

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

FEBRUARY 2025

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PART 1: IN - YEAR REPORT

PURPOSE

To report to the Council and submit to National and Provincial Treasury on the monthly financial performance of the Municipality as required by Section 71 of the Municipal Finance Management Act.

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further state that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the Mayor of the municipality and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2024/25			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	752 711 553	743 376 275	460 716 301	61%
OPERATING EXPENDITURE	734 364 413	726 702 433	414 667 380	56%
		-		
TRANSFER - CAPITAL	95 858 000	143 868 404	76 003 490	79%
SURPLUS/(DEFICIT)	114 565 544	160 542 246	122 052 411	107%
CAPITAL EXPENDITURE	110 495 280	158 166 958	88 528 855	80%

Table C1 – Budget Statement Summary

Description	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
Financial Performance									
Property rates	59 511	67 168	61 818	5 088	39 185	32 840	6 345	19%	67 168
Service charges	118 023	146 003	161 854	12 090	100 988	91 331	9 657	11%	146 003
Investment revenue	7 316	9 404	6 772	318	4 091	3 619	472	13%	9 404
Transfers and subsidies	364 580	383 099	383 099	92	287 073	286 981	92	0%	383 099
Other own revenue	121 102	147 038	129 833	3 404	29 379	21 611	7 768	36%	147 038
Total Revenue (excluding capital transfers and contributions)	670 532	752 712	743 376	20 992	460 716	436 383	24 334	6%	752 712
Employee costs	188 236	213 757	196 286	16 825	133 871	113 937	19 933	17%	213 757
Remuneration of Councillors	26 131	28 178	29 661	2 283	18 577	16 645	1 932	12%	28 178
Depreciation & asset impairment	61 877	58 901	62 754	4 884	42 331	38 326	4 005	10%	58 901
Finance charges	11 344	406	1 104	–	396	420	(24)	-6%	406
Materials and bulk purchases	152 718	158 988	180 954	13 378	120 655	111 746	8 909	8%	158 988
Transfers and subsidies	15 844	9 404	12 133	358	5 997	6 262	(265)	-4%	9 404
Other expenditure	234 315	264 731	243 810	6 414	92 841	80 522	12 319	15%	264 731
Total Expenditure	690 466	734 364	726 702	44 141	414 667	367 858	46 810	13%	734 364
Surplus/(Deficit)	(19 933)	18 347	16 674	(23 149)	46 049	68 525	(22 476)	-33%	18 347
Transfers and subsidies - capital (monetary allocations)	75 405	95 858	143 508	2 536	76 003	73 468	2 536	3%	95 858
Transfers and subsidies - capital (monetary allocations)	–	360	360	–	–	–	–	–	360
Surplus/(Deficit) after capital transfers & contributions	55 471	114 566	160 542	(20 613)	122 052	141 992	(19 940)	-14%	114 566
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	55 471	114 566	160 542	(20 613)	122 052	141 992	(19 940)	-14%	114 566
Capital expenditure & funds sources									
Capital expenditure	108 862	110 495	158 167	2 990	88 529	73 963	14 565	20%	110 495
Capital transfers recognised	81 945	96 218	143 868	2 336	83 737	70 830	12 907	18%	96 218
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26 917	14 277	14 299	654	4 792	3 133	1 658	53%	14 277
Total sources of capital funds	108 862	110 495	158 167	2 990	88 529	73 963	14 565	20%	110 495
Financial position									
Total current assets	215 289	277 229	298 373		88 960				277 229
Total non current assets	1 284 966	1 474 187	1 537 205		34 740				1 474 187
Total current liabilities	131 904	124 375	130 508		20 099				124 375
Total non current liabilities	122 639	117 850	135 904		–				117 850
Community wealth/Equity	1 245 713	1 509 192	1 569 166		103 601				1 509 192
Cash flows									
Net cash from (used) operating	96 247	175 904	–	(15 272)	136 535	24 007	(112 528)	-469%	175 904
Net cash from (used) investing	(96 258)	(97 741)	–	(2 990)	(88 529)	(87 957)	572	-1%	(97 741)
Net cash from (used) financing	(10 408)	–	–	(5 165)	(10 360)	(5 310)	5 050	-95%	–
Cash/cash equivalents at the month/year end	22 674	87 372	–	–	46 855	(60 052)	(106 906)	178%	87 372
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	17 858	11 835	5 187	4 587	4 417	4 348	4 221	191 820	244 273
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue as at end of February is R460, 716 million and the year to date budget of R436, 383 million and this reflects a positive variance of R24, 334 million which is mostly attributable to equitable shares received amounting to R283, 268 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 13% favorable variance,
- Interest earned – outstanding debtors: 21% favorable variance,
- Rental of Facilities and Equipment: 62% favorable variance,
- Fines, penalties and forfeits: 90% favorable variance
- Services Charges – electricity revenue: 11% favorable variance
- Services Charges – refuse revenue: 9% favorable variance
- Licenses and permits: 12% favorable variance
- Property rates: 19% favorable variance
- Other revenue: 2% unfavorable
- Transfer and subsidies: 0% favorable

Operating Expenditure

The year to date operational expenditure as at end of February amounts to R414, 667 million and the year to date budget is R367, 858 million. This reflects overspending variance of R46, 810 million that translates to 13% variance. The variance is attributed overspending variance on depreciation and asset impairment and underspending of debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

All other expenditure line items are performing almost in line with the year to date budget since the variance thereof is less than 10% except for the following:

- Debt impairment: 100% over spending
- Depreciation assets and impairment :10% under spending
- Employee related cost :17% under spending
- Remuneration of coucillors:12% under spending
- Other material :10% under spending
- Other expenditure :21% under spending
- Losses: 213% under performing

The above material variances are explained more in detail on Supporting Tables SC 1

Capital Expenditure

The year to date actual capital expenditure as at end of February 2025 amounts to R88, 529 million and the year to date budget amounts to R73, 963 million and this gives rise to R14, 565 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of February is R122, 062 million that is mainly attributed under performance on capital expenditure in the reporting period.

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of February amounts to R244,273 million and this shows an increase of R27,623 million as compared to R216, 650 million as at end of 2023-24 financial year.

Consumer debtors is made up of service charges and property rates that amount to R152,166 million and other debtors amounting to R92, 107 million. Debtors relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, do not form part of consumer debtors.

Creditors

All creditors were paid within 30 days of receipt of invoice in the month of February as required by MFMA and as a result there are no outstanding creditors.

Table C2 – Financial Performance (Standard Classification)

Description	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
Revenue - Functional									
Governance and administration	312 699	339 405	331 211	6 863	235 380	227 074	8 306	4%	339 405
Executive and council	42 864	55 444	55 444	–	34 281	34 281	–		55 444
Finance and administration	253 277	265 077	256 883	6 863	187 095	178 789	8 306	5%	265 077
Internal audit	16 559	18 884	18 884	–	14 004	14 004	–		18 884
Community and public safety	123 210	147 318	131 774	852	37 388	32 506	4 882	15%	147 318
Community and social services	11 295	11 332	11 320	2	8 854	8 849	5	0%	11 332
Sport and recreation	17 577	17 596	17 612	–	14 642	14 646	(4)	0%	17 596
Public safety	94 338	118 389	102 842	850	13 892	9 011	4 881	54%	118 389
Economic and environmental services	122 639	145 708	193 401	1 539	113 716	112 208	1 508	1%	145 708
Planning and development	23 661	26 909	27 921	171	21 676	21 682	(5)	0%	26 909
Road transport	98 141	117 962	164 644	1 368	88 502	86 988	1 514	2%	117 962
Environmental protection	836	836	836	–	3 538	3 538	–		836
Trading services	187 389	216 500	230 859	14 275	150 236	138 063	12 173	9%	216 500
Energy sources	136 984	176 261	190 868	12 954	123 046	112 273	10 773	10%	176 261
Waste management	50 405	40 239	39 991	1 321	27 190	25 790	1 400	5%	40 239
Total Revenue - Functional	745 937	848 930	887 245	23 528	536 720	509 850	26 870	5%	848 930
Expenditure - Functional									
Governance and administration	250 913	256 051	260 926	16 149	163 390	143 612	19 778	14%	256 051
Executive and council	45 644	50 467	51 199	3 947	32 754	28 672	4 083	14%	50 467
Finance and administration	193 326	193 168	195 600	11 713	120 156	104 393	15 763	15%	193 168
Internal audit	11 943	12 416	14 127	489	10 480	10 547	(67)	-1%	12 416
Community and public safety	112 849	166 016	134 138	5 177	41 694	31 558	10 136	32%	166 016
Community and social services	12 405	16 523	8 026	584	5 250	2 850	2 401	84%	16 523
Sport and recreation	11 776	17 967	25 212	2 950	16 122	14 507	1 615	11%	17 967
Public safety	88 668	131 526	100 900	1 643	20 322	14 202	6 120	43%	131 526
Economic and environmental services	111 943	121 360	111 474	7 906	78 541	69 246	9 294	13%	121 360
Planning and development	20 264	29 097	24 646	1 795	15 401	12 892	2 509	19%	29 097
Road transport	91 679	91 267	86 651	6 110	63 111	56 506	6 605	12%	91 267
Environmental protection	–	996	176	–	29	(152)	180	-119%	996
Trading services	214 760	190 937	220 166	14 909	131 043	123 442	7 601	6%	190 937
Energy sources	135 137	139 573	158 050	12 416	102 915	95 628	7 287	8%	139 573
Waste management	79 623	51 364	62 115	2 492	28 127	27 814	314	1%	51 364
Total Expenditure - Functional	690 466	734 364	726 702	44 141	414 667	367 858	46 810	13%	734 364
Surplus/ (Deficit) for the year	55 471	114 566	160 542	(20 613)	122 052	141 992	(19 940)	-14%	114 566

