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

QUALITY CERTIFICATE

I, **T.M Mashabela,** Municipal Manager of Victor Khanye Local Municipality, hereby certify that the Budget Statement for September 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 10/10/2025

VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

6 DELMAS 2210

013 665 6005

013 665 2913

Email: info@victorkhanyelm.gov.za

Website: www.victorkhanyelm.gov.za

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 : 10 OCTOBER 2025

RE : SECTION 71 REPORT

PURPOSE
To provide the Executive Mayor/Council with the budget and financial performance report for 30 September 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 Septemberor 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 September 2009for implementation with effect from 1 SEPTEMBER 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 SEPTEMBER 2009 for implementation with effect from 1 SEPTEMBER 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 September 2025_26**

Description	**Budget**	**Sept Actual**	**YTD Actual**	**YTD Budget**
Revenue	- 948 495 000	- 153 668 000	- 430 502 000	- 237 124 000
Expenditure	994 017 000	30 650 000	194 189 000	248 504 000
Surplus/Deficit	45 522 000	- 123 018 000	- 31 703 000	
Capital expenditure	29 618 000,00	5 360 000,00	5 883 000,00	16 311 000,00
Debtors		1 374 391 317,96		
Creditors		1 667 718 117,64		
Payment rate	85%	24%		

The actual revenue billed for September amounted to **R153.6 million** with a year-to-date actual of **R430 million**. In comparison with the year-to-date budget of **R237 million**, there is appositive variance of **R193 million (82%).**

The expenditure amounted to **R30 million** with a year-to-date actual of **R194 million**. In comparison with the year-to-date budget of **R248 million**, there is a negative variance of **R54 million (-22%).**

The net operating surplus for September amounts to **R123 million** and the year-to-date surplus amounts to **R236 million.**

Grants received in September amounted to a total of **R62.9 million, R494 thousand** for EPWP, **R8.2 million** for MIG and **R54 million** for Equitable share and the expenditure thereof amounted to **R6.8 million** for Equitable share, **R415 thousand** for FMG and **R8 million** for MIG.

Total year-to-date on debtors was **R1.4 billion** and on Creditors **R1.6 billion** in which the highest is an amount of R**1.1 billion** owed to Eskom and **R510 million** owed to Rand Water.

Though the rates have not increased, yet the new valuation for Kusile Power Station amounts to **R24 billion**. The on-going engagement with the mine has their account in arrears which has not been paid for July and August, and the power station's account is now sitting at **R249.5 million**. However, the payment received for September **(R1 400)** is as it was before the new valuation, hence the low collection rate of **24%**. However, the collection rate for September would have been **55%** had the Kusile Power station's new valuation not included.

REVENUE VARIANCES

	Original budget 2025/26	Monthly Actual	YTD Actual	YTD Budget	Variance	Variance %
R thousands						
Revenue By Source						
Exchange revenue						
Service charges - electricity revenue	246 628 000	18 587 000	57 870 000	61 657 000	- 3 787 000	-6%
Service charges - water revenue	78 691 000	14 911 000	32 727 000	19 673 000	13 054 000	66%
Service charges - sanitation revenue	14 392 000	1 107 000	3 369 000	3 598 000	- 229 000	-6%
Service charges - refuse revenue	15 318 000	1 378 000	4 120 000	3 829 000	291 000	8%
Sale of Goods and rendering of services	7 231 000	186 000	505 000	1 808 000	- 1 303 000	-72%
Interest earned - outstanding debtors	165 255 000	-	16 000	41 314 000	- 41 298 000	-100%
Rental of facilities and equipment	1 641 000	179 000	571 000	410 000	161 000	39%
Operational revenue	806 000	12 000	70 000	201 000	- 131 000	-65%
Interest from non_current Assets	-	-	-	-	-	
Non-exchange revenue					-	
Property rates	128 920 000	95 631 000	279 860 000	32 230 000	247 630 000	768%
Fines, penalties and forfeits	2 235 000	178 000	335 000	559 000	- 224 000	-40%
Surcharges and Taxes	73 281 000	5 715 000	17 259 000	18 320 000	- 1 061 000	-6%
interest	53 090 000	7 625 000	25 640 000	13 273 000	12 367 000	93%
other Gains		-	-	-	-	
Transfers and Subsidies - Operational	161 007 000	8 161 000	8 161 000	40 252 000	- 32 091 000	-80%
Total revenue (excluding capital transfe	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

EXCHANGE AND NON-EXCHANGE REVENUE

Service Charges – Electricity

The billing for September amounted to **R18.5 million** and a year to date of **R57.8 million**, it shows a slight variance when in comparison with the year to date budget (-6%).

Service Charges – Water

The billing for September amounted to **R14.9 million** and a year to date actual of **R32.7 million** compared to the year to date budget of **R19 million**, there is a favourable variance of (66%), and is more than previous month due to errors made on consumer accounts. The corrections were made after billing and will reflect on the next month's billing.

Service Charge – Sanitation

The billed revenue for September amounted to **R1 million,** the year to date was **R3.3 million** and compared with the year to date budget of **R3.5 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 (8%),** the year to date was **R24.1 million** and compared to the year to date budget of **R3.8 million**, there is a positive variance of **8%.**

Rental of facilities and equipment

Billing for rental of facilities amounted to **R179 thousand,** revenue generated can improve as the municipality also does the maintenance of these facilities.

