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 August 2025/26 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 09 SEPTEMBER 2025

VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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BUDGET AND TREASURY

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

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 9 SEPTEMBER 2025

RE : SECTION 71 REPORT

PURPOSE

To provide the Executive Mayor/Council with the budget and financial performance report for 31 August 2025_26.

BACKGROUND

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

a) Actual revenue, per revenue source;
b) Actual borrowings;
c) Actual operating expenditure, per vote;
d) Actual capital expenditure, per vote;
e) The amount of any allocation received;
f) Actual expenditure on those allocations, excluding expenditure on – Its share of the local government equitable share; and

ii. Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph and;

g) When necessary, an explanation of –

iii. Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

iv. Any material variance from the service delivery and budget implementation plan; and

v. Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget

The format was amended in line with the Municipal Budget and reporting regulations and approved in terms of section 168 of the MFMA, per government gazette no 32141 dated 17 AUGUST 2009 for implementation with effect from 1 AUGUST 2009 as follows:

Table C1 s71 actual monthly Budget Statement Summary;

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

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

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

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

Table C6 actual monthly budget statement – financial position.

Table C7 actual monthly statement - Cash flow.

DISCUSSION

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

1. EXECUTIVE SUMMARY

- Table C1: **Monthly Budget Statement Summary August 2025_26**

Description	Budget	Aug Actual	YTD Actual	YTD Budget
Revenue	- 948 495 000	- 137 879 000	- 276 834 000	- 158 083 000
Expenditure	994 017 000	83 846 000	163 539 000	165 670 000
Surplus/Deficit	45 522 000	- 54 033 000	- 31 703 000	
Capital expenditure	29 618 000.00	-	-	
Debtors		1 374 391 317.96		
Creditors		1 663 914 349.35		
Payment rate	85%	28%		

The actual revenue billed for August amounted to **R137.8 million** with a year-to-date actual of **R276.8 million**. In comparison with the year-to-date budget of **R158 million**, there is appositive variance of **R118 million (75%).**

The expenditure amounted to **R83.8 million** with a year-to-date actual of **R163 million**. In comparison with the year-to-date budget, there is a small variance of **R2.1 million (-1%).**

The net operating surplus for August amounts to **R54 million** and the year-to-date surplus amounts to **R31 million.**

No capital grant received in August, hence there was no expenditure incurred, however, the projects are continuing as planned with the work and will be paid later when the funds are available.

Total year-to-date on debtors was **R1.3 billion** and on Creditors **R1.6 billion** in which the highest is an amount of R**1.1 billion** owed to Eskom and **R503 million** owed to Rand Water.

Though the rates have not increased, yet the new valuation for Kusile Power Station, has increased the municipal billing from **R29 million** to **R95 million** in the previous month and **R88 million** in August. The on-going engagement with the mine is causing a delay in payment as the monthly-expected payment from Kusile Power Station is around **R80 million** which has not been paid for the previous two months and the power station's account is now sitting at **R168 million**. However, the payment received is as it was before the new valuation – **R4 million,** hence the low collection rate of **28%**. However, the collection rate for August is 69% if the Kusile Power station's new valuation is not included.

REVENUE VARIANCES

	Original budget	Monthly Actual	YTD Actual	YTD Budget	Variance	Variance %
R thousands						
Revenue By Source						
Exchange revenue						
Service charges - electricity revenue	246 628 000	21 077 000	39 283 000	41 105 000	- 1 822 000	-4%
Service charges - water revenue	78 691 000	10 387 000	17 816 000	13 115 000	4 701 000	36%
Service charges - sanitation revenue	14 392 000	1 174 000	2 262 000	2 399 000	- 137 000	-6%
Service charges - refuse revenue	15 318 000	1 369 000	2 742 000	2 553 000	189 000	7%
Sale of Goods and rendering of services	7 231 000	204 000	319 000	1 205 000	- 886 000	-74%
Interest earned - outstanding debtors	165 255 000	16 000	16 000	27 542 000	- 27 526 000	-100%
Rental of facilities and equipment	1 641 000	168 000	392 000	274 000	118 000	43%
Operational revenue	806 000	22 000	58 000	134 000	- 76 000	-57%
Interest from non_current Assets	-	-	-	-	-	
Non-exchange revenue					-	
Property rates	128 920 000	88 061 000	184 230 000	21 487 000	162 743 000	757%
Fines, penalties and forfeits	2 235 000	152 000	157 000	373 000	- 216 000	-58%
Surcharges and Taxes	73 281 000	5 773 000	11 544 000	12 214 000	- 670 000	-5%
interest	53 090 000	9 474 000	18 015 000	8 848 000	9 167 000	104%
other Gains		-	-	-	-	
Transfers and Subsidies - Operational	161 007 000	-	-	26 835 000	- 26 835 000	0%
Total revenue (excluding capital transf	948 495 000	137 877 000	276 834 000	158 084 000	118 750 000	75%

EXCHANGE AND NON-EXCHANGE REVENUE

Service Charges – Electricity

The billing for August amounted to **R21 million** and a year to date of **R39 million**, it shows a slight variance when in comparison with the year to date budget (-4%).

Service Charges – Water

The billing for August amounted to **R10 million** and a year to date actual of **R17 million** compared to the year to date budget of **R13 million,** there is a favourable variance of (36%) and is more than previous month due to an error made on a consumer's account of **R1.5 million**. The correction was made after billing and will reflect on the next month's billing.

Service Charge – Sanitation

The billed revenue for August amounted to **R1 million,** the year to date was **R2.2million** and compared with the year to date budget of **R2.3 million,** the variance is **(-6%).** This is the low performing service charge; however, it remains within the acceptable norm.

Service Charge – Refuse removal

The billed revenue amounted to **R1.3 million (7%), the year to date was R2.7 million** and compared to the year to date budget of **R2.5 million**, there is a positive variance of **7%.**

Rental of facilities and equipment

Billing for rental of facilities amounted to **R168 thousand**, revenue generated can improve as the municipality also does the maintenance of these facilities.

Property Rates

The increased in property rates is due to the new valuation roll. Billing for property rates for August amounted to **R88 million** and the year to date amounted to **R184 million** as compared to the year to date budget of **R21 million**. The new valuation for Kusile power station has increased to **R24 billion** subject to on-going discussions not yet finalised.

