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

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

Received by LINDA ZINAME

Signature..................................

Date 13/05/2025

VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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BUDGET & TREASURY OFFICE

QUALITY CERTIFICATE

I, **T.M. Mashabela,** Municipal Manager of Victor Khanye Local Municipality, hereby certify that the Budget Statement for the third quarter (Jan – Mar) 2024/25 has been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act.

INITIALS AND SURNAME T.M MASHABELA

MUNICIPAL MANAGER OF VICTOR KHANYE LOCAL MUNICIPALITY MP311

SIGNATURE..............................

DATE 12/05/2025

VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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FINANCIAL SERVICES

Enquires: S Maphanga **Ref: 8/2/1/2**

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 9 MAY 2025

RE : SECTION 52(d) REPORT`

REASON FOR REPORT

To provide the Executive mayor/Council with the budget and financial performance report for third quarter period ended (1 Jan - 31 Mar 2024_25).

STRATEGIC THRUST

Improve compliance to MFMA and VKLM policy Framework

PRIORITY ISSUE

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

LEGISLATIVE CONTEXT

In terms of section 52(d) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the accounting officer of a municipality must by no later than 30 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month

a) Actual revenue, per revenue source;
b) Actual borrowings;
c) Actual operating expenditure, per vote;

MOTIVATIONS AND OPTIONS:

- **EXECUTIVE SUMMARY**

- Table C1: **Quarterly Budget Statement Summary – Q3 (Jan - Mar 2024_25)**

Description	Budget	Adj budget	Q3 Actual	YTD Actual	YTD Budget
Revenue	- 773 201 000	- 877 815 000	- 207 432 000	- 493 819 000	- 621 746 000
Expenditure	878 574 000	999 340 000	305 087 000	652 662 000	707 238 000
Surplus/Deficit	105 373 000	121 525 000	97 655 000	158 843 000	

	Original budget 2024/2025	Adjustment budget	Quartely Actual	YTD Actual	YTD Budget Budget	Variance	Variance %
R Thousands							
Revenue by source							
Exchange revenue							
Service charges-electricity revenue	225 890 000	225 960 000	48 801 000	153 163 000	169 446 000	- 16 283 000	-10%
Service charges-water revenue	74 236 000	74 237 000	16 990 000	47 730 000	55 677 000	- 7 947 000	-14%
Service charges-sanitation revenue	13 785 000	13 785 000	3 282 000	9 986 000	10 339 000	- 353 000	-3%
Service charge_refuse revenue	14 672 000	14 672 000	3 763 000	11 810 000	11 004 000	806 000	7%
Sale of Goods and rendering of services	6 926 000	6 926 000	721 000	1 668 000	5 195 000	- 3 527 000	-68%
interest earned-outsanding debtors	90 454 000	158 290 000	79 676 000	68 508 000	94 975 000	- 26 467 000	-108%
Rental from fixed assets	1 572 000	1 572 000	440 000	1 216 000	1 179 000	37 000	3%
Operational revenue	772 000	772 000	307 000	551 000	579 000	- 28 000	-5%
						-	
Non-exchange revenue						-	
property rates	123 486 000	123 486 000	28 374 000	79 589 000	92 615 000	- 13 026 000	-14%
Surcharges and Taxes	33 486 000	70 193 000	17 638 000	52 735 000	39 797 000	12 938 000	33%
Fines,penalties and forteits	2 141 000	2 141 000	1 020 000	1 585 000	1 606 000	- 21 000	-1%
Transfers and Subsidies-Operational	152 985 000	152 985 000	5 876 000	64 328 000	114 739 000	- 50 411 000	-44%
Interest	32 795 000	32 795 000	544 000	948 000	24 596 000	- 23 648 000	-25%
Other gains	-	-	-	2 000	-	2 000	0%
TOTAL	773 200 000	877 814 000	207 432 000	493 819 000	621 747 000	- 127 928 000	-21%

Monthly Budget Statement - Financial Performance (Expenditure) - Q3 2024_2025							
Description							
	Original Budget 2024/2025	Adjustment budget	Quartely Actual	YTD Actual	YTD BUDGET	Variance	Variance %
R thousands							
Expenditure By Type							
Employee related costs	201 439 000	201 841 000	52 013 000	151 048 000	151 240 000	- 192 000	0%
Remuneration of councillors	10 101 000	11 634 000	2 220 000	7 257 000	8 189 000.00	- 932 000	-11%
Bulk purchases	203 854 000	233 854 000	44 487 000	166 603 000	164 891 000	1 712 000	1%
Inventory consumed and Bulk pur	92 124 000	130 242 000	28 119 000	81 968 000	85 120 000	- 3 152 000	-4%
Debt impairment	52 446 000	51 033 000	-	-	73 252 000	- 73 252 000	-100%
Depreciation and asset impairme	30 000 000	50 005 000	-	-	36 369 000	- 36 369 000	-100%
Finance charges	108 336 000	88 336 000	26 128 000	64 316 000	30 502 000	33 814 000	111%
Contracted services	92 062 000	133 117 000	27 903 000	85 946 000	90 889 000	- 4 943 000	-5%
Transfers and subsidies	-	-	-	-	-	-	
Irrecoverable debts written off	29 800 000	29 800 000	56 494 000	56 494 000	22 350 000	34 144 000	153%
Operational Cost	58 413 000	69 478 000	8 584 000	38 114 000	44 436 000	- 6 322 000	-14%
Loss on disposal			59 139 000	-	-	-	0%
Other Losses	-	-	-	916 000	-	916 000	0%
Total Expenditure	**878 575 000**	**999 340 000**	**305 087 000**	**652 662 000**	**707 238 000**	**- 54 576 000**	**-8%**

Employee related cost – Expenditure for the third quarter amounted to **R52 million** and salaries are within the acceptable norm. However, overtime continues to increase rapidly.