Table C3 – Financial Performance (Revenue and Expenditure by vote)

Vote Description	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
Revenue by Vote									
Vote 1 - Executive & Council	36 200	48 780	48 780	–	31 974	31 974	–		48 780
Vote 2 - Municipal Manager	52 692	53 017	53 017	–	37 504	37 504	–		53 017
Vote 3 - Budget & Treasury	134 073	155 069	146 875	6 793	98 941	90 705	8 236	9%	155 069
Vote 4 - Corporate Services	57 641	46 686	46 686	70	36 186	36 116	70	0%	46 686
Vote 5 - Community Services	183 060	197 934	182 142	2 628	73 911	67 173	6 739	10%	197 934
Vote 6 - Technical Services	253 091	309 085	370 373	13 866	226 498	214 667	11 831	6%	309 085
Vote 7 - Developmental Planning	13 410	18 658	19 670	171	15 663	15 669	(5)	0%	18 658
Vote 8 - Executive Support	15 770	19 701	19 701	–	16 043	16 043	–		19 701
Total Revenue by Vote	745 937	848 930	887 245	23 528	536 720	509 850	26 870	5%	848 930
Expenditure by Vote									
Vote 1 - Executive & Council	38 807	42 336	43 295	3 181	27 910	24 983	2 926	12%	42 336
Vote 2 - Municipal Manager	46 652	43 952	51 629	3 582	32 782	30 757	2 025	7%	43 952
Vote 3 - Budget & Treasury	85 803	84 203	84 720	3 816	54 297	46 142	8 155	18%	84 203
Vote 4 - Corporate Services	32 461	45 697	31 015	88	16 943	14 001	2 943	21%	45 697
Vote 5 - Community Services	201 461	229 017	206 201	8 477	76 404	64 781	11 623	18%	229 017
Vote 6 - Technical Services	245 055	249 634	265 197	21 102	177 548	161 273	16 275	10%	249 634
Vote 7 - Developmental Planning	13 444	21 637	17 899	1 338	10 567	8 560	2 007	23%	21 637
Vote 8 - Executive Support	26 783	17 889	26 747	2 558	18 216	17 360	856	5%	17 889
Total Expenditure by Vote	690 466	734 364	726 702	44 141	414 667	367 858	46 810	13%	734 364
Surplus/ (Deficit) for the year	55 471	114 566	160 542	(20 613)	122 052	141 992	(19 940)	-14%	114 566

Table C2 and C3 measure the monthly actuals and year to date actuals against the year-to-date budget. The aforementioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure. The variances are all reflected in the year-to-date variance column.

The financial results portrayed in the two tables are the same as those in other tables (i.e. it is only the description or basis of reporting that is based on financial or budget performance by vote or department, and National Treasury's standard classification.

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	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
Revenue By Source									
Property rates	59 511	67 168	61 818	5 088	39 185	32 840	6 345	19%	67 168
Service charges - electricity revenue	105 796	133 515	147 578	11 045	92 183	83 228	8 955	11%	133 515
Service charges - refuse revenue	12 227	12 488	14 276	1 045	8 804	8 102	702	9%	12 488
Rental of facilities and equipment	1 301	2 855	1 886	86	608	375	232	62%	2 855
Interest earned - external investments	7 316	9 404	6 772	318	4 091	3 619	472	13%	9 404
Interest earned - outstanding debtors	15 860	19 888	17 852	1 661	12 194	10 110	2 084	21%	19 888
Fines, penalties and forfeits	90 047	113 999	98 497	985	10 578	5 575	5 004	90%	113 999
Licences and permits	6 344	7 302	7 302	456	4 148	3 691	456	12%	7 302
Transfers and subsidies	364 580	383 099	383 099	92	287 073	286 981	92	0%	383 099
Other revenue	635	2 994	4 296	215	1 823	1 859	(36)	-2%	2 994
Gains	6 914		–	–	28	–	28	#DIV/0!	
Total Revenue (excluding capital transfers and contr	670 532	752 712	743 376	20 992	460 716	436 383	24 334	6%	752 712
Expenditure By Type									
Employee related costs	188 236	213 757	196 286	16 825	133 871	113 937	19 933	17%	213 757
Remuneration of councillors	26 131	28 178	29 661	2 283	18 577	16 645	1 932	12%	28 178
Debt impairment	92 121	125 207	94 211	–	–	(3 724)	3 724	-100%	131 672
Depreciation & asset impairment	61 877	58 901	62 754	4 884	42 331	38 326	4 005	10%	58 901
Finance charges	11 344	406	1 104	–	396	420	(24)	-6%	406
Bulk purchases	109 783	121 123	139 391	10 601	92 008	85 618	6 389	7%	121 123
Other materials	42 936	37 865	41 563	2 777	28 647	26 128	2 519	10%	37 865
Contracted services	79 028	70 102	85 088	4 851	51 381	50 000	1 380	3%	70 102
Transfers and subsidies	15 844	9 404	12 133	358	5 997	6 262	(265)	-4%	9 404
Other expenditure	61 771	69 371	64 444	1 562	41 415	34 231	7 184	21%	62 906
Losses	1 396	50	67	–	45	14	31	213%	50
Total Expenditure	690 466	734 364	726 702	44 141	414 667	367 858	46 810	13%	734 364
Surplus/(Deficit)	(19 933)	18 347	16 674	(23 149)	46 049	68 525	(22 476)	-33%	18 347
Transfers and subsidies - capital (monetary allocations)	75 405	95 858	143 508	2 536	76 003	73 468	2 536	3%	95 858
Transfers and subsidies - capital (monetary allocations)	–	360	360	–	–	–	–		360
Surplus/(Deficit) after capital transfers & contributions	55 471	114 566	160 542	(20 613)	122 052	141 992			114 566
Taxation							–		
Surplus/(Deficit) after taxation	55 471	114 566	160 542	(20 613)	122 052	141 992			114 566
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	55 471	114 566	160 542	(20 613)	122 052	141 992			114 566
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	55 471	114 566	160 542	(20 613)	122 052	141 992			114 566

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections are on property rates, service charges – electricity, refuse, rental of facilities and equipment, interest earned – external investments, interest on outstanding debtors, fines, penalties and forfeits, licenses and permits and other revenue.

In the case of expenditure, the following line items reflect material variance, Remuneration of councilors, Bulk purchases, other expenditure, debt impairment, depreciation and asset impairment, finance charges, employee related costs, other materials, and transfer and subsidies.

Reasons for deviations will only be provided for material variances and a variance is deemed to be material if it is 10% and more.

Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

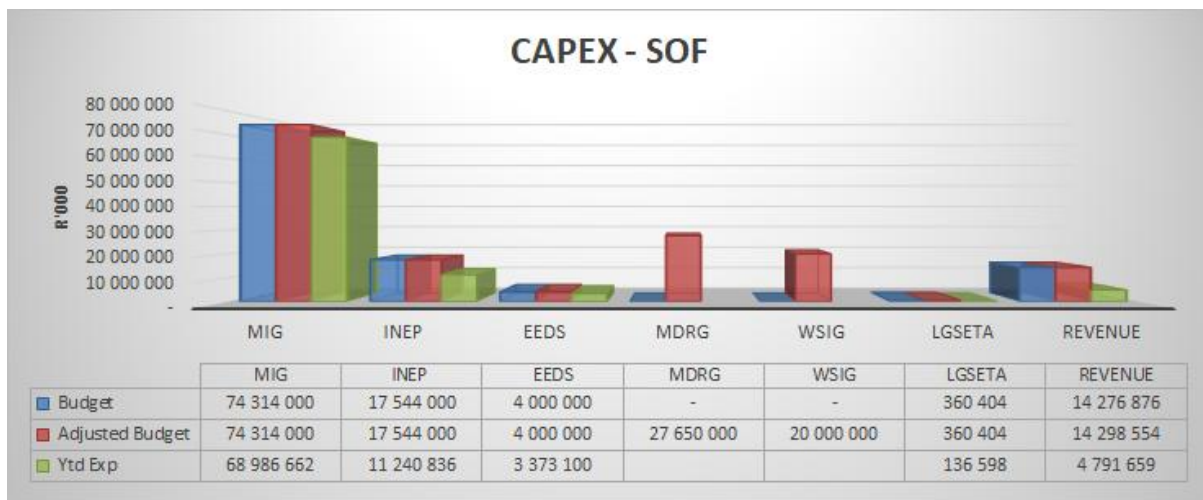
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	8 643	7 170	2 370	47	1 170	(4 049)	5 218	-129%	7 170
Executive and council	–	–					–		–
Finance and administration	8 643	7 170	2 370	47	1 170	(4 049)	5 218	-129%	7 170
Internal audit	–	–					–		–
Community and public safety	216	11 100	10 974	974	2 940	1 701	1 239	73%	11 100
Community and social services	–	800	696	–	800	692	108	16%	800
Sport and recreation	216	10 300	10 278	974	2 140	1 009	1 131	112%	10 300
Public safety	–	–	–	–	–	–	–		–
Housing							–		
Health							–		
Economic and environmental services	76 556	68 949	121 446	145	69 716	65 423	4 293	7%	68 949
Planning and development	–	–	–	–	–	–	–		–
Road transport	76 556	68 949	121 446	145	69 716	65 423	4 293	7%	68 949
Environmental protection	–	–	–	–	–	–	–		–
Trading services	23 448	23 277	23 377	1 825	14 703	10 889	3 814	35%	23 277
Energy sources	21 342	22 227	22 227	1 825	14 614	11 121	3 493	31%	22 227
Waste management	2 107	1 050	1 150	–	89	(232)	322	-138%	1 050
Other							–		
Total Capital Expenditure - Functional Classification	108 862	110 495	158 167	2 990	88 529	73 963	14 565	20%	110 495
Funded by:									
National Government	81 945	95 858	123 508	2 336	83 601	70 830	12 771	18%	95 858
Provincial Government							–		
District Municipality			20 000	–	–	–	–		
Transfers and subsidies - capital (monetary allocations)		360	360	–	137	–	137	0%	360
Transfers recognised - capital	81 945	96 218	143 868	2 336	83 737	70 830	12 907	18%	96 218
Borrowing							–		
Internally generated funds	26 917	14 277	14 299	654	4 792	3 133	1 658	53%	14 277
Total Capital Funding	108 862	110 495	158 167	2 990	88 529	73 963	14 565	20%	110 495

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	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
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	2 375	1 000	1 660	–	997	925	72	8%	1 000
Vote 5 - Community Services	1 915	10 000	10 000	826	1 862	901	961	107%	10 000
Vote 6 - Technical Services	93 610	70 688	75 558	(315)	70 498	66 505	3 993	6%	70 688
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total multi-year capital expenditure	97 900	81 688	87 218	511	73 357	68 331	5 026	7%	81 688
Expenditure of single-year capital appropriation							–		
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	6 268	6 170	710	47	172	(4 974)	5 146	-103%	6 170
Vote 5 - Community Services	407	2 150	2 124	148	1 168	568	600	106%	2 150
Vote 6 - Technical Services	4 287	20 487	68 114	2 285	13 832	10 039	3 793	38%	20 487
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total single-year capital expenditure	10 962	28 807	70 948	2 479	15 172	5 633	9 539	169%	28 807
Total Capital Expenditure	108 862	110 495	158 167	2 990	88 529	73 963	14 565	20%	110 495

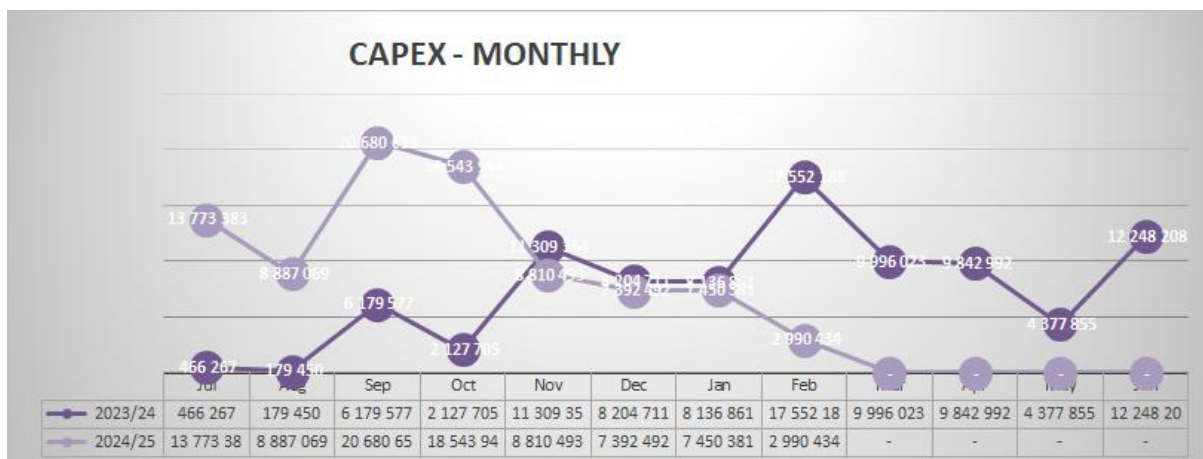
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of February 2025, R2,990 million spending is incurred and the year-to-date expenditure amounts to R88, 529 whilst the year to date budget is R73, 963 million and this gave rise to under spending variance of R14, 565 million that translates to 20%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R158, 167 million, R74, 314 million is funded from Municipal Infrastructure grant, R17, 544 million from Integrated National Electrification Programme, Energy Efficiency and Demand Side Management grant, R4, 000 million, LGSETA amounts to R360 and R14, 299 million from own revenue and the spending per source of finance is presented in the above graph.

Figure 2: Monthly capital expenditure



The above graph compares the 2023-24 and 2024/25 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	22 674	76 076	71 789	18 278	76 076
Call investment deposits	–	–	–	28 577	–
Consumer debtors	131 274	145 085	167 485	31 003	145 085
Other debtors	29 832	13 993	20 842	3 842	13 993
Current portion of long-term receivables	–	119	–	–	119
Inventory	31 509	41 956	38 258	7 260	41 956
Total current assets	215 289	277 229	298 373	88 960	277 229
Non current assets					
Long-term receivables	–	–	663	–	–
Investments	18 475	19 693	20 193	–	19 693
Investment property	110 604	47 492	47 492	–	47 492
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 155 424	1 405 876	1 467 731	34 740	1 405 876
Biological	463	–	–	–	–
Intangible	–	663	663	–	663
Other non-current assets	–	463	463	–	463
Total non current assets	1 284 966	1 474 187	1 537 205	34 740	1 474 187
TOTAL ASSETS	1 500 256	1 751 416	1 835 578	123 700	1 751 416
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	8 006	8 895	6 639	5 127	8 895
Consumer deposits	5 518	6 653	6 810	174	6 653
Trade and other payables	108 238	102 261	113 432	14 798	102 261
Provisions	10 141	6 565	3 627	–	6 565
Total current liabilities	131 904	124 375	130 508	20 099	124 375
Non current liabilities					
Borrowing	27 611	27 548	45 602	–	27 548
Provisions	95 028	90 302	90 302	–	90 302
Total non current liabilities	122 639	117 850	135 904	–	117 850
TOTAL LIABILITIES	254 543	242 225	266 412	20 099	242 225
NET ASSETS	1 245 713	1 509 192	1 569 166	103 601	1 509 192
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 245 713	1 509 192	1 569 166	103 601	1 509 192
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 245 713	1 509 192	1 569 166	103 601	1 509 192

The above table shows that community wealth amounts to R103 601 million, total liabilities R20,099 million and the total assets R123,700 million. Non-current liabilities are mainly made up of borrowing and provisions for long service award, landfill site. Taking the current liabilities and current assets together, the municipality has current ratio of 4.4:1 which does not meet the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	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
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	49 454	68 803	–	4 168	28 060	31 645	(3 586)	-11%	68 803
Service charges	106 684	144 048	–	10 771	80 248	91 326	(11 077)	-12%	144 048
Other revenue	15 358	28 186	–	3 106	90 896	93 987	(3 091)	-3%	28 186
Transfers and Subsidies - Operational	363 612	383 099	–	783	288 760	201 522	87 237	43%	383 099
Transfers and Subsidies - Capital	55 019	91 858	–	4 544	85 968	84 585	1 382	2%	91 858
Interest	6 121	8 210	–	613	4 664	5 366	(702)	-13%	8 210
Payments									
Suppliers and employees	(492 218)	(538 490)	–	(38 899)	(435 668)	(432 756)	2 911	-1%	(538 490)
Finance charges	(1 766)	(406)	–	–	(396)	(870)	(473)	54%	(406)
Transfers and Grants	(6 016)	(9 404)	–	(358)	(5 997)	(6 799)	(802)	12%	(9 404)
NET CASH FROM/(USED) OPERATING ACTIVITIES	96 247	175 904	–	(15 272)	136 535	68 007	(68 528)	-101%	175 904
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	659	–	–	–	–	–		659
Decrease (increase) in non-current receivables	–	1 194	–	–	–	–	–		1 194
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(96 258)	(99 594)	–	(2 990)	(88 529)	(89 957)	(1 428)	2%	(99 594)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(96 258)	(97 741)	–	(2 990)	(88 529)	(89 957)	(1 428)	2%	(97 741)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	–	–	(5 165)	(5 233)	679	(5 912)	-871%	–
Payments									
Repayment of borrowing	(10 408)	–	–	–	(5 127)	(5 989)	(862)	14%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 408)	–	–	(5 165)	(10 360)	(5 310)	5 050	-95%	–
NET INCREASE/ (DECREASE) IN CASH HELD	(10 419)	78 163	–	(23 427)	37 646	(27 261)			78 163
Cash/cash equivalents at beginning:	33 093	9 209	–		9 209	9 209			9 209
Cash/cash equivalents at month/year end:	22 674	87 372	–		46 855	(18 052)			87 372