Surcharges and Taxes – Other revenue collected amounted to **R5.7 million (-5%).** There is minor fluctuation as other residents are approved for indigency. Surcharges comprise of the flat rates for households in Botleng.

Transfers and subsidies

Capital and in-kind (-100%) are only acknowledged at the end of the financial year when they are recognised as revenue.

Interest

Billing for interest amounted to **R9.4 million** for both the exchange and non-exchange revenue respectively.

EXPENDITURE

Monthly Budget Statement - Financial Performance (Expenditure) – August 2025_26

	Original Budget 2025/26	Monthly Actual	YTD Actual	YTD budget	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	211 691 000	17 650 000	35 319 000	35 282 000	37 000	0%
Remuneration of councillors	12 146 000	820 000	1 645 000	2 024 000	- 379 000	-19%
Bulk purchases - Electricity	228 174 000	30 294 000	62 751 000	38 029 000	24 722 000	65%
Inventory consumed and Bulk pur	124 623 000	14 562 000	26 266 000	20 771 000	5 495 000	26%
Debt impairment	89 408 000	-	-	14 901 000	- 14 901 000	-100%
Depreciation and asset impairme	53 279 000	-	-	8 880 000	- 8 880 000	-100%
Finance charges	50 000 000	8 918 000	17 693 000	8 333 000	9 360 000	112%
Contracted services	128 878 000	4 906 000	10 434 000	21 480 000	- 11 046 000	-51%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	31 594 000	1 728 000	2 040 000	5 266 000	- 3 226 000	-61%
Operationsl Costs	64 224 000	4 969 000	7 391 000	10 704 000	- 3 313 000	-31%
Losses on Disposal of Asset		-	-	-	-	0%
Other Losses	-	-	-	-	-	0%
Total Expenditure	994 017 000	83 847 000	163 539 000	165 670 000	- 2 131 000	-1%

Employee related cost – For August 2025_26 total salaries, allowances and benefits including remuneration of councillors amounted to **R18.4 million.**

Bulk Purchases - Electricity – All the outstanding invoices captured amounted to **R30 million** as at 31 August. The municipality remains non-compliant regarding circular 124 of the Eskom debt relief. A payment of **R3.5 million** was made for both main and sub-account.

Inventory consumed – The consumables as well as bulk water for August amounted **R14.5 million.** This line item caters for all inventory, including bulk water and store items. A payment of **R11.2 million** was made to Rand Water.

Finance charges – Interest charged amounted to **R8.9 million,** and it remains high as the debt for bulk purchases.

Contracted services – Expenditure on contracted services amounted to **R4.9 million**. Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

Operational costs – For August, general expenditure also amounted to **R4.9 million.** General expenses are, but not limited to PPE, telephone lines, audit fees, skills development, operating lease, etc.

Repairs and Maintenance

Description R thousands	Original Budget 2025/26	Monthly Actual	Year to Date Actual	Year to date Budget	Variance	Variance %
Infrastructure	**17 778 000**	**1 016 000**	**1 016 000**	**2 963 000**	**- 1 947 000**	**-95%**
Roads Infrastructure	**4 000 000**	**-**	**-**	**667 000**	**- 667 000**	**-100%**
Capital Spares	4 000 000	-	-	667 000	- 667 000	-100%
Electrical Infrastructure	**6 000 000**	**-**	**-**	**1 000 000**	**- 1 000 000**	**-100%**
Capital Spares	6 000 000	-	-	1 000 000	- 1 000 000	-100%
Water Supply Infrastructure	**2 000 000**	**-**	**-**	**333 000**	**- 333 000**	**-100%**
Capital Spares	2 000 000	-	-	333 000	333 000	100%
Sanitation Infrastructure	**2 000 000**	**1 016 000**	**1 016 000**	**333 000**	**683 000**	**205%**
Capital Spares	2 000 000	1 016 000	1 016 000	333 000	683 000	205%
Solid Waste Infrastructure	**3 778 000**	**-**	**-**	**630 000**	**- 630 000**	**219%**
Capital Spares	3 778 000	-	-	630 000	630 000	100%
Information and communication infrastructure	**10 950 000**	**49 000**	**79 000**	**1 825 000**	**- 1 746 000**	**-96%**
Data centres	10 950 000	49 000	**79 000**	**1 825 000**	- 1 746 000	**-96%**
Capital Spares	10 950 000	49 000	79 000	1 825 000	- 1 746 000	-96%
Total Repairs and Maintenance Expenditure	**28 728 000**	**1 065 000**	**1 095 000**	**4 788 000**	**- 3 693 000**	**-77%**

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for August amounts to **R1 million.**

NORMS AND RATIOS

Current ratio (0:38)

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		0.38
				Current Assets	802 093 000
				Current Liabilities	2 134 928 000

Collection Rate (28%)

Though the rates have not increased, the new valuation for Kusile Power Station, the municipal billing has increased from **R29 million** to **R95 million** in the previous month and **R88 million** in August. The on-going engagement with the mine is causing a delay in payment as the monthly-expected payment from Kusile Power Station is around **R80 million** which has not been paid for the previous two months and the mine's account is now sitting at **R168 million**. However, the payment received is as it was before the new valuation – **R4 million,** hence the low collection rate.

Collection Rate	(Gross Debtors Closing Balance + Bailled revenue - Gross Debtors Opening Balance - Bad debts written off) Billed revenue x100	Statement of Financial Position, Statement of financial performance, Notes to the AFS, Budget in-year reports, IDP and AR	95%		28%
				Gross Debtors closing balance	1 374 391 318
				Gross Debtors opening balance	1 279 229 357
				Bad debts written Off	-
				Billed Revenue	40 189 740

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	4 045 175
				Unspent Conditional Grants	-
				Overdraft	-
				Short Term Investments	-
				Total Annual Operational Expenditure	994 017 000

Capital expenditure to operating expenditure (0%)

The ratio shows that the low spending by the municipality in infrastructure holds potential risks to service delivery. The delayed grants might affect the projects as they are still running in-spite of payment delays.