Property Rates

Billing for property rates for September amounted to **R95 million** and the year to date amounted to **R279.8 million** as compared to the year to date budget of **R32 million**. The new valuation for Kusile power station has increased to **R24 billion** subject to on-going discussions not yet finalised. **(768%)**

Surcharges and Taxes – Other revenue collected amounted to **R5.7 million (-6%).** 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 **R7.6 million** for both the exchange and non-exchange revenue respectively.

EXPENDITURE

Monthly Budget Statement - Financial Performance (Expenditure) – September 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	17 634 000	52 953 000	52 923 000	30 000	0%
Remuneration of councillors	12 146 000	824 000	2 469 000	3 036 000	- 567 000	-19%
Bulk purchases - Electricity	228 174 000	-	62 751 000	57 043 000	5 708 000	10%
Inventory consumed and Bulk pu	124 623 000	435 000	26 701 000	31 156 000	- 4 455 000	-14%
Debt impairment	89 408 000	-	-	22 352 000	- 22 352 000	-100%
Depreciation and asset impairme	53 279 000	-	-	13 320 000	- 13 320 000	-100%
Finance charges	50 000 000	- 12 000	17 681 000	12 500 000	5 181 000	41%
Contracted services	128 878 000	6 707 000	17 141 000	32 220 000	- 15 079 000	-47%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	31 594 000	472 000	2 512 000	7 899 000	- 5 387 000	-68%
Operationsl Costs	64 224 000	4 590 000	11 981 000	16 056 000	- 4 075 000	-25%
Losses on Disposal of Asset		-	-	-	-	0%
Other Losses	-	-	-	-	-	0%
Total Expenditure	994 017 000	30 650 000	194 189 000	248 505 000	- 54 316 000	-22%

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

Bulk Purchases - Electricity – Due to lateness, the Eskom invoices for September are not captured. The municipality remains non-compliant regarding circular 124 of the Eskom debt relief. A payment of **R23 million** was made for both main and sub-account.

Inventory consumed – The consumables as well as bulk water for September amounted **R435 thousand.** However, also due to lateness, the invoice for bulk water was not captured. This line item caters for all inventory, including bulk water and store items. A payment of **R5 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 **R6.7 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 September, general expenditure also amounted to **R4.5 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	646 000	1 662 000	4 445 000	- 2 783 000	-154%
Roads Infrastructure	**4 000 000**	-	-	**1 000 000**	- **1 000 000**	**-100%**
Capital Spares	4 000 000	-	-	1 000 000	- 1 000 000	-100%
Electrical Infrastructure	**6 000 000**	**611 000**	**611 000**	**1 500 000**	- **889 000**	**-59%**
Capital Spares	6 000 000	611 000	611 000	1 500 000	- 889 000	-59%
Water Supply Infrastructure	**2 000 000**	**12 000**	**12 000**	**500 000**	- **488 000**	**-98%**
Capital Spares	2 000 000	12 000	12 000	500 000	488 000	98%
Sanitation Infrastructure	**2 000 000**	-	**1 016 000**	**500 000**	**516 000**	**103%**
Capital Spares	2 000 000	-	1 016 000	500 000	516 000	103%
Solid Waste Infrastructure	**3 778 000**	**23 000**	**23 000**	**945 000**	- **922 000**	**146%**
Capital Spares	3 778 000	23 000	23 000	945 000	922 000	98%
Information and communication infrastructure	10 950 000	127 000	205 000	2 738 000	- 2 533 000	-93%
Data centres	10 950 000	127 000	**205 000**	**2 738 000**	- 2 533 000	**-93%**
Capital Spares	10 950 000	127 000	205 000	2 738 000	- 2 533 000	-93%
Total Repairs and Maintenance Expenditure	28 728 000	773 000	1 867 000	7 183 000	- 5 316 000	-74%

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for September amounts to **R773 thousand.**

NORMS AND RATIOS

Current ratio (0:43)

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		
				Current Assets	909 342 000
				Current Liabilities	2 124 519 000

Collection Rate (24%)

A low collection rate signal problems with billing, credit policies, or customer payment habits, potentially impacting revenue.

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%		
				Gross Debtors closing balance	1 483 505 468
				Gross Debtors opening balance	1 374 391 318
				Bad debts written Off	
				Billed Revenue	148 523 662

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		[illegible]
				Cash and cash equivalents	30 544 312
				Unspent Conditional Grants	
				Overdraft	
				Short Term Investments	
				Total Annual Operational Expenditure	994 017 000

Capital expenditure to operating expenditure (3%)

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%		[illegible]
				Total Operating Expenditure	194 189 000
				Taxation Expense	
				Total Capital Expenditure	5 883 000

Contracted services (9%)

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%		[illegible]
				Contracted Services	17 141 000
				Total Operating Expenditure	194 189 000
				Taxation Expense	

Creditor's payment period (330 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 September 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		[illegible]
				Trade Creditors	1 667 718 000
				Contracted Services	17 141 000
				Repairs and Maintenance	1 886 000
				General expenses	177 048 000
				Bulk Purchases	1 650 825 946
				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	Sept Actual	YTD spending	% spent on received amt
MIG	29 618 000	8 228 000	8 000 985	8 000 985	97%

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. Capital grant received amounted to **R8.2 million** and an expenditure amounting to **R8 million** was incurred.

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for September amounted to an unfavourable **R243** thousand 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 September amounted to **R8 million** of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded a decrease in net cash held of **R26 million** as at 30 September 2025.

