



Municipal In-year reports and supporting tables
Budget Year: 2025/26
mSCOA Version 6.9

Vhembe District Municipality - Table C1 Monthly Budget Statement Summary - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Financial performance										
Service charges		322,809	481,838	-	31,699	156,231	481,838	(325,607)	(68)%	481,838
Transfers and subsidies - Operational		1,498,631	1,607,938	-	8,433	695,265	1,607,938	(912,673)	(57)%	1,607,938
Other own revenue		141,113	134,317	-	15,217	69,383	134,317	(64,934)	(48)%	134,317
Total revenue - excluding capital transfers and contributions		1,962,553	2,224,093	-	55,349	920,879	2,224,093	(1,303,214)	(59)%	2,224,093
Employee costs		735,840	856,350	-	75,208	342,916	856,350	(513,434)	(60)%	856,350
Remuneration of Councillors		15,013	20,747	-	1,503	6,638	20,747	(14,109)	(68)%	20,747
Depreciation and amortisation		163,374	241,173	-	28,540	71,349	241,173	(169,824)	(70)%	241,173
Finance charges		-	1	-	-	-	1	(1)	(100)%	1
Inventory consumed and bulk purchases		14,720	246,403	-	(422,190)	50,402	246,403	(196,001)	(80)%	246,403
Other expenditure		439,259	766,542	-	36,199	175,106	766,542	(591,436)	(77)%	766,542
Total expenditure		1,368,206	2,131,216	-	(280,740)	646,411	2,131,216	(1,484,805)	(70)%	2,131,216
Surplus/(Deficit)		594,347	92,877	-	336,089	274,468	92,877	181,591	196 %	92,877
Transfers and subsidies - capital (monetary allocations)		563,529	719,288	-	101,270	371,393	719,288	(347,895)	(48)%	719,288
Transfers and subsidies - capital (in-kind)		4,837	-	-	-	-	-	-	- %	-
Surplus/(Deficit) for the 6 months		1,162,713	812,165	-	437,359	645,861	812,165	(166,304)	(20)%	812,165
Capital expenditure and funds sources										
Capital expenditure		646,485	661,817	-	89,766	327,401	661,817	(334,416)	(51)%	661,817
Transfers recognised - Capital		560,352	600,688	-	88,061	322,973	600,688	(277,715)	(46)%	600,688
Internally generated funds		86,133	61,129	-	1,705	4,428	61,129	(56,701)	(93)%	61,129
Total sources of capital funds		646,485	661,817	-	89,766	327,401	661,817	(334,416)	(51)%	661,817
Financial position										
Total current assets		1,424,420	1,378,951	-		1,070,900				1,378,951
Total non current assets		6,997,296	7,025,071	-		7,292,429				7,025,071
Total current liabilities		1,316,426	815,036	-		1,053,492				815,036
Total non current liabilities		-	43,844	-		7,909				43,844
Community wealth/Equity		7,104,184	7,435,138	-		7,370,324				7,435,138

Vhembe District Municipality - Table C1 Monthly Budget Statement Summary - M06 December

Description	Ref	Budget Year 2024/25									
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Cash flow											
Net cash from (used) operating			2,154,706	905,820	-	(25,786)	940,353	905,820	(34,533)	(4)%	905,820
Net cash from (used) investing			(704,159)	(627,092)	-	(117,569)	(401,715)	(627,092)	(225,377)	36 %	(627,092)
Net cash from (used) financing			-	(36,000)	-	-	-	(36,000)	(36,000)	100 %	(36,000)
Cash/cash equivalent at the month/6 months end			2,281,283	614,825	-	-	864,421	614,825	(249,596)	(41)%	898,659
Debtors and creditors analysis											
			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
Debtors age analysis											
Total by income source			60,662	60,341	43,902	70,644	66,157	47,578	48,684	2,517,977	2,915,945
Creditors age analysis											
Total creditors			1,240	-	-	32	-	95,981	5,808	67,896	170,957

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional classification description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Revenue - Functional										
Governance and administration										
Executive and council		145,920	156,057	-	-	61,611	156,057	(94,446)	(61)%	156,057
Finance and administration		596,390	587,635	-	15,071	282,732	587,635	(304,903)	(52)%	587,635
Internal audit		2,655	3,289	-	-	1,479	3,289	(1,810)	(55)%	3,289
		744,965	746,981	-	15,071	345,822	746,981	(401,159)	(54)%	746,981
Community and public safety										
Community and social services		156,269	165,670	-	-	64,043	165,670	(101,627)	(61)%	165,670
Public safety		366	200	-	16	97	200	(103)	(52)%	200
Health		1,994	2,740	-	-	821	2,740	(1,919)	(70)%	2,740
		158,629	168,610	-	16	64,961	168,610	(103,649)	(61)%	168,610
Economic and environmental services										
Planning and development		54,331	54,431	-	595	22,443	54,431	(31,988)	(59)%	54,431
Road transport		2,964	7,038	-	-	897	7,038	(6,141)	(87)%	7,038
Environmental protection		19,161	1,000	-	90	1,225	1,000	225	23 %	1,000
		76,456	62,469	-	685	24,565	62,469	(37,904)	(61)%	62,469
Trading services										
Water management		1,345,654	1,804,841	-	140,817	787,763	1,804,841	(1,017,078)	(56)%	1,804,841
Waste water management		135,199	90,064	-	-	38,928	90,064	(51,136)	(57)%	90,064
		1,480,853	1,894,905	-	140,817	826,691	1,894,905	(1,068,214)	(56)%	1,894,905
Other	4	70,018	70,417	-	29	30,233	70,417	(40,184)	(57)%	70,417
Total Revenue - Functional	2	2,530,921	2,943,382	-	156,618	1,292,272	2,943,382	(1,651,110)	(56)%	2,943,382