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%		0%
				Total Operating Expenditure	83 846 000
				Taxation Expense	-
				Total Capital Expenditure	-

Contracted services (6%)

Outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		6%
				Contracted Services	4 906 000
				Total Operating Expenditure	83 846 000
				Taxation Expense	-

Creditor's payment period (385 Days)

The number of days it takes the municipality to pay its suppliers after receiving goods or services a period of longer than 30 days to settle creditors is normally an indication that the Municipality August be experiencing cash flow problems.

Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		385 days
				Trade Creditors	1 724 833 564
				Contracted Services	4 906 000
				Repairs and Maintenance	1 064 000
				General expenses	28 980 000
				Bulk Purchases	1 601 839 500
				Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property, Plant and Equipment)*	-

4. BUDGET PERFOMANCE OVERVIEW

4.1 CAPITAL EXPENDITURE

Grants	Gazetted Amnt	Total Received to date	Aug Actual	YTD spending	% spent on received amt
MIG	29 618 000	-	-	-	-

Total allocation for capital grants from the National Treasury for the **2025_26** financial year amounted to **and R29.6 million** for MIG as per the gazette. However, no monies received in August as per the payment schedule.

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for August amounted to an unfavourable **R5.8 million** which is supported by grants received from operational and capital project. As part of the budget-funding plan the municipality is busy with the data cleansing, review of tariffs to be cost reflecting and meter audit to ensure that municipality is not grant depended.

Net Cash from investing activities

The net cash from investing activities for August shows a no cash outflow that is a payment of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded a decrease in net cash held of **R7 million** as at August 2025.

Description R thousands	Aug 2025_26 Actual
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	11 264
Service charges	22 412
Other revenue	25 189
Government - operating	–
Government - capital	–
Interest	432
Dividends	–
Total receipts	**59 297**
Payments	
Suppliers and employees	(56 072)
Finance charges	(8 918)
Transfers and Grants	(264)
Total payments	**(65 254)**
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(5 957)**
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	–
Disposal of assets	–
(Increase) / Decrease in non-current investments	–
Payments	–
Capital assets	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**
CASH FLOWS FROM FINANCING ACTIVITIES	
Receipts	
Increase in consumer deposits	(2)
Borrowing long term/refinancing	–
Payments	
Repayment of borrowing	–
Finance lease payments	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(2)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(7 132)**
Cash/cash equivalents at beginning of the month:	11 177
Cash/cash equivalents at month end:	4 045

5. IN-YEAR BUDGET STATEMENT TABLES

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

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

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

Table C3 measures the actual year to date against the year to date SDBIP figures, which have been realised by vote for the revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column. Total revenue by vote for August resulted in a favourable balance of **R137.8 million** and total expenditure amounted to **R83.8 million**.

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

Table C4 provides details of the service delivery targets for revenue by source and expenditure by type. For revenue, the main deviations are service charges: water, rental of facilities, interest on investments and outstanding debtors, fines, licenses and permits and agency services and other revenue. In the case of expenditure finance charges, contracted services, bulk purchases, other materials, transfer & subsidies and other expenditure. The total deficit in revenue is **75%** and deviation of **-1%** for expenditure for the month compared to the budget.

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

Table C5 indicates the monthly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning (SDBIP) figures. For August, the expenditure amounted to **R264 thousand**.

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

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

The table provides an overview of the financial position of the municipality's assets and liabilities. As at 31 August 2025_26, the community wealth amounts to an unfavourable **R333.7 million**, Total liabilities amounts to **R2.1 billion,** whilst total assets amount to **R1.8 billion** which resulted in an unfavourable net-assets of **R333.7 million**, all figures are accumulative.

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

Table C7 provides detail of the actual year to date in-flow and out-flow. For August, the net cash from operating activities is an unfavourable **R59 thousand**, the Net cash from investing activities amounted to an unfavourable **R1.7 million.** The net cash from financing activities amounts to **R0.** The Bank balance at the end of the month amounted to **R4 million**.

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	1 155 692
STD BANK	CALL ACCOUNT ELEC	639 180
STD BANK	CALL ACCOUNT	530 257
STD BANK	TRAFFIC	326 302
STD BANK	MONEY MARKET	941 377
ABSA BANK	CALL ACCOUNT	452 366
BALANCE		**4 045 175**

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 methods as prescribed by National Treasury. The formula is based on the gross debtor opening balance plus billed revenue less gross debtor closing balance less bad debts written off divide by billed revenue **(28%).**

3.2 DEBTORS/RECEIVABLES ANALYSIS:

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Currently outstanding debtors amounts to **R1.3 billion** including interest on arrears. Outstanding debtors over 90days amounts to **R1.1 billion**. The table below reflects the debtor's age analysis by customer group, the data cleansing will commence shortly as the advert is been issued.

CUSTOMER GROUP	AUGUST
Organs of state	11 744 202
Commercial	91 363 274
Households	936 968 916
Mines	19 460 944
Farms	255 174 397
Indigents	37 672 569
Top 200	18 013 490
Municipal prop	11 406
Other	3 982 121
	1 374 391 318

3.3 CREDITORS ANALYSIS:

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

For the month ended in August 2025_26, creditors amounted to **R 1.6 billion** and the bulk of the creditors relates to Eskom account with an amount **R1 billion** and Rand Water with an amount of **R503 million.**

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For August 2025_26, total salaries, allowances and benefits amounted to **R18.4 million**.

3.5 CAPITAL EXPENDITURE TREND

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table, there was no capital expenditure incurred for August 2025.

Attached as Annexure are the following:

- The actual monthly Budget Statement Annexure "A"
- An analysis of top 20 creditors for the month Annexure "B"
- Actual year to date of consumer debtors – Age analysis Annexure "C"
- Non-compliance letter from Provincial Treasury and self-assessment for August 2025 is attached as Annexure "D"
- MFMA Circular 124 – completeness of revenue for August 2025 is attached Annexure É"

6. DEBTORS

Debtors' Age Analysis for the month ended 31 August 2025_26, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1.3 billion** of which consumer debtor's amount to **R1.2 million** and sundry debtors amount to **R142 million**. Creditors to the amount **R1.6 billion** were not paid during the month.