Table C7 presents details pertaining to cash flow performance. As at end of February 2025, the net cash inflow from operating activities is R136, 535 million whilst net cash outflow from investing activities is R88,529 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R10, 360 million. The cash and cash equivalent held at end of February 2025 amounted to R46, 855 million and the net effect of the above cash flows is cash inflow movement of R37, 646 million. The cash and cash equivalent at end of the reporting period of R46, 855 million, is mainly made up of cash in the primary bank account amounting to R18, 278 million and short term investments amounting to R28, 577 million at the end of February 2025.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	19%	The actual revenue generated is more than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
Service charges - electricity revenue	11%	The projected monthly revenue appear to be lower in light of the actual revenue performance	No remedial action since the actual revenue is performing well.
Service charges - refuse revenue	9%	The actual revenue generated is slightly higher than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips bins are located
Rental of facilities and equipment	62%	The actual revenue generated is lower than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipal needs to ensure all the municipal and rented equipments generate revenue as hired out.
Interest earned - external investments	13%	The municipality has invested in four different investment portfolios with Standard bank, and ABSA and the actual interest generated is more than the budgeted revenue	The municipality should draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoid variances.
Interest earned - outstanding debtors	21%	The actual revenue generated is more than the projected monthly revenue.	The municipality should continue encouraging customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	90%	The actual revenue issued on speed cameras is more than the projections. The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection.	The municipality should strategies on how to speed up the revenue collection under this item. There should be road blocks in the groblersdal entrances where cashiers are available to collection on outstanding traffic fines.
Licences and permits	12%	The actual revenue generated is more than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
Transfers and subsidies	0%	The equitable share trenches received is more than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
Other revenue	-2%	The actual revenue generated is less than the projected monthly revenue.	The municipality should ensure that all write offs on the outstanding debts are true reflections of what should be written off.
Expenditure By Type			
Employee related costs	17%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has some appointed vacant posts.
Remuneration of councillors	12%	The actual expenditure incurred on remuneration of councillors is slightly more than the projected monthly expenditure	The municipality should budget according to the number of councillors that they have
Debt impairment	-100%	Debt impairment has not been calculated since the beginning of the year.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	10%	The actual depreciation calculated is more than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract is with the system vendor.
Finance charges	-6%	Finance charges is mainly for finance lease and the municipality has a new lease contract with Mashumi	The municipality should continue encouraging the service provider to submit invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Bulk purchases	7%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure, the monthly payments were captured before month end.	The municipality should encourages the service provider (Eskom) to submit invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Other materials	10%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure.	The municipality should ensure that all the municipal assets are maintained to keep their useful life as they are.
Contracted services	3%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	-4%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	21%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should identify expenditure lead to significant variances and improve on those items to avoid the variances.
Losses	213%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should come up with the remedy that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Capital Expenditure			
National Government	18%	The projections on capital grants is less than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
Internally generated funds	57%	The actual spending on internally generated funds is more than the projections thereof.	The municipality should implement all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-11%	The actual collection rate on property rates is more than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	-12%	The collection rate on service charges is more than the projected rate	The municipality should continue using the strategies they use to collect on licenced municipal areas on electricity billings and refuse removal
Other revenue	-3%	The collection rate on leased assets is more than the projected amount	The municipality should continue with the strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	43%	The receipted trenches of operational grants are not in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	2%	The receipted trenches of capital grants are not in line with the projections.	The municipality should make use of DORA during the draft and final budget preparations.
Interest	-13%	Interest on other revenue is over projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-1%	The actual costs incurred is more than the projected costs and the variance is caused by vacant posts on employee related costs, and other variates in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	54%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality should encourages Afrent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	12%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
Capital assets	2%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality should continue to encourage implementation of all capital projects.
Increase (decrease) in consumer deposits		The actual payments on consumer deposit is more than the projections thereof	No remedial action is needed
Repayment of borrowing	-871%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2024/25											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off	Impairment - Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	9 592	5 647	675	277	199	173	218	4 125	20 906	4 992	-	-
Receivables from Non-exchange Transactions - Property Rates	4 531	2 731	2 090	1 994	1 950	1 906	1 933	75 941	93 076	83 724	-	-
Receivables from Exchange Transactions - Waste Management	1 034	832	691	687	674	658	639	30 909	36 124	33 566	-	-
Receivables from Exchange Transactions - Property Rental Debtors	78	69	56	56	56	55	93	1 597	2 060	1 857	-	-
Interest on Arrear Debtor Accounts	1 690	1 647	1 583	1 529	1 501	1 468	1 432	73 665	84 516	79 596	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	-	-
Other	933	908	92	43	37	89	(94)	5 584	7 591	5 658	-	-
Total By Income Source	17 858	11 835	5 187	4 587	4 417	4 348	4 221	191 820	244 273	209 393	-	–
2019/20 - totals only	15 812	8 961	4 446	4 150	4 023	4 013	3 911	171 333	216 650	187 430		
Debtors Age Analysis By Customer Group												
Organs of State	2 380	2 083	1 643	1 062	1 047	1 029	1 025	46 817	57 086	50 980	-	–
Commercial	9 110	5 867	578	717	636	611	691	14 155	32 364	16 809	-	–
Households	6 105	3 717	2 877	2 729	2 666	2 654	2 643	128 864	152 256	139 557	-	–
Other	262	168	91	79	68	54	(138)	1 984	2 568	2 047	-	–
Total By Customer Group	17 858	11 835	5 187	4 587	4 417	4 348	4 221	191 820	244 273	209 393	-	–

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of February 2025 amount to R235, 063 million. The debtors' book is made up as follows:

- Rates 38%
- Electricity 9%
- Rental 1%
- Refuse removal 15%
- Interest on Debtors 35%
- Other 3%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

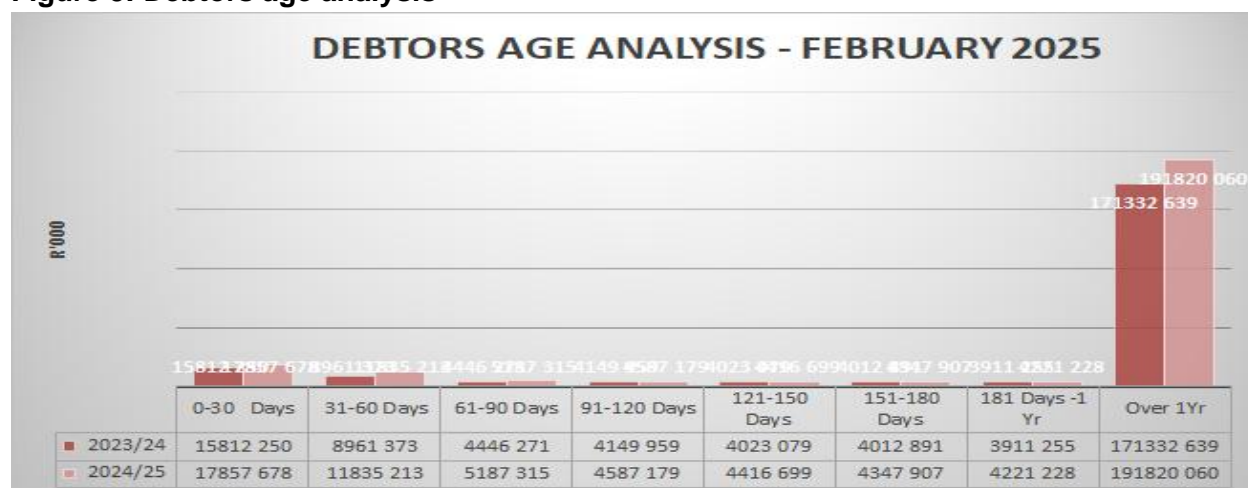
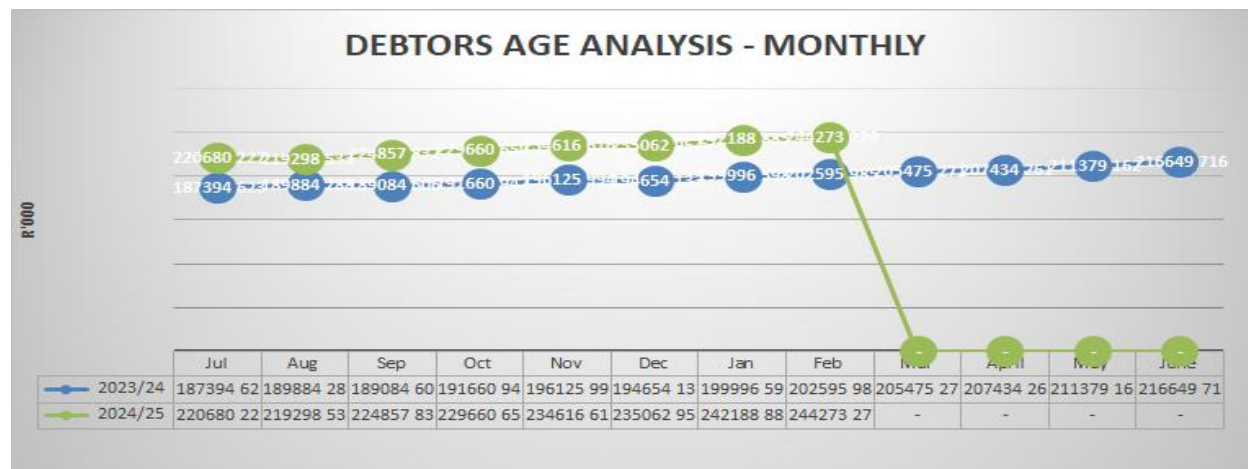


