



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 December 2024/25 has been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act.

INITIALS AND SURNAME LM MAHLANGU

MUNICIPAL MANAGER OF VICTOR KHANYE LOCAL MUNICIPALITY MP311

SIGNATURE [Signature]

DATE 13/01/2025



VICTOR KHANYE

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BUDGET AND TREASURY

Enquires: S Maphanga

Ref: 5/1/4

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 8 JANUARY 2025

RE : SECTION 71 REPORT

PURPOSE

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

BACKGROUND

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month. The format was amended in line with the Municipal Budget and Reporting Regulation and approved in terms of Section 168 of the Municipal Finance Management Act per Government Gazette No. 32141 dated 17 April 2009 for implementation with effect from 1 December 2009 as follows:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation received;
- f) Actual expenditure on those allocations, excluding expenditure on – 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 DECEMBER 2009 for implementation with effect from 1 DECEMBER 2009 as follows:

Table C1 s71 actual monthly Budget Statement Summary;

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

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

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

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

Table C6 actual monthly budget statement – financial position.

Table C7 actual monthly statement - Cash flow.

DISCUSSION

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

3. EXECUTIVE SUMMARY

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

Description	Budget	Month Actual	YTD Actual	YTD Budget
Revenue	- 773 201 000	14 801 000	- 286 386 000	- 386 601 000
Expenditure	878 574 000	91 020 000	347 574 000	439 287 000
Surplus/Deficit	105 373 000	105 821 000	61 188 000	

Operating revenue for the month of December amounted to a negative **R14 million** and a year-to-date revenue billed reduced to **R286 million**.

	Original budget	Monthly Actual	YTD Actual	YTD Budget	Variance	Variance %
R thousands						
Revenue By Source						
Exchange revenue						
Service charges - electricity revenue	225 890 000	15 422 000	104 362 000	112 945 000	- 8 583 000	-8%
Service charges - water revenue	74 236 000	4 770 000	30 740 000	37 118 000	- 6 378 000	-17%
Service charges - sanitation revenue	13 785 000	1 097 000	6 703 000	6 893 000	- 190 000	-3%
Service charges - refuse revenue	14 672 000	1 323 000	8 047 000	7 336 000	711 000	10%
Sale of Goods and rendering of services	6 926 000	49 000	947 000	3 463 000	- 2 516 000	-73%
Interest earned - outstanding debtors	90 454 000	-	405 000	45 227 000	- 44 822 000	-99%
Rental of facilities and equipment	1 572 000	141 000	776 000	786 000	- 10 000	-1%
Operational revenue	772 000	31 000	245 000	386 000	- 141 000	-37%
Interest from non_current Assets	-	-	-	-	-	-
Non-exchange revenue						
Property rates	123 486 000	4 325 000	51 215 000	61 743 000	- 10 528 000	-17%
Fines, penalties and forfeits	2 141 000	-	565 000	1 070 000	- 505 000	-47%
Surcharges and Taxes	33 486 000	6 060 000	35 096 000	16 743 000	18 353 000	110%
interest	32 795 000	- 48 020 000	- 11 168 000	16 398 000	- 27 566 000	-168%
other Gains		-	2 000	-	2 000	
Transfers and Subsidies - Operational	152 985 000	-	58 452 000	76 493 000	- 18 041 000	-24%
Total revenue (excluding capital transfers)	773 200 000	- 14 802 000	286 387 000	386 601 000	- 100 214 000	-26%

REVENUE VARIANCES

Service Charges – Electricity

The billing for December amounted to **R15 million (-8%)**. The project for replacing pre-paid meters is now complete. The debt and credit control on zero buy is monitored on a monthly basis.

Service Charges – Water

The billing for December amounted to **R 4.7 million (-17%)**. The municipality will be embarking on the project of installing prepaid water meters for all indigents as part of circular 124 which in the next financial year.

Service Charges – Sanitation

The billing for December amounted to **R1 million** and when compared with the monthly budget, there is only a variance of **(-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 December amounted to **R1.3 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 month of December amounted to **R4.3 million (-17%)**.

Rental of facilities and equipment

Billing for the month amounted to **R141 thousands (-3%)**.

Surcharges and Taxes – Other revenue collected amounted to **R6 million (110%)**. Surcharges comprise of the flat rates for households in Botleng.

Interest

The council has approved a debt write offs for indigents to the amount of **R67 million** in December. However, the adjustment shows as a negative in the face of the general ledger and thus affected the interest segment, hence the negative **R48 million**.

Payment rate

Total billing amounted to **R81 million** and only **R31 million** was collected. Collection rate dropped significantly to **38%** as opposed to the previous month (**62%**). 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 and not the historical debt.

EXPENDITURE

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

	Original Budget 2024/25	Monthly Actual	YTD Actual	YTD budget	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	201 439 000	16 770 000	99 034 500	100 719 000	- 1 684 500	-2%
Remuneration of councillors	10 101 000	807 000	5 036 200	5 050 000	- 13 800	0%
Bulk purchases - Electricity	203 854 000	30 598 600	122 116 800	101 927 000	20 189 800	20%
Inventory consumed and Bulk pur	92 124 000	7 084 400	53 849 500	46 062 000	7 787 500	17%
Debt impairment	108 335 500	-	-	54 168 000	- 54 168 000	-100%
Depreciation and asset impairme	52 445 500	-	-	26 223 000	- 26 223 000	-100%
Finance charges	30 000 000	10 598 000	38 187 100	15 000 000	23 187 100	155%
Contracted services	92 062 000	17 314 000	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%
Operationsl Costs	58 413 000	6 932 000	29 529 900	29 207 000	322 900	1%
Losses on Disposal of Asset			- 59 139 000	-	- 59 139 000	#DIV/0!
Other Losses	-	916 000	916 000	-	916 000	#DIV/0!
Total Expenditure	878 574 000	91 020 000	347 574 000	439 287 000	- 91 713 000	-21%

Employee related cost – For the month of December 2024_25 total salaries, allowances and benefits amounted to **R16 million**. (-2%) indicates that we are still within the acceptable range.

