



Budget Statement

MFMA Section 71 Report

31 March 2025

Govan Mbeki Municipality

DISTRIBUTION:

Executive Mayor: Mr. N.G. Zuma

Municipal Manager: Mr. E.N. Maseko

Acting Chief Financial Officer: Mr. E.N. Maseko

Sector Departments: National and Provincial Departments

Uploaded to the National Treasury GoMuni portal

Table of Contents

1. Purpose.....	5
2. Background	5
3. Executive summary	6
4. Budget performance overview	7
4.1 Operating Revenue by Source.....	7
4.2 Operating Expenditure by Type	8
4.3 Capital expenditure	9
4.4 Cash flows	10
5. In-year budget statement tables.....	11
6. Debtors' Analysis.....	16
7. Creditors' Analysis.....	17
8. Investment portfolio analysis	18
9. Allocation and grant receipts and expenditure	19
10. Councillor and board member allowances and employee benefits	20
11. Material variances to the service delivery and budget implementation plan.....	21
12. Capital programme performance.....	22
13. Other supporting documents	23
14. Conclusion.....	24
15. Annexure A: C-schedules.....	
16. Annexure B: Compliance with the conditions for Municipal Debt Relief.....	
16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment	
16.2 Municipal Debt Relief Performance across the period of debt relief participation	
16.5 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base).....	
16.6 MFMA Circular 124 – Condition 6.3 and Condition 6.12	
17. Municipal Manager's quality certification	25
18. Recommendations	26

List of Tables

Table 1: Consolidated summary: Statement of Financial Performance: YTD Budget	5
Table 2: Consolidated summary: Statement of Financial Performance: Adjusted Budget	5
Table 3: Table C4 Financial Performance (Revenue)	7
Table 4: Table C4 Financial Performance (Expenditure)	8
Table 4.1 R&M Expenditure per Directorate per inventory type	10
Table 4.2 R&M Expenditure per Service per inventory type	11
Table 5.1: Summary of YTD Bulk Electricity expenditure	13
Table 5.2: Summary of YTD Bulk Water expenditure	14
Table 6.1: Summary of outstanding ESKOM debt	14
Table 6.2: Summary of outstanding DWS debt	15
Table 6.3: Summary of payments per payment date	18
Table 7: High level summary: Capital Expenditure	20
Table 8: Supporting Table SC3: Aged Debtors	24
Table 9: Monthly collection rate	34
Table 10: Revised Average collection rate	34
Table 11: Supporting Table SC4: Aged Creditors	39
Table 12: Supporting Table SC5: Investment portfolio	40
Table 13: Supporting Table SC6: Transfers and grant receipts	42
Table 14: Supporting Table SC7(1): Transfers and grant expenditure	43
Table 15: Summary of expenditure per grant	43
Table 16: Supporting Table SC7(2) - Expenditure against approved rollovers	44
Table 17: Supporting Table SC8: Councillor and staff benefits	45
Table 18: Current YTD Overtime expenditure excl Night-shift allowance	46
Table 19: Detailed capital expenditure report	50

List of Charts

Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue	8
Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure	13
Chart 2.1: Monthly payments to DWS & ESKOM	17
Chart 2.2: Monthly & YTD comparison – Bulk Electricity & Water debt	19
Chart 3: Total Capital expenditure	20
Chart 4: Call investment deposits and Cash & cash equivalents at year-end	21
Chart 5: Cash & cash equivalents and Cost coverage ratio	22
Chart 6.1: Debtor's age analysis by Income Source	25
Chart 6.2: Debtor's age analysis by Customer Group	26
Chart 7: Debt over 90 days as a percentage of Total O/S Debt	31
Chart 8: Aged Consumer Debtor Analysis	32
Chart 9: Consumer Debtors (total by Debtor Customer Category)	32
Chart 10: Comparative trend: Monthly and Revised average collection rate	35
Chart 11.1: Month-to-month - Total Billing Receipts incl Prepaid Electricity	36
Chart 11.2: Monthly billing receipts per revenue source and % contribution	37
Chart 12: Billing receipts per Customer Group	38
Chart 13: Aged Creditors Analysis	39
Chart 14: Call investment deposits at month-end	41
Chart 14.1: Overtime Actual vs Budget	47
Chart 14.2: Monthly and Annual Overtime Comparison	47
Chart 15: Capital Expenditure Monthly Trend: actual v target	49
Chart 16: Capital Expenditure: YTD actual vs YTD target	49

List of Abbreviations and Acronyms used in the Monthly Budget Statement

AFS – Annual Financial Statements
AGSA - Auditor-General of South Africa
BTO - Budget and Treasury Office
CAPEX – Capital Expenditure
CFO - Chief Financial Officer

PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 MARCH 2025

TO: THE EXECUTIVE MAYOR

FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 MARCH 2025

1. Purpose

To comply with section 71(1) of the Municipal Finance Management Act (MFMA), by submission of a report in a prescribed format to the mayor within 10 working days after the end of each month on the state of the Municipality's budget.

The monthly Budget Statement also aims to provide an update on indicators critical to the municipality's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high-level overview of the municipality's viability and sustainability.

2. Background

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating sustainability and better medium-term planning and policy choices on service delivery.

The report has been prepared in terms of the following legislative framework:

- i. The Municipal Finance Management Act – No.56 of 2003
- ii. And the Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

"28. the monthly budget statement of a municipality must be in the format specified in Schedule C and includes all the required tables, charts, and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168 (1) of the Act."

The objective of these Regulations is to ensure sound and sustainable management of the budgeting and reporting practices of Municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

3. Executive summary

Summary of the Budget Performance for the reporting period ending 31 March 2025

Description	Original Budget 2024/2025	Adjustment Budget 2024/2025	Monthly Actual	Year TD Actual	Year to Date Budget	Variance	YTD Variance %
	R'000	R'000	R'000		R'000	R'000	R'000
Total Operating Revenue	3 300 378	3 306 726	316 844	2 224 904	2 476 870	-251 967	-10%
<i>Less</i> Total Operating Expenditure	3 988 528	3 959 362	241 503	2 800 878	2 984 462	-183 584	-6%
Surplus /(Deficit) for the year before grant capital revenue	-688 150	-652 636	75 341	-575 975	-507 592	-68 383	13%
<i>Add</i> Grant capital revenue	117 651	126 934	514	104 547	90 559	13 988	15%
Surplus /(Deficit) for the year	-570 499	-525 702	75 855	-471 428	-417 033		
Total Capital Expenditure	273 903	342 543	11 747	147 311	217 094	-69 783	-32%

Operating Revenue

The overall performance on the revenue component is 10% below target.

Operating Expenditure

The overall performance on the expenditure component is 6% below target.

Bulk purchases are above target by 18% and inventory consumed is above target by 2%, should the trend continue at the same rate there will be an unauthorised expenditure in these line items. The line items have been adjusted during budget adjustment and additional funds were allocated in the line items. Relatively interest on overdue accounts/finance costs is above target by 39%. For the above transaction statement refer to page 8.

Cash Management

As of 31 March 2025, the municipality had a positive bank statement balance of R11 848 949.15 and R 1 048 804.90 in the current and traffic fines account respectively. Cash book had a negative balance of (R24 552 603.63).

