

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

JULY 2024

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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 July or and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results. It must be noted that 2023-24 financial year audit final report is out the municipality received an unqualified audit opinion with issues.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2024/25			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	752,711,553	-	19,298,162	3%
OPERATING EXPENDITURE	734,364,413	-	53,731,468	7%
TRANSFER - CAPITAL	95,858,000	-	17,389,006	18%
SURPLUS/(DEFICIT)	114,565,544	-	(17,044,301)	-15%
CAPITAL EXPENDITURE	110,495,280	-	11,998,344	11%

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	59,487	67,168	-	3,704	3,704	5,597	(1,893)	-34%	67,168
Service charges	113,453	146,003	-	11,117	11,117	12,167	(1,050)	-9%	146,003
Investment revenue	7,316	9,404	-	541	541	256	284	111%	9,404
Transfers and subsidies	363,048	383,099	-	1,017	1,017	136,937	(135,921)	-99%	383,099
Other own revenue	95,694	147,038	-	2,920	2,920	5,538	(2,618)	-47%	147,038
Total Revenue (excluding capital transfers and contributions)	638,998	752,712	-	19,298	19,298	160,496	(141,198)	-88%	752,712
Employee costs	178,956	213,757	-	14,612	14,612	17,820	(3,208)	-18%	213,757
Remuneration of Councillors	27,289	28,178	-	2,021	2,021	2,348	(327)	-14%	28,178
Depreciation & asset impairment	60,972	58,901	-	5,091	5,091	4,490	601	13%	58,901
Finance charges	1,585	406	-	-	-	3	(3)	-100%	406
Materials and bulk purchases	134,588	158,988	-	14,692	14,692	13,315	1,377	10%	158,988
Transfers and subsidies	10,946	9,404	-	740	740	812	(72)	-9%	9,404
Other expenditure	195,836	264,731	-	16,575	16,575	21,393	(4,818)	-23%	264,731
Total Expenditure	610,171	734,364	-	53,731	53,731	60,181	(6,450)	-11%	734,364
Surplus/(Deficit)	28,827	18,347	-	(34,433)	(34,433)	100,315	(134,748)	-134%	18,347
Transfers and subsidies - capital (monetary allocations)	72,266	95,858	-	17,389	17,389	21,012	(3,623)	-17%	95,858
Transfers and subsidies - capital (monetary allocations)	-	360	-	-	-	-	-	-	360
Surplus/(Deficit) after capital transfers & contributions	101,093	114,566	-	(17,044)	(17,044)	121,327	(138,371)	-114%	114,566
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	101,093	114,566	-	(17,044)	(17,044)	121,327	(138,371)	-114%	114,566
Capital expenditure & funds sources									
Capital expenditure	90,622	110,495	-	11,998	11,998	4,245	7,753	183%	110,495
Capital transfers recognised	69,153	96,218	-	11,927	11,927	3,615	8,311	230%	96,218
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21,469	14,277	-	72	72	630	(558)	-89%	14,277
Total sources of capital funds	90,622	110,495	-	11,998	11,998	4,245	7,753	183%	110,495
Financial position									
Total current assets	213,335	277,229	-	-	592,406				277,229
Total non current assets	1,251,955	1,474,187	-	-	2,708,854				1,474,187
Total current liabilities	129,731	124,375	-	-	299,467				124,375
Total non current liabilities	117,221	117,850	-	-	236,777				117,850
Community wealth/Equity	1,218,338	1,509,192	-	-	2,765,015				1,509,192
Cash flows									
Net cash from (used) operating	76,336	175,904	-	-	-	58,778	58,778	100%	175,904
Net cash from (used) investing	(64,108)	(97,741)	-	-	-	(79,482)	(79,482)	100%	(97,741)
Net cash from (used) financing	(7,122)	-	-	-	-	(8,490)	(8,490)	100%	-
Cash/cash equivalents at the month/year end	38,198	87,372	-	-	9,209	(19,985)	(29,194)	146%	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	17,735	8,692	4,826	4,064	4,056	3,967	3,967	173,373	220,680
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 July is R19, 298 million and the year to date budget of R160, 496 million and this reflects a negative variance of R141, 198 million which is mostly attributable to equitable shares received amounting to R157, 371 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 111% favorable variance,
- Interest earned – outstanding debtors: 105% favorable variance,
- Rental of Facilities and Equipment: 77% unfavorable variance,
- Fines, penalties and forfeits: 78% unfavorable variance
- Services Charges – electricity revenue: 10% unfavorable variance
- Services Charges – refuse revenue: 3% favorable variance
- Licenses and permits: 66% unfavorable variance
- Property rates: 34% unfavorable variance
- Other revenue: 1% favorable
- Transfer and subsidies: 99% unfavorable