Bulk Purchases-Electricity – Bulk invoices amounted to **R30 million** for December. The municipality remains non-compliant regarding circular 124 of the Eskom debt relief. A payment of **R19 million** was made to Eskom for both the bulk and north sub-station account.

Inventory consumed – The consumables together with the bulk water invoices for December amounted to **R7 million**. A payment of **R15.9 million** was made to Rand Water.

Finance charges – Interest charged amounted to **R10 million**, and it remains high as the debt for bulk purchases.

Contracted services – Expenditure on contracted services amounted to **R17 million**. Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

Operational costs – For the month of December, general expenditure amounted to **R6.9 million**.

Other losses – The other expenditure occurred amounted to **R 916 thousand** for December.

The operating expenditure for the month of December amounts to **R91 million** and the year-to-date expenditure amount to **R347 million**.

Norms and Ratio

Collection Rate	(Gross Debtors Closing Balance + Bailed revenue - Gross Debtors Opening Balance - Bad debts written off) Billed revenue x100	Statement of Financial Position, Statement of financial performance, Notes to the AFS, Budget in-year reports, IDP and AR	95%		38%
				Gross Debtors closing balance	1 102 529 406
				Gross Debtors opening balance	1 177 205 532
				Bad debts written Off	
				Billed Revenue	841 606 275

The norm for Collection rate is sitting at 95%. However, the collection rate has gone down significantly to 38%. This is the result of a debt write off to the amount of **R67 million** from the debt book, for the qualifying indigents as approved by the municipal council.

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 its current obligations.

Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		7%
				Contracted Services	58 043 000
				Total Operating Expenditure	878 574 000
				Taxation Expense	-

The norm of Contracted services is 7% and over threshold. In addition, outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

Repairs and Maintenance

Description R thousands	Original Budget 2024/25	Monthly Actual	Year to Date Actual	Year to Date Budget	Variance	Variance %
Infrastructure	15 260 000	9 480 000	20 497 000	7 630 000	- 12 867 000	-488%
Roads Infrastructure	5 000 000	297 000	321 000	2 500 000	2 179 000	87%
Capital Spares	5 000 000	297 000	321 000	2 500 000	2 179 000	87%
Electrical Infrastructure	6 000 000	8 886 000	17 608 000	3 000 000	- 14 608 000	-487%
Capital Spares	6 000 000	8 886 000	17 608 000	3 000 000	- 14 608 000	-487%
Water Supply Infrastructure	1 700 000	59 000	629 000	850 000	221 000	26%
Capital Spares	1 700 000	59 000	629 000	850 000	221 000	26%
Sanitation Infrastructure	500 000	73 000	415 000	250 000	- 165 000	-66%
Capital Spares	500 000	73 000	415 000	250 000	- 165 000	-66%
Costal Infrastructure	2 060 000	165 000	1 524 000	1 030 000	- 494 000	-48%
Capital Spares	2 060 000	165 000	1 524 000	1 030 000	- 494 000	-48%
Information and communication infrastructure	10 792 000	820 000	1 309 000	5 396 000	4 087 000	76%
Data centres	10 792 000	820 000	1 309 000	5 396 000	4 087 000	76%
Capital Spares	10 792 000	820 000	1 309 000	5 396 000	4 087 000	76%
Total Repairs and Maintenance Expenditure	26 052 000	10 300 000	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. Expenditure incurred for December amounts to **R10.3 million**.

4. BUDGET PERFORMANCE OVERVIEW

4.1 CAPITAL EXPENDITURE

Grants	Gazetted Amnt	Total Received To-Date	Dec Actual	YTD spending	% spent on received amt
MIG	28 420 000	23 383 000	7 556 234	13 916 166	60%
WSIG	25 000 000	15 611 000	-	2 681 498	17%

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

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for December shows a positive cash amount of **R2.7 million** which is supported by grants received from operational and capital project. As part of the budget-funding plan the municipality is busy with the data cleansing, review of tariffs to be cost reflecting and meter audit to ensure that municipality is not grant depended.

Net Cash from investing activities

The net cash from investing activities for December shows a cash outflow of **R5.6 million** that is a payment of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded an increase in net cash held of **R786 thousand** in December 2024.

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

5. IN-YEAR BUDGET STATEMENT TABLES

Table C2: **Monthly Financial Performance by Vote** realized by vote for revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column.

The difference in revenue variations between Table C2 and Table C1 is the result of capital grants received, which are included in Table C2.

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

Table C3 measures the actual year to date against the year to date SDBIP figures, which have been realised by vote for the revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column. Total revenue by vote for the month of December resulted in an unfavourable balance of **R14 million** and total expenditure amounted to **R90 million**.