4. Budget performance overview

4.1 Operating Revenue by Source (Table 3: Table C4 Financial Performance Revenue)

MP307 Govan Mbeki - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - March

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		615 973	994 107	994 107	74 852	616 597	745 590	(129 983)	-17%	994 107
Service charges - Water		495 548	714 085	714 085	46 056	378 486	535 564	(157 078)	-29%	714 085
Service charges - Waste Water Management		147 048	182 705	182 705	13 537	121 555	137 030	(15 475)	-11%	182 705
Service charges - Waste management		143 706	180 036	180 036	12 990	115 346	135 027	(19 681)	-14%	180 036
Sale of Goods and Rendering of Services		7 318	6 455	7 289	448	4 969	5 050	(81)	-2%	7 289
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		237 020	213 599	213 599	18 919	178 789	160 199	18 588	12%	213 599
Interest from Current and Non Current Assets		14 899	16 375	16 375	(358)	3 324	12 281	(8 957)	-73%	16 375
Dividends		-	25	25	(171)	-	19	(19)	-100%	25
Rent on Land		-	3	3	-	-	3	(3)	-100%	3
Rental from Fixed Assets		9 200	5 699	10 468	729	6 911	5 496	1 345	25%	10 468
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		926 014	5 851	6 608	71	1 139	4 562	(3 413)	-75%	6 508
Non-Exchange Revenue										
Property rates		399 974	445 250	445 250	32 959	285 181	333 938	(48 757)	-15%	445 250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		25 915	19 835	19 730	1 152	6 440	14 601	(8 151)	-56%	19 730
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		459 328	482 163	493 357	112 953	476 562	369 421	107 141	29%	493 357
Interest		27 029	21 588	21 588	2 810	24 642	16 296	8 376	51%	21 588
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		8 183	2 500	2 500	-	-	1 875	(1 875)	-100%	2 500
Other Gains		36 984	-	-	-	6 066	-	5 065	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		3 550 557	3 300 378	3 306 726	316 844	2 224 904	2 476 870	(251 967)	-10%	3 306 726

Electricity service charges is below the target by 17%

- The energy department is currently installing electricity meters, which is expected to increase revenue by addressing the issue of customers receiving electricity without being billed for it. Additionally, the department is also working on removing illegal connections.

Water service charges and waste water service charges are below the target by 29% and 11% respectively

- The water maintenance and installation of water meters is currently underway to address the underperforming service charges

Fines & penalties are below target by 56%, due to traffic fines subsystem not integrated to the main financial system, and only recording traffic fines settled not the total traffic fines issued. Integration processes are currently underway.

4.2 Operating Expenditure by Type (Table C4 Financial Performance Expenditure)

MP307 Govan Mbeki - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		641 755	797 368	797 368	61 689	547 249	590 526	(43 277)	-7%	797 368
Remuneration of councillors		35 846	35 480	35 480	2 659	24 680	25 610	(1 930)	-7%	35 480
Bulk purchases - electricity		1 025 059	853 967	1 101 513	77 416	826 744	702 387	124 357	16%	1 101 513
Inventory consumed		509 035	515 279	553 148	53 199	404 228	395 927	8 301	2%	553 148
Debt impairment		371 045	988 750	504 766	-	416 241	620 566	(204 325)	-33%	504 766
Depreciation and amortisation		135 603	165 837	145 837	11 315	91 840	119 378	(27 537)	-23%	145 837
Interest		631 899	140 087	170 087	17 107	156 269	112 565	43 704	39%	170 087
Contracted services		329 759	329 863	454 579	11 674	218 292	279 699	(61 407)	-22%	454 579
Transfers and subsidies		35 259	28 361	37 361	3 507	28 807	23 520	5 287	22%	37 361
Irrecoverable debts written off		330 880	-	-	-	-	-	-	-	-
Operational costs		115 517	143 537	169 125	2 939	81 459	113 284	(31 815)	-28%	169 125
Losses on Disposal of Assets		14 163	-	-	-	-	-	-	-	-
Other Losses		44 328	-	-	-	5 059	-	5 059	#DIV/0!	-
Total Expenditure		4 220 144	3 988 528	3 959 362	241 583	2 800 678	2 984 462	(183 584)	-6%	3 959 362

Employee related cost is below target by 7%, due to vacant positions budgeted for and not yet filled.

Remuneration of councillors is below target by 7%, due to upper limits yet to be paid.

Electricity bulk purchases expense is above target by 18%, close monitoring will be on this item, should the trend continue, this item will be overspent before end of the financial year.

Contracted services are 22% below target due to reclassification journal that was done from contracted services to operational cost for EPWP.

Operational costs are below target by 28%, due to cashflow constraints some projects/activities are delayed.

Transfers and subsidies are 22% above target due to increase in indigent customers.

Inventory consumed which include water purchases are above target by 2%, close monitoring will be on this item, should the trend continue, this item will be overspent before end of the financial year.

Depreciation and impairment of asset is 23% below target due to fully depreciated assets and expired lease during the year and the fact that depreciation for the remaining months has not been processed

Finance charges are 39% above target due to cash constraint, Eskom and Rand Water accounts are not serviced timely resulting to interest on overdue accounts.

4.3 Capital expenditure

MP307 Govan Mbeki - Table C6 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - March

R thousands	Vote Description	Ref	Budget Year 2024/25							Full Year	
			2023/24 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD %		
	Capital Expenditure - Functional Classification										
	Government and administration	1									
	Executive and council	24 178	37 050	29 300	2 521	9 242	25 870	(16 628)	-64%	29 300	
	Finance and administration	3 311	300	830	195	252	328	(76)	-25%	500	
	Internal audit	20 867	36 750	28 750	2 342	9 010	25 563	(18 553)	-65%	28 750	
	Community and public safety	1 888	17 150	11 550	345	482	11 483	(11 050)	-66%	11 550	
	Community and social services	1 490	10 150	8 000	(8)	20	7 075	(7 052)	-100%	8 000	
	Sport and recreation	228	7 000	3 500	353	329	4 375	(3 966)	-91%	3 500	
	Public safety	-	-	50	-	-	13	(13)	-100%	50	
	Libraries	-	-	-	-	-	-	-	-	-	
	Economic and environmental services	68 489	87 428	72 043	523	37 858	51 580	(13 722)	-27%	72 043	
	Planning and development	64 846	57 276	56 893	228	37 478	42 717	(6 239)	-12%	56 893	
	Road transport	1 523	10 150	15 150	296	390	8 862	(8 483)	-96%	16 150	
	Environmental protection	-	-	-	-	-	-	-	-	-	
	Trading services	225 934	152 277	229 574	8 357	99 869	129 184	(28 373)	-22%	229 574	
	Energy sources	182 453	87 300	101 300	971	64 374	59 043	5 332	9%	101 300	
	Water management	43 001	30 000	66 430	6 488	8 575	27 000	(20 425)	-76%	69 400	
	Waste water management	20 480	38 283	41 976	919	14 247	29 836	(15 288)	-52%	41 976	
	Waste management	-	16 804	16 804	-	14 812	12 402	2 009	16%	16 804	
	OTHER	-	-	-	-	-	-	-	-	-	
	Total Capital Expenditure - Functional Classification	3	318 289	273 903	342 543	11 747	147 311	217 094	(69 793)	-32%	342 543
	Funded by:										
	National Government	105 112	114 053	123 312	1 179	98 696	87 711	988	1%	123 312	
	Provincial Government	-	-	-	-	-	-	-	-	-	
	District Municipality	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparam Agencies)	-	-	-	-	-	-	-	-	-	
	Transfers recognised - capital	105 112	114 053	123 312	1 179	98 696	87 711	988	1%	123 312	
	Borrowing	-	-	-	-	-	-	-	-	-	
	Internally generated funds	25 643	159 500	219 220	9 560	57 591	129 259	(71 576)	-55%	219 220	
	Total Capital Funding	130 815	273 553	342 543	18 739	148 290	216 969	(70 699)	-33%	342 543	

4.4 Cash flows

MP307 Govan Mbeki - Table C7 Monthly Budget Statement - Cash Flow - M09 - March

Description	Ref	2023/24		Budget Year 2024/25					Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		338 950	421 581	424 301	27 432	245 879	347 374	(101 495)	-29%	424 301
Service charges		1 181 476	2 206 114	2 206 114	103 257	1 021 857	2 160 074	(1 138 217)	-53%	2 206 114
Other revenue		50 864	37 841	38 849	7 827	46 400	73 273	(26 873)	-37%	38 849
Transfers and Subsidies - Operational		469 698	492 163	492 163	114 516	469 287	522 875	(33 588)	-6%	492 163
Transfers and Subsidies - Capital		143 211	117 851	117 541	8 133	119 541	110 975	8 566	8%	117 541
Interest		9 423	18 375	16 375	(475)	3 010	-	3 010	#DIV/0!	16 375
Dividends		-	25	25	-	-	25	(26)	-100%	25
Payments										
Suppliers and employees		(1 423 281)	(2 800 344)	(3 311 223)	(152 111)	(1 139 418)	(2 828 081)	1 688 663	-60%	(3 311 223)
Interest		-	-	30 000	-	-	(177 571)	177 571	-100%	30 000
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		789 341	491 806	14 145	108 589	785 556	208 946	(577 610)	-276%	14 145
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(913)	-	-	-	-	-	-	-	-
Increase (decrease) in non-current investments		170	-	-	-	-	-	-	-	-
Payments										
Capital assets		(156 343)	(192 253)	(281 277)	(8 401)	(135 768)	(216 314)	80 546	-37%	(261 277)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(156 173)	(192 253)	(261 277)	(8 401)	(135 768)	(216 314)	(80 546)	-37%	(261 277)
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		975 940	299 552	(247 132)	100 188	650 788	(7 368)			(247 132)
Cash/cash equivalents at beginning:		189 440	256 446	256 446		25 751	256 446			25 751
Cash/cash equivalents at month/year end:		1 165 380	555 998	9 314		676 539	249 078			(221 381)