Bulk Purchases-Electricity – Due to non-compliance with circular 124 of the debt relief from ESKOM, billing for the third quarter amounts to **R44 million**. A payment of **R18.5 million** was made to eskom for both the bulk and north sub-station account in the third quarter.

Inventory consumed - Expenditure incurred for bulk water and the stores items amounted to **R28 million**. A payment of **R22 million** was made to the Water board.

Finance charges – Expenditure for the quarter amounted to **R26 million**, interest remains high as the bulk purchases continues to increase.

Contracted services – Expenditure on contracted services amounted to **R27 million**, this is a result of the upward adjustment on this line item. Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

Other expenditure – Expenditure for the third quarter amounted to **R8.5 million,**

The operating expenditure for the third quarter amounts to **R305 million** and a year-to-date expenditure amount to **R652 million.**

Net Cash from operating activities

The net cash from operating activities as at 31 March 2025 shows a positive cash amount of **R1.5 million** which is supported by grants received from operational and capital project. As part of the budget funding plan the municipality is busy with the data cleansing, review of tariffs to be cost reflecting and meter audit to ensure that municipality is not grant depended.

Net Cash from investing activities

The net cash from investing activities as at 31 March shows a cash outflow of **R5.8 million that** is a payment of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded an increase in net cash held of **R6 million** at 31 March 2025.

Norms and Ratios

Current ratio (0:30)

The ratio shows that the municipality it is having financial challenges and insufficient cash to pay off its short-term liabilities using its short-term assets.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0:30
				Current Assets	575 313 000
				Current Liabilities	1 897 945 000

Cash/Cost coverage ratio (0 Month)

The ratio shows the municipality will be vulnerable and at a higher risk in the event of financial "shocks/set-backs" and its ability to meet its obligations to provide basic services or its financial commitment is compromised.

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		0 Month
				Cash and cash equivalents	24 338 557
				Unspent Conditional Grants	8 294 623
				Overdraft	-
				Short Term Investments	-
				Total Annual Operational Expenditure	999 340 000

Capital expenditure to operating expenditure (4%)

The ratio shows that the low spending by the municipality in infrastructure and holds potential risks to service delivery.

Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		4%
				Total Operating Expenditure	999 340 000
				Taxation Expense	-
				Total Capital Expenditure	38 762 000

Repairs and Maintenance

Description R thousands	Original Budget 2024/25	Adjustment budget	Quarter 3 Actual	Year to Date Actual	YTD budget	Variance	Variance %
Infrastructure	**15 260 000**	**42 076 000**	**16 772 000**	**37 260 000**	**25 291 000**	**11 969 000**	**-6%**
Roads Infrastructure	**5 000 000**	**4 300 000**	**416 000**	**737 000**	**3 470 000**	**- 2 733 000**	**-79%**
Capital Spares	5 000 000	4 300 000	416 000	737 000	3 470 000	- 2 733 000	-79%
Electrical Infrastructure	**6 000 000**	**26 000 000**	**12 277 000**	**29 886 000**	**12 500 000**	**17 386 000**	**139%**
Capital Spares	6 000 000	26 000 000	12 277 000	29 886 000	12 500 000	17 386 000	139%
Water Supply Infrastructure	**1 700 000**	**3 200 000**	**30 000**	**659 000**	**1 875 000**	**- 1 216 000**	**-65%**
Capital Spares	1 700 000	3 200 000	30 000	659 000	1 875 000	- 1 216 000	-65%
Sanitation Infrastructure	**500 000**	**7 000 000**	**4 884 000**	**5 289 000**	**5 375 000**	**- 86 000**	**-2%**
Capital Spares	500 000	7 000 000	4 884 000	5 289 000	5 375 000	- 86 000	-2%
Costal Infrastructure	**2 060 000**	**1 576 000**	**- 835 000**	**689 000**	**2 071 000**	**- 1 382 000**	**-67%**
Capital Spares	2 060 000	1 576 000	- 835 000	689 000	2 071 000	- 1 382 000	-67%
Information and communicat	**10 792 000**	**8 182 000**	**612 000**	**1 921 000**	**7 190 000**	**- 5 269 000**	**-73%**
Data centres	10 792 000	8 182 000	612 000	**1 921 000**	7 190 000	- 5 269 000	**-73%**
Capital Spares	10 792 000	8 182 000	612 000	1 921 000	7 190 000	- 5 269 000	-73%
Total Repairs and Maintenance Expenditure	**26 052 000**	**50 258 000**	**17 384 000**	**39 181 000**	**32 481 000**	**6 700 000**	**26%**

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for the third quarter amounts to **R17 million.**

The Bank balance as at 31 March 2025 amounted to a favourable balance of **R24 million**.