Table C4: **Monthly Financial Performance by Revenue Source and Expenditure Type**

Table C4 provides details of the service delivery targets for revenue by source and expenditure by type. For revenue, the main deviations are service charges: water, rental of facilities, interest on investments and outstanding debtors, fines, licenses and permits and agency services and other revenue. In the case of expenditure finance charges, contracted services, bulk purchases, other materials, transfer & subsidies and other expenditure. The total deficit in revenue is **-26%** and deviation of **-21%** for expenditure for the month compared to the budget.

Table C5: **Monthly Capital Expenditure by Vote**

Table C5 indicates the monthly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning (SDBIP) figures. For the month of December, the expenditure amounted to **R5.6 million**.

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

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

The table provides an overview of the financial position of the municipality's assets and liabilities. As at 31 December 2024_25, the community wealth amounts to an unfavourable **R238 million**, Total liabilities amounts to **R1.8 billion**, whilst total assets amount to **R1.5 billion** which resulted in an unfavourable net-assets of **R238 million**, all figures are accumulative.

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

Table C7 provides detail of the actual year to date in-flow and out-flow. For the month of December, the net cash from operating activities is an unfavourable **R40 million**, the Net cash from investing activities amounted to an unfavourable **R6 million**. The net cash from financing activities amounts to **R0**. The Bank balance at the end of the month amounted to **R16 million**.

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

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 (**38%**).

3.2 DEBTORS/RECEIVABLES ANALYSIS:

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Currently outstanding debtors amounts to **R1.1 billion** including interest on arrears. Outstanding debtors over 90days amounts to **R1 billion**. The table below reflects the debtor's age analysis by customer group, the data cleansing will commence shortly as the advert is been issued.

CUSTOMER GROUP	DECEMBER
Organs of state	39 665 994.59
Commercial	85 422 792.13
Households	844 435 097.75
Mines	16 680 142.37
Farms	90 614 948.42
Indigents	5 576 849.71
Top 200	16 613 318.21
Other	3 520 263.31
	1 102 529 406.49

3.3 CREDITORS ANALYSIS:

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

For the month ended in December 2024_25, creditors amounted to **R 2.2 billion** and the bulk of the creditors relates to Eskom account with an amount **R933 million** and Rand Water with an amount of **R447 million**.

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For the actual month of December 2024_25 total salaries, allowances and benefits amounted to **R17 million**.

3.5 CAPITAL EXPENDITURE TREND

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table, the capital expenditure incurred for the month amounted to **R5.6 million**.

Attached as Annexure are the following:

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

6. DEBTORS

Debtors' Age Analysis for the month ended 31 December 2024_25, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1.1 billion** of which consumer debtor's amount to **R1 million** and sundry debtors amount to **R154 thousand**. Creditors to the amount **R1.4 billion** were not paid during the month.

Description	NT Code	Budget Year 2024/25		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
		0-30 Days	31-60 Days										
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 052	4 250	2 730	2 652	2 299	2 065	223 280	-	242 329	233 027	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 288	6 367	9 710	1 015	962	571	15 404	-	50 315	27 660	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	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	1500	1 028	549	496	497	498	1 215	20 877	-	25 161	23 584	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 251	695	608	562	534	837	23 157	-	27 644	25 698	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6 043	5 868	5 636	5 372	5 136	16 221	185 178	-	229 453	217 543	-	-
Interest on Arrear Debtor Accounts	1810	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	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 918	2 206	2 306	1 249	1 109	933	129 155	-	140 877	134 753	-	-
Total By Income Source	2000	50 816	31 752	33 860	24 591	21 365	32 246	907 899	-	1 102 529	1 019 962	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 571	4 932	7 333	2 637	674	501	18 018	-	39 666	29 163	-	-
Commercial	2300	13 995	2 429	2 173	2 148	1 669	1 729	61 280	-	85 423	68 999	-	-
Households	2400	20 185	19 023	16 020	16 257	16 116	27 131	729 703	-	844 435	805 227	-	-
Other	2500	11 065	5 368	8 335	3 549	2 906	2 885	98 898	-	133 006	116 572	-	-
Total By Customer Group	2600	50 816	31 752	33 860	24 591	21 365	32 246	907 899	-	1 102 529	1 019 962	-	-

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											
Creditors Age Analysis By Customer Type											
Bulk Electricity		0100	20 948	-	20 644	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

8. Allocation and grant receipts and expenditure

Grants	Gazetted Amnt	Total Received To-Date	Dec Actual	YTD spending	% spent on received amount
Equitable share	149 824 000	112 368 000	14 327 376	79 473 126	71%
FMG	1 800 000	1 800 000	359 453	974 324	54%
EPWP	1 361 000	953 000	529 908	3 130 383	164%
MIG	28 420 000	23 383 000	7 556 234	8 731 676	37%
WSIG	25 000 000	15 611 000	-	2 618 498	17%
	206 405 000	154 115 000	22 772 972	94 928 007	

9. Councillor and board member allowances and employee benefits

Number of months----->	6				
	Pro-rata Budget	Dec Actual	Actual YTD	% Actual	Reason for Variance
Councillors:					
Allowances	5 050 500	759 390	4 632 335	91.7%	None
Employees:					
Basic salary	63 112 500	10 775 000	59 926 000	95.0%	None
Travelling allowance	5 286 000	831 855	5 261 855	99.5%	None
Overtime	4 526 500	1 056 827	8 141 828	179.9%	Assisting community with the blocked prepaid meters. Unplanned maintenance due to pipe bursts and cable faults.
Employee social contribution	27 794 000	4 153 928	26 107 983	93.9%	
TOTAL	105 769 500	17 577 000	104 070 001	98.4%	

13. Conclusion

14. Annexure A: C Schedules

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

16. Municipal Manager's quality certificate

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

Kindly note the payments are made on an accrual basis.