Description R thousands	Sept 2025-26 Actual
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	9 319
Service charges	21 362
Other revenue	14 573
Government - operating	54 765
Government - capital	8 228
Interest	279
Dividends	–
Total receipts	**108 526**
Payments	
Suppliers and employees	(84 222)
Finance charges	(8 918)
Transfers and Grants	(15 143)
Total payments	**(108 283)**
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243**
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	–
Disposal of assets	–
(Increase) / Decrease in non-current investments	–
Payments	(8 001)
Capital assets	(8 001)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 001)**
CASH FLOWS FROM FINANCING ACTIVITIES	
Receipts	
Increase in consumer deposits	3
Borrowing long term/refinancing	–
Payments	
Repayment of borrowing	–
Finance lease payments	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**3**
NET INCREASE/ (DECREASE) IN CASH HELD	**26 499**
Cash/cash equivalents at beginning of the month:	4 045
Cash/cash equivalents at month end:	30 544

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 September resulted in a favourable balance of **R153.6 million** and total expenditure amounted to **R29.5 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 **82%** and deviation of **-22%** 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 September, the expenditure amounted to **R5 million**.

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

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

The table provides an overview of the financial position of the municipality's assets and liabilities. As at 30 September 2025_26, the community wealth amounts to an unfavourable **R210 million**, Total liabilities amounts to **R2.1 billion,** whilst total assets amount to **R1.9 billion** which resulted in an unfavourable net-assets of **R210 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 September, the net cash from operating activities is an unfavourable **R10.8 million**, the Net cash from investing activities amounted to an unfavourable **R6 million.** The net cash from financing activities amounts to **R0.** The Bank balance at the end of the month amounted to **R30.5 million**.

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	912 298
STD BANK	CALL ACCOUNT ELEC	26 798 375
STD BANK	CALL ACCOUNT	535 068
STD BANK	TRAFFIC	839 216
STD BANK	MONEY MARKET	941 377
ABSA BANK	CALL ACCOUNT	517 979
BALANCE		30 544 312

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 **(24%).**

3.2 DEBTORS/RECEIVABLES ANALYSIS:

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Currently outstanding debtors amounts to **R1.4 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	SEPTEMBER
Organs of state	12 449 006,92
Commercial	82 541 054,93
Households	957 819 516,32
Mines	20 091 499,74
Farms	339 370 957,08
Indigents	42 097 767,87
Top 200	24 636 580,57
Municipal prop	13 808,55
Other	4 485 275,73
	1 483 505 467,71

3.3 CREDITORS ANALYSIS:

Supporting table SC4 provides details on aged creditors. In terms of the Municipal Finance Management Act, all creditors must be paid within 30 days of receiving the invoice or statement.

For the month ended in September 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 **R510 million.**

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For September 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, capital expenditure incurred for September 2025 amounted to **R8 million**.

Attached as Annexure are the following:

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

6. DEBTORS

Debtors' Age Analysis for the month ended 30 September 2025_26, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1.4 billion** of which consumer debtor's amount to **R1.3 billion** and sundry debtors amount to **R144 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	15 126	7 649	4 274	257 391	–	–	–	–	284 440	261 665	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 500	2 919	1 522	21 610	–	–	–	–	39 551	23 132	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	95 152	89 281	88 148	156 307	–	–	–	–	428 888	244 455	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 081	585	432	23 369	–	–	–	–	25 467	23 801	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 247	695	580	27 396	–	–	–	–	29 917	27 976	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	5 819	5 501	5 492	249 115	–	–	–	–	265 928	254 608	–	–
Interest on Arrear Debtor Accounts	1810	9 654	8 586	8 356	238 433	–	–	–	–	265 030	246 789	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	4 522	1 371	1 614	136 779	–	–	–	–	144 286	138 393	–	–
Total By Income Source	**2000**	**146 101**	**116 586**	**110 419**	**1 110 400**	**–**	**–**	**–**	**–**	**1 483 505**	**1 220 819**	**–**	**–**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 529	533	860	9 527	–	–	–	–	12 449	10 387	–	–
Commercial	2300	6 436	2 906	2 578	70 621	–	–	–	–	82 541	73 200	–	–
Households	2400	32 548	21 622	18 560	885 089	–	–	–	–	957 820	903 649	–	–
Other	2500	105 588	91 525	88 420	145 162	–	–	–	–	430 696	233 582	–	–
Total By Customer Group	**2600**	**146 101**	**116 586**	**110 419**	**1 110 400**	**–**	**–**	**–**	**–**	**1 483 505**	**1 220 819**	**–**	**–**

7. CREDITORS AGE ANALYSIS

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03_2025-26

Description	NT Code	Budget Year 2025/26								
		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	27 912	–	80 654	36 272	995 515	–		–	1 140 354
Bulk Water	0200	12 283	13 695	14 468	11 120	458 907	–		–	510 472
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	10 309	–	–	–	–	–	–	–	10 309
Auditor General	0800	683	31	132	625	1 022	233	–	–	2 726
Financial Systems	0900	77	428	3 236	116	–	–	–	–	3 857
Total By Customer Type	1000	51 265	14 154	98 489	48 133	1 455 444	233	–	–	1 667 718

8. Allocation and grant receipts and expenditure

Grants	Gazetted Amnt	Total Received to date	Sept Actual	YTD Actual	% spent on received amount
Equitable share	157 131 000	65 471 000	6 816 303	28 016 303	43%
FMG	1 900 000	1 900 000	415 444	473 004	25%
EPWP	1 976 000	494 000	-	-	0%
MIG	29 618 000	8 228 000	8 000 985	8 000 985	97%