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	2 956 199
STD BANK	CALL ACCOUNT	18 820 343
STD BANK	TRAFFIC	107 547
STD BANK	MONEY MARKET	500 000
ABSA BANK	CALL ACCOUNT	1 954 468
BALANCE		**24 338 557**

3 SUPPORTING DOCUMENTATION

- **3.1 PERFOMANCE INDICATORS:**

- Supporting table SC2 provides detail on performance indicators in particular to revenue management.
- The measurement of the payment rate is based on the circular 71 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 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 Third quarter, compared to the levy that was done in the previous months. The payment rate of 67% did not reach the target of 95% for the third quarter.

CUSTOMER GROUP	JANUARY	FEBRUARY	MARCH
Organs of state	40 843 731	22 610 566	23 371 992
Commercial	81 637 752	88 748 361	88 643 402
Households	857 631 593	868 846 913	880 252 508
Mines	16 701 064	16 859 604	17 683 089
Farms	90 537 149	88 754 232	90 192 373
Indigents	9 323 383	13 773 669	20 843 675
Top 200	8 018 949	6 386 516	12 886 652
Other	3 587 128	3 404 431	3 498 883
	1 108 280 750	**1 109 384 293**	**1 137 372 574**

DEBTORS

Debtors' Age Analysis as at 31 March 2024_25, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1 billion** of which consumer debtor's amount to **R996** and sundry debtors amount to **R141**. Creditors to the amount **R1.4 billion** were not paid during the month.

Description		Budget Year 2024/25											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 101	4 339	4 051	236 937	–	–	–	–	253 428	240 988	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 056	3 176	1 782	16 932	–	–	–	–	34 946	18 714	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 280	4 746	3 885	169 088	–	–	–	–	186 998	172 973	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 115	535	475	23 312	–	–	–	–	25 437	23 787	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 293	685	604	26 184	–	–	–	–	28 767	26 788	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	7 403	5 661	5 600	226 295	–	–	–	–	244 960	231 895	–	–
Interest on Arrear Debtor Accounts	1810	8 686	8 513	8 330	196 643	–	–	–	–	222 172	204 973	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	3 888	1 594	283	134 900	–	–	–	–	140 665	135 183	–	–
Total By Income Source	**2000**	**52 823**	**29 250**	**25 010**	**1 030 290**	**–**	**–**	**–**	**–**	**1 137 373**	**1 055 300**	**–**	**–**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 652	1 118	761	19 841	–	–	–	–	23 372	20 601	–	–
Commercial	2300	13 308	2 500	2 222	70 613	–	–	–	–	88 643	72 835	–	–
Households	2400	24 387	18 520	18 155	819 190	–	–	–	–	880 253	837 346	–	–
Other	2500	13 475	7 111	3 872	120 646	–	–	–	–	145 105	124 518	–	–
Total By Customer Group	**2600**	**52 823**	**29 250**	**25 010**	**1 030 290**	**–**	**–**	**–**	**–**	**1 137 373**	**1 055 300**	**–**	**–**

9. Councillor and board member allowances and employee benefits

Number of months---------> 9

	Pro-rata	Adjustment	Mar	Actual	%	Reason for Variance
	Budget	budget	Actual	YTD	Actual	
Councillors:						
Allowances	7 575 750	8 725 500	650 000	7 257 000	95.8%	None
Employees:						
Basic salary	94 668 750	94 691 250	12 361 000	90 848 000	96.0%	None
Travelling allowance	7 929 000	9 470 250	740 000	8 096 000	85.5%	None
Overtime	6 789 750	14 864 250	1 767 000	10 191 000	68.6%	None
Employee social contribution	41 691 000	32 355 000	3 285 000	41 912 000	129.5%	The variance is covered by the other benefits, hence the total employee cost is within the acceptable range.
TOTAL	**158 654 250**	**160 106 250**	**18 803 000**	**158 304 000**	**99.8%**	

13. Conclusion

14. Annexure A: C Schedules

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

16. Municipal Manager's quality certificate

MP311 Victor Khanye - Table C1 Monthly Budget Statement Summary - M09 - Quarter 3