ESKOM MAIN ACCOUNT

Segment in ledger =====>

MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	Bulk Purchases TOTAL EXC	VAT VAT	Interest expense 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 =====>

MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	Bulk Purchases TOTAL EXC	VAT VAT	Interest expense 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 - Table C1 Monthly Budget Statement Summary - M06 - December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	109.807	123.486	–	4.325	51.215	61.743	(10.529)	-17%	123.486
Service charges	265.429	328.584	–	22.613	149.852	164.292	(14.440)	-9%	328.584
Investment revenue	1.037	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	143.890	152.985	–	–	58.452	76.493	(18.040)	-24%	152.985
Other own revenue	142.671	168.146	–	(41.739)	26.867	84.073	(57.206)	-68%	–
Total Revenue (excluding capital transfers and contributions)	662.834	773.201	–	(14.801)	286.386	386.601	(100.215)	-26%	773.201
Employee costs	186.893	201.439	–	16.770	99.034	100.719	(1.685)	-2%	201.439
Remuneration of Councillors	9.364	10.101	–	807	5.036	5.050	(14)	0%	10.101
Depreciation and amortisation	29.000	52.446	–	–	–	26.223	(26.223)	-100%	52.446
Interest	85.022	30.000	–	10.598	38.187	15.000	23.187	155%	30.000
Inventory consumed and bulk purchases	332.402	295.978	–	37.683	175.966	147.989	27.977	19%	295.978
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	187.250	288.611	–	25.162	29.350	144.305	(114.956)	-80%	288.611
Total Expenditure	829.929	878.574	–	91.020	347.574	439.287	(91.714)	-21%	878.574
Surplus/(Deficit)	(167.095)	(105.373)	–	(105.822)	(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 &	(167.095)	67.465	–	(105.822)	(61.188)	33.732	(94.920)	-281%	67.465
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(167.095)	67.465	–	(105.822)	(61.188)	33.732	(94.920)	-281%	67.465
Capital expenditure & funds sources									
Capital expenditure	68.494	65.740	–	5.679	28.334	32.870	(4.536)	-14%	65.740
Capital transfers recognised	40.335	53.420	–	4.529	14.677	26.710	(12.033)	-45%	53.420
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	28.157	12.320	–	1.150	13.656	6.160	7.496	122%	12.320
Total sources of capital funds	68.493	65.740	–	5.679	28.334	32.870	(4.536)	-14%	65.740
Financial position									
Total current assets	686.246	196.010	–	–	529.208				196.010
Total non current assets	1.050.682	996.847	–	–	1.061.382				996.847
Total current liabilities	1.769.662	(16.295)	–	–	1.771.089				(16.295)
Total non current liabilities	51.833	683.528	–	–	57.612				683.528
Community wealth/Equity	(84.568)	525.624	–	–	(238.112)				525.624
Cash flows									
Net cash from (used) operating	198.904	108.909	–	(40.197)	31.598	54.519	22.921	42%	108.909
Net cash from (used) Investing	75.837	(62.740)	–	(6.109)	(35.023)	(31.370)	3.653	-12%	(62.740)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	279.611	76.169	–	–	2.972	53.149	50.176	94%	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	–	–	–	–	–	–	–	–	–

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		312.253	345.621	-	(37.591)	108.045	172.810	(64.765)	-37%	345.621
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		312.253	345.621	-	(37.591)	108.045	172.810	(64.765)	-37%	345.621
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5.013	6.572	-	178	2.021	3.286	(1.265)	-38%	6.572
Community and social services		1.789	1.967	-	29	284	983	(719)	-73%	1.967
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1.600	3.363	-	7	981	1.681	(700)	-42%	3.363
Housing		1.624	1.242	-	141	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	-	22.812	176.320	294.537	(118.217)	-40%	589.074
Energy sources		178.524	210.547	-	15.421	104.353	105.273	(920)	-1%	210.547
Water management		57.697	170.770	-	4.770	30.737	85.385	(54.648)	-64%	170.770
Waste water management		11.909	170.772	-	1.097	6.703	85.386	(78.683)	-92%	170.772
Waste management		97.438	36.986	-	1.323	34.526	18.493	16.034	87%	36.986
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	662.834	946.039	-	(14.801)	286.386	473.019	(186.633)	-39%	946.039
Expenditure - Functional										
Governance and administration		304.609	332.800	-	29.543	133.715	166.400	(32.685)	-20%	332.800
Executive and council		43.024	45.646	-	4.324	28.828	22.823	6.005	26%	45.646
Finance and administration		261.580	287.154	-	25.219	104.887	143.577	(38.690)	-27%	287.154
Internal audit		5	-	-	-	-	-	-	-	-
Community and public safety		70.222	65.962	-	8.181	(15.093)	32.981	(48.074)	-146%	65.962
Community and social services		27.975	9.424	-	2.569	(43.267)	4.712	(47.979)	-1018%	9.424
Sport and recreation		2.300	3.037	-	239	3.590	1.518	2.072	136%	3.037
Public safety		38.648	53.102	-	5.247	23.723	26.551	(2.828)	-11%	53.102
Housing		1.299	400	-	125	862	200	662	331%	400
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39.913	52.238	-	2.504	8.972	26.119	(17.147)	-66%	52.238
Planning and development		13.919	15.074	-	667	1.677	7.537	(5.859)	-78%	15.074
Road transport		25.474	36.374	-	1.806	7.213	18.187	(10.974)	-60%	36.374
Environmental protection		520	791	-	31	81	395	(314)	-79%	791
Trading services		415.186	427.574	-	50.793	219.979	213.787	6.192	3%	427.574
Energy sources		262.678	242.182	-	40.854	159.106	121.091	38.015	31%	242.182
Water management		107.799	114.299	-	7.265	42.915	57.150	(14.235)	-25%	114.299
Waste water management		35.738	40.620	-	2.155	15.631	20.310	(4.679)	-23%	40.620
Waste management		8.970	30.473	-	518	2.327	15.236	(12.909)	-85%	30.473
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	829.929	878.574	-	91.020	347.574	439.287	(91.714)	-21%	878.574
Surplus/ (Deficit) for the year		(167.095)	67.465	-	(105.822)	(61.188)	33.732	(94.920)	-281%	67.465