Operating Expenditure

The year to date operational expenditure as at end of July amounts to R53, 731 million and the year to date budget is R60, 181 million. This reflects underspending variance of R6, 450 million that translates to 11% variance. The variance is attributed overspending variance on depreciation and asset impairment and 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:

- Employee related: 18% under spending
- Remuneration of councillors: 14% under spending
- Debt impairment: 100% under spending
- Depreciation: 13% over spending
- Finance charges: 100% under spending
- Bulk purchase: 12% over spending
- Contracted: 28% under spending
- Other expenditure: 163% over spending
- Losses: 9624% 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 July 2024 amounts to R11, 998 million and the year to date budget amounts to R4, 245 million and this gives rise to R7, 753 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of July is R17, 044 million that is mainly attributed over performance on capital and operating expenditure in the reporting period.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of July amounts to R220,680 million and this shows an increase of R4,031 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 R137,371 million and other debtors amounting to R83, 309 million. Debtors such those relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, the do not form part of consumer debtors.

Creditors

All creditors are paid within 30 days of receipt of invoice in the month of July as required by MFMA and as a result.

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	305,586	339,405	-	6,022	6,022	93,512	(87,491)	-94%	339,405
Executive and council	42,864	55,444	-	-	-	17,173	(17,173)	-100%	55,444
Finance and administration	246,163	265,077	-	6,022	6,022	70,034	(64,013)	-91%	265,077
Internal audit	16,559	18,884	-	-	-	6,305	(6,305)	-100%	18,884
Community and public safety	103,742	147,318	-	589	589	15,300	(14,711)	-96%	147,318
Community and social services	11,295	11,332	-	13	13	3,204	(3,191)	-100%	11,332
Sport and recreation	17,578	17,596	-	-	-	7,335	(7,335)	-100%	17,596
Public safety	74,870	118,389	-	576	576	4,761	(4,185)	-88%	118,389
Economic and environmental services	122,266	145,708	-	18,639	18,639	41,148	(22,509)	-55%	145,708
Planning and development	23,780	26,909	-	642	642	9,304	(8,662)	-93%	26,909
Road transport	97,650	117,962	-	17,998	17,998	31,350	(13,353)	-43%	117,962
Environmental protection	836	836	-	-	-	493	(493)	-100%	836
Trading services	179,670	216,500	-	11,437	11,437	31,547	(20,111)	-64%	216,500
Energy sources	129,271	176,261	-	10,113	10,113	22,357	(12,243)	-55%	176,261
Waste management	50,399	40,239	-	1,324	1,324	9,191	(7,867)	-86%	40,239
Total Revenue - Functional	711,265	848,930	-	36,687	36,687	181,508	(144,821)	-80%	848,930
Expenditure - Functional									
Governance and administration	233,659	256,051	-	24,550	24,550	24,163	387	2%	256,051
Executive and council	46,681	50,467	-	4,262	4,262	4,245	17	0%	50,467
Finance and administration	175,144	193,168	-	19,936	19,936	19,423	513	3%	193,168
Internal audit	11,835	12,416	-	352	352	495	(144)	-29%	12,416
Community and public safety	100,864	166,016	-	3,749	3,749	13,373	(9,624)	-72%	166,016
Community and social services	6,912	16,523	-	526	526	1,438	(912)	-63%	16,523
Sport and recreation	11,854	17,967	-	1,358	1,358	948	410	43%	17,967
Public safety	82,098	131,526	-	1,865	1,865	10,987	(9,122)	-83%	131,526
Economic and environmental services	110,217	121,360	-	10,794	10,794	7,540	3,255	43%	121,360
Planning and development	19,513	29,097	-	2,545	2,545	2,469	76	3%	29,097
Road transport	90,704	91,267	-	8,250	8,250	5,009	3,240	65%	91,267
Environmental protection	-	996	-	-	-	61	(61)	-100%	996
Trading services	165,431	190,937	-	14,638	14,638	15,105	(467)	-3%	190,937
Energy sources	114,492	139,573	-	12,031	12,031	11,956	75	1%	139,573
Waste management	50,939	51,364	-	2,607	2,607	3,149	(542)	-17%	51,364
Total Expenditure - Functional	610,171	734,364	-	53,731	53,731	60,181	(6,450)	-11%	734,364
Surplus/ (Deficit) for the year	101,093	114,566	-	(17,044)	(17,044)	121,327	(138,371)	-114%	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	-	-	-	15,497	(15,497)	-100%	48,780