9. Councillors and employee benefits

Number of months--------->	3				
	Pro-rata	**Sept**	**YTD**	**%**	**Reason for Variance**
	Budget	**Actual**	**Actual**	**Actual**	
Councillors:					
Allowances	3 036 500	824 000	2 469 000	81,3%	None
Employees:					
Basic salary	29 253 000	10 581 000	31 508 000	107,7%	None
Travelling allowance	3 453 750	1 010 000	3 029 000	87,7%	None
Overtime	5 175 250	1 297 000	4 038 000	78,0%	None
Employee social contributions	15 043 250	4 746 000	14 378 000	95,6%	None
TOTAL	**55 961 750**	**18 458 000**	**55 422 000**	**99,0%**	

13. Conclusion

14. Annexure A: C Schedules

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

16. Municipal Manager's quality certificate

Circular 124, for debt relief program - Eskom reconciliation as at 30 September 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
Sept-25	564769460259	R 962 154 334,00	R10 529 243,80	R 1 579 386,57	R 3 738 308,67	R 15 850 607,54	**R 11 500 000,00**		R 968 501 273,04
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	889378192530	R 169 553 543,70	R 8 987 025,14	R 1 348 053,77	R 1 464 013,65	R 12 061 763,92	**R 11 500 000,00**		R171 852 636,26
Oct-25									
Nov-25									
Dec-25									
Jan-26									
Feb-26									
Mar-26									
Apr-26									
May-26									
Jun-26									
			38 857 978,35	**5 828 696,75**	**3 900 634,02**				

MP311 Victor Khanye - Table C1 Monthly Budget Statement Summary - M03 - September

Description	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
Financial Performance									
Property rates	108 696	128 920	–	95 631	279 860	32 230	247 630	768%	128 920
Service charges	315 713	355 029	–	35 983	98 085	88 757	9 328	11%	355 029
Investment revenue	1 265	–	–	–	–	–	–		–
Transfers and subsidies - Operational	153 285	161 007	–	8 161	8 161	40 252	(32 091)	-80%	161 007
Other own revenue	171 201	303 539	–	13 894	44 396	75 885	(31 489)	-41%	303 539
Total Revenue (excluding capital transfers and contributions)	**750 159**	**948 495**	**–**	**153 668**	**430 502**	**237 124**	**193 379**	**82%**	**948 495**
Employee costs	207 328	211 691	–	17 634	52 953	52 923	30	0%	211 691
Remuneration of Councillors	9 790	12 146	–	824	2 469	3 036	(567)	-19%	12 146
Depreciation and amortisation	59 405	53 279	–	–	–	13 320	(13 320)	-100%	53 279
Interest	97 555	50 000	–	(12)	17 681	12 500	5 181	41%	50 000
Inventory consumed and bulk purchases	297 491	352 797	–	435	89 451	88 199	1 252	1%	352 797
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	413 472	314 105	–	11 769	31 634	78 526	(46 892)	-60%	314 105
Total Expenditure	**1 085 042**	**994 017**	**–**	**30 650**	**194 189**	**248 504**	**(54 316)**	**-22%**	**994 017**
Surplus/(Deficit)	**(334 883)**	**(45 522)**	**–**	**123 019**	**236 314**	**(11 381)**	**247 694**	**-2176%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)	44 337	46 618	–	–	–	11 655	(11 655)	-100%	46 618
Transfers and subsidies - capital (in-kind)	16 063	30 500	–	–	–	7 625	(7 625)	-100%	30 500
Surplus/(Deficit) after capital transfers &	**(274 483)**	**31 596**	**–**	**123 019**	**236 314**	**7 899**	**228 415**	**2892%**	**31 596**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(274 483)**	**31 596**	**–**	**123 019**	**236 314**	**7 899**	**228 415**	**2892%**	**31 596**
Capital expenditure & funds sources									
Capital expenditure	**86 343**	**65 245**	**–**	**5 360**	**5 883**	**16 311**	**(10 428)**	**-64%**	**65 245**
Capital transfers recognised	77 304	46 645	–	5 360	5 883	11 661	(5 778)	-50%	46 645
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 924**	**18 600**	**–**	**–**	**–**	**4 650**	**(4 650)**	**-100%**	**18 600**
Total sources of capital funds	**85 229**	**65 245**	**–**	**5 360**	**5 883**	**16 311**	**(10 428)**	**-64%**	**65 245**
Financial position									
Total current assets	617 910	202 468	–		909 342				202 468
Total non current assets	1 060 427	1 030 231	–		1 066 310				1 030 231
Total current liabilities	2 063 894	932	–		2 124 519				932
Total non current liabilities	61 841	686 528	–		61 841				686 528
Community wealth/Equity	**(296 578)**	**545 239**	**–**		**(210 708)**				**545 239**
Cash flows									
Net cash from (used) operating	93 120	119 775	–	10 874	26 408	29 944	3 536	12%	119 775
Net cash from (used) investing	64 037	(65 245)	–	(6 338)	(9 047)	(16 311)	(7 265)	45%	(65 245)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**160 882**	**76 659**	**–**	**–**	**29 722**	**35 762**	**6 040**	**17%**	**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	–	–	–	–	–	–	–	–	–