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2023-24 financial year and 2024/25 (as at end of February 2025) whilst the latter shows monthly movement of debtors for both the current financial year and the 2023-24 financial year. The debtors book is materially less than the 2024/25 monthly figures and this is an indication that the municipality is not performing well in terms of collection.

Below is list of top twenty debtors that contribute significantly to the ever-growing debt book.

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDIN
9005301	00000 TWIN CITY TRADING PTY/00000 TWIN CITY TRADING PTY LTD	N	N	N	4 243 752
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	2 350 170
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	1 901 398
911906	TAFELKOP MALL (PTY) LTD	N	N	N	1 883 418
9012345	BREED J & OOSTHUIZEN J F	N	N	N	1 724 265
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 024 671
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 024 283
9002327	DE LEMOS E M	N	N	N	752 034
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	628 565
5000633	ERASMUS G J	N	N	N	552 349
201885	SHOPRITE CHECKERS (PTY) LTD	N	N	N	546 403
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	542 246
7000918	MATHEBULA JABULANI JACK TITUS	N	N	Y	534 792
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	517 583
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	505 573
200232	WALTLOO MEAT & CHICKEN INTERNATIONAL (PTY) LTD	N	N	N	500 140
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	458 934
9002065	GOVERNMENT OF KWANDEBELE(RURAL DEVELOPMENT)	N	N	N	444 245
2913	SHOPRITE/CHECKERS	N	N	Y	443 446
20479	J CMRTRUST VAT:4340174590 CMRTRUST(V	N	N	N	428 638
TOTAL					21 006 905

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2024/25								Prior year totals for chart
	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	
Creditors Age Analysis By Customer Type									
Bulk Electricity									
Bulk Water									
PAYE deductions									
VAT (output less input)									
Pensions / Retirement deductions									
Loan repayments									
Trade Creditors									
Auditor General									
Other								8,520	
Total By Customer Type	-	-	-	-	-	-	-	8,520	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice.

The contracted services are to be paid through order system payments and that should feed the age analysis module every month.

Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
STANDARD BANK (038823527023)		Current Investment	8.5%		24-Feb-25	25 304 093.15	134 503	- 25 438 596	-	-
STANDARD BANK (038823527025)		Current Investment	8.6%		24-Mar-25	25 305 410.96	164 452	-	-	25 469 863
ABSA CALL ACCOUNT (9393951418)		Current Investment	8.2%		28-Feb-25	3 087 670.49	19 304	-	-	3 106 975
TOTAL INVESTMENTS AND INTEREST						53 697 175		- 25 438 596	-	28 576 838

The Municipality had short investment portfolios during the month of February 2025 with an opening balance of R53, 697 million and top up investment of R0, in various investment portfolios. An amount of R318 thousand was earned as an interest, withdrew R25, 439 million and closed off with R28, 577 at the end of February 2025.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	363 612	390 192	390 192	783	288 677	288 677	-		390 192
Local Government Equitable Share	358 519	384 783	384 783	-	283 268	283 268	-		384 783
Finance Management	2 850	2 800	2 800	-	2 800	2 800	-		2 800
EPWP Incentive	2 243	2 609	2 609	783	2 609	2 609	-		2 609
Total Operating Transfers and Grants	363 612	390 192	390 192	783	288 677	288 677	-		390 192
Capital Transfers and Grants									
National Government:	75 385	95 858	95 858	4 544	85 858	75 139	10 719	14%	95 858
Municipal Infrastructure Grant (MIG)	60 985	74 314	74 314	-	64 314	61 296	3 018	5%	74 314
Integrated National Electrification Grant	14 400	17 544	17 544	4 544	17 544	10 843	6 701	62%	17 544
Energy Efficiency and Demand Side Management Grant	-	4 000	4 000	-	4 000	3 000	1 000	33%	4 000
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	344	360	360	-	110	31	79	259%	360
LGSETA Learnership and Development	344	360	360	-	110	31	79	259%	360
Total Capital Transfers and Grants	75 729	96 218	96 218	4 544	85 968	75 169	10 798	14%	96 218
TOTAL RECEIPTS OF TRANSFERS & GRANTS	439 341	486 411	486 411	5 327	374 645	363 846	10 798	3%	486 411

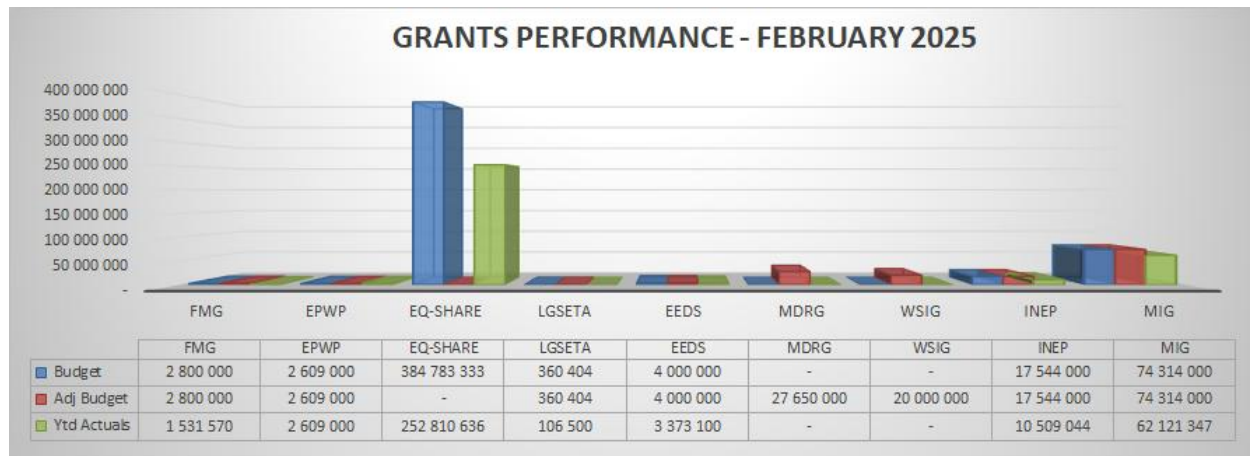
Supporting tables SC6 provides details of grants received. The year-to-date actual receipts amount to R374, 645 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R283, 268 million; Financial Management Grant amounting to R2,800 million LGSETA amounting R110,thousand, Municipal Infrastructure Grant amounting to R64 314 million; Integrated National Energy Grant R17 544 million and Expanded Public Works Programme R2 609 million were received and Energy Efficiency and Demand Side Management Grant R4 million. All the trenches of the grants allocated for the current financial year have been received in line with the National Treasury payment schedule.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	379 159	390 192	390 192	2 231	256 688	259 351	(2 662)	-1%	390 192
Local Government Equitable Share	374 066	384 783	384 783	2 139	252 811	255 251	(2 440)	-1%	384 783
Finance Management	2 850	2 800	2 800	92	1 268	1 826	(557)	-31%	2 800
EPWP Incentive	2 243	2 609	2 609	–	2 609	2 274	335	15%	2 609
Total operating expenditure of Transfers and Grants:	379 159	390 192	390 192	2 231	256 688	259 351	(2 662)	-1%	390 192
Capital expenditure of Transfers and Grants									
National Government:	80 970	95 858	95 858	2 536	76 003	70 723	5 280	7%	95 858
Municipal Infrastructure Grant (MIG)	66 506	74 314	74 314	826	62 121	59 602	2 519	4%	74 314
Integrated National Electrification Grant	14 464	17 544	17 544	1 710	10 509	8 188	2 321	28%	17 544
Energy Efficiency and Demand Side Management Grant		4 000	4 000	–	3 373	2 933	440	15%	4 000
District Municipality:	–	–	–	–	–	–	–		–
N/A							–		
Other grant providers:	976	360	360	–	137	110	27	25%	360
LGSETA Learnership and Development	976	360	360	–	137	110	27	25%	360
Total capital expenditure of Transfers and Grants	81 945	96 218	96 218	2 536	76 140	70 833	5 307	7%	96 218
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	461 104	486 411	486 411	4 767	333 091	330 183	2 908	1%	486 411

An amount of R4, 767 million has been spent on grants during the month of February 2025 and the year-to-date actuals is R333, 091 million whilst the year to date budget amounts to R330,183 million and this results in an under spending variance of R2 ,908 million that translates to 1%. Of the total spending amounting to R333, 091 million, R256, 688 million is spent on operational grants whilst capital grants spent R76, 140 million.