Vote 2 - Municipal Manager	52,692	53,017	-	-	-	19,887	(19,887)	-100%	53,017
Vote 3 - Budget & Treasury	127,939	155,069	-	6,022	6,022	24,488	(18,466)	-75%	155,069
Vote 4 - Corporate Services	56,661	46,686	-	-	-	20,049	(20,049)	-100%	46,686
Vote 5 - Community Services	163,089	197,934	-	2,491	2,491	27,295	(24,804)	-91%	197,934
Vote 6 - Technical Services	245,385	309,085	-	27,533	27,533	61,418	(33,885)	-55%	309,085
Vote 7 - Developmental Planning	13,529	18,658	-	642	642	6,799	(6,158)	-91%	18,658
Vote 8 - Executive Support	15,770	19,701	-	-	-	6,075	(6,075)	-100%	19,701
Total Revenue by Vote	711,265	848,930	-	36,687	36,687	181,508	(144,821)	-80%	848,930
Expenditure by Vote									
Vote 1 - Executive & Council	39,933	42,336	-	3,791	3,791	3,491	300	9%	42,336
Vote 2 - Municipal Manager	45,561	43,952	-	3,192	3,192	2,932	261	9%	43,952
Vote 3 - Budget & Treasury	71,103	84,203	-	11,557	11,557	9,156	2,401	26%	84,203
Vote 4 - Corporate Services	28,973	45,697	-	3,606	3,606	3,558	48	1%	45,697
Vote 5 - Community Services	160,788	229,017	-	7,085	7,085	17,454	(10,369)	-59%	229,017
Vote 6 - Technical Services	224,368	249,634	-	20,858	20,858	20,198	660	3%	249,634
Vote 7 - Developmental Planning	12,706	21,637	-	1,333	1,333	1,912	(579)	-30%	21,637
Vote 8 - Executive Support	26,738	17,889	-	2,310	2,310	1,481	829	56%	17,889
Total Expenditure by Vote	610,171	734,364	-	53,731	53,731	60,181	(6,450)	-11%	734,364
Surplus/ (Deficit) for the year	101,093	114,566	-	(17,044)	(17,044)	121,327	(138,371)	-114%	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	59,487	67,168	-	3,704	3,704	5,597	(1,893)	-34%	67,168
Service charges - electricity revenue	101,233	133,515	-	10,044	10,044	11,126	(1,082)	-10%	133,515
Service charges - refuse revenue	12,221	12,488	-	1,073	1,073	1,041	32	3%	12,488
Rental of facilities and equipment	1,308	2,855	-	31	31	134	(103)	-77%	2,855
Interest earned - external investments	7,316	9,404	-	541	541	256	284	111%	9,404
Interest earned - outstanding debtors	15,871	19,888	-	1,451	1,451	708	743	105%	19,888
Fines, penalties and forfeits	71,118	113,999	-	589	589	2,729	(2,140)	-78%	113,999
Licences and permits	5,872	7,302	-	578	578	1,698	(1,121)	-66%	7,302
Transfers and subsidies	363,048	383,099	-	1,017	1,017	136,937	(135,921)	-99%	383,099
Other revenue	1,525	2,994	-	272	272	269	2	1%	2,994
Gains			-				-		
Total Revenue (excluding capital transfers and contributions)	638,998	752,712	-	19,298	19,298	160,496	(141,198)	-88%	752,712
Expenditure By Type									
Employee related costs	178,956	213,757	-	14,612	14,612	17,820	(3,208)	-18%	213,757
Remuneration of councillors	27,289	28,178	-	2,021	2,021	2,348	(327)	-14%	28,178
Debt impairment	63,819	125,207	-	-	-	9,535	(9,535)	-100%	131,672
Depreciation & asset impairment	60,972	58,901	-	5,091	5,091	4,490	601	13%	58,901
Finance charges	1,585	406	-	-	-	3	(3)	-100%	406
Bulk purchases	91,699	121,123	-	11,293	11,293	10,094	1,199	12%	121,123
Other materials	42,889	37,865	-	3,400	3,400	3,222	178	6%	37,865
Contracted services	73,485	70,102	-	5,328	5,328	7,357	(2,029)	-28%	70,102
Transfers and subsidies	10,946	9,404	-	740	740	812	(72)	-9%	9,404
Other expenditure	58,226	69,371	-	11,821	11,821	4,495	7,325	163%	62,906
Losses	306	50	-	(574)	(574)	6	(580)	-9624%	50
Total Expenditure	610,171	734,364	-	53,731	53,731	60,181	(6,450)	-11%	734,364
Surplus/(Deficit)	28,827	18,347	-	(34,433)	(34,433)	100,315	(134,748)	-134%	18,347
Transfers and subsidies - capital (monetary allocations)	72,266	95,858		17,389	17,389	21,012	(3,623)	-17%	95,858
Transfers and subsidies - capital (monetary allocations)		360					-		360
Transfers and subsidies - capital (in-kind - all)	-						-		
Surplus/(Deficit) after capital transfers & contributions	101,093	114,566	-	(17,044)	(17,044)	121,327			114,566
Taxation							-		
Surplus/(Deficit) after taxation	101,093	114,566	-	(17,044)	(17,044)	121,327			114,566
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	101,093	114,566	-	(17,044)	(17,044)	121,327			114,566
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	101,093	114,566	-	(17,044)	(17,044)	121,327			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 councillors, 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