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	109 834	123 486	123 486	28 374	79 589	92 615	(13 026)	-14%	123 486
Service charges	281 709	328 584	328 654	72 837	222 689	246 466	(23 777)	-10%	328 654
Investment revenue	1 637	–	–	–	–	–	–		–
Transfers and subsidies - Operational	207 144	152 985	152 985	5 876	64 328	114 739	(50 411)	-44%	152 985
Other own revenue	157 401	168 146	272 689	100 346	127 213	167 927	(40 714)	-24%	–
Total Revenue (excluding capital transfers and contributions)	**757 724**	**773 201**	**877 815**	**207 433**	**493 819**	**621 746**	**(127 927)**	**-21%**	**877 815**
Employee costs	192 679	201 439	201 841	52 013	151 048	151 240	(192)	0%	201 841
Remuneration of Councillors	9 364	10 101	11 634	2 220	7 257	8 189	(932)	-11%	11 634
Depreciation and amortisation	60 537	52 446	51 033	–	–	36 369	(36 369)	-100%	51 033
Interest	92 951	30 000	50 005	26 128	64 316	30 502	33 814	111%	50 005
Inventory consumed and bulk purchases	253 938	295 978	364 096	72 606	248 571	250 011	(1 439)	-1%	364 096
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	414 520	288 611	320 731	152 121	181 470	230 926	(49 456)	-21%	320 731
Total Expenditure	**1 023 989**	**878 574**	**999 340**	**305 088**	**652 662**	**707 237**	**(54 576)**	**-8%**	**999 340**
Surplus/(Deficit)	**(266 264)**	**(105 373)**	**(121 526)**	**(97 655)**	**(158 842)**	**(85 491)**	**(73 351)**	**86%**	**(121 526)**
Transfers and subsidies - capital (monetary allocations)	57 129	53 420	53 420	27 349	27 349	40 065	(12 716)	-32%	53 420
Transfers and subsidies - capital (in-kind)	15 779	119 417	119 417	–	–	89 563	(89 563)	-100%	119 417
Surplus/(Deficit) after capital transfers &	**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**	**(175 630)**	**-398%**	**51 312**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**	**(175 630)**	**-398%**	**51 312**
Capital expenditure & funds sources									
Capital expenditure	**83 619**	**65 740**	**81 572**	**10 445**	**38 779**	**55 638**	**(16 859)**	**-30%**	**81 572**
Capital transfers recognised	84 621	53 420	53 472	15 456	30 133	40 086	(9 953)	-25%	53 472
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**(1 003)**	**12 320**	**28 100**	**(5 027)**	**8 629**	**15 552**	**(6 923)**	**-45%**	**28 100**
Total sources of capital funds	**83 618**	**65 740**	**81 572**	**10 428**	**38 762**	**55 638**	**(16 876)**	**-30%**	**81 572**
Financial position									
Total current assets	603 539	196 010	156 797		641 559				156 797
Total non current assets	1 024 679	996 847	1 014 092		1 063 458				1 014 092
Total current liabilities	1 689 804	(16 295)	(22 110)		1 897 945				(22 110)
Total non current liabilities	57 612	683 528	683 528		57 612				683 528
Community wealth/Equity	**(185 444)**	**525 624**	**509 471**		**(250 540)**				**509 471**
Cash flows									
Net cash from (used) operating	215 456	108 909	121 486	38 594	70 192	136 234	66 042	48%	121 486
Net cash from (used) investing	75 837	(62 740)	(78 572)	(10 495)	(45 518)	(64 145)	(18 627)	29%	(78 572)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**296 162**	**76 169**	**72 914**	**–**	**94 645**	**102 089**	**7 444**	**7%**	**112 885**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

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MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**41 186**	**26 052**	**50 258**	**17 384**	**39 189**	**32 481**	(6 708)	**-20.7%**	**50 258**
Roads Infrastructure		693	5 000	4 300	416	737	3 470	2 733	**78.8%**	4 300
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		693	5 000	4 300	416	737	3 470	(2 733)	(0)	4 300
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		29 069	6 000	26 000	12 277	29 886	12 500	(17 386)	**-139.1%**	26 000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		29 069	6 000	26 000	12 277	29 886	12 500	17 386	0	26 000
Water Supply Infrastructure		2 332	1 700	3 200	30	659	1 875	1 216	**64.9%**	3 200
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		2 332	1 700	3 200	30	659	1 875	(1 216)	(0)	3 200
Sanitation Infrastructure		2 791	500	7 000	4 884	5 298	5 375	77	**1.4%**	7 000
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		2 791	500	7 000	4 884	5 298	5 375	(77)	(0)	7 000
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		449	2 060	1 576	(835)	689	2 071	1 383	**66.8%**	1 576
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		449	2 060	1 576	(835)	689	2 071	(1 383)	(0)	1 576
Information and Communication Infrastructure		5 852	10 792	8 182	612	1 921	7 190	5 269	**73.3%**	8 182
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		5 852	10 792	8 182	612	1 921	7 190	(5 269)	(0)	8 182
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

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MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	41 186	26 052	50 258	17 384	39 189	32 481	(6 708)	-20.7%	50 258

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MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - Quarter 3