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Licensing and Regulation		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Tourism		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	829.929	878.574	-	91.020	347.574	439.287	(91.714)	-21%	878.574
Surplus/ (Deficit) for the year		(167.095)	67.465	-	(105.822)	(61.188)	33.732	(94.920)	-281%	67.465

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

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Media Services		-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-
Sport and recreation		2.300	3.037	-	239	3.590	1.518	2.072	136%
Beaches and Jetties		-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		1.651	3.037	-	239	3.590	1.518	2.072	136%
Recreational Facilities		-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		649	-	-	-	-	-	-	-
Public safety		38.648	53.102	-	5.247	23.723	26.551	(2.828)	-11%
Civil Defence		-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-
Fire Fighting and Protection		9.895	20.256	-	1.179	7.094	10.128	(3.034)	-30%
Licensing and Control of Animals		-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		28.753	32.846	-	4.068	16.630	16.423	206	1%
Pounds		-	-	-	-	-	-	-	-
Housing		1.299	400	-	125	862	200	662	331%
Housing		1.299	400	-	125	862	200	662	331%
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	-	2.504	8.972	26.119	(17.147)	-66%
Planning and development		13.919	15.074	-	667	1.677	7.537	(5.859)	-78%
Billboards		-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		6.170	2.706	-	51	713	1.353	(640)	-47%
Central City Improvement District		-	-	-	-	-	-	-	-
Development Facilitation		-	5.050	-	22	224	2.525	(2.301)	-91%
Economic Development/Planning		-	1.477	-	-	-	739	(739)	-100%
Regional Planning and Development		-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, Project Management Unit		7.746	5.840	-	594	741	2.920	(2.179)	-75%
Provincial Planning		3	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-
Road transport		25.474	36.374	-	1.806	7.213	18.187	(10.974)	-60%
Public Transport		1.235	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-
Roads		24.239	36.374	-	1.806	7.213	18.187	(10.974)	-60%
Taxi Ranks		-	-	-	-	-	-	-	-
Environmental protection		520	791	-	31	81	395	(314)	-79%
Biodiversity and Landscape		-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-
Pollution Control		520	791	-	31	81	395	(314)	-79%
Soil Conservation		-	-	-	-	-	-	-	-
Trading services		415.186	427.574	-	50.793	219.979	213.787	6.192	3%
Energy sources		262.678	242.182	-	40.854	159.106	121.091	38.015	31%
Electricity		262.678	242.182	-	40.854	159.106	121.091	38.015	31%
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-
Water management		107.799	114.299	-	7.265	42.915	57.150	(14.235)	-25%
Water Treatment		3.848	2.560	-	82	794	1.280	(486)	-38%
Water Distribution		103.951	111.739	-	7.184	42.121	55.870	(13.749)	-25%
Water Storage		-	-	-	-	-	-	-	-
Waste water management		35.738	40.620	-	2.155	15.631	20.310	(4.679)	-23%
Public Toilets		-	-	-	-	-	-	-	-
Sewerage		34.306	40.620	-	2.155	15.631	20.310	(4.679)	-23%
Storm Water Management		1.409	-	-	-	-	-	-	-
Waste Water Treatment		22	-	-	-	-	-	-	-
Waste management		8.970	30.473	-	518	2.327	15.236	(12.909)	-85%
Recycling		-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		2.805	3.000	-	370	926	1.500	(574)	-38%
Solid Waste Removal		6.165	27.473	-	148	1.401	13.736	(12.335)	-90%
Street Cleaning		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-

