



VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

✉ P.O BOX 6 DELMAS 2210

☎ 013 665 6008

☎ 013 665 2913

Email: thokom@victorkhanyelm.gov.za

Website: www.victorkhanyelm.gov.za

BUDGET & TREASURY OFFICE

LEGISLATIVE CONTEXT

The Municipal Finance Management Act, section 72 requires that: The Accounting of a municipality must by 25 January each year, assess the performance of the municipality during the first half of the financial year, taking into account the monthly statements referred to in section 71. The municipality's service delivery performance during the first half of the financial year, the service delivery targets and performance indicators set in the service delivery and budget implementation plan, Submit a report on such assessment to the Executive Mayor, National Treasury & to the relevant Provincial Treasury.

Received by LINDA ZINATE

Signature [Signature]

Date 27/01/2025



VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

✉ 6 DELMAS 2210

☎ 013 665 6005

📠 013 665 2913

Email: info@victorkhanyelm.gov.za

Website: www.victorkhanyelm.gov.za

FINANCIAL SERVICES

Enquires: S Maphanga

Ref: 5/1/3

**TO : MUNICIPAL MANAGER
T.M MASHABELA**

**FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU**

DATE : 15 JANUARY 2025

**RE : MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT
2024/2025 FINANCIAL YEAR**

REASON FOR REPORT

To report to the Executive Mayor/Municipal Council to assess the performance of the municipality during the first half of the financial year and the accounting officer must make recommendations as to whether an adjustment budget is necessary and recommend revised projections for revenue and expenditure where applicable.

STRATEGIC THRUST

Improve compliance to MFMA and VKLM policy Framework

PRIORITY ISSUE

Mid-Year section 72 MFMA report submitted to Mayoral Committee within legislative timeframes by 25 January 2025

BACKGROUND

The Municipal Finance Management Act, Section 72 Requires that:

- (1) The accounting officer of the municipality must by 25 January of each year:
 - (a) Assess the performance of the municipality during the first half of the financial year taking into account;
 - I. The monthly statement referred to in section 71 for the first half of the financial year;
 - II. The municipality's services delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the services delivery and budget implementation plan;

- (b) Submit a report on such assessment to
- I. The mayor of the municipality
 - II. The National Treasury
 - III. The relevant Provincial Treasury

PART 1

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT:

Table C1 provides for a high level summary of the operating, capital budget, financial position and cash flow as at 31 December 2023

Table C2 provides an overview of the budgeted financial performance in relation to the revenue and expenditure per functional classification as at 31 December 2023

Table C3 provides an overview of the budgeted financial performance in relation to the revenue and expenditure by municipal vote

Table C4 provides an overview of the budgeted financial performance in relation to the revenue and expenditure by type.

Table C5 reflects the capital programmes in relation to capital expenditure by municipal vote, standard classification and funding sources required to fund the capital budget.

Table C6 reflects quarterly budget statement – financial position.

Table C7 reflects the cash flow movements as at 31 December 2023.

MOTIVATIONS AND OPTIONS:

1. EXECUTIVE SUMMARY

Table C1: Quarterly Budget Statement Summary Second quarter 2024

For the first six months ending December 2024, revenue to the amount of **R286 million** was realised. The year to date budgeted revenue amounted to **R386 million** which reflected a negative deviation **-26%**. Expenditure to the amount of **R347 million** was realised, the year to date budgeted expenditure amounted to **R439 million** which reflected a deviation **-21%**.

Based on the first six months, the forecasted revenue amounts to **R347 million** which is mainly due to the decrease in service charges (**R164 million**) and other revenue (**R5.7 million**) should the municipality continue with the same trend on year to date actuals it then indicates that at year end the municipality will account for less revenue as it has budgeted for which the deviation of **-21%** raised serious concern on the billing and collection of revenue.