2023/10/04 11:49:39

MP311 Victor Khanye - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September

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**	**–**	**119 636**	**341 613**	**77 993**	263 620	338%	**311 972**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		388 607	311 972	–	119 636	341 613	77 993	263 620	338%	311 972
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**13 829**	**7 760**	**–**	**496**	**1 268**	**1 940**	(672)	-35%	**7 760**
Community and social services		2 208	2 608	–	28	88	652	(564)	-86%	2 608
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		7 471	3 511	–	289	608	878	(270)	-31%	3 511
Housing		4 150	1 641	–	179	571	410	161	39%	1 641
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(2 290)**	**4 356**	**–**	**–**	**–**	**1 089**	(1 089)	-100%	**4 356**
Planning and development		–	4 356	–	–	–	1 089	(1 089)	-100%	4 356
Road transport		(2 290)	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**410 413**	**701 525**	**–**	**33 536**	**87 622**	**175 381**	**(87 759)**	-50%	**701 525**
Energy sources		174 972	329 394	–	13 716	44 983	82 349	(37 366)	-45%	329 394
Water management		117 460	208 373	–	14 911	32 727	52 093	(19 366)	-37%	208 373
Waste water management		29 237	113 471	–	1 107	3 369	28 368	(24 999)	-88%	113 471
Waste management		88 744	50 286	–	3 802	6 544	12 572	(6 028)	-48%	50 286
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**810 559**	**1 025 613**	**–**	**153 668**	**430 502**	**256 403**	**174 099**	**68%**	**1 025 613**
Expenditure - Functional										
Governance and administration		**467 492**	**347 625**	**–**	**14 641**	**69 010**	**86 906**	(17 896)	-21%	**347 625**
Executive and council		47 972	45 242	–	3 665	11 120	11 310	(190)	-2%	45 242
Finance and administration		419 520	302 383	–	10 976	57 890	75 596	(17 706)	-23%	302 383
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**77 122**	**103 623**	**–**	**7 071**	**21 657**	**25 906**	(4 249)	-16%	**103 623**
Community and social services		30 876	34 792	–	2 941	9 299	8 698	601	7%	34 792
Sport and recreation		4 011	2 493	–	57	57	623	(567)	-91%	2 493
Public safety		40 466	64 699	–	3 941	11 903	16 175	(4 272)	-26%	64 699
Housing		1 769	1 639	–	133	398	410	(11)	-3%	1 639
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**44 904**	**68 810**	**–**	**1 337**	**3 870**	**17 202**	(13 333)	-78%	**68 810**
Planning and development		6 156	19 956	–	224	568	4 989	(4 421)	-89%	19 956
Road transport		41 339	47 093	–	1 111	3 298	11 773	(8 475)	-72%	47 093
Environmental protection		(2 591)	1 760	–	1	4	440	(436)	-99%	1 760
Trading services		**495 524**	**473 960**	**–**	**7 601**	**99 652**	**118 490**	**(18 838)**	-16%	**473 960**
Energy sources		329 715	275 709	–	1 715	66 526	68 927	(2 401)	-3%	275 709
Water management		118 271	130 169	–	1 600	21 388	32 542	(11 154)	-34%	130 169
Waste water management		42 283	53 845	–	3 594	9 886	13 461	(3 575)	-27%	53 845
Waste management		5 255	14 237	–	692	1 851	3 559	(1 708)	-48%	14 237
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 085 042**	**994 017**	**–**	**30 650**	**194 189**	**248 504**	**(54 316)**	**-22%**	**994 017**
Surplus/ (Deficit) for the year		**(274 483)**	**31 596**	**–**	**123 019**	**236 314**	**7 899**	**228 415**	**2892%**	**31 596**

2023/10/04 11:49:42

MP311 Victor Khanye - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - September

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	–	119 636	341 613	77 993	263 620	338.0%	311 972
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		2 208	2 608	–	28	88	652	(564)	-86.4%	2 608
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		7 471	3 511	–	289	608	878	(270)	-30.7%	3 511
Vote 7 - Housing		4 150	1 641	–	179	571	410	161	39.2%	1 641
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	4 356	–	–	–	1 089	(1 089)	-100.0%	4 356
Vote 10 - Roads Transport		(2 290)	–	–	–	–	–	–		–
Vote 11 - Electricity Services		174 972	329 394	–	13 716	44 983	82 349	(37 366)	-45.4%	329 394
Vote 12 - Water Services		117 460	208 373	–	14 911	32 727	52 093	(19 366)	-37.2%	208 373
Vote 13 - Waste Water Management		29 237	113 471	–	1 107	3 369	28 368	(24 999)	-88.1%	113 471
Vote 14 - Solid Waste Management		88 744	50 286	–	3 802	6 544	12 572	(6 028)	-47.9%	50 286
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**810 559**	**1 025 613**	**–**	**153 668**	**430 502**	**256 403**	**174 099**	**67.9%**	**1 025 613**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		59 534	66 115	–	4 941	14 341	16 529	(2 188)	-13.2%	66 115
Vote 2 - Budget and Treasury		388 970	270 388	–	7 972	47 910	67 597	(19 687)	-29.1%	270 388
Vote 3 - Corporate Services		6 273	186	–	1 228	3 470	46	3 424	7365.0%	186
Vote 4 - Community and Social Services		30 876	34 792	–	2 941	9 299	8 698	601	6.9%	34 792
Vote 5 - Sport and Recreation		4 011	2 493	–	57	57	623	(567)	-90.9%	2 493
Vote 6 - Public Safety		40 466	64 699	–	3 941	11 903	16 175	(4 272)	-26.4%	64 699
Vote 7 - Housing		1 769	1 639	–	133	398	410	(11)	-2.7%	1 639
Vote 8 - Health Services		(2 591)	1 760	–	1	4	440	(436)	-99.0%	1 760
Vote 9 - Planning and Development		4 113	14 622	–	25	44	3 656	(3 612)	-98.8%	14 622
Vote 10 - Roads Transport		50 738	62 244	–	726	4 043	15 561	(11 518)	-74.0%	62 244
Vote 11 - Electricity Services		329 715	275 709	–	1 715	66 526	68 927	(2 401)	-3.5%	275 709
Vote 12 - Water Services		118 271	130 169	–	1 600	21 388	32 542	(11 154)	-34.3%	130 169
Vote 13 - Waste Water Management		42 283	53 845	–	3 594	9 886	13 461	(3 575)	-26.6%	53 845
Vote 14 - Solid Waste Management		5 255	14 237	–	692	1 851	3 559	(1 708)	-48.0%	14 237
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 079 683**	**992 897**	**–**	**29 564**	**191 121**	**248 224**	**(57 104)**	**-23.0%**	**992 897**
Surplus/ (Deficit) for the year	2	**(269 123)**	**32 716**	**–**	**124 104**	**239 382**	**8 179**	**231 203**	**2826.8%**	**32 716**