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

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-
<i>Road transport</i>		-	-	-	-	-	-	-	-
<i>Public Transport</i>		-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-
<i>Environmental protection</i>		-	-	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-
Trading services		345.568	589.074	-	22.612	176.320	294.537	(118.217)	-40%
Energy sources		178.524	210.547	-	15.421	104.353	105.273	(920)	-1%
Electricity		178.524	210.547	-	15.421	104.353	105.273	(920)	-1%
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-
Water management		57.697	170.770	-	4.770	30.737	85.385	(54.648)	-64%
Water Treatment		-	-	-	-	-	-	-	-
Water Distribution		57.697	170.770	-	4.770	30.737	85.385	(54.648)	-64%
Water Storage		-	-	-	-	-	-	-	-
Waste water management		11.909	170.772	-	1.097	6.703	85.386	(78.683)	-92%
Public Toilets		-	-	-	-	-	-	-	-
Sewerage		11.909	170.772	-	1.097	6.703	85.386	(78.683)	-92%
Storm Water Management		-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-
Waste management		97.438	36.986	-	1.323	34.526	18.493	16.034	87%
Recycling		-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-
Solid Waste Removal		97.438	36.986	-	1.323	34.526	18.493	16.034	87%
Street Cleaning		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-
Total Revenue - Functional	2	662.834	946.039	-	(14.801)	286.386	473.019	(186.633)	-39%
Expenditure - Functional									
Municipal governance and administration		304.609	332.800	-	29.543	133.715	166.400	(32.685)	-20%
Executive and council		43.024	45.646	-	4.324	28.828	22.823	6.005	26%
Mayor and Council		12.763	14.151	-	1.118	6.973	7.075	(102)	-1%
Municipal Manager, Town Secretary and Chief Executive		30.261	31.495	-	3.206	21.855	15.748	6.107	39%
Finance and administration		261.580	287.154	-	25.219	104.887	143.577	(38.690)	-27%
Administrative and Corporate Support		39.534	32.381	-	1.206	11.438	16.191	(4.752)	-29%
Asset Management		-	4.172	-	-	-	2.086	(2.086)	-100%
Finance		204.287	227.159	-	22.125	83.688	113.580	(29.892)	-26%
Fleet Management		8.895	13.703	-	1.322	6.102	6.852	(749)	-11%
Human Resources		-	-	-	-	-	-	-	-
Information Technology		8.864	9.738	-	566	3.658	4.869	(1.211)	-25%
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	-	8.181	(15.093)	32.981	(48.074)	-146%
Community and social services		27.975	9.424	-	2.569	(43.267)	4.712	(47.979)	-1018%
Aged Care		-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		25.094	6.703	-	2.396	14.821	3.352	11.469	342%
Child Care Facilities		-	-	-	-	-	-	-	-
Community Halls and Facilities		881	-	-	5	(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	-	168	1.003	1.360	(357)	-26%
Literacy Programmes		-	-	-	-	-	-	-	-

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

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Revenue - Functional									
Municipal governance and administration		312.253	345.621	-	(37.591)	108.045	172.810	(64.765)	-37%
Executive and council		-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-
Finance and administration		312.253	345.621	-	(37.591)	108.045	172.810	(64.765)	-37%
Administrative and Corporate Support		643	300	-	12	238	150	88	59%
Asset Management		-	-	-	-	-	-	-	-
Finance		311.610	344.991	-	(37.603)	107.807	172.496	(64.689)	-38%
Fleet Management		-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-
Property Services		-	330	-	-	-	165	(165)	-100%
Risk Management		-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-
Community and public safety		5.013	6.572	-	178	2.021	3.286	(1.265)	-38%
Community and social services		1.789	1.967	-	29	264	983	(719)	-73%
Aged Care		-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		355	606	-	29	264	303	(39)	-13%
Child Care Facilities		-	-	-	-	-	-	-	-
Community Halls and Facilities		1.434	1.361	-	-	-	681	(681)	-100%
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	-	7	981	1.681	(700)	-42%
Civil Defence		-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-
Fire Fighting and Protection		1.267	1.400	-	7	445	700	(255)	-36%
Licensing and Control of Animals		-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		333	1.963	-	-	536	981	(445)	-45%
Pounds		-	-	-	-	-	-	-	-
Housing		1.624	1.242	-	141	776	621	155	25%
Housing		1.624	1.242	-	141	776	621	155	25%
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%
Planning and development		-	4.772	-	-	-	2.386	(2.386)	-100%
Billboards		-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LED's)		-	-	-	-	-	-	-	-
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%
Project Management Unit		-	-	-	-	-	-	-	-

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		312.253	345.621	-	(37.591)	108.045	172.810	(64.765)	-37.5%	345.621
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		1.789	1.967	-	29	264	983	(719)	-73.2%	1.967
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1.600	3.363	-	7	981	1.681	(700)	-41.7%	3.363
Vote 7 - Housing		1.624	1.242	-	141	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	-	15.421	104.353	105.273	(920)	-0.9%	210.547
Vote 12 - Water Services		57.697	170.770	-	4.770	30.737	85.385	(54.648)	-64.0%	170.770
Vote 13 - Waste Water Management		11.909	170.772	-	1.097	6.703	85.386	(78.683)	-92.1%	170.772
Vote 14 - Solid Waste Management		97.438	36.986	-	1.323	34.526	18.493	16.034	86.7%	36.986
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	662.834	946.039	-	(14.801)	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	-	4.941	33.200	29.045	4.155	14.3%	58.090
Vote 2 - Budget and Treasury		234.880	263.576	-	22.290	89.322	131.788	(42.466)	-32.2%	263.576
Vote 3 - Corporate Services		8.940	137	-	1.040	5.804	68	5.736	8377.3%	137
Vote 4 - Community and Social Services		27.975	9.424	-	2.569	(43.267)	4.712	(47.979)	-1018.3%	9.424
Vote 5 - Sport and Recreation		2.300	3.037	-	239	3.590	1.518	2.072	136.4%	3.037
Vote 6 - Public Safety		38.648	53.102	-	5.247	23.723	26.551	(2.828)	-10.7%	53.102
Vote 7 - Housing		1.299	400	-	125	862	200	662	330.9%	400
Vote 8 - Health Services		520	791	-	31	81	395	(314)	-79.5%	791
Vote 9 - Planning and Development		7.746	7.317	-	594	741	3.659	(2.918)	-79.8%	7.317
Vote 10 - Roads Transport		25.612	50.077	-	2.208	7.993	25.039	(17.045)	-68.1%	50.077
Vote 11 - Electricity Services		262.678	242.182	-	40.854	159.106	121.091	38.015	31.4%	242.182
Vote 12 - Water Services		107.799	114.299	-	7.265	42.915	57.150	(14.235)	-24.9%	114.299
Vote 13 - Waste Water Management		35.738	40.620	-	2.155	15.631	20.310	(4.679)	-23.0%	40.620
Vote 14 - Solid Waste Management		8.970	30.473	-	518	2.327	15.236	(12.909)	-84.7%	30.473
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	821.170	873.524	-	90.078	342.028	436.762	(94.734)	-21.7%	873.524
Surplus/ (Deficit) for the year	2	(158.335)	72.515	-	(104.880)	(55.642)	36.257	(91.899)	-253.5%	72.515