MP307 Govan Mbeki - Table C6 Monthly Budget Statement - Financial Position - M09 - March

R thousands	Description	Ref	2023/24		Budget Year 2024/25		Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
	ASSETS	1					
	Current assets						
	Cash and cash equivalents		25 751	581 262	48 666	8 862	48 556
	Trade and other receivables from exchange transactions		352 776	399 704	911 553	542 351	911 553
	Receivables from non-exchange transactions		98 929	110 969	80 970	74 988	80 970
	Current portion of non-current receivables		—	—	—	—	—
	Inventory		130 810	19 428	51 939	101 915	51 939
	VAT		1 502 340	133 483	133 483	1 730 956	133 483
	Other current assets		1 253	—	—	53	—
	Total current assets		2 111 960	1 244 845	1 226 500	2 458 834	1 226 500
	Non current assets						
	Investments		1 119	—	—	1 119	—
	Investment property		1 297 556	1 148 475	1 148 475	1 297 556	1 148 476
	Property, plant and equipment		1 748 909	1 780 810	1 869 492	1 802 268	1 869 492
	Biological assets		—	—	—	—	—
	Living and non-living resources		—	—	—	—	—
	Heritage assets		5 431	6 431	5 431	6 431	5 431
	Intangible assets		203	961	909	171	909
	Trade and other receivables from exchange transactions		175	812	812	175	812
	Non-current receivables from non-exchange transactions		—	—	—	—	—
	Other non-current assets		—	—	—	—	—
	Total non current assets		3 051 392	2 936 479	3 025 119	3 106 720	3 025 119
	TOTAL ASSETS		5 163 252	4 181 325	4 251 619	5 565 554	4 251 619
	LIABILITIES						
	Current liabilities						
	Bank overdraft		—	—	—	—	—
	Financial liabilities		7 169	295	295	5 409	295
	Consumer deposits		32 872	29 017	29 017	34 042	29 017
	Trade and other payables from exchange transactions		3 373 570	3 984 015	4 020 599	4 035 497	4 020 599
	Trade and other payables from non-exchange transactions		11 319	85 227	74 140	36 859	74 140
	Provision		49 313	43 009	43 009	53 123	43 009
	VAT		1 233 110	—	—	1 421 986	—
	Other current liabilities		3 810	—	—	—	—
	Total current liabilities		4 711 104	4 143 563	4 167 061	5 586 715	4 167 061
	Non current liabilities						
	Financial liabilities		2 507	427	427	885	427
	Provision		358 819	327 718	327 718	358 819	327 718
	Long term portion of trade payables		2 153 806	—	—	2 153 806	—
	Other non-current liabilities		59 884	41 298	41 298	59 884	41 298
	Total non current liabilities		2 574 995	369 440	369 440	2 573 173	369 440
	TOTAL LIABILITIES		7 286 159	4 513 003	4 536 501	8 159 889	4 536 501
	NET ASSETS	2	(2 122 907)	(329 679)	(284 881)	(2 594 335)	(284 881)
	COMMUNITY WEALTH/EQUITY						
	Accumulated surplus/(deficit)		(2 122 907)	(329 679)	(284 881)	(2 594 335)	(284 881)
	Reserves and funds		—	—	—	—	—
	Other		—	—	—	—	—
	TOTAL COMMUNITY WEALTH/EQUITY	2	(2 122 907)	(329 679)	(284 881)	(2 594 335)	(284 881)

5. In-year budget statement tables

MP307 Govan Mbeki - Table C1 Monthly Budget Statement Summary - M09 - March

R thousands	Description	Budget Year 2024/25							YTD variance %	YTD variance	Full Year Forecast
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YearTD Budget			
	Financial Performance										
	Property rates	399 974	445 250	445 250	32 856	285 181	333 938	(48 757)	-15%	445 250	
	Service charges	1 403 273	2 070 934	2 070 934	147 435	1 231 993	1 563 200	(321 217)	-21%	2 070 934	
	Investment revenue	14 899	16 375	16 375	(358)	3 324	12 281	(8 957)	-73%	16 375	
	Transfers and subsidies - Operational	458 328	492 163	493 357	112 953	476 562	369 421	107 141	29%	493 357	
	Other own revenue	1 274 052	275 656	280 811	23 958	227 854	208 031	19 824	10%	275 656	
	Total Revenue (excluding capital transfers and contributions)	3 550 537	3 300 378	3 306 726	316 844	2 224 964	2 476 870	(251 907)	-10%	3 306 726	
	Employee costs	641 755	787 368	787 368	61 689	647 249	590 526	(43 277)	-7%	787 368	
	Remuneration of Councilors	35 846	35 480	35 480	2 659	24 690	26 610	(1 930)	-7%	35 480	
	Depreciation and amortisation	135 603	165 837	145 837	11 315	91 840	119 378	(27 537)	-23%	165 837	
	Interest	631 899	140 087	170 087	17 107	156 269	112 565	43 704	39%	140 087	
	Inventory consumed and bulk purchases	1 534 094	1 369 246	1 654 761	130 614	1 230 972	1 098 313	132 658	12%	1 654 761	
	Transfers and subsidies	35 253	28 361	37 361	3 507	28 807	23 520	5 287	22%	37 361	
	Other expenditure	1 205 693	1 462 150	1 128 470	14 613	721 061	1 013 550	(292 489)	-20%	1 128 470	
	Total Expenditure	4 220 144	3 988 528	3 959 362	241 503	2 800 878	2 984 462	(183 584)	-6%	3 959 362	
	Surplus/(Deficit)	(669 587)	(688 150)	(652 636)	75 341	(575 915)	(507 592)	(68 383)	13%	(652 636)	
	Transfers and subsidies - capital (monetary allocations)	136 489	117 651	126 934	514	104 547	90 559	13 988	15%	136 489	
	Transfers and subsidies - capital (m-kind)	178	—	—	—	—	—	—	—	—	
	Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associates	(532 921)	(570 499)	(525 702)	75 855	(471 428)	(417 033)	(54 395)	13%	(525 702)	
	Surplus/ (Deficit) for the year	(532 921)	(570 499)	(525 702)	75 855	(471 428)	(417 033)	(54 395)	13%	(525 702)	
	Capital expenditure & funds sources										
	Capital expenditure	318 269	273 903	342 543	11 747	147 311	217 094	(69 783)	-32%	342 543	
	Capital transfers recognised	105 172	114 053	123 313	1 179	88 699	87 711	988	1%	123 313	
	Borrowing	—	—	—	—	—	—	—	—	—	
	Internally generated funds	25 643	159 600	219 230	9 580	57 581	129 258	(71 676)	-55%	219 230	
	Total sources of capital funds	130 815	273 653	342 543	10 759	146 280	216 963	(70 689)	-33%	342 543	
	Financial Position										
	Total current assets	2 111 860	1 244 845	1 226 500	—	2 458 834	—	—	—	1 226 500	
	Total non current assets	3 051 392	2 936 479	3 025 119	—	3 106 720	—	—	—	3 025 119	
	Total current liabilities	4 711 164	4 141 563	4 167 061	—	5 586 715	—	—	—	4 167 061	
	Total non current liabilities	2 574 995	369 440	369 440	—	2 573 173	—	—	—	369 440	
	Community wealth/Equity	(2 122 967)	(329 679)	(284 861)	—	(2 594 335)	—	—	—	(284 861)	
	Cash flows										
	Net cash from (used) operating	780 341	491 806	14 145	108 589	786 556	208 946	(577 610)	-276%	14 145	
	Net cash from (used) investing	195 600	(192 253)	(261 277)	(8 401)	(135 768)	(216 314)	(80 546)	37%	(261 277)	
	Net cash from (used) financing	—	—	—	—	—	—	—	—	—	
	Cash/cash equivalents at the month/year end	1 165 380	555 998	9 314	—	676 539	249 078	(427 461)	-172%	(221 381)	
	Debtors & creditors analysis										
	Debtors Age Analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	
	Total By Income Source	164 128	96 277	82 202	80 817	73 893	75 675	72 256	3 228 500	3 873 748	
	Creditors Age Analysis	164 482	46 704	178 275	38 668	76 658	96 602	116 237	5 590 459	6 308 086	
	Total Creditors										