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Ref	2024/25		Budget Year 2024/25							
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Expenditure - Functional											
Municipal governance and administration											
Executive and council			119,120	153,465	-	11,933	52,918	153,465	(100,547)	(66)%	153,465
Finance and administration			294,264	568,944	-	36,005	146,310	568,944	(422,634)	(74)%	568,944
Internal audit			1,231	2,626	-	-	505	2,626	(2,121)	(81)%	2,626
			414,615	725,035	-	47,938	199,733	725,035	(525,302)	(72)%	725,035
Community and public safety											
Community and social services			132,100	162,229	-	17,181	67,293	162,229	(94,936)	(59)%	162,229
Public safety			-	18	-	-	-	18	(18)	(100)%	18
Health			1,479	2,598	-	9	130	2,598	(2,468)	(95)%	2,598
			133,579	164,845	-	17,190	67,423	164,845	(97,422)	(59)%	164,845
Economic and environmental services											
Planning and development			23,828	49,951	-	1,604	8,336	49,951	(41,615)	(83)%	49,951
Road transport			1,492	4,051	-	-	308	4,051	(3,743)	(92)%	4,051
Environmental protection			181	801	-	-	8	801	(793)	(99)%	801
			25,501	54,803	-	1,604	8,652	54,803	(46,151)	(84)%	54,803
Trading services											
Water management			762,974	1,089,077	-	(347,481)	359,920	1,089,077	(729,157)	(67)%	1,089,077
Waste water management			28,276	91,078	-	-	10,237	91,078	(80,841)	(89)%	91,078
			791,250	1,180,155	-	(347,481)	370,157	1,180,155	(809,998)	(69)%	1,180,155
Other	4		3,263	6,376	-	9	447	6,376	(5,929)	(93)%	6,376
Total expenditure - Functional	3		1,368,208	2,131,214	-	(280,740)	646,412	2,131,214	(1,484,802)	(70)%	2,131,214
(Deficit)/Surplus for the 6 months			1,162,713	812,168	-	437,358	645,860	812,168	(166,308)	20 %	812,168

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Ref	2024/25				Budget Year 2024/25					
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes.
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in C4 Financial performance statement (revenue and expenditure).
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in C4 Financial performance statement (revenue and expenditure).
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional classification description	Ref	2024/25				Budget year 2024/25				
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Notes	2024/25	Budget Year 2024/25								
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Revenue - Functional											
Municipal governance and administration											
Executive and council											
Mayor and council			145,920	156,057	-	-	61,611	156,057	(94,446)	(61)%	156,057
Finance and administration											
Administrative and corporate support			252,923	262,675	-	-	134,501	262,675	(128,174)	(49)%	262,675
Finance			268,876	246,625	-	15,071	117,260	246,625	(129,365)	(52)%	246,625
Risk management			74,591	78,335	-	-	30,971	78,335	(47,364)	(60)%	78,335
			596,390	587,635	-	15,071	282,732	587,635	(304,903)	(52)%	587,635
Internal audit											
Governance function			2,655	3,289	-	-	1,479	3,289	(1,810)	(55)%	3,289
Total Municipal governance and administration			744,965	746,981	-	15,071	345,822	746,981	(401,159)	(54)%	746,981
Community and public safety											
Community and social services											
Population development			156,269	165,670	-	-	64,043	165,670	(101,627)	(61)%	165,670
Sport and recreation											
Public safety											
Fire fighting and protection			366	200	-	16	97	200	(103)	(52)%	200
Housing											
Health											
Health services			1,994	2,740	-	-	821	2,740	(1,919)	(70)%	2,740
Total Community and public safety			158,629	168,610	-	16	64,961	168,610	(103,649)	(61)%	168,610
Economic and environmental services											
Planning and development											
Corporate wide strategic planning (IDPs, LEDs)			49,803	54,431	-	123	20,415	54,431	(34,016)	(62)%	54,431

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Notes	2024/25	Budget Year 2024/25								
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Economic development/planning			4,528	-	-	472	2,028	-	2,028	- %	-
			54,331	54,431	-	595	22,443	54,431	(31,988)	(59)%	54,431
Road transport											
Roads			2,964	7,038	-	-	897	7,038	(6,141)	(87)%	7,038
Environmental protection											
Nature conservation			3,284	1,000	-	90	1,225	1,000	225	23 %	1,000
Pollution control			15,877	-	-	-	-	-	-	- %	-
			19,161	1,000	-	90	1,225	1,000	225	23 %	1,000
Total Economic and environmental services			76,456	62,469	-	685	24,565	62,469	(37,904)	(61)%	62,469
Trading services											
Energy sources											
Water management											
Water treatment			1,128	1,742	-	74	251	1,742	(1,491)	(86)%	1,742
Water distribution			1,344,526	1,803,099	-	140,743	787,512	1,803,099	(1,015,587)	(56)%	1,803,099
			1,345,654	1,804,841	-	140,817	787,763	1,804,841	(1,017,078)	(56)%	1,804,841
Waste water management											
Sewerage			-	19	-	-	-	19	(19)	(100)%	19
Waste water treatment			135,199	90,045	-	-	38,928	90,045	(51,117)	(57)%	90,045
			135,199	90,064	-	-	38,928	90,064	(51,136)	(57)%	90,064
Waste management											
Total Trading services			1,480,853	1,894,905	-	140,817	826,691	1,894,905	(1,068,214)	(56)%	1,894,905
Other											
Markets			70,018	70,417	-	29	30,233	70,417	(40,184)	(57)%	70,417
Total Revenue - Functional	2		2,530,921	2,943,382	-	156,618	1,292,272	2,943,382	(1,651,110)	(56)%	2,943,382

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Notes	2024/25		Budget Year 2024/25							
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Expenditure - Functional											
Municipal governance and administration											
Executive and council											
Mayor and council			38,909	55,037	-	3,620	16,019	55,037	(39,018)	(71)%	55,037
Municipal Manager, Town Secretary and Chief Executive			80,211	98,428	-	8,313	36,899	98,428	(61,529)	(63)%	98,428
			119,120	153,465	-	11,933	52,918	153,465	(100,547)	(66)%	153,465
Finance and administration											
Administrative and corporate support			125,341	157,060	-	15,218	59,400	157,060	(97,660)	(62)%	157,060
Finance			75,065	309,289	-	9,405	44,767	309,289	(264,522)	(86)%	309,289
Fleet management			38,109	59,708	-	5,364	20,686	59,708	(39,022)	(65)%	59,708
Human resources			-	52	-	-	-	52	(52)	(100)%	52
Information technology			-	203	-	-	-	203	(203)	(100)%	203
Marketing, customer relations, publicity and media co-ordination			141	175	-	-	-	175	(175)	(100)%	175
Property services			27,216	41,878	-	3,524	9,042	41,878	(32,836)	(78)%	41,878
Risk management			212	489	-	40	40	489	(449)	(92)%	489
Security services			28,180	90	-	2,454	12,375	90	12,285	13,650 %	90
			294,264	568,944	-	36,005	146,310	568,944	(422,634)	(74)%	568,944
Internal audit											
Governance function			1,231	2,626	-	-	505	2,626	(2,121)	(81)%	2,626
Total municipal governance and administration			414,615	725,035	-	47,938	199,733	725,035	(525,302)	(72)%	725,035
Community and public safety											
Community and social services											
Disaster management			848	5,223	-	1,184	1,296	5,223	(3,927)	(75)%	5,223
Population development			131,252	157,006	-	15,997	65,997	157,006	(91,009)	(58)%	157,006
			132,100	162,229	-	17,181	67,293	162,229	(94,936)	(59)%	162,229