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		184.431	225.890	—	15.422	104.362	112.945	(8.583)	-8%	225.890
Service charges - Water		56.595	74.236	—	4.770	30.740	37.118	(6.378)	-17%	74.236
Service charges - Waste Water Management		11.909	13.785	—	1.097	6.703	6.893	(189)	-3%	13.785
Service charges - Waste management		12.494	14.672	—	1.323	8.047	7.336	711	10%	14.672
Sale of Goods and Rendering of Services		2.266	6.926	—	49	947	3.463	(2.516)	-73%	6.926
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		85.315	90.454	—	—	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	—	141	776	786	(10)	-1%	1.572
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		337	772	—	31	245	386	(141)	-37%	772
Non-Exchange Revenue										
Property rates		109.807	123.486	—	4.325	51.215	61.743	(10.529)	-17%	123.486
Surcharges and Taxes		49.204	33.486	—	6.060	35.096	16.743	18.353	110%	33.486
Fines, penalties and forfeits		744	2.141	—	—	565	1.070	(506)	-47%	2.141
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		143.890	152.985	—	—	58.452	76.493	(18.040)	-24%	152.985
Interest		—	32.795	—	(48.020)	(11.168)	16.398	(27.566)	-168%	32.795
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—
Other Gains		3.179	—	—	—	2	—	2	#DIV/0!	—
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		662.834	773.201	—	(14.801)	286.386	386.601	(100.215)	-26%	773.201
Expenditure By Type										
Employee related costs		186.893	201.439	—	16.770	99.034	100.719	(1.685)	-2%	201.439
Remuneration of councillors		9.364	10.101	—	807	5.036	5.050	(14)	0%	10.101
Bulk purchases - electricity		203.040	203.854	—	30.599	122.116	101.927	20.189	20%	203.854
Inventory consumed		129.362	92.124	—	7.085	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	—	10.598	38.187	15.000	23.187	155%	30.000
Contracted services		115.261	92.062	—	17.314	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	—	6.932	29.529	29.207	323	1%	58.413
Losses on Disposal of Assets		—	—	—	—	(59.139)	—	(59.139)	#DIV/0!	—
Other Losses		10.507	—	—	916	916	—	916	#DIV/0!	—
Total Expenditure		829.929	878.574	—	91.020	347.574	439.287	(91.714)	-21%	878.574
Surplus/(Deficit)		(167.095)	(105.373)	—	(105.822)	(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	—	(105.822)	(61.188)	33.732			67.465
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		(167.095)	67.465	—	(105.822)	(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	—	(105.822)	(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	—	(105.822)	(61.188)	33.732			67.465

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

Vote Description	Ref	2023/24 Audited	Original	Adjusted	Monthly	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	-	-	213	1.350	(1.137)	-84%	2.700
Vote 2 - Budget and Treasury		324	500	-	183	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	-	4.095	12.509	9.711	2.798	29%	19.421
Vote 11 - Electricity Services		29.396	6.500	-	983	11.937	3.250	8.687	267%	6.500
Vote 12 - Water Services		23.889	31.499	-	-	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	-	417	852	1.000	(148)	-15%	2.000
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	68.494	65.740	-	5.679	28.334	32.870	(4.536)	-14%	65.740
Total Capital Expenditure		68.494	65.740	-	5.679	28.334	32.870	(4.536)	-14%	65.740
Capital Expenditure - Functional Classification										
Governance and administration		1.034	8.200	-	1.150	4.167	4.100	67	2%	8.200
Executive and council		-	200	-	-	-	100	(100)	-100%	200
Finance and administration		1.034	8.000	-	1.150	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	-	3.129	8.829	7.260	1.568	22%	14.521
Planning and development		-	100	-	-	-	50	(50)	-100%	100
Road transport		10.881	14.421	-	3.129	8.829	7.211	1.618	22%	14.421
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		56.579	42.999	-	1.401	15.338	21.499	(6.162)	-29%	42.999
Energy sources		29.396	6.500	-	983	11.937	3.250	8.687	267%	6.500
Water management		23.889	31.499	-	-	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	-	417	852	1.000	(148)	-15%	2.000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	68.494	65.740	-	5.679	28.334	32.870	(4.536)	-14%	65.740
Funded by:										
National Government		40.335	53.420	-	4.529	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	-	4.529	14.677	26.710	(12.033)	-45%	53.420
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		28.157	12.320	-	1.150	13.656	6.160	7.496	122%	12.320
Total Capital Funding		68.493	65.740	-	5.679	28.334	32.870	(4.536)	-14%	65.740