MP307 Govan Mbeki - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

R thousands	Description	Ref	Budget Year 2024/25						YTD %	Full Year
			2023/24 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD		
	Revenue - Functional									
	<i>Governance and administration</i>	1	1 882 582	985 052	991 725	150 645	801 649	740 457	61 192	991 725
	Executive and council		465	-	80	-	-	20	(20)	80
	Finance and administration		1 882 117	985 052	991 645	150 645	801 365	740 437	60 928	991 645
	Internal audit		-	-	-	-	284	-	284	-
	<i>Community and public safety</i>		21 408	26 569	22 280	1 116	7 658	18 854	(11 196)	22 280
	Community and social services		5 419	2 485	2 939	139	1 437	1 978	(541)	-59%
	Sport and recreation		157	-	92	-	3	23	(20)	-27%
	Public safety		15 731	24 083	19 084	977	6 146	16 813	(10 667)	-63%
	Housing		101	-	165	-	72	41	31	76%
	Health		-	-	-	-	-	-	-	-
	<i>Economic and environmental services</i>		90 284	82 696	84 776	(757)	51 512	62 542	(11 030)	-18%
	Planning and development		88 220	81 099	83 179	840	49 915	61 344	(11 429)	-19%
	Road transport		1 900	1 597	1 597	(1 597)	1 597	1 198	399	33%
	Environmental protection		164	-	-	-	-	-	-	-
	<i>Trading services</i>		1 692 949	2 323 712	2 334 880	166 354	1 468 632	1 745 576	(276 945)	-16%
	Energy sources		899 977	1 082 138	1 082 014	93 771	822 760	811 573	11 187	1%
	Water management		489 816	817 913	45 976	377 772	377 772	613 910	(236 138)	-38%
	Waste water management		147 907	219 337	228 730	13 637	133 840	166 851	(33 011)	-20%
	Waste management		155 249	204 324	204 324	13 070	134 260	153 243	(18 983)	-12%
	Other	4	-	-	-	-	-	-	-	-
	Total Revenue - Functional	2	3 687 223	3 418 020	3 433 681	317 358	2 329 450	2 587 430	(237 979)	-9%
	Expenditure - Functional									
	<i>Governance and administration</i>		1 354 392	1 766 780	938 166	52 352	759 706	1 117 932	(358 226)	-32%
	Executive and council		70 719	77 135	116 816	5 623	64 547	67 772	(3 225)	-5%
	Finance and administration		1 278 649	1 684 934	817 387	46 397	692 427	1 046 814	(354 387)	-34%
	Internal audit		5 024	4 711	3 962	332	2 732	3 346	(614)	-18%
	<i>Community and public safety</i>		219 252	224 539	247 303	18 212	246 116	174 096	72 021	41%
	Community and social services		80 656	78 140	107 203	7 336	71 733	65 871	5 862	9%
	Sport and recreation		29 364	39 631	12 662	597	7 294	22 981	(15 687)	-68%
	Public safety		99 757	94 941	115 987	9 516	159 331	76 467	82 864	108%
	Housing		8 471	10 691	10 077	680	6 881	7 865	(984)	-13%
	Health		1 004	1 137	1 375	84	878	912	(34)	-4%
	<i>Economic and environmental services</i>		111 133	91 545	111 786	8 731	76 168	73 719	2 449	3%
	Planning and development		31 493	40 312	49 596	3 837	30 900	32 555	(1 655)	-5%
	Road transport		79 688	47 711	62 155	4 893	45 177	38 395	5 783	15%
	Environmental protection		(48)	3 521	35	-	-	1 769	(1 769)	-100%
	<i>Trading services</i>		2 535 368	1 905 663	2 662 108	162 208	1 718 888	1 648 716	100 172	6%
	Energy sources		1 389 176	1 144 866	1 389 891	98 569	1 105 855	1 045 529	60 326	6%
	Water management		790 526	507 026	490 668	48 081	426 574	376 180	50 394	13%
	Waste water management		174 413	144 586	164 351	7 868	102 394	113 381	(10 987)	-10%
	Waste management		181 253	109 185	117 197	7 690	84 065	83 626	439	1%
	Other		-	-	-	-	-	-	-	-
	Total Expenditure - Functional	3	4 220 144	3 988 528	3 959 362	241 503	2 890 878	2 984 462	(83 584)	-6%
	Surplus/ (Deficit) for the year		(532 921)	(570 499)	(525 702)	75 855	(471 428)	(417 033)	(54 395)	13%

MP307 Govan Mbeki - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 - March

Vote Description	2023/24	Budget Year 2024/25						YTD	YTD %	Full Year
		Ref	Audited	Original	Adjusted	Monthly	YearTD actual			
R thousands										
Revenue by Vote	1									
Vote 1 - 01 EXECUTIVE AND COUNCIL		84 701	77 528	77 498	514	46 969	58 139	(11 169)	-19.2%	77 498
Vote 2 - 02 Corporate Services		25 136	25 600	26 223	-	15 026	19 366	(4 330)	-22.4%	26 223
Vote 3 - 03 Planning and Development		12 893	12 380	19 414	1 000	10 063	11 043	(980)	-8.9%	19 414
Vote 4 - 04 Community Services		31 310	25 369	20 823	1 110	7 409	17 890	(10 481)	-58.6%	20 823
Vote 5 - 05 Financial Services		1 848 174	950 643	951 934	149 971	779 577	713 306	66 272	9.3%	951 934
Vote 6 - Technical Services		1 539 600	2 120 986	2 132 153	151 687	1 335 969	1 593 531	(257 563)	-16.2%	2 132 153
Vote 7 - 06 Technical services Continued		-	-	-	-	-	-	-	-	-
Vote 8 - 01 Executive and Council continued		-	-	-	-	-	-	-	-	-
Vote 9 - 04 Community Services continued		145 410	205 524	205 616	13 076	134 438	154 166	(19 728)	-12.8%	205 616
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 687 223	3 418 029	3 433 661	317 358	2 329 450	2 567 430	(237 979)	-9.3%	3 433 661
Expenditure by Vote	1									
Vote 1 - 01 EXECUTIVE AND COUNCIL		87 277	92 060	120 497	5 740	66 138	76 169	(10 031)	-13.2%	120 497
Vote 2 - 02 Corporate Services		119 751	300 269	196 288	7 873	102 476	199 207	(96 731)	-48.6%	196 288
Vote 3 - 03 Planning and Development		77 333	905 881	67 290	4 081	219 474	469 763	(250 289)	-53.3%	67 290
Vote 4 - 04 Community Services		267 100	239 230	258 965	15 126	243 435	184 091	59 344	32.2%	258 965
Vote 5 - 05 Financial Services		1 033 987	441 866	520 049	35 777	355 723	350 946	4 777	1.4%	520 049
Vote 6 - Technical Services		2 455 665	1 863 853	2 629 854	161 608	1 693 454	1 590 013	103 441	6.5%	2 629 854
Vote 7 - 06 Technical services Continued		-	-	-	-	-	-	-	-	-
Vote 8 - 01 Executive and Council continued		6 710	6 613	10 817	1 030	8 316	6 011	2 306	38.4%	10 817
Vote 9 - 04 Community Services continued		172 322	138 726	155 603	10 269	111 863	108 263	3 599	3.3%	155 603
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	4 220 144	3 988 528	3 959 362	241 503	2 800 878	2 984 462	(183 584)	-6.2%	3 959 362
Surplus/ (Deficit) for the year	2	(532 921)	(570 499)	(525 702)	75 855	(471 428)	(417 033)	(54 395)	13.0%	(525 702)