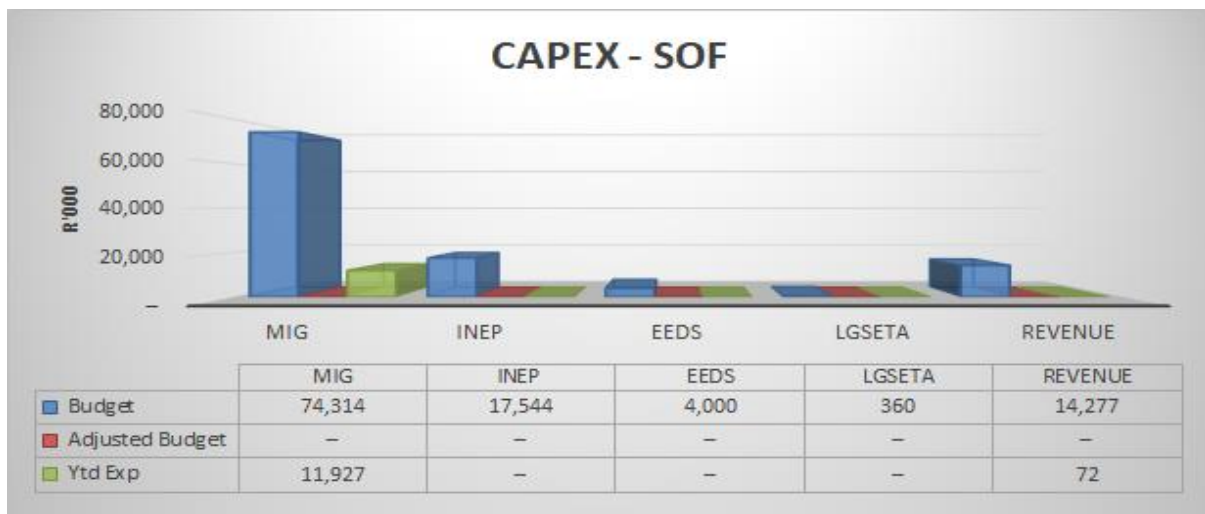
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	7,572	7,170	-	-	-	171	(171)	-100%	7,170
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	7,572	7,170	-	-	-	171	(171)	-100%	7,170
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	245	11,100	-	-	-	-	-	-	11,100
Community and social services	-	800	-	-	-	-	-	-	800
Sport and recreation	245	10,300	-	-	-	-	-	-	10,300
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	64,560	68,949	-	11,998	11,998	3,210	8,788	274%	68,949
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	64,560	68,949	-	11,998	11,998	3,210	8,788	274%	68,949
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	13,737	23,277	-	-	-	864	(864)	-100%	23,277
Energy sources	12,842	22,227	-	-	-	680	(680)	-100%	22,227
Waste management	895	1,050	-	-	-	184	(184)	-100%	1,050
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	86,114	110,495	-	11,998	11,998	4,245	7,753	183%	110,495
Funded by:									
National Government	69,153	96,218	-	11,927	11,927	3,615	8,311	230%	96,218
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69,153	96,218	-	11,927	11,927	3,615	8,311	230%	96,218
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21,469	14,277	-	72	72	630	(558)	-89%	14,277
Total Capital Funding	90,622	110,495	-	11,998	11,998	4,245	7,753	183%	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	2,102	1,000	-	-	-	125	(125)	-100%	1,000
Vote 5 - Community Services	869	10,000	-	-	-	-	-	-	10,000
Vote 6 - Technical Services	74,273	70,688	-	11,927	11,927	3,224	8,702	270%	70,688
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	77,244	81,688	-	11,927	11,927	3,350	8,577	256%	81,688
Expenditure of single-year capital appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	5,470	6,170	-	-	-	46	(46)	-100%	6,170
Vote 5 - Community Services	271	2,150	-	-	-	184	(184)	-100%	2,150
Vote 6 - Technical Services	7,638	20,487	-	72	72	665	(594)	-89%	20,487
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	13,379	28,807	-	72	72	895	(824)	-92%	28,807
Total Capital Expenditure	90,622	110,495	-	11,998	11,998	4,245	7,753	183%	110,495