Revenue By Source	Approved Budget 2024/25	Actual at Mid- Year	%Actual at mid- year	Projections to year-end	Variance between Approve and Projection
Property rates	123 486 000.00	51 215 000.00	41%	102 430 000.00	-21 056 000.00
Service charges - electricity revenue	225 890 000.00	104 362 000.00	46%	208 724 000.00	-17 166 000.00
Service charges - water revenue	74 236 000.00	30 740 000.00	41%	61 480 000.00	-12 756 000.00
Service charges - sanitation revenue	13 785 000.00	6 703 000.00	49%	13 406 000.00	-379 000.00
Service charges - refuse revenue	14 672 000.00	8 047 000.00	55%	16 094 000.00	1 422 000.00
Sale of Goods and Rendering Services	6 926 000.00	947 000.00	14%	1 894 000.00	-5 032 000.00
Rental of facilities and equipment	1 572 000.00	776 000.00	49%	1 552 000.00	-20 000.00
Operational Revenue	772 000.00	245 000.00	32%	490 000.00	-282 000.00
Interest earned - outstanding debtors	90 454 000.00	405 000.00	0%	810 000.00	-89 644 000.00
Fines, penalties and forfeits	2 141 000.00	565 000.00	26%	1 130 000.00	-1 011 000.00
Surcharges and Taxes	33 486 000.00	35 096 000.00	105%	70 192 000.00	36 706 000.00
Interest earned	32 795 000.00	-11 168 000.00	-34%	-22 336 000.00	-55 131 000.00
Transfers and subsidies	152 985 000.00	58 452 000.00	38%	152 985 000.00	0.00
Other revenue	0.00	2 000.00	0%	4 000.00	4 000.00
Total Revenue (excluding capital tran	773 200 000.00	286 387 000.00	37%	R608 855 000.00	-R164 345 000.00

Revenue: variance explanation

- **Property rates** – The actual billing for the first six months of the financial year, and the billing trend for the past five financial years is used to project total billings for the financial year. Property billings normally average 50% for the first six months of a financial year. They are at 41% properties billed for the first six months which indicate that less properties were evaluated for the first six month of the financial year and less revenue was realised by the municipality.
- **Service charges - electricity revenue** – The actual billing for the first six months of the financial year, and the billing trend for the past five financial years is used to project total billings for the financial year. Electricity revenue is normally significantly above 50% for the first six months of the financial year due to the winter season consumption and winter tariffs for the months of June (billed in July), July (billed in August) and August (billed in September), this indicate a serious concern as the first six months' revenue billed is 46% which is below of what was supposed to be billed in order to subsidise the electricity bulk purchased which has grown significant. The **Time of Use** tariffs for manufacturing companies was approved by Nersa for the first time.
- **Service charges - water revenue** – The actual billing for the first six months of the financial year, and the billing trend for the past five financial years is used to project total billings for the financial year. Water is at 41% for the first six months and the annual target might not be reached unless the debt and credit control is fully enforced.
- **Service charges - sanitation revenue** – The actual billing for the first six months of the financial year, and the billing trend for the past five financial years is used to project total billings for the financial year. Sanitation is at 49% for the first six months and the annual target will be reached.
- **Service charges - refuse revenue** – The actual billing for the first six months of the financial year, and the billing trend for the past five financial years is used to project total billings for the financial year. Refuse is at 55% for the first six months, which shows significant improvement comparing other years.

Repairs and Maintenance

Repairs and Maintenance are done on the regular basis and is within the acceptable norm for the first six months, which indicate that the municipality does not have maintenance plan are in place.

REPAIRS AND MAINTANANCE			
Infrastructure	Original Budget	YTD Actual	% YTD Total Budget
Road Infrastructure	R 5 000 000.00	R 321 000.00	6%
Electricity Infrastructure	R 6 000 000.00	R 17 608 000.00	293%
Water Supply Infrastructure	R 1 700 000.00	R 629 000.00	37%
Sanitation Infrastructure	R 500 000.00	R 415 000.00	83%
Solid Waste	R 2 060 000.00	R 1 524 000.00	74%
Information and Communication Infrastructure	R 10 792 000.00	R 1 309 000.00	12%
	R 26 052 000.00	R 21 806 000.00	84%

The overspending on electricity infrastructure was due to the major maintenance that was done on the new substation and fixing of faulty transformers.