MP307 Govan Mbeki - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 - March

R thousands	Description	Ref	Budget Year 2024/25																	
			2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast									
	Revenue																			
	Exchange Revenue		615 973	994 107	994 107	74 852	615 597	745 580	(129 953)	-17%	994 107									
	Service charges - Electricity		459 548	714 085	714 085	46 056	378 486	535 564	(157 078)	-29%	714 085									
	Service charges - Water		147 048	182 706	182 706	13 537	121 565	137 080	(15 475)	-11%	182 706									
	Service charges - Waste Management		143 708	180 036	180 036	12 890	116 346	135 027	(18 681)	-14%	180 036									
	Sale of Goods and Rendering of Services		7 318	8 459	8 459	449	4	5 050	(81)	-2%	7 289									
	Agency services		—	—	—	—	—	—	—	—	—									
	Interest		—	—	—	—	—	—	—	—	—									
	Interest earned from Receivables		237 020	213 556	213 556	18 919	178 788	180 199	18 588	12%	213 589									
	Interest from Current and Non Current Assets		14 896	16 375	16 375	(359)	3 324	12 281	(8 957)	-73%	16 375									
	Dividends		—	26	26	(171)	—	19	(19)	-100%	25									
	Rent on Land		—	3	3	—	—	3	(3)	-100%	3									
	Rental from Fixed Assets		6 630	5 898	5 898	728	6 811	5 468	1 345	25%	10 468									
	Licence and permits		—	—	—	—	—	—	—	—	—									
	Operational Revenue		928 014	5 851	5 851	71	1 139	4 652	(3 413)	-75%	6 508									
	Non-Exchange Revenue		398 974	445 250	445 250	32 656	285 161	333 938	(48 757)	-15%	445 250									
	Property rates		25 915	19 836	19 836	1 152	6 440	14 801	(8 161)	-56%	18 730									
	Surcharges and Taxes		459 328	492 163	492 163	112 963	478 562	369 421	107 141	29%	493 357									
	Fines, penalties and forfeits		27 025	21 888	21 888	2 810	24 842	16 286	8 378	51%	21 988									
	Licence and permits		—	—	—	—	—	—	—	—	—									
	Transfers and subsidies - Operational		—	—	—	—	—	—	—	—	—									
	Interest		—	—	—	—	—	—	—	—	—									
	Fuel Levy		—	—	—	—	—	—	—	—	—									
	Operational Revenue		8 183	2 500	2 500	—	—	1 875	(1 875)	-100%	2 500									
	Gains on disposal of Assets		35 994	—	—	—	—	—	—	—	—									
	Other Gains		—	—	—	—	—	—	—	—	—									
	Discontinued Operations		—	—	—	—	—	—	—	—	—									
	Total Revenue (excluding capital transfers and expenditure by type)		3 530 557	3 300 378	3 300 378	316 844	2 224 904	2 478 870	(251 967)	-10%	3 306 726									
	Expenditure																			
	Employee related costs		641 755	787 368	787 368	81 689	547 249	550 526	(43 277)	-7%	787 368									
	Remuneration of councillors		35 846	35 480	35 480	2 659	24 890	26 610	(1 930)	-7%	35 480									
	Bulk purchases - electricity		1 025 056	853 567	853 567	77 415	826 744	702 387	124 357	18%	1 101 513									
	Inventory consumed		509 035	515 279	515 279	53 198	404 228	395 927	8 301	2%	553 148									
	Debt impairment		371 045	988 750	988 750	—	416 241	620 566	(204 325)	-33%	504 766									
	Depreciation and amortisation		135 603	165 837	165 837	11 315	91 840	119 378	(27 537)	-23%	145 937									
	Interest		831 898	140 087	140 087	17 107	156 269	112 565	43 704	39%	170 087									
	Contracted services		329 759	329 863	329 863	11 874	218 252	279 699	(61 407)	-22%	454 575									
	Transfers and subsidies		35 253	28 361	28 361	3 507	28 807	23 520	5 287	22%	37 361									
	Irrecoverable debts written off		330 880	—	—	—	—	—	—	—	—									
	Operational costs		115 517	143 537	143 537	2 939	81 469	113 284	(31 815)	-28%	166 125									
	Losses on Disposal of Assets		14 163	—	—	—	—	—	—	—	—									
	Other Losses		54 328	—	—	—	—	—	—	—	—									
	Total Expenditure		4 220 144	3 988 526	3 988 526	241 503	2 800 976	2 984 462	(183 584)	-6%	3 959 362									
	Surplus/(Deficit)		(689 587)	(688 150)	(688 150)	75 347	(575 975)	(507 592)	(68 363)	13%	(652 636)									
	Transfers and subsidies - capital monetary allocations)		135 489	117 851	117 851	514	104 547	90 559	13 988	15%	129 934									
	Transfers and subsidies - capital in-kind)		178	—	—	—	—	—	—	—	—									
	Surplus/(Deficit) after capital transfers & contributions		(532 921)	(570 499)	(570 499)	75 855	(471 428)	(417 033)	(54 465)	—	(525 702)									
	Income Tax		—	—	—	—	—	—	—	—	—									
	Surplus/(Deficit) after Income tax		(532 921)	(570 499)	(570 499)	75 855	(471 428)	(417 033)	(54 465)	—	(525 702)									
	Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—									
	Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—									
	Share of Surplus/Deficit attributable to municipality		—	—	—	—	—	—	—	—	—									
	Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—									
	Share of Surplus/Deficit attributable to Parent subsidiary transactors		—	—	—	—	—	—	—	—	—									
	Share of Surplus/Deficit attributable to Parent subsidiary transactors		—	—	—	—	—	—	—	—	—									
	Surplus/(Deficit) for the year		(532 921)	(570 499)	(570 499)	75 855	(471 428)	(417 033)	(54 465)	—	(525 702)									

MP307 Govan Mbeki - Table C6 Monthly Budget Statement - Financial Position - M09 - March

R thousands	Description	Ref	2023/24 Audited Outcome	Original Budget	Budget Year 2024/25 Adjusted Budget	YearTD-actual	Full Year Forecast
	ASSETS	1					
	Current assets						
	Cash and cash equivalents		25 751	581 262	48 558	8 862	48 556
	Trade and other receivables from exchange transactions		352 776	398 704	911 553	542 351	911 553
	Receivables from non-exchange transactions		98 929	110 969	80 970	74 698	80 970
	Current portion of non-current receivables		—	—	—	—	—
	Inventory		120 810	19 428	51 939	101 915	51 939
	VAT		1 502 340	133 483	133 483	1 730 956	133 483
	Other current assets		1 253	—	—	53	—
	Total current assets		2 111 860	1 244 845	1 226 500	2 458 834	1 226 500
	Non current assets						
	Investments		1 119	—	—	1 119	—
	Property, plant and equipment		1 297 566	1 148 475	1 148 475	1 297 556	1 148 475
	Biological assets		1 746 909	1 780 810	1 889 492	1 892 268	1 899 492
	Living and non-living resources		—	—	—	—	—
	Heritage assets		—	—	—	—	—
	Intangible assets		5 431	5 431	5 431	5 431	5 431
	Trade and other receivables from exchange transactions		203	951	909	171	909
	Non-current receivables from non-exchange transactions		175	812	812	175	812
	Other non-current assets		—	—	—	—	—
	Total non-current assets		3 051 392	2 936 479	3 026 119	3 106 730	3 026 119
	TOTAL ASSETS		5 163 252	4 181 325	4 251 619	5 565 564	4 251 619
	LIABILITIES						
	Current liabilities						
	Bank overdraft		—	—	—	—	—
	Financial liabilities		7 189	295	295	5 409	295
	Consumer deposits		32 672	29 017	29 017	34 042	29 017
	Trade and other payables from exchange transactions		3 373 570	3 984 015	4 020 599	4 035 497	4 020 599
	Trade and other payables from non-exchange transactions		11 319	85 227	74 140	36 659	74 140
	Provision		49 313	43 009	43 009	53 123	43 009
	VAT		1 233 110	—	—	1 421 986	—
	Other current liabilities		8 810	—	—	—	—
	Total current liabilities		4 711 164	4 141 563	4 167 061	5 586 715	4 167 061
	Non current liabilities						
	Financial liabilities		2 507	427	427	685	427
	Provision		358 819	327 718	327 718	358 819	327 718
	Long term portion of trade payables		2 153 806	—	—	2 153 808	—
	Other non-current liabilities		59 864	41 286	41 286	59 864	41 286
	Total non-current liabilities		2 574 995	369 440	369 440	2 573 173	41 286
	TOTAL LIABILITIES		7 286 159	4 511 003	4 536 501	8 159 888	4 536 501
	NET ASSETS	2	(2 122 907)	(329 679)	(284 881)	(2 594 325)	(284 881)
	COMMUNITY WEALTH/EQUITY						
	Accumulated surplus/(deficit)		(2 122 907)	(329 679)	(284 881)	(2 594 325)	(284 881)
	Reserves and funds		—	—	—	—	—
	Other		—	—	—	—	—
	TOTAL COMMUNITY WEALTH/EQUITY	2	(2 122 907)	(329 679)	(284 881)	(2 594 325)	(284 881)