Figure 5: Grants performance



The above graph depicts the gazetted and budgeted amounts for all the grants and the expenditure thereof as at end of February 2025. The grants expenditure are shown below in percentages:

- Financial Management Grant 55%
- Expanded Public Work Programme 100%
- Equitable Share 66.6%
- Integrated National Electrification Grant 60%
- Municipal Infrastructure Grant 84%
- Energy Efficiency and Demand Side Management Grant 84.33%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	15 739	16 754	17 052	1 343	11 045	9 837	1 209	12%	16 754
Pension and UIF Contributions	2 137	2 187	2 442	190	1 444	1 307	137	11%	2 187
Medical Aid Contributions	99	88	6	–	6	(1)	7	-698%	88
Motor Vehicle Allowance	5 796	5 726	6 759	577	4 085	3 686	398	11%	5 726
Cellphone Allowance	3 240	3 154	3 118	239	1 883	1 632	252	15%	3 154
Other benefits and allowances	264	239	285	(66)	113	185	(72)	-39%	239
Sub Total - Councillors	27 275	28 148	29 661	2 283	18 577	16 645	1 932	12%	28 148
% increase		3%	9%						3%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 125	5 567	3 896	1 190	3 050	1 495	1 555	104%	5 567
Pension and UIF Contributions	122	325	332	32	173	127	46	36%	325
Medical Aid Contributions	127	223	285	25	156	113	43	37%	223
Motor Vehicle Allowance	404	902	740	76	417	303	114	38%	902
Cellphone Allowance	81	138	355	14	84	60	25	42%	138
Housing Allowances	–						–		
Other benefits and allowances	143	319	177	0	163	108	55	51%	319
Sub Total - Senior Managers of Municipality	3 002	7 474	5 785	1 337	4 044	2 207	1 837	83%	7 474
% increase		149%	93%						149%
Other Municipal Staff									
Basic Salaries and Wages	112 799	136 119	125 657	10 522	83 183	70 811	12 372	17%	136 119
Pension and UIF Contributions	22 094	26 099	23 028	2 024	15 879	13 244	2 634	20%	26 099
Medical Aid Contributions	6 848	7 397	7 735	678	5 042	4 415	627	14%	7 397
Overtime	343	1 095	931	66	371	258	113	44%	1 095
Performance Bonus							–		
Motor Vehicle Allowance	15 316	17 755	16 172	1 370	10 700	8 963	1 738	19%	17 755
Cellphone Allowance	2 113	2 358	2 377	199	1 552	1 388	164	12%	2 358
Housing Allowances	284	295	294	26	205	182	23	13%	295
Other benefits and allowances	11 222	14 225	12 487	604	11 457	10 811	646	6%	14 225
Payments in lieu of leave	1 715	106	938	–	780	949	(169)	-18%	106
Long service awards	3 221	538	881	–	657	709	(52)	-7%	538
Sub Total - Other Municipal Staff	175 953	205 987	190 501	15 488	129 827	111 731	18 096	16%	205 987
% increase		17%	8%						17%
Total Parent Municipality	206 231	241 609	225 947	19 108	152 448	130 583	21 865	17%	241 609
% increase		17%	10%						17%
TOTAL SALARY, ALLOWANCES & BENEFITS	206 231	241 609	225 947	19 108	152 448	130 583	21 865	17%	241 609
% increase		17%	10%						17%
TOTAL MANAGERS AND STAFF	178 956	213 461	196 286	16 825	133 871	113 937	19 933	17%	213 461

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of February 2025 amounts to R133, 871 million and the year-to-date budget is R152,448 million and the expenditure for remuneration of councilors amounts to R18, 577 million while the year-to-date budget is R16, 645 million. The year-to-date actual expenditure for senior managers is R4, 044 million and the year-to-date budget is R2, 207 million. There is one senior managerial vacant position (Executive support) and this is causing an underspending variance on budget performance for senior management. The year-to-date actual for other municipal staff is R129, 827 million and the year-to-date budget is R111, 731 million. The remuneration of councilors has underspending variance, senior managers have underspending and other municipal staff category has underspending variance.

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Budget Year 2024/25												2024/25 Medium Term Revenue		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget	Budget	Budget
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Year	Year +1	Year +2
Cash Receipts By Source															
Property rates	2 993	3 922	3 431	3 943	3 386	3 063	3 154	4 168	4 477	7 405	6 378	22 483	68 803	71 969	75 280
Service charges - electricity revenue	6 142	11 956	9 526	7 855	8 164	12 701	9 567	10 283	11 789	10 632	10 632	25 534	134 780	149 222	165 244
Service charges - refuse	446	612	493	509	498	513	495	488	516	1 134	516	3 047	9 268	9 695	10 141
Rental of facilities and equipment	44	74	25	46	46	30	29	45	436	59	491	1 530	2 855	2 986	3 123
Interest earned - external investments	541	382	247	205	305	459	539	318	–	789	1 133	3 293	8 210	8 588	8 983
Interest earned - outstanding debtors	166	266	112	199	352	154	125	295	–	–	–	(1 669)	–	–	–
Fines, penalties and forfeits	589	1 110	2 660	1 802	1 397	1 213	823	985	594	1 216	1 045	1 407	14 840	16 824	21 497
Licences and permits	578	–	549	520	468	455	511	456	–	1 524	–	2 241	7 302	7 638	7 989
Transfers and Subsidies - Operational	157 454	3 452	–	1 174	–	125 897	–	783	94 422	–	–	(83)	383 099	379 202	365 452
Other revenue	30 240	5 126	19 945	1 039	242	2 234	15 996	1 620	470	192	273	(74 189)	3 188	3 335	3 488
Cash Receipts by Source	199 192	26 900	36 988	17 292	14 859	146 717	31 239	19 441	112 704	22 951	20 468	(16 406)	632 345	649 459	661 197
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	33 514	–	24 000	–	6 000	17 000	800	4 544	10 800	–	–	(800)	95 858	72 932	78 173
Transfers and subsidies - capital (monetary allocations)	83	–	–	–	–	–	27	–	–	–	–	(110)	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	45	58	58	498	659	131	137
Increase (decrease) in consumer deposits	–	(28)	(87)	4	(65)	38	69	(5 165)	–	–	–	5 233	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	110	–	–	1 084	1 194	1 249	1 307
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	232 788	26 872	60 901	17 296	20 793	163 755	32 135	18 821	123 659	23 009	20 526	(10 500)	730 056	723 771	740 814
Cash Payments by Type															
Employee related costs	14 612	14 768	16 166	14 973	15 672	24 956	15 899	16 825	17 628	17 628	17 628	24 779	211 534	218 928	228 721
Remuneration of councillors	2 021	2 145	2 348	2 087	3 026	2 539	2 302	2 283	2 348	2 348	2 348	2 383	28 178	30 996	34 095
Interest paid	–	79	71	–	–	246	–	–	41	9	20	(60)	406	1 737	1 815
Bulk purchases - Electricity	11 293	14 733	14 861	11 807	8 962	9 040	10 711	10 601	12 112	2 786	6 056	8 161	121 123	136 530	153 896
Other materials	3 400	958	8 755	4 900	1 810	3 940	2 107	2 777	3 726	829	2 528	(3 898)	31 831	38 703	40 483
Contracted services	5 328	7 381	8 860	5 740	6 561	6 135	6 524	4 851	5 437	4 713	5 149	3 422	70 102	68 548	72 158
Grants and subsidies paid - other	740	811	90	814	1 398	963	822	358	742	742	742	1 181	9 404	9 913	10 442
General expenses	11 821	24 944	4 685	8 902	10 998	6 551	2 079	1 562	5 364	1 234	2 682	(21 383)	59 438	67 901	70 983
Cash Payments by Type	49 214	65 820	55 836	49 223	48 426	54 370	40 445	39 257	47 398	30 289	37 153	14 586	532 016	573 255	612 594
Other Cash Flows/Payments by Type															
Capital assets	13 773	8 887	20 681	18 544	8 810	7 392	7 450	2 990	12 246	8 810	10 866	(20 856)	99 595	75 203	74 932
Repayment of borrowing	–	841	849	–	–	3 437	–	–	–	–	–	(5 127)	–	–	–
Other Cash Flows/Payments	23 199	–	–	–	–	16 271	–	–	–	–	(495)	(22 691)	16 284	16 533	16 891
Total Cash Payments by Type	86 186	75 548	77 366	67 767	57 237	81 470	47 895	42 248	59 644	39 099	47 524	(34 088)	647 895	664 991	704 417
NET INCREASE/(DECREASE) IN CASH HELD	146 602	(48 676)	(16 464)	(50 470)	(36 443)	82 285	(15 761)	(23 427)	64 015	(16 090)	(26 998)	23 588	82 161	58 780	36 397
Cash/cash equivalents at the month/year beginning:	9 209	155 811	107 135	90 671	40 200	3 757	86 042	70 282	46 855	110 870	94 780	67 783	9 209	91 370	150 150
Cash/cash equivalents at the month/year end:	155 811	107 135	90 671	40 200	3 757	86 042	70 282	46 855	110 870	94 780	67 783	91 370	91 370	150 150	186 547