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Notes	2024/25		Budget Year 2024/25							
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Sport and recreation											
Public safety											
Fire fighting and protection			-	18	-	-	-	18	(18)	(100)%	18
Housing											
Health											
Health services			1,479	2,598	-	9	130	2,598	(2,468)	(95)%	2,598
Total community and public safety			133,579	164,845	-	17,190	67,423	164,845	(97,422)	(59)%	164,845
Economic and environmental services											
Planning and development											
Corporate wide strategic planning (IDPs, LEDs)			22,289	29,251	-	1,589	8,299	29,251	(20,952)	(72)%	29,251
Development facilitation			1,057	1,824	-	15	37	1,824	(1,787)	(98)%	1,824
Economic development/planning			359	18,667	-	-	-	18,667	(18,667)	(100)%	18,667
Regional planning and development			123	209	-	-	-	209	(209)	(100)%	209
			23,828	49,951	-	1,604	8,336	49,951	(41,615)	(83)%	49,951
Road transport											
Public transport			175	1,652	-	-	35	1,652	(1,617)	(98)%	1,652
Roads			1,317	2,399	-	-	273	2,399	(2,126)	(89)%	2,399
			1,492	4,051	-	-	308	4,051	(3,743)	(92)%	4,051
Environmental protection											
Biodiversity and landscape			181	528	-	-	8	528	(520)	(98)%	528
Pollution control			-	273	-	-	-	273	(273)	(100)%	273
			181	801	-	-	8	801	(793)	(99)%	801
Total economic and environmental services			25,501	54,803	-	1,604	8,652	54,803	(46,151)	(84)%	54,803

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

Functional Classification Description	Notes	2024/25		Budget Year 2024/25							
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Trading services											
Energy sources											
Water management											
Water treatment			869	6,444	-	-	-	6,444	(6,444)	(100)%	6,444
Water distribution			762,105	1,082,633	-	(347,481)	359,920	1,082,633	(722,713)	(67)%	1,082,633
			762,974	1,089,077	-	(347,481)	359,920	1,089,077	(729,157)	(67)%	1,089,077
Waste water management											
Sewerage			-	31	-	-	-	31	(31)	(100)%	31
Waste water treatment			28,276	91,047	-	-	10,237	91,047	(80,810)	(89)%	91,047
			28,276	91,078	-	-	10,237	91,078	(80,841)	(89)%	91,078
Waste management											
Total trading services			791,250	1,180,155	-	(347,481)	370,157	1,180,155	(809,998)	(69)%	1,180,155
Other											
Abattoirs			-	779	-	-	-	779	(779)	(100)%	779
Air transport			-	52	-	-	-	52	(52)	(100)%	52
Markets			1,069	1,563	-	2	188	1,563	(1,375)	(88)%	1,563
Tourism			2,194	3,982	-	7	259	3,982	(3,723)	(93)%	3,982
			3,263	6,376	-	9	447	6,376	(5,929)	(93)%	6,376
Total Expenditure - Functional	3		1,368,208	2,131,214	-	(280,740)	646,412	2,131,214	(1,484,802)	(70)%	2,131,214
(Deficit)/Surplus for the 6 months			1,162,713	812,168	-	437,358	645,860	812,168	(166,308)	(20)%	812,168

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison.
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in C4 Financial performance statement (revenue and expenditure).
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in C4 Financial performance statement (revenue and expenditure).
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

Vote description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Revenue by vote										
Vote 1 - Finance and Administration		521,799	509,300	-	15,071	251,761	509,300	(257,539)		509,300
Vote 2 - Environmental Protection		19,161	1,000	-	90	1,225	1,000	225		1,000
Vote 3 - Community and health services		2,359	2,941	-	16	918	2,941	(2,023)		2,941
Vote 4 - Executive and Council		220,511	234,392	-	-	92,582	234,392	(141,810)		234,392
Vote 5 - Internal Audit		2,655	3,289	-	-	1,479	3,289	(1,810)		3,289
Vote 6 - Planning and Development		283,582	297,556	-	625	117,616	297,556	(179,940)		297,556
Vote 7 - Water Management		1,345,654	1,804,841	-	140,817	787,763	1,804,841	(1,017,078)		1,804,841
Vote 8 - Waste Water Management		135,199	90,064	-	-	38,928	90,064	(51,136)		90,064
Total Revenue by vote	1&2	2,530,920	2,943,383	-	156,619	1,292,272	2,943,383	(1,651,111)	56	2,943,383
Expenditure by vote										
Vote 1 - Finance and Administration		265,731	567,987	-	33,511	133,895	567,987	(434,092)		567,987
Vote 2 - Environmental Protection		-	273	-	-	-	273	(273)		273
Vote 3 - Community and health services		3,383	9,663	-	1,208	1,463	9,663	(8,200)		9,663
Vote 4 - Executive and Council		147,512	154,823	-	14,427	65,334	154,823	(89,489)		154,823
Vote 5 - Internal Audit		1,231	2,626	-	-	505	2,626	(2,121)		2,626
Vote 6 - Planning and Development		159,099	215,485	-	17,594	75,058	215,485	(140,427)		215,485
Vote 7 - Water Management		762,974	1,089,077	-	(347,481)	359,920	1,089,077	(729,157)		1,089,077
Vote 8 - Waste Water Management		28,276	91,078	-	-	10,237	91,078	(80,841)		91,078
Total Expenditure by vote	1&2	1,368,206	2,131,012	-	(280,741)	646,412	2,131,012	(1,484,600)	70	2,131,012
(Deficit)/Surplus for the 6 months	2	1,162,714	812,371	-	437,360	645,860	812,371	(166,511)	20	812,371

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure.
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure').
3. Assign share in 'associate' to relevant Vote.