Outstanding debtors comprises of consumer debtors and sundry debtors. The total outstanding debtors as at 31 December amounts to **R1.1 billion**. This means implementation of Credit control & debt collection policy must be enforced and other related legislation in order to recover the debt due to the municipality.

The reduction on outstanding debtors for the month of December was due to the write-off of indigents that was approved by council in October 2024.

CUSTOMER GROUP	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Organs of state	36 641 732.61	30 820 442.79	36 641 732.61	29 692 485.03	34 613 111.98	39 665 994.59
Commercial	86 108 430.85	76 860 052.13	78 646 601.03	84 194 685.66	109 789 515.25	85 422 792.13
Households	815 165 683.43	816 185 948.35	812 613 721.46	819 639 159.79	834 321 462.50	844 435 097.75
Mines	16 659 219.27	15 851 800.32	16 891 773.85	15 815 438.77	15 985 237.02	16 680 142.37
Farms	89 541 852.51	88 086 108.46	89 306 400.13	90 246 700.48	90 391 033.10	90 614 948.42
Indigent	33 173 999.39	45 662 448.81	61 860 308.72	67 799 472.15	68 725 129.72	5 576 849.71
Other	3 302 690.02	3 261 892.11	3 269 423.95	12 117 351.00	3 485 133.29	3 520 263.31
Top 200	24 474 672.50	18 762 456.92	21 069 485.38	3 414 128.92	19 894 908.85	16 613 318.21
	1 105 068 280.58	1 095 491 149.89	1 120 299 447.13	1 122 919 421.80	1 177 205 531.71	1 102 529 406.49

Outstanding Creditors as at 31 December 2024 amounts to **R1.3 million**. The bulk of this amounts relate to both Eskom with an amount of **R933 million** and Rand water amounting to **R447 million**.

Capital Budget

The municipality approved a capital budget of R 65 740 000 for the 2023/2024 financial year. An amount of R 28 334 000 or **43%** was spent as at the end of December 2024.

Internal generated funds for capital asset amounted to R12.3 million an amounted of R13.6 million or **110%** was spent as at end of December 2024 which the expenditure emanate from electrical spares for stores items.

Grants	Dora Allocation	YTD spending	12 Months Projection
Finance Management Grant	1 800 000	974 324 000	1 948 648 000
EPWP Incentive Grant	1 361 000	3 130 383 000	6 260 766 000
Municipal Infrastructure Grant	28 420 000	8 731 676 000	17 463 352 000
Water Service Infrastructure Grant	25 000 000	2 618 498 000	5 236 996 000
Total	56 581 000	15 454 881 000	30 909 762 000

- Bulk purchases – If measures are not implemented to curb distribution losses the electricity bulk purchases will exceed the current budget also taking into account the increase of Eskom tariff that took place on the 1st of April 2024 of 12,72% which will see the bulk purchase expenditure increasing significant.
- If measures are not implemented to curb distribution losses the water inventory will exceed the current budget, the expenditure for the first six months amounted to 58%. The projection clearly indicates that the budget needs to be adjusted.
- Contracted services – Contracted services expenditure is not within the budget as the expenditure is at 63% and serious intervention is needed to ensure that all contracts are reviewed and all month to month contracts are cancelled to free the cash flow constraint.
- Other expenditure – This line item will be exceeded if the controls are not put in place to ensure that procurement plan is the only tool which will be used to purchase items

Operating expenditure to the amount of **R347 million** was spent against the year to date budgeted expenditure of **R439 million**. This reflects a deviation of **-21%** which is mainly due to the non-transaction for depreciation and asset impairment which is normally accounted at the end of the financial year, more attention should be brought into employee cost, inventory consumed on water and bulk purchased to ensure that the budget is not overspent at the end of the financial year.