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 543	10 101	6 690	1 309	4 218	6 211	(1 994)	-32%	6 690
Pension and UIF Contributions		987	–	1 179	257	761	471	289	61%	1 179
Medical Aid Contributions		336	–	429	100	281	172	110	64%	429
Motor Vehicle Allowance		261	–	410	(45)	130	164	(34)	-21%	410
Cellphone Allowance		773	–	944	195	600	377	222	59%	944
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 464	–	1 983	404	1 267	793	474	60%	1 983
Sub Total - Councillors		**9 364**	**10 101**	**11 634**	**2 220**	**7 257**	**8 189**	**(932)**	**-11%**	**11 634**
% increase	4		**7.9%**	**24.2%**						**24.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 891	5 759	5 111	820	3 193	4 060	(867)	-21%	5 111
Pension and UIF Contributions		332	237	101	175	247	124	124	100%	101
Medical Aid Contributions		237	–	70	142	173	28	145	517%	70
Overtime		–	–	9	(3)	1	4	(3)	-81%	9
Performance Bonus		158	–	–	42	125	–	125	#DIV/0!	–
Motor Vehicle Allowance		703	–	605	157	528	242	286	118%	605
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		306	–	140	190	250	56	194	346%	140
Other benefits and allowances		1	4	5	0	1	3	(3)	-84%	5
Payments in lieu of leave		32	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		67	–	–	35	35	–	35	#DIV/0!	–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**5 727**	**6 001**	**6 041**	**1 558**	**4 552**	**4 517**	**35**	**1%**	**6 041**
% increase	4		**4.8%**	**5.5%**						**5.5%**
Other Municipal Staff										
Basic Salaries and Wages		111 298	120 466	106 041	31 099	87 655	84 579	3 076	4%	106 041
Pension and UIF Contributions		24 496	25 881	28 786	5 659	18 573	20 573	(1 999)	-10%	28 786
Medical Aid Contributions		9 728	9 960	12 258	2 642	8 279	8 389	(110)	-1%	12 258
Overtime		8 751	9 053	19 819	1 617	10 191	11 096	(905)	-8%	19 819
Performance Bonus		8 327	9 945	9 743	2 088	6 666	7 378	(712)	-10%	9 743
Motor Vehicle Allowance		8 978	10 572	12 627	2 431	7 568	8 751	(1 184)	-14%	12 627
Cellphone Allowance		42	–	137	(30)	39	55	(16)	-29%	137
Housing Allowances		1 053	1 101	795	798	919	703	216	31%	795
Other benefits and allowances		8 265	5 105	3 839	1 916	3 675	3 322	353	11%	3 839
Payments in lieu of leave		1 160	–	–	1 226	1 226	–	1 226	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	2 933	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		141	–	150	75	225	60	165	275%	150
Acting and post related allowance		1 782	3 355	1 604	933	1 479	1 816	(337)	-19%	1 604
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**186 952**	**195 438**	**195 800**	**50 456**	**146 496**	**146 723**	**(227)**	**0%**	**195 800**
% increase	4		**4.5%**	**4.7%**						**4.7%**
Total Parent Municipality		**202 042**	**211 539**	**213 475**	**54 234**	**158 304**	**159 429**	**(1 124)**	**-1%**	**213 475**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - Quarter 3

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		202 042	211 539	213 475	54 234	158 304	159 429	(1 124)	-1%	213 475
% increase	4		4.7%	5.7%						5.7%
TOTAL MANAGERS AND STAFF		192 679	201 439	201 841	52 013	151 048	151 240	(192)	0%	201 841

MP311 Victor Khanye - Table C7 Monthly Budget Statement - Cash Flow - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		89 893	137 878	208 071	29 986	79 487	248 970	(169 483)	-68%	208 071
Service charges		286 837	337 393	405 230	93 661	230 019	486 466	(256 446)	-53%	405 230
Other revenue		74 946	48 503	56 066	5 383	48 989	18 129	30 860	170%	56 066
Transfers and Subsidies - Operational		88 228	152 985	112 002	3 461	33 912	142 155	(108 243)	-76%	112 002
Transfers and Subsidies - Capital		30 000	53 420	53 420	3 300	18 911	29 618	(10 707)	-36%	53 420
Interest		1 423	–	–	544	948	–	948	#DIV/0!	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(355 872)	(621 270)	(733 308)	(97 740)	(342 075)	(789 104)	447 028	-57%	(733 308)
Interest		–	–	20 005	–	–	–	–		20 005
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**215 456**	**108 909**	**121 486**	**38 594**	**70 192**	**136 234**	**66 042**	**48%**	**121 486**
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)	(78 572)	(10 495)	(45 518)	(64 145)	18 627	-29%	(78 572)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**75 837**	**(62 740)**	**(78 572)**	**(10 495)**	**(45 518)**	**(64 145)**	**(18 627)**	**29%**	**(78 572)**
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		**291 293**	**46 169**	**42 914**	**28 099**	**24 674**	**72 089**			**42 914**
Cash/cash equivalents at beginning:		4 870	30 000	30 000		69 971	30 000			69 971
Cash/cash equivalents at month/year end:		296 162	76 169	72 914		94 645	102 089			112 885

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MP311 Victor Khanye - Table C6 Monthly Budget Statement - Financial Position - M09 - Quarter 3

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		72 643	76 041	22 130	(4 132)	22 130
Trade and other receivables from exchange transactions		82 560	66 959	118 092	148 455	118 092
Receivables from non-exchange transactions		38 141	84 982	53 853	53 009	53 853
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 754	(31 972)	(37 278)	5 496	(37 278)
VAT		407 442	–	–	445 216	–
Other current assets		0	–	–	(6 486)	–
Total current assets		**603 539**	**196 010**	**156 797**	**641 559**	**156 797**
Non current assets						
Investments		–	–	–	–	–
Investment property		88 433	68 123	68 123	88 433	68 123
Property, plant and equipment		935 108	927 495	944 740	973 887	944 740
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 075	1 075	1 075	1 075	1 075
Intangible assets		64	155	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		**1 024 679**	**996 847**	**1 014 092**	**1 063 458**	**1 014 092**
TOTAL ASSETS		**1 628 218**	**1 192 857**	**1 170 889**	**1 705 017**	**1 170 889**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		7 224	–	–	7 224	–
Consumer deposits		1 688	1 781	(8 865)	1 733	(8 865)
Trade and other payables from exchange transactions		1 389 959	57 000	61 831	1 534 346	61 831
Trade and other payables from non-exchange transactions		0	(86 622)	(86 622)	21 459	(86 622)
Provision		8 204	11 546	11 546	9 577	11 546
VAT		281 357	–	–	323 608	–
Other current liabilities		1 373	–	–	–	–
Total current liabilities		**1 689 804**	**(16 295)**	**(22 110)**	**1 897 945**	**(22 110)**
Non current liabilities						
Financial liabilities		(2 301)	7 528	7 528	(2 301)	7 528
Provision		18 905	676 000	676 000	18 905	676 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		41 008	–	–	41 008	–
Total non current liabilities		**57 612**	**683 528**	**683 528**	**57 612**	**683 528**
TOTAL LIABILITIES		**1 747 416**	**667 233**	**661 418**	**1 955 557**	**661 418**
NET ASSETS	2	**(119 198)**	**525 624**	**509 471**	**(250 540)**	**509 471**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(185 444)	525 624	509 471	(250 540)	509 471
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**(185 444)**	**525 624**	**509 471**	**(250 540)**	**509 471**