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

Vote description	Ref	2024/25				Budget year 2024/25				
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

Vote Description	Ref	2024/25		Budget Year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Revenue by vote											
Vote 1 - Finance and Administration											
1.1 - Finance			268,876	246,625	-	15,071	117,260	246,625	(129,365)		246,625
1.2 - Corporate services			252,923	262,675	-	-	134,501	262,675	(128,174)		262,675
			521,799	509,300	-	15,071	251,761	509,300	(257,539)	51	509,300
Vote 2 - Environmental Protection											
2.1 - Pollution Control			15,877	-	-	-	-	-	-		-
2.2 - Nature Conservation			3,284	1,000	-	90	1,225	1,000	225		1,000
			19,161	1,000	-	90	1,225	1,000	225	(23)	1,000
Vote 3 - Community and health services											
3.1 - Community Services			2,359	2,941	-	16	918	2,941	(2,023)		2,941
Vote 4 - Executive and Council											
4.1 - Council			145,920	156,057	-	-	61,611	156,057	(94,446)		156,057
4.2 - Office the municipal manager			74,591	78,335	-	-	30,971	78,335	(47,364)		78,335
			220,511	234,392	-	-	92,582	234,392	(141,810)	61	234,392
Vote 5 - Internal Audit											
5.1 - Governance Function			2,655	3,289	-	-	1,479	3,289	(1,810)		3,289
Vote 6 - Planning and Development											
6.1 - Economic Development/Planning (PMU)			4,528	-	-	472	2,028	-	2,028		-
6.2 - Planning and development			279,054	297,556	-	153	115,588	297,556	(181,968)		297,556
			283,582	297,556	-	625	117,616	297,556	(179,940)	60	297,556
Vote 7 - Water Management											
7.1 - Water Distribution			1,344,526	1,803,099	-	140,743	787,512	1,803,099	(1,015,587)		1,803,099
7.2 - Water Treatment			1,128	1,742	-	74	251	1,742	(1,491)		1,742
			1,345,654	1,804,841	-	140,817	787,763	1,804,841	(1,017,078)	56	1,804,841

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

Vote Description	Ref	2024/25		Budget Year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Vote 8 - Waste Water Management											
8.1 - Waste Water Treatment			135,199	90,045	-	-	38,928	90,045	(51,117)		90,045
8.2 - Sewerage			-	19	-	-	-	19	(19)		19
			135,199	90,064	-	-	38,928	90,064	(51,136)	57	90,064
Total Revenue by vote	1&2		2,530,920	2,943,383	-	156,619	1,292,272	2,943,383	(1,651,111)	56	2,943,383

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

Vote Description	Ref	Budget Year 2024/25									
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Expenditure by vote											
Vote 1 - Finance and Administration											
1.1 - Finance		75,065	309,289	-	-	9,404	44,767	309,289	(264,522)		309,289
1.2 - Corporate services		190,666	258,698	-	-	24,107	89,128	258,698	(169,570)		258,698
		265,731	567,987	-	-	33,511	133,895	567,987	(434,092)	76	567,987
Vote 2 - Environmental Protection											
2.1 - Pollution Control		-	273	-	-	-	-	273	(273)		273
Vote 3 - Community and health services											
3.1 - Community Services		3,383	9,663	-	-	1,208	1,463	9,663	(8,200)		9,663
Vote 4 - Executive and Council											
4.1 - Council		38,909	55,037	-	-	3,620	16,019	55,037	(39,018)		55,037
4.2 - Office the municipal manager		108,603	99,786	-	-	10,807	49,315	99,786	(50,471)		99,786
		147,512	154,823	-	-	14,427	65,334	154,823	(89,489)	58	154,823
Vote 5 - Internal Audit											
5.1 - Governance Function		1,231	2,626	-	-	-	505	2,626	(2,121)		2,626
Vote 6 - Planning and Development											
6.1 - Economic Development/Planning (PMU)		359	18,667	-	-	-	-	18,667	(18,667)		18,667
6.2 - Planning and development		158,740	196,818	-	-	17,594	75,058	196,818	(121,760)		196,818
		159,099	215,485	-	-	17,594	75,058	215,485	(140,427)	65	215,485
Vote 7 - Water Management											
7.1 - Water Distribution		762,105	1,082,633	-	-	(347,481)	359,920	1,082,633	(722,713)		1,082,633
7.2 - Water Treatment		869	6,444	-	-	-	-	6,444	(6,444)		6,444
		762,974	1,089,077	-	-	(347,481)	359,920	1,089,077	(729,157)	67	1,089,077
Vote 8 - Waste Water Management											
8.1 - Waste Water Treatment		28,276	91,047	-	-	-	10,237	91,047	(80,810)		91,047
8.2 - Sewerage		-	31	-	-	-	-	31	(31)		31

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

Vote Description	Ref	2024/25		Budget Year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
			28,276	91,078	-	-	10,237	91,078	(80,841)	89	91,078
Total Expenditure by vote	1&2		1,368,206	2,131,012	-	(280,741)	646,412	2,131,012	(1,484,600)	70	2,131,012
(Deficit)/Surplus for the 6 months	2		1,162,714	812,371	-	437,360	645,860	812,371	(166,511)	20	812,371

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure.
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure').
3. Assign share in 'associate' to relevant Vote.

Vhembe District Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Revenue										
Exchange revenue										
Service charges - Water		322,323	481,280	-	31,666	156,021	481,280	(325,259)	(68)%	481,280
Service charges - Waste water management		23	50	-	3	17	50	(33)	(66)%	50
Service charges - Waste management		463	508	-	30	193	508	(315)	(62)%	508
Sale of goods and rendering of services		2,775	1,152	-	117	782	1,152	(370)	(32)%	1,152
Interest		34,652	43,199	-	3,822	12,467	43,199	(30,732)	(71)%	43,199
Interest earned from receivables		103,289	89,549	-	11,249	55,978	89,549	(33,571)	(37)%	89,549
Licence and permits		2	-	-	-	-	-	-	- %	-
		463,527	615,738	-	46,887	225,458	615,738	(390,280)	(63)%	615,738
Non-exchange revenue										
Licences or permits		298	417	-	29	156	417	(261)	(63)%	417
Transfer and subsidies - Operational		1,498,631	1,607,938	-	8,433	695,265	1,607,938	(912,673)	(57)%	1,607,938
Other gains		97	-	-	-	-	-	-	- %	-
		1,499,026	1,608,355	-	8,462	695,421	1,608,355	(912,934)	(57)%	1,608,355
Total exchange revenue excluding capital transfers and contributions)		1,962,553	2,224,093	-	55,349	920,879	2,224,093	(1,303,214)	(59)%	2,224,093
Expenditure										
Employee related costs		735,840	856,350	-	75,208	342,916	856,350	(513,434)	(60)%	856,350
Remuneration of councillors		15,013	20,747	-	1,503	6,638	20,747	(14,109)	(68)%	20,747
Inventory consumed		14,720	246,403	-	(422,190)	50,402	246,403	(196,001)	(80)%	246,403
Debt impairment		-	209,200	-	-	-	209,200	(209,200)	(100)%	209,200
Depreciation and asset impairment		163,374	241,173	-	28,540	71,349	241,173	(169,824)	(70)%	241,173
Interest		-	1	-	-	-	1	(1)	(100)%	1
Contracted services		290,360	338,054	-	22,690	103,203	338,054	(234,851)	(69)%	338,054
Operational costs		148,899	219,099	-	13,509	71,903	219,099	(147,196)	(67)%	219,099
Losses on disposal of Assets		-	189	-	-	-	189	(189)	(100)%	189
Total expenditure		1,368,206	2,131,216	-	(280,740)	646,411	2,131,216	(1,484,805)	(70)%	2,131,216
Surplus/(Deficit)		594,347	92,877	-	336,089	274,468	92,877	181,591	196 %	92,877