2023/10/04 11:49:47

MP311 Victor Khanye - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

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	–	18 587	57 870	61 657	(3 787)	-6%	246 628
Service charges - Water		72 976	78 691	–	14 911	32 727	19 673	13 054	66%	78 691
Service charges - Waste Water Management		13 174	14 392	–	1 107	3 369	3 598	(229)	-6%	14 392
Service charges - Waste management		15 661	15 318	–	1 378	4 120	3 829	290	8%	15 318
Sale of Goods and Rendering of Services		2 228	7 231	–	186	505	1 808	(1 303)	-72%	7 231
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		68 849	165 255	–	–	16	41 314	(41 297)	-100%	165 255
Interest from Current and Non Current Assets		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 860	1 641	–	179	571	410	161	39%	1 641
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		1 533	806	–	12	70	201	(131)	-65%	806
Non-Exchange Revenue							–			
Property rates		108 696	128 920	–	95 631	279 860	32 230	247 630	768%	128 920
Surcharges and Taxes		69 951	73 281	–	5 715	17 259	18 320	(1 062)	-6%	73 281
Fines, penalties and forfeits		6 801	2 235	–	178	335	559	(224)	-40%	2 235
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		153 285	161 007	–	8 161	8 161	40 252	(32 091)	-80%	161 007
Interest		13 718	53 090	–	7 625	25 640	13 273	12 368	93%	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**	**–**	**153 668**	**430 502**	**237 124**	**193 379**	**82%**	**948 495**
Expenditure By Type										
Employee related costs		207 328	211 691	–	17 634	52 953	52 923	30	0%	211 691
Remuneration of councillors		9 790	12 146	–	824	2 469	3 036	(567)	-19%	12 146
Bulk purchases - electricity		227 563	228 174	–	–	62 751	57 043	5 707	10%	228 174
Inventory consumed		69 928	124 623	–	435	26 701	31 156	(4 455)	-14%	124 623
Debt impairment		108 927	89 408	–	–	–	22 352	(22 352)	-100%	89 408
Depreciation and amortisation		59 405	53 279	–	–	–	13 320	(13 320)	-100%	53 279
Interest		97 555	50 000	–	(12)	17 681	12 500	5 181	41%	50 000
Contracted services		129 371	128 878	–	6 707	17 141	32 220	(15 079)	-47%	128 878
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		73 709	31 594	–	472	2 512	7 899	(5 387)	-68%	31 594
Operational costs		52 065	64 224	–	4 590	11 981	16 056	(4 075)	-25%	64 224
Losses on Disposal of Assets		9 065	–	–	–	–	–	–		–
Other Losses		40 336	–	–	–	–	–	–		–
Total Expenditure		**1 085 042**	**994 017**	**–**	**30 650**	**194 189**	**248 504**	**(54 316)**	**-22%**	**994 017**
Surplus/(Deficit)		**(334 883)**	**(45 522)**	**–**	**123 019**	**236 314**	**(11 381)**	**247 694**	**-2176%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)		44 337	46 618	–	–	–	11 655	(11 655)	-100%	46 618
Transfers and subsidies - capital (in-kind)		16 063	30 500	–	–	–	7 625	(7 625)	-100%	30 500
Surplus/(Deficit) after capital transfers & contributions		**(274 483)**	**31 596**	**–**	**123 019**	**236 314**	**7 899**			**31 596**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(274 483)**	**31 596**	**–**	**123 019**	**236 314**	**7 899**			**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**	**–**	**123 019**	**236 314**	**7 899**			**31 596**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(274 483)**	**31 596**	**–**	**123 019**	**236 314**	**7 899**			**31 596**

MP311 Victor Khanye - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - September