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MP311 Victor Khanye - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - Quarter 3

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 3	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		1 123	2 700	5 250	3 322	3 535	3 045	490	16%	5 250
Vote 2 - Budget and Treasury		5 351	500	650	49	323	435	(112)	-26%	650
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	20	20	17	17	15	2	14%	20
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	80	–	–	32	(32)	-100%	80
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	100	100	50	50	75	(25)	-33%	100
Vote 10 - Roads Transport		11 041	19 421	28 864	2 241	14 750	18 343	(3 593)	-20%	28 864
Vote 11 - Electricity Services		25 696	6 500	18 409	293	12 230	9 639	2 591	27%	18 409
Vote 12 - Water Services		41 030	31 499	26 200	4 472	7 021	21 505	(14 484)	-67%	26 200
Vote 13 - Waste Water Management		–	3 000	–	–	–	1 050	(1 050)	-100%	–
Vote 14 - Solid Waste Management		(622)	2 000	1 999	–	852	1 500	(647)	-43%	1 999
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	83 619	65 740	81 572	10 445	38 779	55 638	**(16 859)**	**-30%**	81 572
Total Capital Expenditure		**83 619**	**65 740**	**81 572**	**10 445**	**38 779**	**55 638**	**(16 859)**	**-30%**	**81 572**
Capital Expenditure - Functional Classification										
Governance and administration		**6 634**	**8 200**	**13 900**	**4 118**	**8 286**	**8 430**	(144)	-2%	**13 900**
Executive and council		–	200	200	157	157	150	7	4%	200
Finance and administration		6 634	8 000	13 700	3 962	8 129	8 280	(151)	-2%	13 700
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**20**	**100**	**17**	**17**	**47**	(30)	-63%	**100**
Community and social services		–	20	20	17	17	15	2	14%	20
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	80	–	–	32	(32)	-100%	80
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**10 881**	**14 521**	**20 964**	**1 544**	**10 373**	**13 468**	(3 095)	-23%	**20 964**
Planning and development		–	100	100	50	50	75	(25)	-33%	100
Road transport		10 881	14 421	20 864	1 494	10 323	13 393	(3 070)	-23%	20 864
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**66 104**	**42 999**	**46 608**	**4 766**	**20 103**	**33 693**	(13 590)	-40%	**46 608**
Energy sources		25 696	6 500	18 409	293	12 230	9 639	2 591	27%	18 409
Water management		41 030	31 499	26 200	4 472	7 021	21 505	(14 484)	-67%	26 200
Waste water management		–	3 000	–	–	–	1 050	(1 050)	-100%	–
Waste management		(622)	2 000	1 999	–	852	1 500	(647)	-43%	1 999
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**83 619**	**65 740**	**81 572**	**10 445**	**38 779**	**55 638**	**(16 859)**	**-30%**	**81 572**
Funded by:										
National Government		84 621	53 420	53 472	15 456	30 133	40 086	(9 953)	-25%	53 472
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**84 621**	**53 420**	**53 472**	**15 456**	**30 133**	**40 086**	**(9 953)**	**-25%**	**53 472**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(1 003)	12 320	28 100	(5 027)	8 629	15 552	(6 923)	-45%	28 100
Total Capital Funding		**83 618**	**65 740**	**81 572**	**10 428**	**38 762**	**55 638**	**(16 876)**	**-30%**	**81 572**