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly total cash receipts reflect an amount of R18, 821 million and the total cash payment for the month was R42, 248 million and this resulted in net decrease in cash held amounting to R23, 427 million. With cash and cash equivalent of R70,282 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R46, 855 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	1 050	4 245	4 245	13 773	13 773	4 245	(9 528)	-224%	12%
August	(312)	6 735	6 735	8 887	22 660	10 980	(11 681)	-106%	21%
September	7 102	7 018	7 018	20 681	43 341	17 997	(25 344)	-141%	39%
October	2 432	9 954	9 954	18 544	61 885	27 951	(33 934)	-121%	56%
November	12 985	7 123	7 123	8 810	70 696	35 074	(35 622)	-102%	64%
December	9 157	7 080	7 080	7 392	78 088	42 154	(35 934)	-85%	71%
January	9 315	11 054	11 054	7 450	85 538	53 208	(32 330)	-61%	77%
February	20 322	10 039	56 782	2 990	88 529	63 247	(25 282)	-40%	80%
March	11 637	12 246	69			75 494	–		
April	11 128	8 810	15 133			84 304	–		
May	5 030	11 362	18 865			95 666	–		
June	19 014	14 830	14 110			110 495	–		
Total Capital expenditure	108 862	110 495	158 167	88 529					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of February amounts to R2, 990 million. The year-to-date actual expenditure incurred is R88, 529 million whilst the year to date budget is R63, 247 million, that gives rise to over spending variance of R25, 282 million that translate to 40%.

Supporting Table: SC 13(a) Capital Expenditure on New Assets

Description	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
Capital expenditure on new assets by Asset Class									
Infrastructure	30 361	32 450	42 127	2 125	15 003	8 778	(6 225)	-71%	32 450
Roads Infrastructure	800	300	20 300	300	300	–	(300)	0%	300
Roads	800	300	20 300	300	300	–	(300)	0%	300
Road Structures							–		
Drainage Collection				–	–	–	–		–
Electrical Infrastructure	21 472	21 727	21 727	1 825	14 614	11 121	(3 493)	-31%	21 727
Power Plants	6 597	4 000	4 000	–	3 373	2 933	(440)	-15%	4 000
MV Substations	–	–	–	–	–	–	–		–
MV Networks	14 875	17 544	17 544	1 825	11 241	8 188	(3 053)	-37%	17 544
Capital Spares	–	183	183	–	–	–	–		183
Solid Waste Infrastructure	8 089	8 250	100	–	89	(169)	(258)	153%	8 250
Landfill Sites	8 089	8 250	100	–	89	(169)	(258)	153%	8 250
Waste Transfer Stations							–		
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	2 174	–	–	–	(2 174)	(2 174)	100%	2 174
Drainage Collection		2 174	–	–	–	(2 174)	(2 174)	100%	2 174
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–						–		
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes							–		
Computer Software and Applications		–	–	–	–	–	–		–
Computer Equipment	2 375	1 360	1 660	–	997	925	(72)	-8%	1 360
Computer Equipment	2 375	1 360	1 660	–	997	925	(72)	-8%	1 360
Furniture and Office Equipment	6 459	6 110	760	47	172	(5 224)	(5 396)	103%	6 110
Furniture and Office Equipment	6 459	6 110	760	47	172	(5 224)	(5 396)	103%	6 110
Machinery and Equipment	331	800	278	148	431	261	(170)	-65%	800
Machinery and Equipment	331	800	278	148	431	261	(170)	-65%	800
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–						–		
Total Capital Expenditure on new assets	39 526	40 720	44 825	2 319	16 604	4 741	(11 863)	-250%	40 720

Supporting Table: SC 13(b) Capital Expenditure on Renewal of Existing Assets

Description	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
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	-	500	17 550	-	-	-	-		500
Roads Infrastructure	-	-	17 050	-	-	-	-		-
Roads	-	-	17 050	-	-	-	-		-
Road Structures							-		
Electrical Infrastructure	-	500	500	-	-	-	-		500
MV Networks	-						-		
Capital Spares		500	500	-	-	-	-		500
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites	-	-	-	-	-	-	-		-
Capital Spares							-		
Community Assets	-	800	1 696	-	800	878	78	9%	800
Community Facilities	-	800	1 696	-	800	878	78	9%	800
Cemeteries/Crematoria	-	800	1 696	-	800	878	78	9%	800
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	261	238	160	249	55	(194)	-352%	261
Machinery and Equipment		261	238	160	249	55	(194)	-352%	261
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	-	1 561	19 484	160	1 049	933	(116)	-12.4%	1 561

Supporting Table: SC 13(c) Repairs and Maintenance Expenditure

Description	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
Repairs and maintenance expenditure by Asset Class									
Infrastructure	19 675	14 718	15 856	989	12 637	12 359	(278)	-2%	14 718
Roads Infrastructure	13 024	7 766	8 266	–	7 329	7 329	–		7 766
Roads	13 024	7 766	8 266	–	7 329	7 329	–		7 766
Road Furniture							–		
Electrical Infrastructure	4 551	4 750	4 750	278	3 414	3 135	(278)	-9%	4 750
MV Switching Stations							–		
MV Networks	4 551	4 750	4 750	278	3 414	3 135	(278)	-9%	4 750
Solid Waste Infrastructure	2 100	2 203	2 841	710	1 894	1 894	–		2 203
Landfill Sites	2 100	2 203	2 841	710	1 894	1 894	–		2 203
Capital Spares							–		
Community Assets	448	5 986	7 686	1 331	4 167	3 176	(991)	-31%	6 262
Community Facilities	448	5 986	7 686	1 331	4 167	3 176	(991)	-31%	6 262
Parks	448	5 986	7 686	1 331	4 167	3 176	(991)	-31%	6 262
Other assets	959	1 353	1 383	595	1 342	747	(595)	-80%	2 406
Operational Buildings	959	1 353	1 383	595	1 342	747	(595)	-80%	2 406
Municipal Offices	959	1 353	1 383	595	1 342	747	(595)	-80%	2 406
Intangible Assets	1 470	221	185	6	44	38	(6)	-17%	221
Licences and Rights	1 470	221	185	6	44	38	(6)	-17%	221
Computer Software and Applications	1 470	221	185	6	44	38	(6)	-17%	221
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment							–		
Furniture and Office Equipment	–	550	550	–	256	256	–		–
Furniture and Office Equipment		550	550	–	256	256	–		
Machinery and Equipment	12 401	12 324	12 181	(235)	7 391	7 576	186	2%	12 048
Machinery and Equipment	12 401	12 324	12 181	(235)	7 391	7 576	186	2%	12 048
Transport Assets	4 295	2 776	3 276	12	2 008	1 996	(12)	-1%	2 274
Transport Assets	4 295	2 776	3 276	12	2 008	1 996	(12)	-1%	2 274
Total Repairs and Maintenance Expenditure	39 247	37 929	41 118	2 697	27 845	26 149	(1 696)	-6%	37 929