Description		Budget Year 2025/26											
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	10 662	4 527	4 892	253 627	–	–	–	–	273 708	258 519	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 989	2 463	1 662	21 251	–	–	–	–	41 364	22 913	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	95 708	88 776	3 356	155 813	–	–	–	–	343 654	159 169	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 111	525	431	23 364	–	–	–	–	25 431	23 795	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 259	685	553	27 126	–	–	–	–	29 622	27 678	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	5 842	5 562	5 316	244 678	–	–	–	–	261 398	249 995	–	–
Interest on Arrear Debtor Accounts	1810	9 431	8 400	8 904	230 103	–	–	–	–	256 837	239 006	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	3 773	1 772	1 543	135 290	–	–	–	–	142 377	136 832	–	–
Total By Income Source	**2000**	**143 774**	**112 710**	**26 656**	**1 091 252**	–	–	–	–	**1 374 391**	**1 117 908**	–	–
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 603	1 018	1 633	7 491	–	–	–	–	11 744	9 124	–	–
Commercial	2300	16 701	2 898	2 092	69 673	–	–	–	–	91 363	71 765	–	–
Households	2400	24 685	19 173	18 338	874 774	–	–	–	–	936 969	893 111	–	–
Other	2500	100 785	89 621	4 594	139 314	–	–	–	–	334 315	143 908	–	–
Total By Customer Group	**2600**	**143 774**	**112 710**	**26 656**	**1 091 252**	–	–	–	–	**1 374 391**	**1 117 908**	–	–

7. CREDITORS AGE ANALYSIS

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M2_2025-26

Description	NT Code	Budget Year 2024/25								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	39 313	41 608	36 272	22 374	992 178	–		–	1 131 745
Bulk Water	0200	13 695	14 468	11 120	13 371	450 536	–		–	503 189
PAYE deductions	0300	–	–	–	–	–	–	-	–	–
VAT (output less input)	0400	–	–	–	–	–	–	-	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	-	–	–
Loan repayments	0600	–	–	–	–	–	–	-	–	–
Trade Creditors	0700	21 008	–	–	–	–	–	-	–	21 008
Auditor General	0800	683	31	132	625	1 022	233	-	–	2 726
Financial Systems	0900	431	–	–	–	–	–	-	–	431
Total By Customer Type	**1000**	**75 131**	**56 106**	**47 524**	**36 370**	**1 443 736**	**233**	**–**	**–**	**1 659 100**

8. Allocation and grant receipts and expenditure

Grants	Gazetted Amnt	Total Received to date	Aug Actual	YTD Actual	% spent on received amount
Equitable share	157 131 000	11 200 000	11 200 000	11 200 000	100%
FMG	1 900 000	1 900 000	154 671	154 671	8%
EPWP	1 976 000	-	-	-	0%
MIG	29 618 000	-	-	-	0%

9. Councillors and employee benefits

Number of months--------->	2				
	Pro-rata	**Aug**	**YTD**	**%**	**Reason for Variance**
	Budget	**Actual**	**Actual**	**Actual**	
Councillors:					
Allowances	2 024 333	820 000	1 645 000	81.3%	None
Employees:					
Basic salary	19 502 000	10 486 000	20 927 000	107.3%	None
Travelling allowance	2 302 500	989 000	2 023 000	87.9%	None
Overtime	3 450 167	1 426 000	2 741 000	79.4%	None
Employee social contributions	10 027 000	4 748 000	7 984 000	79.6%	None
TOTAL	**37 306 000**	**18 469 000**	**35 320 000**	**94.7%**	