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The total debtors book balance as at 31 March 2025 amounts to R 3 873 748 000. Organs of state contribute 1.32% of the total outstanding debt while commercial and households contribute 7.75% and 90.93% respectively. The debtors' payment rate for the month is 62%.

MP307 Govan Mbeki - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 - March

Description	NT Code	Budget Year 2024/25										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr								
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Waier	1200	49 185	24 262	18 782	21 463	17 717	20 859	18 756	1 001 995	1 172 801	1 080 571	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 776	15 900	12 353	11 033	10 136	9 665	9 627	374 069	482 591	414 559	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	25 892	10 993	10 090	9 107	8 632	8 112	7 750	293 458	373 934	326 959	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Waier Management	1500	14 032	10 232	9 303	8 830	7 715	7 664	7 371	363 796	428 143	385 576	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	13 228	9 601	8 901	8 226	7 597	7 270	7 057	335 522	397 404	365 672	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	21 613	21 351	22 286	21 836	22 007	21 919	21 515	929 697	982 428	916 979	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	200	3 938	487	318	189	163	180	29 573	35 448	30 824	-	-	-	-	-	-
Total By Income Source	2000	164 128	96 277	82 202	80 817	73 893	75 675	72 256	3 228 500	3 873 748	3 531 141	-	-	-	-	-	-
2023/24 - totals only		173 210	89 986	50 465	87 507	86 413	76 546	76 593	3 248 037	3 926 728	3 573 068	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																	
Organs of State	2200	4 506	4 728	1 845	1 390	1 366	1 461	1 369	34 341	51 027	39 948	-	-	-	-	-	-
Commercial	2300	47 483	7 470	6 784	6 355	5 869	5 697	5 666	215 145	300 469	238 732	-	-	-	-	-	-
Households	2400	112 136	84 078	73 573	73 072	66 638	58 517	65 220	2 979 014	3 522 252	3 252 461	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	164 128	96 277	82 202	80 817	73 893	75 675	72 256	3 228 500	3 873 748	3 531 141	-	-	-	-	-	-

7. Creditors' Analysis

The total creditors balance for the month of March 2025 amounted to R6 308 086 000. 97% creditors are above 30 days. The major creditors are Eskom and Rand Water.

MP307 Govan Mbeki - Supporting Table SC4 Monthly Budget Statement - aged creditors – M09 March

Description	NT Code	Budget Year 2024/25								Prior year totals for chart (same period)	
		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
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	104 764	19 335	132 099	15 468	63 755	84 301	107 008	4 784 480	5 311 210	
Bulk Water	0200	8 259	6 582	14 437	-	7 582	7 627	7 190	698 559	750 235	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	51 459	19 133	31 739	23 146	119 456	-	-	-	244 933	
Auditor General	0800	-	1 654	-	54	-	-	-	-	1 708	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	164 482	46 704	178 275	38 668	190 793	91 928	114 198	5 483 038	6 308 086	-

8. Investment portfolio analysis

Segment Description	Account Nr	Date of Investment	Opening Balance 01/03/2025	Investments Made	Investment Withdrawals/ Reversal	Fair Value Adjustment	Interest Capitalized/ Accrued	Closing Balance 31/03/2025
Long-Investments								
Old Mutual Shares C0777197766	Share nr C0777197766	-	27 096.93	-	-	-	-	27 096.93
Old Mutual Shars C0777027950	Share nr C0777027950	-	372 939.00	-	-	-	-	372 939.00
Sanlam U0063349159	Share nr U0063349159	-	198 415.84	-	-	-	-	198 415.84
Nedbank (70) Withdrawal	70 Shares	-	17 948.70	-	-	-	-	17 948.70
Nedbank (966) Withdrawal	966Shares	-	247 692.06	-	-	-	-	247 692.06
Quilter plc (624)	Share nr 1521061685	-	17 228.64	-	-	-	-	17 228.64
Quilter plc (8599)	Share nr 1521053495	-	237 418.39	-	-	-	-	237 418.39
			1 118 739.56					1 118 739.56
Short-term Investments								
Standard Bank Money Market Call Account	038787024(003)	26/11/2014	528 458.81	-	-	-	3 174.62	529 633.43
Standard Bank Tiered Rate Call Account	038787024(008)	13/08/2014	12 767 299.35	-	-	-	66 687.28	12 833 986.63
Standard Bank Money Market Call Account	038787024(009)	05/06/2016	10 398 372.22	8 500 000.00	-	-	99 483.81	18 997 856.03
			23 692 130.38	8 500 000.00			169 345.71	32 361 476.09
			24 810 869.94	8 500 000.00			169 345.71	33 480 215.65

Allocation and grant receipts and expenditure

Performance of Capital Grants

Grants	Funding	Allocation per DoRA	Received Including rollover	YTD Actual	Overspent/ Underspent	YTD %
Integrated National Electrification Programme Grant	INEP	32 240 000.00	32 240 000.00	28 885 039.57	3 354 960.43	90%
Municipal Infrastructure Grant	MIG	77 418 000.00	77 418 000.00	64 349 926.70	13 068 073.30	83%
Municipal Disaster Recovery Grant	MDRG	7 883 000.00	15 304 126.00	13 361 391.12	1 942 734.88	87%
Water Services Infrastructure	WSIG	0.00	1 972 377.75	0.00	1 972 377.75	0%
Total		117 541 000.00	126 934 503.75	106 596 357.39	20 338 146.36	84%

- Above total Municipal Infrastructure Grant allocation is inclusive of Project Management Unit operational allocation and expenditure amounting to R3 870 900. Furthermore, the Capital budget YTD reflecting on page 9 (C5 Schedule) excludes VAT hence the difference of R13 304 831.
- WSIG the amount of R1 972 377.75 was a saving on the Embalenhle water project which was implemented during 2022/23 financial year. National treasury was formal requested to offset the amount against the Govan Mbeki Municipality equitable share, and this was never implemented by National Treasury.
Department of water affairs has since been engaged to allow the municipality to utilise the money to other related water and sanitation project. Proposal and motivation have been prepared and submitted to department of water and sanitation and national treasury and approval is still awaited.