Contracted Services consist of:

- Building Maintenance
- Burial Services
- Consultants
- Catering
- Connections/ disconnections
- Debt collection
- Dumping sites
- Electrical repairs
- Gardening services
- Grading of sport facilities
- Grass clearing & cutting
- Illegal dumping
- Internal audits
- Laboratory services
- Legal services
- Maintenance of plant & equipment and other assets
- Meter management
- Pest control
- Security
- Sewer network maintenance

Expenditure By Type					
R	Approved Budget 2024/25	Actual at Mid-Year	%Actual at mid-year	Projections to year-end	Variance between Approve and Projection
Employee related costs	201 439 000.00	99 034 500.00	49%	198 069 000.00	-3 370 000.00
Remuneration of councillors	10 101 000.00	5 036 200.00	50%	10 072 400.00	-28 600.00
Debt impairment	108 336 000.00	0.00	0%	0.00	-108 336 000.00
Depreciation & asset impairment	52 446 000.00	0.00	0%	0.00	-52 446 000.00
Finance charges	30 000 000.00	38 187 000.00	127%	76 374 000.00	46 374 000.00
Bulk purchases	203 854 000.00	122 116 000.00	60%	244 232 000.00	40 378 000.00
Inventory consumed and Bulk purchases	92 124 000.00	53 849 500.00	58%	107 699 000.00	15 575 000.00
Contracted services	92 062 000.00	58 043 000.00	63%	116 086 000.00	24 024 000.00
irrecoverable debt written off	29 800 000.00	0.00	0%	0.00	-29 800 000.00
Operational Cost	58 413 000.00	29 529 900.00	51%	59 059 800.00	646 800.00
Loss on disposal of PPE	0.00	-59 139 000.00	0%	-118 278 000.00	-118 278 000.00
Other Losses	0.00	916 000.00	0%	1 832 000.00	1 832 000.00
Total Expenditure	878 575 000.00	347 573 100.00	40%	695 146 200.00	-183 428 800.00

Expenditure: variance explanation

- Employee related costs – The expenditure on salaries for the first six month amounted to 49% which is within the acceptable norm as it indicate that the budget will not be overspent at the end of the financial year.
- Remuneration of councillors – The remuneration of councillors for the first six month amounted to 50% and is paid in terms of the gazette on the Determination of Councillors Remuneration. The gazette is issued in terms of the act on the Remuneration of Public Office Bearers.
- Debt impairment – The amount of debt impairment is informed by the actual collection rate for the year. The average collection rate is at 69% as per the billing report and if maintained the debt impairment for the year might be higher than budgeted.
- Depreciation & asset impairment – The amount is maintained as in the original budget, depreciation is run on the monthly basis using Market demand (Asset management system) and imported to Munsoft (Financial system).
- Finance charges – This are the Eskom and Rand water interest charged on late payments for the first six months amounted to 127%.

- Rental of facilities and equipment – The actual billing for the first six months of the financial year, and the billing trend for the past five financial years is used to project total billings for the financial year. The revenue derives from leases of property by the municipality less revenue was realised from the first six months as the collection rate shows a 49% revenue collected for the first six months.
- Interest earned - outstanding debtors – This is interest earned from outstanding debtors. A write-off of debtors is approved as in when the approval is granted by council. The municipality council approved a write-off of indigents which were approved for this financial year.
- Fines, penalties and forfeits – This is the gross amount of all fines issued by the municipality. The service provider appointed is responsible for speed cameras and are paid on commission on successful collection of traffic fines.
- Transfers and subsidies – Grants are gazette to municipalities and paid over in terms of a grant schedule. Grants will not fully realise if they are not withheld in terms of the DORA or are not spent by the municipality when paid over. Subsidies are claims made on expenditure which have been incurred

TRADING SERVICES

Trading Services	Original Budget	YTD Revenue	YTD %
Energy Services	210 547 000.00	104 353 000.00	50%
Water Management	170 770 000.00	30 737 000.00	18%
Waste water management	170 772 000.00	6 703 000.00	4%
Waste management	36 986 000.00	34 526 000.00	93%
	589 075 000.00	176 319 000.00	30%

The trading services of the municipality are trading at a loss of 30% for the first six month ending December 2024.