Vhembe District Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M06 December

Description	Ref	2024/25		Budget Year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Transfers and subsidies - capital (monetary allocations)			563,529	719,288	-	101,270	371,393	719,288	(347,895)	(48)%	719,288
Transfers and subsidies - capital (in-kind)			4,837	-	-	-	-	-	-	- %	-
Surplus/(Deficit) for the 6 months			1,162,713	812,165	-	437,359	645,861	812,165			812,165

References

1. Material variances to be explained on Table SC1.

Vhembe District Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M06 December

Vote description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Capital expenditure - Vote										
Single-year expenditure to be appropriated										
Vote 1 - Finance and Administration		26,707	9,209	-	-	77	9,209	(9,132)	(99)%	9,209
Capital expenditure - Functional										
Governance and administration										
Executive and council		82	-	-	-	-	-	-	- %	-
Finance and administration		26,707	9,209	-	-	77	9,209	(9,132)	(99)%	9,209
		26,789	9,209	-	-	77	9,209	(9,132)	(99)%	9,209
Community and public safety										
Community and social services		477	-	-	-	-	-	-	- %	-
Economic and environmental services										
Planning and development		4,791	55,835	-	1,705	1,705	55,835	(54,130)	(97)%	55,835
Environmental protection		17,129	-	-	-	-	-	-	- %	-
		21,920	55,835	-	1,705	1,705	55,835	(54,130)	(97)%	55,835
Trading services										
Water management		552,825	497,792	-	88,061	325,619	497,792	(172,173)	(35)%	497,792
Waste water management		44,474	98,981	-	-	-	98,981	(98,981)	(100)%	98,981
		597,299	596,773	-	88,061	325,619	596,773	(271,154)	(45)%	596,773
Total Capital expenditure - Functional	3	646,485	661,817	-	89,766	327,401	661,817	(334,416)	(51)%	661,817
Funded by:										
National government		560,352	600,688	-	88,061	322,973	600,688	(277,715)	(46)%	600,688
Internally generated funds		86,133	61,129	-	1,705	4,428	61,129	(56,701)	(93)%	61,129
Total capital funding	7	646,485	661,817	-	89,766	327,401	661,817	(334,416)	(51)%	661,817

Vhembe District Municipality

Municipal In-year reports and supporting tables for the interim period ended

Vhembe District Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M06 December

Vote Description	Ref	Budget Year 2024/25									
		2024/25									
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by functional classification must reconcile to the appropriations by vote.
4. Include expenditure on investment property, intangible and biological assets.
- 5.
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

Vhembe District Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M06 December

Vote description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Capital expenditure - Municipal vote										
Single-year expenditure appropriation										
Vote 1 - Finance and Administration										
1.2 - Corporate services		26,707	9,209	-	-	77	9,209	(9,132)	(99)%	9,209

References

1. Insert 'Vote'; e.g. Department, if different to standard structure.

Vhembe District Municipality - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget year 2024/25			
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	YearTD actual	Full year forecast
Assets						
Current assets						
Cash and cash equivalents		227,824	702,505	-	178,064	702,505
Trade and other receivables from exchange transactions	1	287,601	465,925	-	192,132	465,925
Receivables from non-exchange transactions	1	(3,524)	41,709	-	30,097	41,709
Inventory	2	260,849	28,648	-	48,206	28,648
VAT		653,087	140,164	-	622,401	140,164
Other current assets		(1,417)	-	-	-	-
Total current assets		1,424,420	1,378,951	-	1,070,900	1,378,951
Non current assets						
Property, plant and equipment	3	6,991,390	7,014,509	-	7,288,029	7,014,509
Heritage assets		2,683	-	-	1,705	-
Intangible assets		3,223	10,562	-	2,695	10,562
Total non current assets		6,997,296	7,025,071	-	7,292,429	7,025,071
Total assets		8,421,716	8,404,022	-	8,363,329	8,404,022

Vhembe District Municipality - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25		Budget year 2024/25							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Liabilities											
Current liabilities											
Financial liabilities						4	2,086	-	-	2,086	-
Consumer deposits							15,329	43,322	-	15,142	43,322
Trade and other payables from exchange transactions						4	607,388	662,574	-	531,668	662,574
Trade and other payables from non-exchange transactions						4	140,254	35,116	-	(5,484)	35,116
Provisions							94,427	74,024	-	87,785	74,024
VAT							456,942	-	-	422,295	-
Total current liabilities							1,316,426	815,036	-	1,053,492	815,036
Non current liabilities											
Financial liabilities							-	36,000	-	-	36,000
Other non-current liabilities							-	7,844	-	7,909	7,844
Total non current liabilities							-	43,844	-	7,909	43,844
Total liabilities							1,316,426	858,880	-	1,061,401	858,880
Net assets						5	7,105,290	7,545,142	-	7,301,928	7,545,142
Community wealth/Equity											
Accumulated Surplus/(Deficit)							7,104,184	7,435,138	-	7,370,324	7,435,138

References

1. Detail to be provided in Table SA3C.
2. Include completed low cost housing to be transferred to beneficiaries within 12 months.
3. Include 'Construction-work-in-progress' (disclosed separately in municipal in-year reports and supporting tables).
4. Detail to be provided in Table SA3C. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity.