MP311 Victor Khanye - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		196 063	225 890	225 960	48 801	153 163	169 446	(16 283)	-10%	225 960
Service charges - Water		61 144	74 236	74 237	16 990	47 730	55 677	(7 947)	-14%	74 237
Service charges - Waste Water Management		11 949	13 785	13 785	3 282	9 986	10 339	(354)	-3%	13 785
Service charges - Waste management		12 552	14 672	14 672	3 763	11 810	11 004	806	7%	14 672
Sale of Goods and Rendering of Services		2 266	6 926	6 926	721	1 668	5 195	(3 527)	-68%	6 926
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		50 776	90 454	158 290	544	948	94 975	(94 027)	-99%	158 290
Interest from Current and Non Current Assets		1 637	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 640	1 572	1 572	440	1 216	1 179	37	3%	1 572
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		337	772	772	307	551	579	(28)	-5%	772
Non-Exchange Revenue								–		
Property rates		109 834	123 486	123 486	28 374	79 589	92 615	(13 026)	-14%	123 486
Surcharges and Taxes		50 758	33 486	70 193	17 638	52 735	39 797	12 938	33%	70 193
Fines, penalties and forfeits		14 231	2 141	2 141	1 020	1 585	1 606	(21)	-1%	2 141
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		207 144	152 985	152 985	5 876	64 328	114 739	(50 411)	-44%	152 985
Interest		34 213	32 795	32 795	79 676	68 508	24 596	43 912	179%	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)		**757 724**	**773 201**	**877 815**	**207 433**	**493 819**	**621 746**	**(127 927)**	**-21%**	**877 815**
Expenditure By Type										
Employee related costs		192 679	201 439	201 841	52 013	151 048	151 240	(192)	0%	201 841
Remuneration of councillors		9 364	10 101	11 634	2 220	7 257	8 189	(932)	-11%	11 634
Bulk purchases - electricity		202 461	203 854	233 854	44 487	166 603	164 891	1 713	1%	233 854
Inventory consumed		51 477	92 124	130 242	28 119	81 968	85 120	(3 152)	-4%	130 242
Debt impairment		225 277	108 336	88 336	–	–	73 252	(73 252)	-100%	88 336
Depreciation and amortisation		60 537	52 446	51 033	–	–	36 369	(36 369)	-100%	51 033
Interest		92 951	30 000	50 005	26 128	64 316	30 502	33 814	111%	50 005
Contracted services		123 329	92 062	133 117	27 903	85 946	90 889	(4 942)	-5%	133 117
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		8 885	29 800	29 800	56 494	56 494	22 350	34 144	153%	29 800
Operational costs		64 641	58 413	69 478	8 584	38 114	44 436	(6 322)	-14%	69 478
Losses on Disposal of Assets		1 222	–	–	59 139	–	–	–		–
Other Losses		(8 834)	–	–	–	916	–	916	#DIV/0!	–
Total Expenditure		**1 023 989**	**878 574**	**999 340**	**305 088**	**652 662**	**707 237**	**(54 576)**	**-8%**	**999 340**
Surplus/(Deficit)		**(266 264)**	**(105 373)**	**(121 526)**	**(97 655)**	**(158 842)**	**(85 491)**	**(73 351)**	**86%**	**(121 526)**
Transfers and subsidies - capital (monetary allocations)		57 129	53 420	53 420	27 349	27 349	40 065	(12 716)	-32%	53 420
Transfers and subsidies - capital (in-kind)		15 779	119 417	119 417	–	–	89 563	(89 563)	-100%	119 417
Surplus/(Deficit) after capital transfers & contributions		**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**			**51 312**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**			**51 312**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**			**51 312**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**			**51 312**

MP311 Victor Khanye - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 - Quarter 3

Vote Description		2023/24	Budget Year 2024/25							
R thousands	Ref	Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		339 652	345 621	354 015	147 676	255 721	262 573	(6 853)	-2.6%	354 015
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		1 789	1 967	1 967	1 517	1 781	1 475	306	20.7%	1 967
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		15 087	3 363	3 363	916	1 897	2 522	(625)	-24.8%	3 363
Vote 7 - Housing		1 640	1 242	1 572	440	1 216	1 064	152	14.3%	1 572
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	4 772	4 172	–	–	3 339	(3 339)	-100.0%	4 172
Vote 10 - Roads Transport		–	–	–	–	–	–	–		–
Vote 11 - Electricity Services		166 207	210 547	239 199	28 874	133 227	169 371	(36 144)	-21.3%	239 199
Vote 12 - Water Services		117 780	170 770	195 011	44 342	75 080	137 774	(62 695)	-45.5%	195 011
Vote 13 - Waste Water Management		27 728	170 772	199 289	3 282	9 986	139 486	(129 500)	-92.8%	199 289
Vote 14 - Solid Waste Management		160 750	36 986	52 064	7 735	42 262	33 771	8 491	25.1%	52 064
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**830 632**	**946 039**	**1 050 652**	**234 783**	**521 169**	**751 374**	**(230 206)**	**-30.6%**	**1 050 652**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		47 820	58 090	68 922	13 251	46 451	47 901	(1 450)	-3.0%	68 922
Vote 2 - Budget and Treasury		420 163	263 576	281 980	103 912	193 235	205 044	(11 809)	-5.8%	281 980
Vote 3 - Corporate Services		9 436	137	268	(2 924)	2 880	155	2 725	1756.2%	268
Vote 4 - Community and Social Services		33 010	9 424	32 945	66 591	23 323	16 476	6 847	41.6%	32 945
Vote 5 - Sport and Recreation		1 443	3 037	3 041	(2 373)	1 217	2 279	(1 063)	-46.6%	3 041
Vote 6 - Public Safety		38 566	53 102	51 359	6 797	30 520	39 129	(8 609)	-22.0%	51 359
Vote 7 - Housing		1 260	400	2 041	426	1 288	956	331	34.6%	2 041
Vote 8 - Health Services		535	791	791	20	101	593	(492)	-83.0%	791
Vote 9 - Planning and Development		11 430	7 317	7 717	283	1 023	5 648	(4 625)	-81.9%	7 717
Vote 10 - Roads Transport		41 480	50 077	52 702	12 353	20 346	38 608	(18 262)	-47.3%	52 702
Vote 11 - Electricity Services		244 632	242 182	308 752	63 529	222 635	208 264	14 371	6.9%	308 752
Vote 12 - Water Services		109 317	114 299	126 842	32 547	75 462	90 741	(15 280)	-16.8%	126 842
Vote 13 - Waste Water Management		33 810	40 620	50 122	13 078	28 709	34 266	(5 557)	-16.2%	50 122
Vote 14 - Solid Waste Management		22 291	30 473	8 237	395	2 722	13 960	(11 238)	-80.5%	8 237
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 015 193**	**873 524**	**995 718**	**307 883**	**649 910**	**704 021**	**(54 110)**	**-7.7%**	**995 718**
Surplus/ (Deficit) for the year	2	**(184 561)**	**72 515**	**54 934**	**(73 100)**	**(128 742)**	**47 354**	**(176 096)**	**-371.9%**	**54 934**