Performance of Operational Grants

Grants	Allocation per DoRA	Received including rollover	Expenditure as at 31 March 2025	Unspent 2024/2025	YTD %
Extended Public works Programme	1 597 000.00	1 597 000.00	1 597 000.00	0.00	100%
Financial Management Grants	3 500 000.00	3 500 000.00	1 166 286.44	2 333 713.56	33%
Infrastructure Skills Development Grant	24 400 000.00	24 400 000.00	24 400 000.00	0.00	100%
Arts and Culture	-	91 608.25	-	91 608.25	0%
LG Setla	1 200 000.00	1 153 860.68	1 079 519.20	74 341.48	90%
Economic Development and Tourism	-	313 901.00	-	313 901.00	0%
Gert Sibande District Municipality	-	274 580.00	-	274 580.00	0%
Energy Efficiency Demand Grant	-	3 469.83	-	3 469.83	0%
Point Duty Officer (SASOL)	3 400 000.00	1 861 832.00	1 861 832.00	0.00	55%
Pre-Capacity grant	-	165 007.63	72 479.00	92 528.63	0%
Equitable share	458 066 000.00	458 066 000.00	458 066 000.00	0.00	100%
Total	491 963 000.00	491 427 259.39	488 243 116.64	3 184 142.75	99%

- In addition to EPWP grant received by the municipality, municipality has also spent R1 227 655.00 during the month of March 2025 and R12 258 703.30 to date for the EPWP programme, to realize greater and prolonged employment opportunities.
- In terms of the Economic Development and Tourism grant (R 313 901.00), the institution resolved to use this grant to support the development of small and micro enterprises within the jurisdiction of Govan Mbeki municipality. A notice for funding was advertised on 04 February 2025 until 14 February 2025 on all the municipality's boards, pay points and municipal web page encouraging interested companies to apply for support. Adjudication committee is waiting for the approval of terms of reference for selection of the qualifying SMMEs.

9. Councillor and board member allowances and employee benefits for March 2025

Total staff compliment	1 237 (Permanent)
Staff resignations	8
Staff Appointments	2

MP307 Govan Mbeki - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		26 917	24 545	24 545	1 950	18 236	18 409	(173)	-1%	24 545
Pension and UIF Contributions		3 929	3 171	3 171	298	2 890	2 379	312	13%	3 171
Medical Aid Contributions		294	552	552	27	238	414	(177)	-43%	552
Motor Vehicle Allowance		1 943	4 108	4 108	167	1 482	3 091	(1 599)	-52%	4 108
Cellphone Allowance		2 943	3 103	3 103	227	2 084	2 328	(294)	-13%	3 103
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		21	-	-	-	-	-	-	-	-
Sub Total - Councillors		35 846	35 480	35 480	2 659	24 680	26 610	(1 930)	-7%	35 480
% increase	4		-1.0%	-1.0%						-1.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	6 887	5 833	8 170	431	4 632	4 959	(327)	-7%	8 170
Pension and UIF Contributions		838	1 350	784	39	378	871	(493)	-57%	784
Medical Aid Contributions		228	199	296	21	198	173	24	14%	296
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		944	803	883	53	554	622	(69)	-11%	883
Cellphone Allowance		128	180	127	7	77	122	(44)	-38%	127
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		121	68	145	7	93	66	28	43%	145
Payments in lieu of leave		101	787	613	-	306	547	(240)	-44%	613
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 077	1 273	289	1 057	1 127	709	418	59%	289
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 321	10 483	11 306	1 615	7 368	8 068	(702)	-9%	11 306
% increase	4		1.6%	9.5%						9.5%
Other Municipal Staff										
Basic Salaries and Wages		302 085	426 784	447 639	35 329	305 634	325 302	(19 668)	-6%	447 639
Pension and UIF Contributions		69 821	103 579	96 293	8 003	69 511	75 893	(6 352)	-8%	96 293
Medical Aid Contributions		40 952	55 925	43 830	3 617	30 212	38 920	(8 708)	-22%	43 830
Overtime		56 794	33 438	68 850	6 110	56 233	33 934	22 299	66%	68 850
Performance Bonus		25 704	93 523	45 343	2 258	24 421	53 097	(28 676)	-54%	45 343
Motor Vehicle Allowance		17 947	21 587	19 574	1 255	13 758	15 737	(1 979)	-13%	19 574
Cellphone Allowance		2 534	3 339	2 763	243	1 980	2 368	(388)	-16%	2 763
Housing Allowances		2 071	11 454	3 050	192	2 481	6 484	(4 013)	-62%	3 050
Other benefits and allowances		94 044	19 430	25 249	1 939	18 108	18 027	2 081	13%	25 249
Payments in lieu of leave		8 179	9 153	7 348	635	6 537	6 418	119	2%	7 348
Long service awards		(656)	477	348	-	-	326	(326)	-100%	348
Post-retirement benefit obligations	2	4 660	547	3 784	309	2 593	1 220	1 474	121%	3 784
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		7 269	7 529	11 951	185	8 315	6 752	1 563	23%	11 951
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		631 434	776 884	776 062	60 074	539 883	582 458	(42 575)	-7%	776 062
% increase	4		23.0%	22.9%						22.9%
Total Parent Municipality		677 602	822 847	822 847	64 348	571 929	617 136	(45 207)	-7%	822 847
Unpaid salary, allowances & benefits in arrears:			21.4%	21.4%						21.4%

10. Material variances to the service delivery and budget implementation plan

11. Capital programme performance

Project Name	Funding	Total Budget	Adjusted Budget	Monthly Expenditure March 2025	Vat	Amount Inclusive Vat	YTD Expenditure	Available Balance as at 31 March 2025
Construction of stormwater concrete pipeline EXT22 Emba	MDRG	7 883 000.00	5 234 855.00	918 759.94	137 813.99	1 056 573.93	4 022 802.95	1 212 052.05
Rehabilitation of Stormwater System in Trichardt	MDRG	-	2 186 145.61				2 186 145.61	0.00
Rehabilitation of Stormwater System in Bethal	MDRG	-	4 240 000.00				3 509 443.56	730 556.44
Rehabilitation of Stormwater System in Leandra/Lebohang	MDRG	-	3 643 000.00				3 643 000.00	0.00
Kinross waste treatment plant	WSIG	-	1 972 378.00				0	1 972 378.00
Finance Interns Laptops	FMG	250 000.00	250 000.00				0	250 000.00
Emzihoni Substation Phase 3	INEP	32 240 000.00	32 240 000.00				28 885 039.56	3 354 960.44
Upgrading of Lebohang Stadium in Leandra (Phase 2)	MIG	10 000 000.00	10 000 000.00				0	10 000 000.00
Embalenhle Bulk Replacement/Upgrade (Phase1)	MIG	20 125 978.00	20 125 978.00				19 674 670.65	451 307.35
Emzihoni Bulk water supply	MIG	10 000 000.00	3 000 000.00				285 288.58	2 714 711.42
Upgrade of cement gravity main pipe in Kinross	MIG	-	1 285 832.00	260 257.18	39 038.58	299 295.76	299 295.76	986 536.24
Construction of Bulk water line and reservoir in Leandra	MIG	17 000 000.00	22 330 968.00				22 693 696.07	-362 728.07
Procurement of Specialised Vehicles for Waste Management	MIG	16 804 322.00	16 804 322.00				16 804 322.00	0.00
Water Services	Revenue	30 000 000.00	0				0	0.00
Refurbishment of Trichardt Road	Revenue	-	5 000 000.00				0	0.00
Workshop Modernisation	Revenue	3 000 000.00	0				0	5 000 000.00
vehicle clamps	Revenue	-	50 000.00				0	0.00
Furniture & Equipment (MM's Office)	Revenue	100 000.00	100 000.00				2 350.61	50 000.00
Furniture & Equipment (Financial Services)	Revenue	150 000.00	150 000.00				159 076.86	97 649.39
Furniture & Equipment (Planning and Development)	Revenue	150 000.00	150 000.00				184 345.00	-9 076.86
Furniture & Equipment (Community Services)	Revenue	150 000.00	150 000.00				35 006.00	-34 345.00
Furniture and OE Technical services	Revenue	150 000.00	150 000.00				9 430.00	114 994.00
Furniture & Equipment (Technical Services)	Revenue	150 000.00	150 000.00				97 175.00	140 570.00
Furniture & Equipment (Corporate Services)	Revenue	150 000.00	150 000.00				252 466.39	52 825.00
	Revenue	150 000.00	150 000.00	85 147.99	12 772.20	97 920.19		-102 466.39