Vhembe District Municipality - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25			Budget year 2024/25					
Figures in Rand thousand		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										
Service charges		64,043	150,996	-	5,448	28,166	150,996	(122,830)	(81)%	150,996
Other revenue		123,073	1,558	-	566	5,409	1,558	3,851	247 %	1,558
Transfers and Subsidies - Operational	1	2,040,973	1,607,938	-	5,728	999,118	1,607,938	(608,820)	(38)%	1,607,938
Transfers and subsidies - Capital	1	112,905	719,288	-	32,000	63,525	719,288	(655,763)	(91)%	719,288
Interest		34,652	43,199	-	-	-	43,199	(43,199)	(100)%	43,199
Payments										
Suppliers and employees		(196,932)	(1,573,318)	-	(61,113)	(112,585)	(1,573,318)	(1,460,733)	93 %	(1,573,318)
Transfers and subsidies	1	(24,008)	(43,841)	-	(8,415)	(43,280)	(43,841)	(561)	1 %	(43,841)
Net cash from/(used) operating activities		2,154,706	905,820	-	(25,786)	940,353	905,820	(34,533)	(4)%	905,820
Cash flow from investing activities										
Receipts										
Payments										
Capital assets		(704,159)	(627,092)	-	(117,569)	(401,715)	(627,092)	(225,377)	36 %	(627,092)
Cash flow from financing activities										
Receipts										
Payments										
Repayment of borrowing		-	(36,000)	-	-	-	(36,000)	36,000	(100)%	(36,000)
Net Increase/ (Decrease) in cash held		1,450,547	242,728	-	(143,355)	538,638	242,728			242,728
Cash/cash equivalents at beginning:	2	830,736	372,097	-		325,783	372,097			655,931
Cash/cash equivalents at month/6 months end:	2	2,281,283	614,825	-		864,421	614,825			898,659

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities.
2. Cash equivalents includes investments with maturities of 3 months or less.
3. The MTREF is populated directly from SC9.

Vhembe District Municipality - Supporting Table SA1C - Supporting detail to 'C4 Financial Performance Statement' - M06 December

Description	Ref	2024/25				Budget year 2024/25				
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Revenue items										
Exchange revenue service charges										
Expenditure items										
Employee related costs										
Basic salaries and wages		462,776	523,630	-	51,749	227,402	523,630	(296,228)	(56.6)%	523,630
Pension, UIF and group life contributions		83,252	86,989	-	7,944	39,591	86,989	(47,398)	(54.5)%	86,989
Medical aid contributions		25,385	26,106	-	2,468	12,365	26,106	(13,741)	(52.6)%	26,106
Overtime		54,531	114,597	-	2,847	12,105	114,597	(102,492)	(89.4)%	114,597
Performance bonus		37,081	23,956	-	2,395	13,958	23,956	(9,998)	(41.7)%	23,956
Motor vehicle allowance		41,844	38,843	-	3,195	15,771	38,843	(23,072)	(59.4)%	38,843
Cellphone allowance		448	481	-	59	290	481	(191)	(39.7)%	481
Housing allowances		5,397	6,618	-	424	2,094	6,618	(4,524)	(68.4)%	6,618
Other benefits and allowances		199	24,132	-	2,668	12,390	24,132	(11,742)	(48.7)%	24,132
Payments in lieu of leave		22,074	2,586	-	374	1,653	2,586	(933)	(36.1)%	2,586
Long service awards		2,112	7,523	-	1,015	4,947	7,523	(2,576)	(34.2)%	7,523
Post-retirement benefit obligations	4	728	889	-	70	350	889	(539)	(60.6)%	889
Acting and post related allowance	4	13	-	-	-	-	-	-	- %	-
Sub-total	5	735,840	856,350	-	75,208	342,916	856,350	(513,434)	(60.0)%	856,350

References

1. Must reconcile with C4 Financial performance statement (revenue and expenditure).
2. Must reconcile to supporting documentation on staff salaries.
- 3.
4. Expenditure to meet any 'unfunded obligations'.
5. This sub-total must agree with the total on SC8, but excluding councillor and board member items.
6. Include a note for each revenue item that is affected by 'revenue foregone'.
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes).
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SC13c.
10. Only applicable to municipality that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'.

Vhembe District Municipality - Supporting Table SA3C - Supporting detail to 'C6 Financial Position Statement'
- M06 December

Description	Ref	2024/25	Budget year 2024/25			
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	YearTD actual	Full year forecast

Vhembe District Municipality - Supporting Table SC3 - Monthly Budget Statement - Aged Debtors - M06 December

Description	NT Code	Budget year 2024/25											
Figures in Rand thousand		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days- 1 Yr	Over 1 Yr	Total	Total over 90 Days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy

Vhembe District Municipality - Supporting Table SC4 - Monthly Budget Statement - Aged Creditors - M06 December

Description	NT Code	Budget year 2024/25								Total	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 Yr	Over 1 Yr		
Figures in Rand thousand											

Vhembe District Municipality - Supporting Table SC6 - Monthly Budget Statement - Transfers and Grants Receipts - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Receipts:										
Operating transfers and grants										
National government:										
Equitable Share - Allocations In-kind		1,474,623	1,564,097	-	-	653,273	1,564,097	(910,824)	(58.2)%	1,564,097
Expanded public works programme integrated grant		4,394	-	-	266	2,078	-	2,078	- %	-
Infrastructure Skills Development Grant		4,559	4,800	-	122	800	4,800	(4,000)	(83.3)%	4,800
Local Government Financial Management Grant		2,297	3,000	-	-	226	3,000	(2,774)	(92.5)%	3,000
Municipal infrastructure grant		11,187	31,267	-	8,046	38,574	31,267	7,307	23.4 %	31,267
Water services infrastructure grant		2	-	-	-	-	-	-	- %	-
Rural road asset management systems grant		1,570	2,638	-	-	314	2,638	(2,324)	(88.1)%	2,638
	3	1,498,632	1,605,802	-	8,434	695,265	1,605,802	(910,537)	(56.7)%	1,605,802
Other grant providers:										
Departmental agencies and accounts		-	2,136	-	-	-	2,136	(2,136)	(100.0)%	2,136
Total operating transfers and grants	1&2&5	1,498,632	1,607,938	-	8,434	695,265	1,607,938	(912,673)	(56.8)%	1,607,938
Capital transfers and grants										
National government:										
Municipal Infrastructure Grant		462,118	594,071	-	70,962	310,000	594,071	(284,071)	(47.8)%	594,071
Water Services Infrastructure Grant		92,993	125,217	-	30,308	61,393	125,217	(63,824)	(51.0)%	125,217
Regional Bulk Infrastructure Grant		8,419	-	-	-	-	-	-	- %	-
		563,530	719,288	-	101,270	371,393	719,288	(347,895)	(48.4)%	719,288
Other grant providers:										
Departmental agencies and accounts		4,837	-	-	-	-	-	-	- %	-
Total capital transfers and grants	5	568,367	719,288	-	101,270	371,393	719,288	(347,895)	(48.4)%	719,288
Total receipts of transfer and grants	5	2,066,999	2,327,226	-	109,704	1,066,658	2,327,226	(1,260,568)	(54.2)%	2,327,226

Vhembe District Municipality - Supporting Table SC6 - Monthly Budget Statement - Transfers and Grants Receipts - M06 December

Description	Ref	Budget year 2024/25								
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation.
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred).
3. Replacement of RSC levies.
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality.
5. Total transfers and grants must reconcile to Budgeted Cash Flows.
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts).