Choose name from list - Table C1 Monthly Budget Statement Summary - M02 - August

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	108 696	128 920	–	88 061	184 230	21 487	162 743	757%	128 920
Service charges	315 713	355 029	–	34 008	62 102	59 172	2 931	5%	355 029
Investment revenue	1 265	–	–	–	–	–	–		–
Transfers and subsidies - Operational	153 285	161 007	–	–	–	26 835	(26 835)	-100%	161 007
Other own revenue	171 201	303 539	–	15 811	30 502	50 590	(20 088)	-40%	303 539
Total Revenue (excluding capital transfers and contributions)	**750 159**	**948 495**	**–**	**137 879**	**276 834**	**158 083**	**118 751**	**75%**	**948 495**
Employee costs	207 328	211 691	–	17 650	35 319	35 282	37	0%	211 691
Remuneration of Councillors	9 790	12 146	–	820	1 645	2 024	(379)	-19%	12 146
Depreciation and amortisation	59 405	53 279	–	–	–	8 880	(8 880)	-100%	53 279
Interest	97 555	50 000	–	8 918	17 693	8 333	9 360	112%	50 000
Inventory consumed and bulk purchases	297 491	352 797	–	44 855	89 017	58 799	30 217	51%	352 797
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	413 472	314 105	–	11 603	19 865	52 351	(32 486)	-62%	314 105
Total Expenditure	**1 085 042**	**994 017**	**–**	**83 846**	**163 539**	**165 670**	**(2 130)**	**-1%**	**994 017**
Surplus/(Deficit)	**(334 883)**	**(45 522)**	**–**	**54 033**	**113 295**	**(7 587)**	**120 882**	**-1593%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)	44 337	46 618	–	–	–	7 770	(7 770)	-100%	46 618
Transfers and subsidies - capital (in-kind)	16 063	30 500	–	–	–	5 083	(5 083)	-100%	30 500
Surplus/(Deficit) after capital transfers &	**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**	**108 029**	**2051%**	**31 596**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**	**108 029**	**2051%**	**31 596**
Capital expenditure & funds sources									
Capital expenditure	**78 408**	**65 245**	**–**	**(264)**	**523**	**10 874**	**(10 351)**	**-95%**	**65 245**
Capital transfers recognised	69 897	46 645	–	(264)	523	7 774	(7 251)	-93%	46 645
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 924**	**18 600**	–	–	–	**3 100**	**(3 100)**	**-100%**	**18 600**
Total sources of capital funds	**77 822**	**65 245**	**–**	**(264)**	**523**	**10 874**	**(10 351)**	**-95%**	**65 245**
Financial position									
Total current assets	617 910	202 468	–		802 093				202 468
Total non current assets	1 060 427	1 030 231	–		1 060 950				1 030 231
Total current liabilities	2 063 894	932	–		2 134 928				932
Total non current liabilities	61 841	686 528	–		61 841				686 528
Community wealth/Equity	**(296 578)**	**545 239**	–		**(333 726)**				**545 239**
Cash flows									
Net cash from (used) operating	93 120	119 775	–	(59)	15 533	19 962	4 429	22%	119 775
Net cash from (used) investing	64 037	(65 245)	–	(1 734)	(2 709)	(10 874)	(8 166)	75%	(65 245)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**160 882**	**76 659**	**–**	**–**	**25 186**	**31 218**	**6 032**	**19%**	**66 891**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 - August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**388 607**	**311 972**	**–**	**108 677**	**221 977**	**51 995**	169 981	327%	**311 972**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		388 607	311 972	–	108 677	221 977	51 995	169 981	327%	311 972
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**13 829**	**7 760**	**–**	**449**	**771**	**1 293**	(522)	-40%	**7 760**
Community and social services		2 208	2 608	–	21	60	435	(375)	-86%	2 608
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		7 471	3 511	–	259	319	585	(266)	-45%	3 511
Housing		4 150	1 641	–	168	392	274	119	43%	1 641
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(2 290)**	**4 356**	**–**	**–**	**–**	**726**	(726)	-100%	**4 356**
Planning and development		–	4 356	–	–	–	726	(726)	-100%	4 356
Road transport		(2 290)	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**410 413**	**701 525**	**–**	**28 753**	**54 086**	**116 921**	**(62 835)**	-54%	**701 525**
Energy sources		174 972	329 394	–	15 823	31 267	54 899	(23 632)	-43%	329 394
Water management		117 460	208 373	–	10 387	17 816	34 729	(16 913)	-49%	208 373
Waste water management		29 237	113 471	–	1 174	2 262	18 912	(16 650)	-88%	113 471
Waste management		88 744	50 286	–	1 369	2 742	8 381	(5 639)	-67%	50 286
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**810 559**	**1 025 613**	**–**	**137 879**	**276 834**	**170 936**	**105 898**	**62%**	**1 025 613**
Expenditure - Functional										
Governance and administration		**467 492**	**347 625**	**–**	**29 395**	**54 369**	**57 938**	(3 569)	-6%	**347 625**
Executive and council		47 972	45 242	–	3 726	7 455	7 540	(85)	-1%	45 242
Finance and administration		419 520	302 383	–	25 669	46 914	50 397	(3 484)	-7%	302 383
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**77 122**	**103 623**	**–**	**7 347**	**14 586**	**17 270**	(2 685)	-16%	**103 623**
Community and social services		30 876	34 792	–	3 162	6 358	5 799	559	10%	34 792
Sport and recreation		4 011	2 493	–	–	–	415	(415)	-100%	2 493
Public safety		40 466	64 699	–	4 053	7 962	10 783	(2 821)	-26%	64 699
Housing		1 769	1 639	–	133	266	273	(7)	-3%	1 639
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**44 904**	**68 810**	**–**	**1 270**	**2 533**	**11 468**	(8 935)	-78%	**68 810**
Planning and development		6 156	19 956	–	138	344	3 326	(2 982)	-90%	19 956
Road transport		41 339	47 093	–	1 131	2 187	7 849	(5 662)	-72%	47 093
Environmental protection		(2 591)	1 760	–	1	3	293	(291)	-99%	1 760
Trading services		**495 524**	**473 960**	**–**	**45 834**	**92 051**	**78 993**	**13 058**	17%	**473 960**
Energy sources		329 715	275 709	–	31 383	64 811	45 951	18 860	41%	275 709
Water management		118 271	130 169	–	9 582	19 788	21 695	(1 907)	-9%	130 169
Waste water management		42 283	53 845	–	3 936	6 292	8 974	(2 682)	-30%	53 845
Waste management		5 255	14 237	–	932	1 160	2 373	(1 213)	-51%	14 237
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 085 042**	**994 017**	**–**	**83 846**	**163 539**	**165 670**	**(2 130)**	**-1%**	**994 017**
Surplus/ (Deficit) for the year		**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**	**108 029**	**2051%**	**31 596**

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Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 - August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		388 607	311 972	–	108 677	221 977	51 995	169 981	326.9%	311 972
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		2 208	2 608	–	21	60	435	(375)	-86.2%	2 608
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		7 471	3 511	–	259	319	585	(266)	-45.5%	3 511
Vote 7 - Housing		4 150	1 641	–	168	392	274	119	43.4%	1 641
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	4 356	–	–	–	726	(726)	-100.0%	4 356
Vote 10 - Roads Transport		(2 290)	–	–	–	–	–	–		–
Vote 11 - Electricity Services		174 972	329 394	–	15 823	31 267	54 899	(23 632)	-43.0%	329 394
Vote 12 - Water Services		117 460	208 373	–	10 387	17 816	34 729	(16 913)	-48.7%	208 373
Vote 13 - Waste Water Management		29 237	113 471	–	1 174	2 262	18 912	(16 650)	-88.0%	113 471
Vote 14 - Solid Waste Management		88 744	50 286	–	1 369	2 742	8 381	(5 639)	-67.3%	50 286
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**810 559**	**1 025 613**	**–**	**137 879**	**276 834**	**170 936**	**105 898**	**62.0%**	**1 025 613**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		59 534	66 115	–	5 150	9 400	11 019	(1 619)	-14.7%	66 115
Vote 2 - Budget and Treasury		388 970	270 388	–	22 759	39 938	45 065	(5 127)	-11.4%	270 388
Vote 3 - Corporate Services		6 273	186	–	1 139	2 242	31	2 211	7135.2%	186
Vote 4 - Community and Social Services		30 876	34 792	–	3 162	6 358	5 799	559	9.6%	34 792
Vote 5 - Sport and Recreation		4 011	2 493	–	–	–	415	(415)	-100.0%	2 493
Vote 6 - Public Safety		40 466	64 699	–	4 053	7 962	10 783	(2 821)	-26.2%	64 699
Vote 7 - Housing		1 769	1 639	–	133	266	273	(7)	-2.7%	1 639
Vote 8 - Health Services		(2 591)	1 760	–	1	3	293	(291)	-99.0%	1 760
Vote 9 - Planning and Development		4 113	14 622	–	19	19	2 437	(2 418)	-99.2%	14 622
Vote 10 - Roads Transport		50 738	62 244	–	551	3 317	10 374	(7 057)	-68.0%	62 244
Vote 11 - Electricity Services		329 715	275 709	–	31 383	64 811	45 951	18 860	41.0%	275 709
Vote 12 - Water Services		118 271	130 169	–	9 582	19 788	21 695	(1 907)	-8.8%	130 169
Vote 13 - Waste Water Management		42 283	53 845	–	3 936	6 292	8 974	(2 682)	-29.9%	53 845
Vote 14 - Solid Waste Management		5 255	14 237	–	932	1 160	2 373	(1 213)	-51.1%	14 237
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 079 683**	**992 897**	**–**	**82 800**	**161 556**	**165 483**	**(3 927)**	**-2.4%**	**992 897**
Surplus/ (Deficit) for the year	2	**(269 123)**	**32 716**	**–**	**55 079**	**115 278**	**5 453**	**109 825**	**2014.2%**	**32 716**