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**339 652**	**345 621**	**354 015**	**147 676**	**255 721**	**262 573**	(6 853)	-3%	**354 015**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		339 652	345 621	354 015	147 676	255 721	262 573	(6 853)	-3%	354 015
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**18 515**	**6 572**	**6 902**	**2 872**	**4 894**	**5 061**	(167)	-3%	**6 902**
Community and social services		1 789	1 967	1 967	1 517	1 781	1 475	306	21%	1 967
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		15 087	3 363	3 363	916	1 897	2 522	(625)	-25%	3 363
Housing		1 640	1 242	1 572	440	1 216	1 064	152	14%	1 572
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**4 772**	**4 172**	–	–	**3 339**	(3 339)	-100%	**4 172**
Planning and development		–	4 772	4 172	–	–	3 339	(3 339)	-100%	4 172
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**472 464**	**589 074**	**685 564**	**84 234**	**260 554**	**480 401**	**(219 847)**	-46%	**685 564**
Energy sources		166 207	210 547	239 199	28 874	133 227	169 371	(36 144)	-21%	239 199
Water management		117 780	170 770	195 011	44 342	75 080	137 774	(62 695)	-46%	195 011
Waste water management		27 728	170 772	199 289	3 282	9 986	139 486	(129 500)	-93%	199 289
Waste management		160 750	36 986	52 064	7 735	42 262	33 771	8 491	25%	52 064
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**830 632**	**946 039**	**1 050 652**	**234 783**	**521 169**	**751 374**	**(230 206)**	**-31%**	**1 050 652**
Expenditure - Functional										
Governance and administration		**482 719**	**332 800**	**365 102**	**117 348**	**251 063**	**262 521**	(11 458)	-4%	**365 102**
Executive and council		35 261	45 646	54 551	11 962	40 790	37 797	2 994	8%	54 551
Finance and administration		447 462	287 154	310 551	105 386	210 273	224 724	(14 451)	-6%	310 551
Internal audit		5	–	–	–	–	–	–		–
Community and public safety		**74 279**	**65 962**	**89 386**	**71 440**	**56 347**	**58 841**	(2 494)	-4%	**89 386**
Community and social services		33 010	9 424	32 945	66 591	23 323	16 476	6 847	42%	32 945
Sport and recreation		1 443	3 037	3 041	(2 373)	1 217	2 279	(1 063)	-47%	3 041
Public safety		38 566	53 102	51 359	6 797	30 520	39 129	(8 609)	-22%	51 359
Housing		1 260	400	2 041	426	1 288	956	331	35%	2 041
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**56 941**	**52 238**	**50 901**	**6 752**	**15 724**	**38 644**	(22 920)	-59%	**50 901**
Planning and development		15 239	15 074	12 607	856	2 533	10 319	(7 785)	-75%	12 607
Road transport		41 166	36 374	37 503	5 876	13 090	27 732	(14 642)	-53%	37 503
Environmental protection		535	791	791	20	101	593	(492)	-83%	791
Trading services		**410 050**	**427 574**	**493 952**	**109 549**	**329 528**	**347 232**	**(17 704)**	-5%	**493 952**
Energy sources		244 632	242 182	308 752	63 529	222 635	208 264	14 371	7%	308 752
Water management		109 317	114 299	126 842	32 547	75 462	90 741	(15 280)	-17%	126 842
Waste water management		33 810	40 620	50 122	13 078	28 709	34 266	(5 557)	-16%	50 122
Waste management		22 291	30 473	8 237	395	2 722	13 960	(11 238)	-81%	8 237
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 023 989**	**878 574**	**999 340**	**305 088**	**652 662**	**707 237**	**(54 576)**	**-8%**	**999 340**
Surplus/ (Deficit) for the year		**(193 357)**	**67 465**	**51 312**	**(70 305)**	**(131 493)**	**44 137**	**(175 630)**	**-398%**	**51 312**

RECOMMENDATION

1. That the Municipal Council consider the report in terms of Section 52(d) of MFMA;
2. That the Municipal Council consider that Table C1 – Table C7 is obtained in terms guided by the National Treasury;
3. That the Municipality consider that both Eskom and Rand Water debt as at 28 March 2024_25 amounts to **R 976 million** and **R 461 million** respectively;
4. That the Municipal Council consider that the debt book amounts to **R1.1 billion**;
5. That the Municipal Council consider the March payments made to Eskom and Rand Water amounts to **R18.5 million** and **R22.5 million** respectively;
6. Therefore, the implementation of credit control and debt collection policy must be intensified.

2025/05/12
T.P Mahlangu
CHIEF FINANCIAL OFFICER