Vhembe District Municipality - Supporting Table SC7(1) - Monthly Budget Statement - Expenditure on Transfers and Grant Programme - M06 December

Description	Ref	Budget year 2024/25								
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast

Expenditure:

Operating expenditure of transfers and grants

National government:

Local government equitable share	991,728	1,209,524	-	98,956	431,679	1,209,524	(777,845)	(64.3)%	1,209,524
Expanded Public Works Programme Integrated Grant	(705)	-	-	(623)	(412)	-	(412)	- %	-
Infrastructure Skills Development Grant	1,344	-	-	122	(2,897)	-	(2,897)	- %	-
Local Government Financial Management Grant	(703)	-	-	(3,000)	(3,354)	-	(3,354)	- %	-
Municipal Infrastructure Grant	(1,263,506)	-	-	8,046	(1,543,619)	-	(1,543,619)	- %	-
Water Services Infrastructure Grant	45,598	-	-	-	60,944	-	60,944	- %	-
Public Transport Network Grant	-	(35,116)	-	-	-	(35,116)	35,116	(100.0)%	(35,116)
Rural Road Asset Management Systems Grant	(1,587)	-	-	(1,847)	(1,307)	-	(1,307)	- %	-
	(227,831)	1,174,408	-	101,654	(1,058,966)	1,174,408	(2,233,374)	(190.2)%	1,174,408

Capital expenditure of transfers and grants

National government:

Municipal Infrastructure Grant	1,129,818	-	-	70,962	1,556,983	-	1,556,983	- %	-
Water Services Infrastructure Grant	(51,208)	-	-	(1,692)	(61,551)	-	(61,551)	- %	-
Infrastructure Skills Development Grant	697	-	-	-	697	-	697	- %	-
	1,079,307	-	-	69,270	1,496,129	-	1,496,129	- %	-
Total expenditure of transfers and grants	851,476	1,174,408	-	170,924	437,163	1,174,408	(737,245)	(62.8)%	1,174,408

Vhembe District Municipality - Supporting Table SC7(2) - Monthly Budget Statement - Expenditure Against Approved Rollovers - M06 December

Description	Ref	Budget year 2024/25				
Figures in Rand thousand		Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
Expenditure:						
Operating expenditure of approved roll-overs						
National government:						
Local government equitable share		-	98,956	431,679	(777,845)	(64.3)%
Expanded public works programme integrated grant		-	266	2,078	2,078	- %
Local government financial management grant		-	-	226	(2,774)	(92.5)%
Municipal infrastructure grant		-	8,046	38,574	7,307	23.4 %
Rural road asset management systems grant		-	-	1,620	(1,018)	(38.6)%
		-	107,268	474,177	(772,252)	(62)%
Capital expenditure of approved roll-overs						
National government:						
Municipal infrastructure grant		-	70,962	310,000	(284,071)	(47.8)%
Water services infrastructure grant		-	30,308	61,393	(63,824)	(51.0)%
		-	101,270	371,393	(347,895)	(48.4)%
Total expenditure of approved roll-overs		-	208,538	845,570	(1,120,147)	(57.0)%

Vhembe District Municipality - Supporting Table SC9 - Monthly Budget Statement - Actuals and Revised Targets for Cash Receipts - M06 December

Description	Budget year 2024/25												Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash receipts by source															
Service charges - Water revenue	-	-	-	-	-	-	-	-	-	-	-	150,487	150,487	155,754	
Service charges - Sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	508	508	532	
Interest earned - External investments	-	-	-	-	-	-	-	-	-	-	-	43,199	43,199	45,186	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	1,158	1,158	1,211	
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	1,607,938	1,607,938	1,704,328	
Other revenue	-	-	-	-	-	-	-	-	-	-	-	400	400	418	
	-	-	-	-	-	-	-	-	-	-	-	1,803,690	1,803,690	1,907,429	
Other cash flows by source															
Transfers and subsidies - Capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	719,288	719,288	791,323	
Total Cash receipts by source	-	-	-	-	-	-	-	-	-	-	-	2,522,978	2,522,978	2,698,752	

Cash payments by type

Vhembe District Municipality - Supporting Table SC9 - Monthly Budget Statement - Actuals and Revised Targets for Cash Receipts - M06 December

Description	Budget year 2024/25												Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	748,699	748,699	784,946
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	246,398	246,398	257,733
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	317,386	317,386	331,828
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	43,841	43,841	47,150
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	808,971	808,971	757,078
Cash payments by type	-	-	-	-	-	-	-	-	-	-	-	-	2,165,295	2,165,295	2,178,735
Other cash flows/payments by type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	627,092	627,092	562,523
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-	-	-	36,000	36,000	36,000
Total Cash payments by type	-	-	-	-	-	-	-	-	-	-	-	-	2,828,387	2,828,387	2,777,258
Net increase/ (Decrease) in cash held	-	-	-	-	-	-	-	-	-	-	-	-	(305,409)	(305,409)	(78,506)
Cash/cash equivalents at the month/year begin:	-	-	-	-	-	-	-	-	-	-	-	-	372,097	734,437	655,931
Cash/cash equivalents at the month/year end:	-	-	-	-	-	-	-	-	-	-	-	-	(305,409)	66,688	655,931

Vhembe District Municipality - Supporting Table SC13b - Monthly Budget Statement - Capital Expenditure on the Renewal of Existing Assets by Asset Class - M06 December

Description	Ref	2024/25				Budget year 2024/25				
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast