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	–	–	–	900	(900)	-100%	3 600
Vote 2 - Budget and Treasury		40 449	950	–	–	–	238	(238)	-100%	950
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		(393)	200	–	–	–	50	(50)	-100%	200
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	300	–	–	–	75	(75)	-100%	300
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		29	550	–	–	–	137	(137)	-100%	550
Vote 10 - Roads Transport		22 212	23 700	–	2 660	3 183	5 925	(2 742)	-46%	23 700
Vote 11 - Electricity Services		38 198	5 000	–	–	–	1 250	(1 250)	-100%	5 000
Vote 12 - Water Services		(20 390)	20 500	–	437	437	5 125	(4 688)	-91%	20 500
Vote 13 - Waste Water Management		528	6 445	–	930	930	1 611	(681)	-42%	6 445
Vote 14 - Solid Waste Management		2 083	4 000	–	1 333	1 333	1 000	333	33%	4 000
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	86 343	65 245	–	5 360	5 883	16 311	(10 428)	-64%	65 245
Total Capital Expenditure		86 343	65 245	–	5 360	5 883	16 311	(10 428)	-64%	65 245
Capital Expenditure - Functional Classification										
Governance and administration		50 310	10 550	–	–	–	2 638	(2 638)	-100%	10 550
Executive and council		185	350	–	–	–	88	(88)	-100%	350
Finance and administration		50 125	10 200	–	–	–	2 550	(2 550)	-100%	10 200
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		(393)	500	–	–	–	125	(125)	-100%	500
Community and social services		(393)	200	–	–	–	50	(50)	-100%	200
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	300	–	–	–	75	(75)	-100%	300
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		16 007	18 250	–	2 660	3 183	4 562	(1 380)	-30%	18 250
Planning and development		29	550	–	–	–	137	(137)	-100%	550
Road transport		15 978	17 700	–	2 660	3 183	4 425	(1 242)	-28%	17 700
Environmental protection		–	–	–	–	–	–	–		–
Trading services		20 420	35 945	–	2 700	2 700	8 986	(6 286)	-70%	35 945
Energy sources		38 198	5 000	–	–	–	1 250	(1 250)	-100%	5 000
Water management		(20 390)	20 500	–	437	437	5 125	(4 688)	-91%	20 500
Waste water management		528	6 445	–	930	930	1 611	(681)	-42%	6 445
Waste management		2 083	4 000	–	1 333	1 333	1 000	333	33%	4 000
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	86 343	65 245	–	5 360	5 883	16 311	(10 428)	-64%	65 245
Funded by:										
National Government		77 304	46 645	–	5 360	5 883	11 661	(5 778)	-50%	46 645
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		77 304	46 645	–	5 360	5 883	11 661	(5 778)	-50%	46 645
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 924	18 600	–	–	–	4 650	(4 650)	-100%	18 600
Total Capital Funding		85 229	65 245	–	5 360	5 883	16 311	(10 428)	-64%	65 245

2023/10/04 11:49:54

MP311 Victor Khanye - Table C6 Monthly Budget Statement - Financial Position - M03 - September

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		12 361	76 659	–	(13 643)	76 659
Trade and other receivables from exchange transactions		96 710	(7 735)	–	153 365	(7 735)
Receivables from non-exchange transactions		20 449	146 472	–	272 802	146 472
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 418	(35 945)	–	(4 960)	(35 945)
VAT		485 972	23 017	–	502 794	23 017
Other current assets		0	–	–	(1 016)	–
Total current assets		**617 910**	**202 468**	**–**	**909 342**	**202 468**
Non current assets						
Investments		–	–	–	–	–
Investment property		92 507	66 580	–	92 507	66 580
Property, plant and equipment		966 782	964 328	–	972 665	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**	**–**	**1 066 310**	**1 030 231**
TOTAL ASSETS		**1 678 337**	**1 232 699**	**–**	**1 975 652**	**1 232 699**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 692	–	–	4 692	–
Consumer deposits		1 710	(8 865)	–	1 732	(8 865)
Trade and other payables from exchange transactions		1 701 058	113 075	–	1 733 496	113 075
Trade and other payables from non-exchange transactions		2 911	(117 122)	–	13 533	(117 122)
Provision		8 701	11 546	–	8 701	11 546
VAT		344 822	2 298	–	362 365	2 298
Other current liabilities		–	–	–	–	–
Total current liabilities		**2 063 894**	**932**	**–**	**2 124 519**	**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**	**–**	**2 186 359**	**687 460**
NET ASSETS	2	**(447 397)**	**545 239**	**–**	**(210 708)**	**545 239**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(296 578)	545 239	–	(210 708)	545 239
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**(296 578)**	**545 239**	**–**	**(210 708)**	**545 239**

2023/10/04 11:49:59

MP311 Victor Khanye - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

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	–	10 086	33 025	59 020	(25 995)	-44%	236 078
Service charges		308 925	450 169	–	30 183	85 841	112 542	(26 701)	-24%	450 169
Other revenue		58 809	23 809	–	6 562	21 044	5 952	15 092	254%	23 809
Transfers and Subsidies - Operational		33 912	161 007	–	4 818	4 818	40 252	(35 434)	-88%	161 007
Transfers and Subsidies - Capital		18 911	46 618	–	–	–	11 655	(11 655)	-100%	46 618
Interest		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(436 721)	(797 906)	–	(40 774)	(118 321)	(199 477)	81 156	-41%	(797 906)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**93 120**	**119 775**	**–**	**10 874**	**26 408**	**29 944**	**3 536**	**12%**	**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)	–	(6 338)	(9 047)	(16 311)	7 265	-45%	(65 245)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**64 037**	**(65 245)**	**–**	**(6 338)**	**(9 047)**	**(16 311)**	**(7 265)**	**45%**	**(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**	**–**	**4 536**	**17 361**	**13 632**			**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	–		29 722	35 762			66 891