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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 - August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		213 902	246 628	–	21 077	39 283	41 105	(1 822)	-4%	246 628
Service charges - Water		72 976	78 691	–	10 387	17 816	13 115	4 701	36%	78 691
Service charges - Waste Water Management		13 174	14 392	–	1 174	2 262	2 399	(137)	-6%	14 392
Service charges - Waste management		15 661	15 318	–	1 369	2 742	2 553	189	7%	15 318
Sale of Goods and Rendering of Services		2 228	7 231	–	204	319	1 205	(886)	-74%	7 231
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		68 849	165 255	–	16	16	27 542	(27 526)	-100%	165 255
Interest from Current and Non Current Assets		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 860	1 641	–	168	392	274	119	43%	1 641
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		1 533	806	–	22	58	134	(77)	-57%	806
Non-Exchange Revenue								–		
Property rates		108 696	128 920	–	88 061	184 230	21 487	162 743	757%	128 920
Surcharges and Taxes		69 951	73 281	–	5 773	11 544	12 214	(670)	-5%	73 281
Fines, penalties and forfeits		6 801	2 235	–	152	157	373	(215)	-58%	2 235
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		153 285	161 007	–	–	–	26 835	(26 835)	-100%	161 007
Interest		13 718	53 090	–	9 474	18 015	8 848	9 167	104%	53 090
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		6 262	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**750 159**	**948 495**	**–**	**137 879**	**276 834**	**158 083**	**118 751**	**75%**	**948 495**
Expenditure By Type										
Employee related costs		207 328	211 691	–	17 650	35 319	35 282	37	0%	211 691
Remuneration of councillors		9 790	12 146	–	820	1 645	2 024	(379)	-19%	12 146
Bulk purchases - electricity		227 563	228 174	–	30 294	62 751	38 029	24 722	65%	228 174
Inventory consumed		69 928	124 623	–	14 562	26 266	20 771	5 496	26%	124 623
Debt impairment		108 927	89 408	–	–	–	14 901	(14 901)	-100%	89 408
Depreciation and amortisation		59 405	53 279	–	–	–	8 880	(8 880)	-100%	53 279
Interest		97 555	50 000	–	8 918	17 693	8 333	9 360	112%	50 000
Contracted services		129 371	128 878	–	4 906	10 434	21 480	(11 046)	-51%	128 878
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		73 709	31 594	–	1 728	2 040	5 266	(3 226)	-61%	31 594
Operational costs		52 065	64 224	–	4 969	7 391	10 704	(3 313)	-31%	64 224
Losses on Disposal of Assets		9 065	–	–	–	–	–	–		–
Other Losses		40 336	–	–	–	–	–	–		–
Total Expenditure		**1 085 042**	**994 017**	**–**	**83 846**	**163 539**	**165 670**	**(2 130)**	**-1%**	**994 017**
Surplus/(Deficit)		**(334 883)**	**(45 522)**	**–**	**54 033**	**113 295**	**(7 587)**	**120 882**	**-1593%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)		44 337	46 618	–	–	–	7 770	(7 770)	-100%	46 618
Transfers and subsidies - capital (in-kind)		16 063	30 500	–	–	–	5 083	(5 083)	-100%	30 500
Surplus/(Deficit) after capital transfers & contributions		**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**			**31 596**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**			**31 596**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**			**31 596**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(274 483)**	**31 596**	**–**	**54 033**	**113 295**	**5 266**			**31 596**

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Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 - August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
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		3 627	3 600	–	–	–	600	(600)	-100%	3 600
Vote 2 - Budget and Treasury		40 449	950	–	–	–	158	(158)	-100%	950
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		(393)	200	–	–	–	33	(33)	-100%	200
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	300	–	–	–	50	(50)	-100%	300
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		29	550	–	–	–	92	(92)	-100%	550
Vote 10 - Roads Transport		22 212	23 700	–	(264)	523	3 950	(3 427)	-87%	23 700
Vote 11 - Electricity Services		30 791	5 000	–	–	–	833	(833)	-100%	5 000
Vote 12 - Water Services		(20 390)	20 500	–	–	–	3 417	(3 417)	-100%	20 500
Vote 13 - Waste Water Management		–	6 445	–	–	–	1 074	(1 074)	-100%	6 445
Vote 14 - Solid Waste Management		2 083	4 000	–	–	–	667	(667)	-100%	4 000
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	78 408	65 245	–	(264)	523	10 874	**(10 351)**	**-95%**	65 245
Total Capital Expenditure		**78 408**	**65 245**	**–**	**(264)**	**523**	**10 874**	**(10 351)**	**-95%**	**65 245**
Capital Expenditure - Functional Classification										
Governance and administration		**50 310**	**10 550**	**–**	**–**	**–**	**1 758**	(1 758)	-100%	**10 550**
Executive and council		185	350	–	–	–	58	(58)	-100%	350
Finance and administration		50 125	10 200	–	–	–	1 700	(1 700)	-100%	10 200
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(393)**	**500**	**–**	**–**	**–**	**83**	(83)	-100%	**500**
Community and social services		(393)	200	–	–	–	33	(33)	-100%	200
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	300	–	–	–	50	(50)	-100%	300
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**16 007**	**18 250**	**–**	**(264)**	**523**	**3 042**	(2 519)	-83%	**18 250**
Planning and development		29	550	–	–	–	92	(92)	-100%	550
Road transport		15 978	17 700	–	(264)	523	2 950	(2 427)	-82%	17 700
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**12 485**	**35 945**	**–**	**–**	**–**	**5 991**	(5 991)	-100%	**35 945**
Energy sources		30 791	5 000	–	–	–	833	(833)	-100%	5 000
Water management		(20 390)	20 500	–	–	–	3 417	(3 417)	-100%	20 500
Waste water management		–	6 445	–	–	–	1 074	(1 074)	-100%	6 445
Waste management		2 083	4 000	–	–	–	667	(667)	-100%	4 000
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**78 408**	**65 245**	**–**	**(264)**	**523**	**10 874**	**(10 351)**	**-95%**	**65 245**
Funded by:										
National Government		69 897	46 645	–	(264)	523	7 774	(7 251)	-93%	46 645
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**69 897**	**46 645**	**–**	**(264)**	**523**	**7 774**	**(7 251)**	**-93%**	**46 645**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 924	18 600	–	–	–	3 100	(3 100)	-100%	18 600
Total Capital Funding		**77 822**	**65 245**	**–**	**(264)**	**523**	**10 874**	**(10 351)**	**-95%**	**65 245**