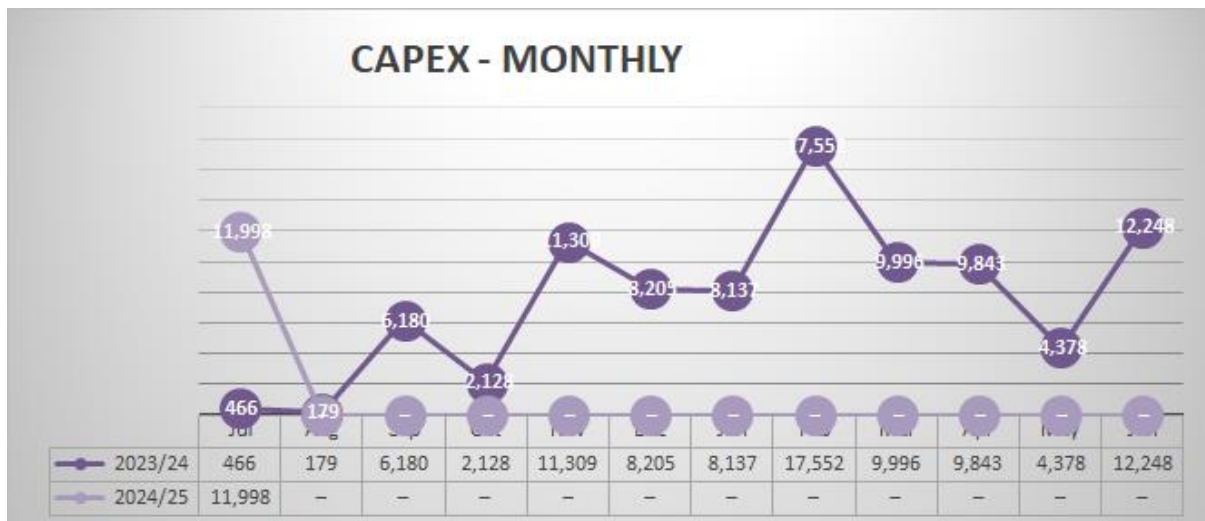
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of July 2024, R11,998 spending is incurred and the year-to-date expenditure amounts to R11, 998 whilst the year to date budget is R4, 245 million and this gave rise to over spending variance of R7, 753 million that translates to 183%.