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - September

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	–	18 458	55 422	55 959	(537)	-1%	223 837
% increase	4		3.1%							3.1%
TOTAL MANAGERS AND STAFF		207 328	211 691	–	17 634	52 953	52 923	30	0%	211 691

2023/10/04 11:50:23

MP311 Victor Khanye - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - September

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	1 359	1 746	(387)	-22%	6 985
Pension and UIF Contributions		1 022	1 230	–	89	266	308	(42)	-14%	1 230
Medical Aid Contributions		379	448	–	32	96	112	(16)	-15%	448
Motor Vehicle Allowance		186	428	–	31	93	107	(14)	-13%	428
Cellphone Allowance		799	985	–	67	203	246	(44)	-18%	985
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 640	2 070	–	151	453	518	(65)	-13%	2 070
Sub Total - Councillors		**9 790**	**12 146**	**–**	**824**	**2 469**	**3 036**	**(567)**	**-19%**	**12 146**
% increase	4		**24.1%**							**24.1%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 185	5 336	–	339	1 101	1 334	(232)	-17%	5 336
Pension and UIF Contributions		352	106	–	15	45	26	18	70%	106
Medical Aid Contributions		271	73	–	6	17	18	(1)	-6%	73
Overtime		–	9	–	1	2	2	(0)	-9%	9
Performance Bonus		218	–	–	–	93	–	93	#DIV/0!	–
Motor Vehicle Allowance		687	632	–	64	206	158	48	30%	632
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		360	146	–	10	30	37	(7)	-18%	146
Other benefits and allowances		1	5	–	0	0	1	(1)	-84%	5
Payments in lieu of leave		–	–	–	2	4	–	4	#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**	**–**	**437**	**1 499**	**1 577**	**(78)**	**-5%**	**6 307**
% increase	4		**3.2%**							**3.2%**
Other Municipal Staff										
Basic Salaries and Wages		116 003	111 676	–	10 242	30 407	27 919	2 488	9%	111 676
Pension and UIF Contributions		26 869	30 052	–	2 410	7 177	7 513	(336)	-4%	30 052
Medical Aid Contributions		11 135	12 797	–	1 047	3 081	3 199	(118)	-4%	12 797
Overtime		13 120	20 692	–	1 297	4 038	5 173	(1 135)	-22%	20 692
Performance Bonus		8 591	10 172	–	838	2 660	2 543	117	5%	10 172
Motor Vehicle Allowance		10 158	13 183	–	941	2 823	3 296	(472)	-14%	13 183
Cellphone Allowance		42	143	–	11	34	36	(2)	-6%	143
Housing Allowances		1 292	830	–	28	103	208	(104)	-50%	830
Other benefits and allowances		6 570	4 008	–	321	928	1 002	(74)	-7%	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	77	39	38	97%	157
Acting and post related allowance		1 849	1 675	–	34	125	419	(293)	-70%	1 675
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**201 220**	**205 385**	**–**	**17 197**	**51 454**	**51 346**	**108**	**0%**	**205 385**
% increase	4		**2.1%**							**2.1%**
Total Parent Municipality		**217 119**	**223 837**	**–**	**18 458**	**55 422**	**55 959**	**(537)**	**-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		–	–	–	–	–	–	–		–

MP311 Victor Khanye - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - September

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	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	–	5 360	#VALUE!	16 311	#VALUE!	#VALUE!	#VALUE!
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	5 869	5 437	–	–		48 934	–		
April	1 587	5 437	–	–		54 371	–		
May	5 674	5 437	–	–		59 808	–		
June	40 102	5 437	–	–		65 245	–		
Total Capital expenditure	**86 343**	**65 245**	**–**	**5 883**					

2023/10/04 11:50:37

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - September

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
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	–	772	1 866	7 182	5 316	74.0%	28 728

2023/10/04 11:50:45

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - September

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
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		–	–	–	–	–	–	–		–

2023/10/04 11:50:45

MP311 Victor Khanye - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - September

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	–	772	1 866	7 182	5 316	74.0%	28 728
Roads Infrastructure		2 399	4 000	–	–	–	1 000	1 000	100.0%	4 000
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		2 399	4 000	–	–	–	1 000	(1 000)	(0)	4 000
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		56 462	6 000	–	611	611	1 500	889	59.3%	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	–	611	611	1 500	(889)	(0)	6 000
Water Supply Infrastructure		2 096	2 000	–	12	12	500	488	97.6%	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	–	12	12	500	(488)	(0)	2 000
Sanitation Infrastructure		5 298	2 000	–	–	1 016	500	(516)	-103.1%	2 000
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		5 298	2 000	–	–	1 016	500	516	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	–	23	23	945	922	97.6%	3 778
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		1 093	3 778	–	23	23	945	(922)	(0)	3 778
Information and Communication Infrastructure		150	10 950	–	127	205	2 738	2 532	92.5%	10 950
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		150	10 950	–	127	205	2 738	(2 532)	(0)	10 950
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

2023/10/04 11:50:45

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 30 September 2025_26 amounts to **R 1 billion** and **R510 million** respectively;
4. That the Municipal Council consider that the debt book amounts to **R1.4 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 September 2025.

T.P MAHLANGU
CHIEF FINANCIAL OFFICER