Renovations & Upgrade of Bethal Council Chamber	Revenue	-	250 000.00								0	250 000.00
Furniture & Equipment (Executive and Council)	Revenue	200 000.00	280 000.00	218 330.00	32 749.50	251 079.50	251 079.50				251 079.50	28 920.50
Furniture & Equipment (Facilities)	Revenue	-	850 000.00								0	850 000.00
Pressure management at Emba extension 15 reservoir bulk water line	Revenue	-	1 000 000.00								0	1 000 000.00
Cleaning of GMM Reservoirs (Water quality improvement)	Revenue	-	1 000 000.00								0	1 000 000.00
Munsoft Hardware Upgrade	Revenue	1 200 000.00	1 200 000.00	161 730.00	24 259.50	185 989.50	185 989.50				862 189.50	337 810.50
Drilling of boreholes at Bethal, Emzisoni, Trichardt and eMbalenhle.	Revenue	-	1 500 000.00								0	1 500 000.00
Upgrading of Emzisoni Stadium	Revenue	5 000 000.00	1 500 000.00	354 400.00	53 160.00	407 560.00	407 560.00				407 560.00	1 092 440.00
Charl Cilliers sewer ratification and pump station	Revenue	2 000 000.00	1 500 000.00								0	1 500 000.00
Refurbishment of Leandra Offices	Revenue	5 000 000.00	2 000 000.00								0	2 000 000.00
Refurbishment of Kinross offices	Revenue	5 000 000.00	2 000 000.00								0	2 000 000.00
Upgrading of Leandra Stadium	Revenue	2 000 000.00	2 000 000.00								0	2 000 000.00
Computer Equipment	Revenue	2 000 000.00	2 000 000.00	1 088 608.44	163 291.27	1 251 899.71	1 251 899.71				2 498 919.48	-498 919.48
Kinross waste treatment plant	Revenue	3 000 000.00	3 000 000.00								0	3 000 000.00
Sijongile Ndamase refurbment	Revenue	-	3 000 000.00								0	3 000 000.00
Refurbishment of Secunda Reservoir booster pump station	Revenue	-	3 500 000.00								0	3 500 000.00
Refurbishment of roof at eMbalenhle Ext 15 reservoir	Revenue	-	3 500 000.00									3 500 000.00
Insurance	Revenue	5 000 000.00	5 000 000.00								0	5 000 000.00
Brendon Village Electrification	Revenue	5 000 000.00	5 000 000.00								0	5 000 000.00
Installation of sewer network; pipeline in Eendracht	Revenue	5 200 000.00	5 200 000.00								0	5 200 000.00
Replacement and upliftment of water meters within GMM	Revenue	-	7 000 000.00								0	7 000 000.00
Refurbishment of roof at eMbalenhle Ext 15 reservoir	Revenue	-	4 500 000.00								0	4 500 000.00
Replacement of Evander Water AC Pipes	Revenue	-	9 000 000.00								33 145.30	8 966 854.70
Construction of Bulk water line and reservoir in Leandra	Revenue	-	17 000 000.00	2 913 144.95	436 971.74	3 350 116.69	3 350 116.69				3 350 116.69	13 649 883.31
Embalenhle Bulk Replacement/Upgrade (Phase1)	Revenue	-	21 400 000.00	3 554 887.62	533 233.14	4 088 120.76	4 088 120.76				4 088 120.76	17 311 879.24
Chief Albert Luthuli Road Rehabilitation	Revenue	10 000 000.00	10 000 000.00	354 211.20	53 131.68	407 342.88	407 342.88				407 342.88	9 592 657.12
Resurfacing of road	Revenue	20 000 000.00	15 000 000.00								0	15 000 000.00
Acquisition of Fleet	Revenue	25 000 000.00	20 000 000.00								5 505 231.55	14 494 768.45
Acquisition of Smart Meters & Meter boxes	Revenue	30 000 000.00	64 000 000.00	978 900.00	146 835.00	1 125 735.00	1 125 735.00				45 145 135.92	18 854 864.08
TOTAL		273 903 300.00	342 543 478.61	10 888 377.32	1 633 256.60	12 521 633.92	12 521 633.92				165 292 396.18	177 251 082.43

CAPITAL PERFORMANCE REPORT

- Upgrading of Lebohang stadium in Leandra Phase 2 (R10 000 000.00): Review of design to meet Council of Sports requirements
- Embalenhle bulk replacement/upgrade Phase 1 (R20 125 978.00): The project is a multi-year project with the limitation of funds due to allocation. Pipe runs through Evander Gold Mine's properties; new servitude application is in process.
- Emzinoni bulk water supply (R10 000 000.00): Project will be re-advertised
- Construction of bulk water line and reservoir in Leandra (R17 000 000.00): The SLA for land donation process has been signed. Pipe installation in progress. Construction of Reservoir has stated.
- Procurement of specialised vehicle (R16 804 322.00): Procurement stage. First order was placed on the 1st of August.
- Construction of stormwater concrete pipeline of Ext 22 Embalenhle (R7 883 000.00): The project is at construction stage
- Kinross Waste Water Treatment Works (R3 000 000.00): At the finalisation stage of procurement
- Resurfacing of roads (R20 000 000.00): The municipality is finalizing the scope.
- Chief Albert Thuli Road rehabilitation (R10 000 000.00): The contractor has been appointed. The finalisation of SLA had an impact on payment progress
- Water Services (R30 000 000.00): Various project under the line item is at procurement stage and appointment of the contractors.
- Upgrading of Emzinoni stadium (R5 000 000.00): Draft design stage.
- Upgrading of Leandra stadium (R2 000 000.00): The project is at the tender stage.
- Installation of Network pipeline in Eendracht (R5 200 000.00): The tender is closed and in a process of evaluation
- Charl Cilliers sewer reticulation and pumpstation (R2 000 000.00): The consultant is appointed, and the project is at the planning and Design stage
- Branden electrification (R5 000 000.00): The request is with SCM for appointment of consultants for design.
- Refurbishment of Leandra offices (R5 000 000.00): Rescoping
- Refurbishment of Kinross offices (R5 000 000.00): Rescoping

12. Other supporting documents

See Attached Annexure C

13. Conclusion

14.1 Progress on Budget Funding Plan

Performance over 9 months in Financial Year 2024/2025				
Year-to-Date Target	Year-to-Date Target %	Year-to-Date Actual	Year-to-Date Actual %	Under Performance
R 1 445 034 750.00	75%	R 428 136 799.50	30%	(R 1 016 897 950.50)

Overview on performance of Budget Funding Plan

Council approved the 2024/25 Budget Funding Plan (BFP) together with the budget on the 31st of May 2024.

The progress recorded as at 31 March 2025 is at 30%. The total anticipated revenue for the year is R1 926 713 000 of which an amount of R 428 136 799.50 has been collected to date.

15. Annexure A: C-schedules attached

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

17. Municipal Manager's quality certification

QUALITY CERTIFICATE

I **E.N. Maseko**, the Municipal Manager of **Govan Mbeki Municipality**, hereby certify that: -

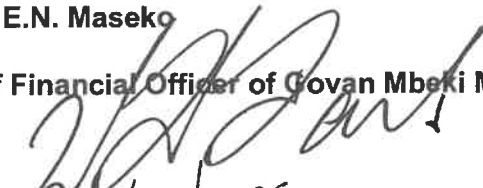
- The monthly budget statement report; and
- The supporting documentation for the month of **March 2025** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: E.N. Maseko

Acting Chief Financial Officer of Govan Mbeki Municipality (MP307)

Signature:

Date:



14/04/2025

Print Name: E.N. Maseko

Municipal Manager of Govan Mbeki Municipality (MP307)

Signature:

Date:


14/04/2025

18. Recommendations

It is recommended that that the Mayoral Committee meeting takes note of -

1. The monthly budget statement for the month ending 31 March 2025.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in paragraph 16 above;
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
 - Increase collection rate to enable the municipality to pay its Eskom current account within 30 days.
 - Continuous implementation of revenue enhancement to improve cashflow status of the municipality.
 - Initiate a cut-off drive to enforce compliance, targeting businesses & government that have not met their payment obligations to improve cashflow status of the municipality.
4. The balance of the Eskom bulk account amounting to R5 311 209 511.00 and Rand Water bulk water account R750 235 497.00