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

Description	Ref	2023/24	Budget Year 2024/25			
		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	—	(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 C7 Monthly Budget Statement - Cash Flow - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		89.893	137.878	-	6.854	49.501	68.939	(19.438)	-28%	137.878
Service charges		280.527	337.393	-	22.968	136.359	168.697	(32.338)	-19%	337.393
Other revenue		71.673	48.503	-	617	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	-	-	15.611	26.710	(11.099)	-42%	53.420
Interest		1.423	-	-	-	405	-	405	#DIV/0!	-
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(362.839)	(621.270)	-	(70.635)	(244.335)	(310.571)	66.236	-21%	(621.270)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		198.904	108.909	-	(40.197)	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)	-	(6.109)	(35.023)	(31.370)	(3.653)	12%	(62.740)
NET CASH FROM/(USED) INVESTING ACTIVITIES		75.837	(62.740)	-	(6.109)	(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	-	(46.306)	(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 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - December

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
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	2	-	-	-	-	-	-	-		-
% 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	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		196.257	211.539	-	17.577	104.071	105.770	(1.699)	-2%	211.539
% Increase	4		7.8%							7.8%
TOTAL MANAGERS AND STAFF		186.893	201.439	-	16.770	99.034	100.719	(1.685)	-2%	201.439

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

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5.543	10.101	–	440	2.909	5.050	(2.142)	-42%	10.101
Pension and UIF Contributions		987	–	–	86	504	–	504	#DIV/0!	–
Medical Aid Contributions		336	–	–	30	181	–	181	#DIV/0!	–
Motor Vehicle Allowance		260	–	–	30	175	–	175	#DIV/0!	–
Cellphone Allowance		773	–	–	70	405	–	405	#DIV/0!	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1.464	–	–	151	863	–	863	#DIV/0!	–
Sub Total - Councillors		9.364	10.101	–	807	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	–	348	2.373	2.880	(507)	-18%	5.759
Pension and UIF Contributions		135	237	–	14	73	119	(46)	-39%	237
Medical Aid Contributions		60	–	–	5	31	–	31	#DIV/0!	–
Overtime		64	–	–	1	4	–	4	#DIV/0!	–
Performance Bonus		87	–	–	–	83	–	83	#DIV/0!	–
Motor Vehicle Allowance		669	–	–	57	370	–	370	#DIV/0!	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		120	–	–	10	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	2	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		6.543	6.001	–	435	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	–	9.521	56.556	60.233	(3.677)	-6%	120.466
Pension and UIF Contributions		24.692	25.881	–	2.157	12.915	12.941	(26)	0%	25.881
Medical Aid Contributions		9.905	9.960	–	934	5.637	4.980	657	13%	9.960
Overtime		9.049	9.053	–	1.489	8.574	4.526	4.047	89%	9.053
Performance Bonus		7.837	9.945	–	854	4.577	4.972	(395)	-8%	9.945
Motor Vehicle Allowance		9.001	10.572	–	957	5.137	5.286	(150)	-3%	10.572
Cellphone Allowance		42	–	–	11	68	–	68	#DIV/0!	–
Housing Allowances		1.239	1.101	–	34	122	550	(429)	-78%	1.101
Other benefits and allowances		7.004	5.105	–	301	1.759	2.553	(794)	-31%	5.105
Payments in lieu of leave		1.178	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment	2	–	–	–	–	–	–	–	–	–
Scarcity		256	–	–	25	150	–	150	#DIV/0!	–
Acting and post related allowance		1.782	3.355	–	52	546	1.677	(1.131)	-67%	3.355
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		180.349	195.438	–	16.335	96.040	97.719	(1.679)	-2%	195.438
% increase	4		8.4%							8.4%
Total Parent Municipality		196.257	211.539	–	17.577	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		–	–	–	–	–	–	–	–	–

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<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	-	10.300	21.805	13.026	(8.779)	-67.4%	26.052

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Capital Spares</i>		4.851	10.792	-	820	1.309	5.396	(4.087)	(0)	10.792
<u>Community Assets</u>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<u>Other assets</u>		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		46.078	26.052	-	10.300	21.805	13.026	(8.779)	-67.4%	26.052
Roads Infrastructure		690	5.000	-	297	321	2.500	2.179	87.2%	5.000
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		690	5.000	-	297	321	2.500	(2.179)	(0)	5.000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37.421	6.000	-	8.886	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	-	8.886	17.608	3.000	14.608	0	6.000
Water Supply Infrastructure		1.449	1.700	-	59	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	-	59	629	850	(221)	(0)	1.700
Sanitation Infrastructure		1.409	500	-	73	415	250	(165)	-65.8%	500
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		1.409	500	-	73	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	-	165	1.524	1.030	(494)	-47.9%	2.060
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		258	2.060	-	165	1.524	1.030	494	0	2.060
Information and Communication Infrastructure		4.851	10.792	-	820	1.309	5.396	4.087	75.7%	10.792
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-

17. Recommendations

1. That the Municipal Council consider the report in terms of Section 71 of MFMA.
2. That the Municipal Council consider that Table c1 – Table C7 is obtained in terms guided by the National Treasury.
3. That the Municipality consider that both Eskom and Rand Water debt as at 31 December 2024_25 amounts to **R 933 million** and **R447 million** respectively;
4. That the Municipal Council consider that the debt book amounts to **R1 billion**;
5. That the Municipal Council consider the December payments made to Eskom and Rand Water amounts to **R19 million** and **R15.9 million** respectively;
6. Therefore, the implementation of credit control and debt collection policy must be intensified.


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