Supporting Table: SC 13(d) Depreciation and asset impairment

Description	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
Depreciation by Asset Class									
Infrastructure	31 545	40 397	44 147	25 060	31 321	5 650	(25 671)	-454%	40 397
Roads Infrastructure	24 678	36 420	36 327	24 555	26 949	1 092	(25 857)	-2368%	36 420
Roads	24 221	35 937	35 937	24 521	26 650	840	(25 811)	-3073%	35 937
Road Structures	228	241	227	34	166	127	(39)	-30%	241
Road Furniture	229	242	163	—	133	125	(8)	-6%	242
Capital Spares	—	—	—	—	—	—	—	—	—
Drainage Collection	—	—	—	—	—	—	—	—	—
Electrical Infrastructure	4 640	3 226	6 199	357	3 094	3 361	267	8%	3 226
MV Substations	1 226	2 014	3 037	2 070	2 623	843	(1 780)	-211%	2 014
MV Switching Stations	(1)	—	321	24	211	174	(37)	-21%	—
MV Networks	1 543	1 212	599	(604)	90	691	601	87%	1 212
LV Networks	262	—	641	(324)	49	487	439	90%	—
Capital Spares	1 610	—	1 601	(809)	121	1 166	1 045	90%	—
Solid Waste Infrastructure	2 227	710	1 578	147	1 278	1 197	(81)	-7%	710
Landfill Sites	516	417	426	37	325	288	(36)	-13%	417
Waste Transfer Stations	—	—	—	—	—	—	—	—	—
Waste Processing Facilities	1 708	289	1 150	110	951	907	(44)	-5%	289
Capital Spares	3	3	3	0	2	2	(0)	-13%	3
Rail Infrastructure	—	42	42	—	—	—	—	—	42
Drainage Collection	—	42	42	—	—	—	—	—	42
Community Assets	958	1 117	1 071	216	657	431	(226)	(0)	1 117
Community Facilities	802	854	807	48	416	358	(58)	(0)	854
Halls	30	31	28	2	18	16	(2)	(0)	31
Centres	183	193	185	6	48	41	(7)	(0)	193
Cemeteries/Crematoria	92	97	93	7	61	53	(8)	(0)	97
Purfs	1	3	1	0	1	0	(0)	-126%	3
Taxi Ranks/Bus Terminals	244	263	247	14	125	106	(19)	-18%	263
Capital Spares	253	267	253	19	164	142	(22)	-16%	267
Sport and Recreation Facilities	156	263	263	168	241	73	(168)	(0)	263
Indoor Facilities	—	—	—	—	—	—	—	—	—
Outdoor Facilities	156	263	263	168	241	73	(168)	-229%	263
Capital Spares	—	—	—	—	—	—	—	—	—
Heritage assets	—	6	6	—	—	—	—	—	6
Other Heritage	—	6	6	—	—	—	—	—	6
Other assets	3 966	6 366	5 003	104	2 121	1 630	(491)	-30%	6 366
Operational Buildings	1 415	2 608	2 086	19	1 379	1 363	(16)	-1%	2 608
Municipal Offices	716	2 574	1 538	139	1 204	990	(214)	-22%	2 574
Stores	389	34	234	18	154	148	(5)	-4%	34
Training Centres	310	—	314	(138)	21	224	203	91%	—
Housing	2 552	3 759	2 917	86	743	267	(475)	-178%	3 759
Staff Housing	—	—	—	—	—	—	—	—	—
Social Housing	2 552	3 759	2 917	86	743	267	(475)	-178%	3 759
Intangible Assets	6	22	22	—	—	—	—	—	22
Servitudes	6	14	14	—	—	—	—	—	14
Licences and Rights	—	8	8	—	—	—	—	—	8
Computer Software and Applications	—	8	8	—	—	—	—	—	8
Computer Equipment	673	994	967	622	921	295	(626)	-212%	994
Computer Equipment	673	994	967	622	921	295	(626)	-212%	994
Furniture and Office Equipment	763	840	2 433	141	1 182	1 302	120	9%	840
Furniture and Office Equipment	763	840	2 433	141	1 182	1 302	120	9%	840
Machinery and Equipment	3 564	3 168	3 939	(187)	2 656	25 686	23 029	90%	3 168
Machinery and Equipment	3 564	3 168	3 939	(187)	2 656	25 686	23 029	90%	3 168
Transport Assets	20 401	5 990	5 168	(21 071)	3 471	3 332	(140)	-4%	5 990
Transport Assets	20 401	5 990	5 168	(21 071)	3 471	3 332	(140)	-4%	5 990
Total Depreciation	61 877	58 901	62 754	4 884	42 331	38 326	(4 005)	-10%	58 901

Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets

Description	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
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	69 337	58 214	83 858	(315)	69 014	67 388	(1 626)	-2%	58 214
Roads Infrastructure	67 552	58 214	83 858	(315)	69 014	67 388	(1 626)	-2%	58 214
Roads	67 552	58 214	83 858	(315)	69 014	67 388	(1 626)	-2%	58 214
Road Structures							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	916	-	-	-	-	-	-		-
MV Substations							-		
MV Switching Stations							-		
MV Networks	916						-		
LV Networks							-		
Solid Waste Infrastructure	869	-	-	-	-	-	-		-
Landfill Sites	869						-		
Waste Transfer Stations							-		
Community Assets	-	10 000	10 000	826	1 862	901	(961)	-107%	10 000
Community Facilities	-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-		-
Sport and Recreation Facilities	-	10 000	10 000	826	1 862	901	(961)	-107%	10 000
Indoor Facilities							-		
Outdoor Facilities		10 000	10 000	826	1 862	901	(961)	-107%	10 000
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-						-		
Yards	-	-		-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment			-	-	-		-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on upgrading of existing assets	69 337	68 214	93 858	511	70 876	68 289	(2 587)	-4%	68 214

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and Table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, and assets management and performance of the Municipality.

The total expenditure for new capital projects amounts to R16,604 million and the year to date budget is R4, 741 million that reflects a negative spending variance of R11, 863 million that translates to 250% variance.

The total expenditure for renewal of existing assets amounts to R1, 049 million and the year to budget amounts to R933 thousand for the 2024/25 financial year.

The year-to-date actual expenditure on repairs and maintenance is R27, 845 million, and the year-to-date budget is R26, 149million, reflecting an overspending variance of R1, 696 million that translates to 6%.

The year-to-date actual expenditure on upgrading of existing assets is R70, 876 million and the year-to-date budget is R68, 289 million, reflecting a negative spending variance of R2,587 million that translates to 4%.

The year-to-date actual expenditure on depreciation and asset impairment is R42, 331 million and the year-to-date budget is R38, 326 million, reflecting a negative spending variance of R4, 005 million, that translates to 10% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2024/25 Medium Term Revenue and Expenditure			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Community Services	Fencing of Elandsdoorn/Ntwane Cemetery	Single	Community Assets	Community Assets	700 000	696 000	800 400	115%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300 000	50 000	-	0%
	Construction of washbay at Groblersdal landfill site	Single	Solid Waste Infrastructure	Landfill Sites	250 000	-	-	0%
	Landfill Sites:Elansdooren Landfill Site	Single	Community Assets	Community Assets	500 000	1 000 000	-	0%
	Landfill Sites:Notice Boards	Single	Machinery and Equipment	Machinery and Equipment	100 000	100 000	89 100	89%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	300 000	278 000	278 000	100%
Corporate Services	Upgrading of Tafelkop Stadium	Multi	Community Assets	Community Assets	10 000 000	10 000 000	1 862 057	19%
	Computer Equipment	Multi	Computer Equipment	Computer Equipment	1 360 404	1 660 404	997 372	60%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	5 809 566	710 000	172 150	24%
Technical Services	Groblersdal Traffic lights	Single	Electrical Infrastructure	Capital Spares	500 000	500 000	-	0%
	Groblersdal Storm water	Multi	Storm water Infrastructure	Drainage Collection	2 173 914	-	-	0%
	AIRCONS	Multi	Electrical Infrastructure	Capital Spares	182 526	182 526	-	0%
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	260 870	237 948	401 902	169%
	Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	200 000	200 000	199 392	100%
	Electrification of Luckau Maganagobuswa	single	Electrical Infrastructure	MV Networks	5 277 000	5 277 000	2 344 735	44%
	Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	200 000	200 000	-	0%
	Electrification of Magukubjane	single	Electrical Infrastructure	MV Networks	4 267 000	4 267 000	4 227 240	99%
	Electrification of Mantrombi Section	single	Electrical Infrastructure	MV Networks	2 000 000	2 000 000	196 000	10%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2 000 000	2 000 000	1 972 996	99%
	Electrification of Ntswelemotse ext (Designs)	Multi	Electrical Infrastructure	MV Networks	200 000	200 000	-	0%
	Electrification of Oorlog (Designs)	Single	Electrical Infrastructure	MV Networks	200 000	200 000	200 000	100%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	3 000 000	3 000 000	1 900 472	63%
	Electrification of Zaaipuss Police Station (Designs)	Single	Electrical Infrastructure	MV Networks	200 000	200 000	200 000	100%
	Energy Efficiency and Demand Side Management	Multi	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	3 373 100	84%
	Construction of Jerusalem/Motsephiri stormwater control	Single	Roads Infrastructure	Roads		12 350 000		0%
	Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads		3 500 000		0%
	Re - construction of gabions on RHS & LHS at Marapong village	Single	Roads Infrastructure	Roads		1 200 000		0%
	Ugrading of Stompo Bus Road	Single	Roads Infrastructure	Roads	300 000	300 000	299 995	100%
	Upgrading of gravel road to pave and storm water control at Moteti village	Single	Roads Infrastructure	Roads		10 600 000		0%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	21 000 000	23 834 257	21 230 270	89%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	17 750 000	17 877 013	18 958 222	106%
	Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	8 574 200	9 729 583	9 771 749	100%
	Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Multi	Roads Infrastructure	Roads	16 989 800	19 917 227	17 164 363	86%
	Upgrading of Tafelkop Bapeding Bus route	Single	Roads Infrastructure	Roads	600 000	600 000	599 844	100%
	Upgrading of Talane Bus route	Single	Roads Infrastructure	Roads	600 000	600 000	598 141	100%
	Upgrading of Waalkral Bus route	Single	Roads Infrastructure	Roads	700 000	700 000	691 354	99%
	Boreholes:Sekhukhune Boreholes	Single	Roads Infrastructure	Roads	-	20 000 000	-	0%

Quality certificate

I, **Namudi Reginah Makgata**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 28 February 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature Namudi Reginah Makgata

Date 14/03/2025

**Elias Motsoaledi Local
Municipality**
14 MAR 2025
Municipal Manager