Capital expenditure on renewal of existing assets by asset class/sub-class

Vhembe District Municipality - Supporting Table SC13c - Monthly Budget Statement - Repairs and Maintenance Expenditure by Asset Class - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		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										
Roads infrastructure										
Storm water infrastructure										
Electrical infrastructure										
Water supply infrastructure										
Capital spares		145,646	81,815	-	5,837	37,137	81,815	(44,678)	(54.6)%	81,815
Sanitation infrastructure										
Pump station		149	17,737	-	-	1,548	17,737	(16,189)	(91.3)%	17,737
Waste water treatment works		-	5,457	-	-	-	5,457	(5,457)	(100.0)%	5,457
Capital spares		5,926	35,382	-	-	6,334	35,382	(29,048)	(82.1)%	35,382
		6,075	58,576	-	-	7,882	58,576	(50,694)	(86.5)%	58,576
Solid waste infrastructure										
Rail infrastructure										
Coastal infrastructure										
Information and communication infrastructure										
Total infrastructure		151,721	140,391	-	5,837	45,019	140,391	(95,372)	(67.9)%	140,391
Community assets										
Heritage assets										
Investment properties										
Other assets										

Vhembe District Municipality - Supporting Table SC13c - Monthly Budget Statement - Repairs and Maintenance Expenditure by Asset Class - M06 December

Description	Ref	Budget year 2024/25								
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Operational buildings										
Municipal offices		182	485	-	-	29	485	(456)	(94.0)%	485
Housing										
Biological or cultivated assets										
Intangible assets										
Licences and rights										
Computer software and applications		3,177	2,972	-	249	995	2,972	(1,977)	(66.5)%	2,972
Computer equipment										
Computer equipment		708	910	-	-	-	910	(910)	(100.0)%	910
Furniture and office equipment										
Furniture and office equipment		189	910	-	-	-	910	(910)	(100.0)%	910
Machinery and equipment										
Machinery and equipment		11,027	6,822	-	-	-	6,822	(6,822)	(100.0)%	6,822
Transport assets										
Transport assets		52	910	-	2	2	910	(908)	(99.8)%	910
Land										
Zoo, marine and non-biological assets										
Total repairs and maintenance expenditure		167,056	153,400	-	6,088	46,045	153,400	(107,355)	(70.0)%	153,400

Vhembe District Municipality - Supporting Table SC13d - Monthly Budget Statement - Depreciation by Asset Class - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Depreciation by asset class/sub-class										
Infrastructure										
Roads infrastructure										
Storm water infrastructure										
Electrical infrastructure										
Water supply infrastructure										
Boreholes		1,408	1,963	-	274	684	1,963	(1,279)	(65.2)%	1,963
Reservoirs		122,466	172,255	-	21,313	53,282	172,255	(118,973)	(69.1)%	172,255
Pump Stations		355	495	-	69	173	495	(322)	(65.1)%	495
Water Treatment Works		1,213	1,691	-	236	589	1,691	(1,102)	(65.2)%	1,691
Distribution		-	1,594	-	-	-	1,594	(1,594)	(100.0)%	1,594
PRV Stations		12	17	-	2	6	17	(11)	(64.7)%	17
		125,454	178,015	-	21,894	54,734	178,015	(123,281)	(69.3)%	178,015
Sanitation infrastructure										
Pump Station		29	40	-	6	14	40	(26)	(65.0)%	40
Waste Water Treatment Works		460	642	-	89	224	642	(418)	(65.1)%	642
		489	682	-	95	238	682	(444)	(65.1)%	682
Solid waste infrastructure										
Rail infrastructure										
Coastal infrastructure										
Information and communication infrastructure										
Total infrastructure		125,943	178,697	-	21,989	54,972	178,697	(123,725)	(69.2)%	178,697
Community assets										

Vhembe District Municipality - Supporting Table SC13d - Monthly Budget Statement - Depreciation by Asset Class - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Community facilities										
Halls		1,016	1,417	-	198	494	1,417	(923)	(65.1)%	1,417
Sport and recreation facilities										
Heritage assets										
Investment properties										
Other assets										
Operational buildings										
Municipal Offices		863	1,203	-	168	419	1,203	(784)	(65.2)%	1,203
Training Centres		279	389	-	54	135	389	(254)	(65.3)%	389
Depots		13,505	18,835	-	2,626	6,565	18,835	(12,270)	(65.1)%	18,835
		14,647	20,427	-	2,848	7,119	20,427	(13,308)	(65.1)%	20,427
Housing										
Biological or cultivated assets										
Intangible assets										
Computer equipment										
Computer Equipment		1,374	1,916	-	267	668	1,916	(1,248)	(65.1)%	1,916
Furniture and office equipment										
Furniture and Office Equipment		1,619	2,258	-	315	787	2,258	(1,471)	(65.1)%	2,258
Machinery and equipment										
Machinery and Equipment		1,088	1,518	-	212	529	1,518	(989)	(65.2)%	1,518
Transport assets										
Transport Assets		15,849	22,104	-	2,354	5,885	22,104	(16,219)	(73.4)%	22,104

Vhembe District Municipality - Supporting Table SC13d - Monthly Budget Statement - Depreciation by Asset Class - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Land										
Zoo, marine and non-biological assets										
Total depreciation		161,536	228,337	-	28,183	70,454	228,337	(157,883)	(69.1)%	228,337

Vhembe District Municipality - Supporting Table SC13e - Monthly Budget Statement - Capital Expenditure on the Upgrading of Existing Assets by Asset Class - M06 December

Description	Ref	2024/25		Budget year 2024/25						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
\Capital expenditure on upgrading of existing assets by asset class/sub-class										
Infrastructure										
Roads infrastructure										
Storm water infrastructure										
Electrical infrastructure										
Water supply infrastructure										
Water treatment works		1,420	57,391	-	-	-	57,391	(57,391)	(100.0)%	57,391
Bulk mains		-	-	-	-	25,579	-	25,579	- %	-
Capital spares		1,552	-	-	-	-	-	-	- %	-
		2,972	57,391	-	-	25,579	57,391	(31,812)	(55.4)%	57,391
Sanitation infrastructure										
Waste water treatment works		44,474	79,838	-	-	-	79,838	(79,838)	(100.0)%	79,838
Solid waste infrastructure										
Rail infrastructure										
Coastal infrastructure										
Information and communication infrastructure										
Total infrastructure		47,446	137,229	-	-	25,579	137,229	(111,650)	(81.4)%	137,229
Total capital expenditure on renewal of existing assets		47,446	137,229	-	-	25,579	137,229	310,645	226.4 %	137,229