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M02 - August

Description R thousands	Ref 1	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		12 361	76 659	–	(9 115)	76 659
Trade and other receivables from exchange transactions		96 710	(7 735)	–	130 731	(7 735)
Receivables from non-exchange transactions		20 449	146 472	–	186 492	146 472
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 418	(35 945)	–	(5 576)	(35 945)
VAT		485 972	23 017	–	500 576	23 017
Other current assets		0	–	–	(1 016)	–
Total current assets		**617 910**	**202 468**	**–**	**802 093**	**202 468**
Non current assets						
Investments		–	–	–	–	–
Investment property		92 507	66 580	–	92 507	66 580
Property, plant and equipment		966 782	964 328	–	967 305	964 328
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 075	1 075	–	1 075	1 075
Intangible assets		64	(1 752)	–	64	(1 752)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 060 427**	**1 030 231**	**–**	**1 060 950**	**1 030 231**
TOTAL ASSETS		**1 678 337**	**1 232 699**	**–**	**1 863 043**	**1 232 699**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 692	–	–	4 692	–
Consumer deposits		1 710	(8 865)	–	1 711	(8 865)
Trade and other payables from exchange transactions		1 701 058	113 075	–	1 760 833	113 075
Trade and other payables from non-exchange transactions		2 911	(117 122)	–	2 911	(117 122)
Provision		8 701	11 546	–	8 701	11 546
VAT		344 822	2 298	–	356 081	2 298
Other current liabilities		–	–	–	–	–
Total current liabilities		**2 063 894**	**932**	**–**	**2 134 928**	**932**
Non current liabilities						
Financial liabilities		(3 419)	7 528	–	(3 419)	7 528
Provision		21 276	679 000	–	21 276	679 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		43 984	–	–	43 984	–
Total non current liabilities		**61 841**	**686 528**	**–**	**61 841**	**686 528**
TOTAL LIABILITIES		**2 125 735**	**687 460**	**–**	**2 196 769**	**687 460**
NET ASSETS	2	**(447 397)**	**545 239**	**–**	**(333 726)**	**545 239**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(296 578)	545 239	–	(333 726)	545 239
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**(296 578)**	**545 239**	**–**	**(333 726)**	**545 239**

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M02 - August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108 019	236 078	–	14 096	22 939	39 346	(16 408)	-42%	236 078
Service charges		308 925	450 169	–	32 692	55 658	75 028	(19 370)	-26%	450 169
Other revenue		58 809	23 809	–	9 252	14 483	3 968	10 514	265%	23 809
Transfers and Subsidies - Operational		33 912	161 007	–	–	–	26 835	(26 835)	-100%	161 007
Transfers and Subsidies - Capital		18 911	46 618	–	–	–	7 770	(7 770)	-100%	46 618
Interest		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(436 721)	(797 906)	–	(56 100)	(77 547)	(132 984)	55 438	-42%	(797 906)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**93 120**	**119 775**	**–**	**(59)**	**15 533**	**19 962**	**4 429**	**22%**	**119 775**
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		64 037	(65 245)	–	(1 734)	(2 709)	(10 874)	8 166	-75%	(65 245)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**64 037**	**(65 245)**	**–**	**(1 734)**	**(2 709)**	**(10 874)**	**(8 166)**	**75%**	**(65 245)**
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		**157 156**	**54 530**	**–**	**(1 794)**	**12 825**	**9 088**			**54 530**
Cash/cash equivalents at beginning:		3 725	22 130	–		12 361	22 130			12 361
Cash/cash equivalents at month/year end:		160 882	76 659	–		25 186	31 218			66 891

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 - August

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	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		5 764	6 985	–	455	905	1 164	(260)	-22%	6 985
Pension and UIF Contributions		1 022	1 230	–	89	177	205	(28)	-14%	1 230
Medical Aid Contributions		379	448	–	32	64	75	(11)	-15%	448
Motor Vehicle Allowance		186	428	–	31	62	71	(9)	-13%	428
Cellphone Allowance		799	985	–	69	136	164	(29)	-17%	985
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 640	2 070	–	144	302	345	(43)	-12%	2 070
Sub Total - Councillors		**9 790**	**12 146**	**–**	**820**	**1 645**	**2 024**	**(379)**	**-19%**	**12 146**
% increase	4		**24.1%**							**24.1%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 185	5 336	–	339	762	889	(127)	-14%	5 336
Pension and UIF Contributions		352	106	–	15	30	18	12	70%	106
Medical Aid Contributions		271	73	–	6	12	12	(1)	-6%	73
Overtime		–	9	–	1	1	2	(0)	-9%	9
Performance Bonus		218	–	–	–	93	–	93	#DIV/0!	–
Motor Vehicle Allowance		687	632	–	54	141	105	36	34%	632
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		360	146	–	10	20	24	(4)	-18%	146
Other benefits and allowances		1	5	–	0	0	1	(1)	-84%	5
Payments in lieu of leave		–	–	–	2	2	–	2	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		35	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6 109**	**6 307**	**–**	**426**	**1 062**	**1 051**	**10**	**1%**	**6 307**
% increase	4		**3.2%**							**3.2%**
Other Municipal Staff										
Basic Salaries and Wages		116 003	111 676	–	10 147	20 165	18 613	1 552	8%	111 676
Pension and UIF Contributions		26 869	30 052	–	2 409	4 767	5 009	(242)	-5%	30 052
Medical Aid Contributions		11 135	12 797	–	1 020	2 034	2 133	(99)	-5%	12 797
Overtime		13 120	20 692	–	1 425	2 740	3 449	(708)	-21%	20 692
Performance Bonus		8 591	10 172	–	862	1 822	1 695	127	7%	10 172
Motor Vehicle Allowance		10 158	13 183	–	935	1 882	2 197	(315)	-14%	13 183
Cellphone Allowance		42	143	–	11	22	24	(1)	-6%	143
Housing Allowances		1 292	830	–	33	75	138	(64)	-46%	830
Other benefits and allowances		6 570	4 008	–	320	607	668	(61)	-9%	4 008
Payments in lieu of leave		1 215	–	–	–	–	–	–		–
Long service awards		825	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	3 250	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		300	157	–	26	52	26	25	97%	157
Acting and post related allowance		1 849	1 675	–	35	91	279	(188)	-67%	1 675
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**201 220**	**205 385**	**–**	**17 223**	**34 258**	**34 231**	**27**	**0%**	**205 385**
% increase	4		**2.1%**							**2.1%**
Total Parent Municipality		**217 119**	**223 837**	**–**	**18 470**	**36 964**	**37 306**	**(342)**	**-1%**	**223 837**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 - August