Energy services – The new tariff applied by the municipality for Time of Use have shown significant improvement on the electricity revenue, also the blocking of prepaid meters for consumers who are not paying their municipal account also improved the revenue for electricity.

Water Management- The water services still show a serious concern when coming to revenue collection, the ageing of infrastructure also play a significant impact through pipe burst which are due to pressure of water being switch on and off by Rand Water. Serious intervention is needed also to address the debt and credit control in areas where the municipality cannot enforce as there are Eskom electricity supply areas.

Waste water management- The waste water management services also face serious problems due to the none finalisation of bulk distribution policy, which will assist in terms of the municipality to understand its sewer point lines in order to develop a correct tariff that will generate revenue for such service.

Waste management- The service for waste management shows a significant improvement which indicate that the cost reflective tariff for this services yield positive results.

PART 2

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT- SUPPORTING DOCUMENTS

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.

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

Revenue (per vote): Mid-year assessment and year-end projections:

	Budget	Mid-year actuals	Year-end projection	Variance	Variance %
Revenue					
Vote 1 - Office of the Municipal Manager	0	0	0	0	0%
Vote 2 - Budget and Treasury	345 621 000.00	108 045 000.00	216 090 000.00	129 531 000.00	37%
Vote 3 - Corporate Services	-	-	-	-	0%
Vote 4 - Community and Social Services	1 967 000.00	264 000.00	528 000.00	1 439 000.00	73%
Vote 5 - Sport and Recreation	-	-	-	-	0%
Vote 6 - Public Safety	3 363 000.00	981 000.00	1 962 000.00	1 401 000.00	42%
Vote 7 - Housing	1 242 000.00	776 000.00	1 552 000.00	- 310 000.00	-25%
Vote 8 - Health Services	-	-	-	-	0%
Vote 9 - Planning and Development	4 772 000.00	-	-	4 772 000.00	100%
Vote 10 - Roads Transport	-	-	-	-	0%
Vote 11 - Electricity Services	210 547 000.00	104 353 000.00	208 706 000.00	1 841 000.00	1%
Vote 12 - Water Services	170 770 000.00	30 737 000.00	61 474 000.00	109 296 000.00	64%
Vote 13 - Waste Water Management	170 772 000.00	6 703 000.00	13 406 000.00	157 366 000.00	92%
Vote 14 - Solid Waste Management	36 986 000.00	34 526 000.00	69 052 000.00	- 32 066 000.00	-87%
Total revenue	946 040 000.00	286 385 000.00	572 770 000.00	373 270 000.00	39%

Expenditure (per vote): Mid-year assessment and year-end projections:

	Budget	Mid-year actuals	Year-end projection	Variance	Variance %
Expenditure					
Vote 1 - Office of the Municipal Manager	58 090 000.00	33 200 000.00	66 400 000.00	- 8 310 000.00	-14%
Vote 2 - Budget and Treasury	263 576 000.00	89 322 000.00	178 644 000.00	84 932 000.00	32%
Vote 3 - Corporate Services	137 000.00	5 804 000.00	11 608 000.00	- 11 471 000.00	-8373%
Vote 4 - Community and Social Services	9 424 000.00	- 43 267 000.00	- 86 534 000.00	95 958 000.00	1018%
Vote 5 - Sport and Recreation	3 037 000.00	3 590 000.00	7 180 000.00	- 4 143 000.00	-136%
Vote 6 - Public Safety	53 102 000.00	23 723 000.00	47 446 000.00	5 656 000.00	11%
Vote 7 - Housing	400 000.00	862 000.00	1 724 000.00	- 1 324 000.00	-331%
Vote 8 - Health Services	791 000.00	81 000.00	162 000.00	629 000.00	80%
Vote 9 - Planning and Development	7 317 000.00	741 000.00	1 482 000.00	5 835 000.00	80%
Vote 10 - Roads Transport	50 077 000.00	7 993 000.00	15 986 000.00	34 091 000.00	68%
Vote 11 - Electricity Services	242 182 000.00	159 016 000.00	318 032 000.00	- 75 850 000.00	-31%
Vote 12 - Water Services	114 299 000.00	42 915 000.00	85 830 000.00	28 469 000.00	25%
Vote 13 - Waste Water Management	40 620 000.00	15 631 000.00	31 262 000.00	9 358 000.00	23%
Vote 14 - Solid Waste Management	30 473 000.00	2 327 000.00	4 654 000.00	25 819 000.00	85%
Total expenditure	873 525 000.00	341 938 000.00	683 876 000.00	189 649 000.00	22%

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

Table C3 measures the actual year to date against the year to date SDBIP figures which have been realised by vote for the revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column. Total billed revenue by vote for the first six month amounted to **R286.3 million** and total expenditure amounted to **R342 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 of the month compared to the budget.

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. The capital expenditure for the first six month amounted to **R28.3 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.

Name of Grant/Subsidy	Annual Allocation	Mid-year Actual	Actual %	Balance R	Balance %	Year-end Projection
Municipal Infrastructure Grant	28 420 000	8 731 676	31%	19 688 324	69%	28 420 000
Water Service Infrastructure Grant(WSIG)	25 000 000	2 618 498	10%	22 381 502	90%	25 000 000
Internal Generated Funds	12 320 000	1 345 000	11%	10 975 000	89%	12 320 000
Total Grants	65 740 000	12 695 174	19%	53 044 826	81%	65 740 000

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

The table provides an overview of the financial position of the municipality's assets and liabilities. As at 30 December 2024, the community wealth amounts to **-R238.1 million**. Total liabilities amount to **R1.7 billion**, whilst total assets amounts to **R1.5 billion** which resulted in the net-assets of **-R238.1 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 first six month, the net cash from operating activities was a favourable **R31.5 million**, the net cash from investing activities amounted to an unfavourable **R35 million**. The net cash from financing activities amounts to **R0**.

The Bank balance at the end of the quarter amounted to a favourable balance of **R16.7 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

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 method as prescribed by National Treasury. The formula is based on the gross debtor opening balance plus billed revenue less gross debtor closing balance less bad debts written off divide by billed revenue.

- **3.2 DEBTORS/RECEIVABLES ANALYSIS:**

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Outstanding debtors amounted to **R1.1 billion** including interest on arrears. Outstanding debtors over 90 days' amounts to **R1.1 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 Second quarter, compared to the levy that was done in the previous months. The payment rate of 56% for the first six month is below the target of 85%.

- **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 30 days of receiving the invoice or statement.

For the month ended in December 2024, creditors amounted to **R1.3 billion** and the bulk of the creditors relates to Eskom account with an amount of **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 first six month ending 31 December 2024 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 as at 31 December 2024 amounted to **R13 million**.

Attached as Annexure are the following:

- The actual quarterly Budget Statement Annexure "A"
- An analysis of highest paid creditors for the month Annexure "B"
- Consumer Account Payment levels Annexure "C"
- Actual year to date of consumer debtors – Age analysis Annexure "D"

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

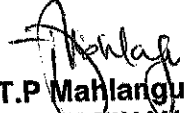
They are no financial implication to the budget, IDP and SDBIP

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.

