2 386	(2 386)	-100%	4 772
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		345 568	589 074	-	74 663	176 320	294 537	(118 217)	-40%	589 074
Energy sources		178 524	210 547	-	50 992	104 353	105 273	(920)	-1%	210 547
Water management		57 697	170 770	-	16 436	30 737	85 386	(54 648)	-64%	170 770
Waste water management		11 909	170 772	-	3 256	6 703	85 386	(78 683)	-92%	170 772
Waste management		97 438	36 986	-	3 979	34 526	18 493	16 034	87%	36 986
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	662 834	946 039	-	68 808	286 386	473 019	(186 633)	-39%	946 039
Expenditure - Functional										
Governance and administration		304 609	332 800	-	80 935	133 715	166 400	(32 685)	-20%	332 800
Executive and council		43 024	45 646	-	17 214	28 828	22 823	6 005	26%	45 646
Finance and administration		261 580	287 154	-	63 720	104 887	143 577	(38 690)	-27%	287 154
Internal audit		5	-	-	-	-	-	-	-	-
Community and public safety		70 222	65 962	-	(34 115)	(15 093)	32 981	(48 074)	-146%	65 962
Community and social services		27 975	9 424	-	(51 290)	(43 267)	4 712	(47 979)	-1018%	9 424
Sport and recreation		2 300	3 037	-	3 496	3 590	1 518	2 072	136%	3 037
Public safety		38 648	53 102	-	13 236	23 723	26 551	(2 828)	-11%	53 102
Housing		1 299	400	-	442	862	200	662	331%	400
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39 913	52 238	-	5 053	8 972	26 119	(17 147)	-66%	52 238
Planning and development		13 919	15 074	-	1 086	1 677	7 537	(5 859)	-78%	15 074
Road transport		25 474	36 374	-	3 919	7 213	18 187	(10 974)	-60%	36 374
Environmental protection		520	791	-	48	81	395	(314)	-79%	791
Trading services		415 186	427 574	-	109 827	219 979	213 787	6 192	3%	427 574
Energy sources		262 678	242 182	-	76 933	159 106	121 091	38 015	31%	242 182
Water management		107 799	114 299	-	23 342	42 915	57 150	(14 235)	-25%	114 299
Waste water management		35 738	40 620	-	7 761	15 631	20 310	(4 679)	-23%	40 620
Waste management		8 970	30 473	-	1 791	2 327	15 236	(12 909)	-85%	30 473
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	829 929	878 574	-	161 699	347 574	439 287	(91 714)	-21%	878 574
Surplus/ (Deficit) for the year		(167 095)	67 465	-	(92 891)	(61 188)	33 732	(94 920)	-281%	67 465

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 at 31 December 2024_25 amounts to **R 933 million** and **R447 million** respectively;
4. That the Municipality consider that both Eskom and Rand Water debt as at the Second quarter amounts to **R27 million** and **R24.8 million**.
5. That the Municipal Council consider that the debt book amounts to **R1.1 billion** after the write off of **R67million** for indigents.
6. Therefore, the implementation of credit control and debt collection policy must be intensified.



T.R Mahlangu
CHIEF FINANCIAL OFFICER