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	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		217 119	223 837	–	18 470	36 964	37 306	(342)	-1%	223 837
% increase	4		3.1%							3.1%
TOTAL MANAGERS AND STAFF		207 328	211 691	–	17 650	35 319	35 282	37	0%	211 691

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Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 - August

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4 364	5 437	–	787	787	5 437	4 650	85.5%	1%
August	8 730	5 437	–	(264)		10 874	–		
September	1 762	5 437	–	–		16 311	–		
October	4 992	5 437	–	–		21 748	–		
November	2 807	5 437	–	–		27 185	–		
December	5 679	5 437	–	–		32 623	–		
January	1 356	5 437	–	–		38 060	–		
February	3 230	5 437	–	–		43 497	–		
March	5 859	5 437	–	–		48 934	–		
April	1 587	5 437	–	–		54 371	–		
May	5 874	5 437	–	–		59 808	–		
June	32 167	5 437	–	–		65 245	–		
Total Capital expenditure	**78 408**	**65 245**	**–**	**523**					

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Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 - August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**67 499**	**28 728**	**–**	**1 064**	**1 094**	**4 788**	3 694	**77.1%**	**28 728**
Roads Infrastructure		2 399	4 000	–	–	–	667	667	**100.0%**	4 000
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		2 399	4 000	–	–	–	667	(667)	(0)	4 000
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		56 462	6 000	–	–	–	1 000	1 000	**100.0%**	6 000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		56 462	6 000	–	–	–	1 000	(1 000)	(0)	6 000
Water Supply Infrastructure		2 096	2 000	–	–	–	333	333	**100.0%**	2 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		2 096	2 000	–	–	–	333	(333)	(0)	2 000
Sanitation Infrastructure		5 298	2 000	–	1 016	1 016	333	(682)	**-204.7%**	2 000
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		5 298	2 000	–	1 016	1 016	333	682	0	2 000
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		1 093	3 778	–	–	–	630	630	**100.0%**	3 778
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		1 093	3 778	–	–	–	630	(630)	(0)	3 778
Information and Communication Infrastructure		150	10 950	–	49	79	1 825	1 746	**95.7%**	10 950
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		150	10 950	–	49	79	1 825	(1 746)	(0)	10 950
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 - August

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 - August

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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	67 499	28 728	–	1 064	1 094	4 788	3 694	77.1%	28 728

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Circular 124, for debt relief program - Eskom reconciliation as at 31 August 2025.

Kindly note the payments are made on an accrual basis.

ESKOM MAIN ACCOUNT

Segment in ledger ==================>			*Bulk Purchases*	*VAT*	*Interest expense*				
MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	TOTAL EXC	VAT	INTEREST	TOTAL INC	AMOUNT PAID		BALANCE + INVOICE - PAID
Jul-25	564731882911	R 919 521 846.63	R 16 793 909.51	R 2 519 086.43	R 3 150 642.01	R 22 463 637.95			R 941 985 484.58
Aug-25	564495502814	R 941 985 484.58	R 16 040 229.23	R 2 406 034.38	R 3 222 585.81	R 21 668 849.42	R 1 500 000.00		R 962 154 334.00
Sep-25									
Oct-25									
Nov-25									
Dec-25									
Jan-26									
Feb-26									
Mar-26									
Apr-26									
May-26									
Jun-26									

ESKOM SUB ACCOUNT

Segment in ledger ==================>			*Bulk Purchases*	*VAT*	*Interest expense*				
MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	TOTAL EXC	VAT	INTEREST	TOTAL INC	AMOUNT PAID	REBILLED ADJUSTME	BALANCE + INVOICE - PAID = TOTAL DUE
Jul-25	889781822327	R 134 765 327.14	R 15 617 398.99	R 2 342 609.85	R 1 183 867.66	R 19 143 876.50			R 153 909 203.64
Aug-25	889497857686	R 153 909 203.64	R 14 253 554.22	R 2 138 033.13	R 1 252 752.71	R 17 644 340.06	R 2 000 000.00		R 169 553 543.70
Jan-00									
Oct-25									
Nov-25									
Dec-25									
Jan-26									
Feb-26									
Mar-26									
Apr-26									
May-26									
Jun-26									
			29 870 953.21	4 480 642.98	2 436 620.37				

13. Conclusion

14. Annexure A: C Schedules

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

16. Municipal Manager's quality certificate

17. Recommendations

1. That the Municipal Council consider the report in terms of Section 71 of MFMA.
2. That the Municipal Council consider that Table c1 – Table C7 is obtained in terms guided by the National Treasury.
3. That the Municipality consider that both Eskom and Rand Water debt as at 31 August 2025_26 amounts to **R 1 billion** and **R503 million** respectively;
4. That the Municipal Council consider that the debt book amounts to **R1.3 billion;**
5. Therefore, the implementation of credit control and debt collection policy must be intensified.
6. The council to consider the debt relief circular 124 for August.

T.P MAHLANGU
CHIEF FINANCIAL OFFICER