RECOMMENDATION

1. That, Executive Mayor note the report in terms of section 72 of MFMA
2. That the municipal council take note that, there is a need for adjustment budget in February 2025.
3. That, based on the assessment it shows that both revenue and expenditure projections reflect negative figures above 26%, therefor a revised projection during adjustment budget is necessary.
4. That table SC3 and SC4 be noted that the municipality enforce the credit and debt collection policy in order to meet its obligation.
5. That the Municipal Council consider the debt relief compliance as per Circular 124 of the MFMA.


T.P Mahlangu
CHIEF FINANCIAL OFFICER

MP311 Victor Khanye - Table C1 Monthly Budget Statement Summary - M06 - Quarter 2

Description	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									
Financial Performance									
Property rates	109 807	123 486	–	8 403	51 215	61 743	(10 529)	-17%	123 486
Service charges	265 429	328 584	–	74 668	149 852	164 292	(14 440)	-9%	328 584
Investment revenue	1 037	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	143 890	152 985	–	(3)	58 452	76 493	(18 040)	-24%	152 985
Other own revenue	142 671	168 146	–	(14 260)	26 867	84 073	(57 206)	-68%	–
Total Revenue (excluding capital transfers and contributions)	662 834	773 201	–	68 808	286 386	386 601	(100 215)	-26%	773 201
Employee 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
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
Inventory consumed and bulk purchases	332 402	295 978	–	83 352	175 966	147 989	27 977	19%	295 978
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	187 250	288 611	–	2 989	29 350	144 305	(114 956)	-80%	288 611
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 & Share of surplus/ (deficit) of associate	(167 095)	67 465	–	(92 891)	(61 188)	33 732	(94 920)	-281%	67 465
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(167 095)	67 465	–	(92 891)	(61 188)	33 732	(94 920)	-281%	67 465
Capital expenditure & funds sources									
Capital expenditure	68 494	65 740	–	13 477	28 334	32 870	(4 536)	-14%	65 740
Capital transfers recognised	40 335	53 420	–	12 133	14 677	26 710	(12 033)	-45%	53 420
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	28 157	12 320	–	1 345	13 656	6 160	7 496	122%	12 320
Total sources of capital funds	68 493	65 740	–	13 477	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	–	(26 489)	31 598	54 519	22 921	42%	108 909
Net cash from (used) investing	75 837	(62 740)	–	(15 019)	(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 - 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	85 385	(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

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		26 612	50 077	-	4 893	7 993	26 039	(17 045)	-68.1%	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 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)										
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 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 C6 Monthly Budget Statement - Financial Position - M06 - Quarter 2

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 - 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									
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 - 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		-	-	-	-	-	-	-	-	-
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									
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
<u>Other Staff of Entities</u>										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		196 257	211 539	-	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 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - Quarter 2

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3 453	5 478	–	4 364	4 364	5 478	1 114	20.3%	7%
August	2 022	5 478	–	8 730	13 094	10 957	(2 138)	-19.5%	20%
September	4 071	5 478	–	1 762	14 856	16 435	1 578	9.6%	23%
October	2 302	5 478	–	4 992	19 848	21 913	2 065	9.4%	30%
November	6 708	5 478	–	2 807	22 655	27 392	4 737	17.3%	34%
December	3 994	5 478	–	5 679	28 334	32 870	4 536	13.8%	43%
January	4 071	5 478	–	–	–	38 348	–	–	–
February	335	5 478	–	–	–	43 827	–	–	–
March	10 544	5 478	–	–	–	49 305	–	–	–
April	13 195	5 478	–	–	–	54 783	–	–	–
May	9 385	5 478	–	–	–	60 262	–	–	–
June	8 414	5 478	–	–	–	65 740	–	–	–
Total Capital expenditure	68 494	65 740	–	28 334					

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		-	-	-	-	-	-	-		-
Purrs		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	46 078	26 052	-	19 986	21 805	13 026	(8 779)	-67.4%	26 052