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 R110, 495 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, 277 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 2022-23 and 2023/24 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	23 456	76 076		27 087	76 076
Call investment deposits	–	–		130 498	–
Consumer debtors	132 262	145 085		294 443	145 085
Other debtors	19 167	13 993		99 187	13 993
Current portion of long-term receivables	10 417	119		–	119
Inventory	28 034	41 956		69 991	41 956
Total current assets	213 335	277 229	–	621 207	277 229
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	18 475	19 693	–	19 693	19 693
Investment property	103 831	47 492		151 323	47 492
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 129 185	1 405 876		2 534 783	1 405 876
Biological	–	–	–	–	–
Intangible	–	663		663	663
Other non-current assets	463	463		2 391	463
Total non current assets	1 251 955	1 474 187	–	2 708 854	1 474 187
TOTAL ASSETS	1 465 290	1 751 416	–	3 330 061	1 751 416
LIABILITIES					
Current liabilities					
Bank overdraft	–	–		–	–
Borrowing	6 723	8 895		16 191	8 895
Consumer deposits	5 518	6 653		12 171	6 653
Trade and other payables	106 189	102 261	–	256 971	102 261
Provisions	11 300	6 565		14 133	6 565
Total current liabilities	129 731	124 375	–	299 467	124 375
Non current liabilities					
Borrowing	–	27 548		30 105	27 548
Provisions	117 221	90 302	–	206 673	90 302
Total non current liabilities	117 221	117 850	–	236 777	117 850
TOTAL LIABILITIES	246 951	242 225	–	536 245	242 225
NET ASSETS	1 218 338	1 509 192	–	2 793 817	1 509 192
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 218 338	1 509 192		2 793 817	1 509 192
Reserves	–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 218 338	1 509 192	–	2 793 817	1 509 192

The above table shows that community wealth amounts to R2, 765 billion, total liabilities R536, million and the total assets R3,330 billion. 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 2.0:1 which meets 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	59 801	68 803	–	2 993	2 993	3 100	(107)	-3%	68 803
Service charges	102 043	144 048	–	6 587	6 587	6 896	(308)	-4%	144 048
Other revenue	2 684	28 186	–	31 368	31 368	3 102	(28 266)	-15%	28 186
Transfers and Subsidies - Operational	333 406	383 099	–	157 454	157 454	159 522	(2 069)	-1%	383 099
Transfers and Subsidies - Capital	111 606	91 858	–	33 679	33 679	34 222	(542)	-2%	91 858
Interest	2 306	8 210	–	707	707	810	(103)	-13%	8 210
Payments									
Suppliers and employees	(530 000)	(538 490)	–	(71 673)	(71 673)	(79 856)	(8 183)	10%	(538 490)
Finance charges	(1 371)	(406)	–	–	–	(870)	(870)	100%	(406)
Transfers and Grants	(4 139)	(9 404)	–	(740)	(740)	(799)	(59)	7%	(9 404)
NET CASH FROM/(USED) OPERATING ACTIVITIES	76 336	175 904	–	160 375	160 375	126 128	(34 248)	-27%	175 904
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(4)	659	–	–	–	–	–	–	659
Decrease (increase) in non-current receivables	–	1 194	–	–	–	–	–	–	1 194
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(64 105)	(99 594)	–	(11 998)	(11 998)	(9 522)	2 476	-26%	(99 594)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(64 108)	(97 741)	–	(11 998)	(11 998)	(9 522)	2 476	-26%	(97 741)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	452	(452)	-100%	–
Payments									
Repayment of borrowing	(7 122)	–	–	–	–	(897)	(897)	100%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 122)	–	–	–	–	(444)	(444)	100%	–
NET INCREASE/ (DECREASE) IN CASH HELD	5 105	78 163	–	148 377	148 377	116 161			78 163
Cash/cash equivalents at beginning:	33 093	9 209	–		9 209	9 209			9 209
Cash/cash equivalents at month/year end:	38 198	87 372	–		153 883	125 370			87 372

Table C7 presents details pertaining to cash flow performance. As at end of July 2024, the net cash inflow from operating activities is R160, 375 million whilst net cash outflow from investing activities is R11, 998 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is Nil. The cash and cash equivalent held at end of July 2024 amounted to R153, 883 million and the net effect of the above cash flows is cash inflow movement of R148, 337 million. The cash and cash equivalent at end of the reporting period of R153, 883 million, is mainly made up of cash in the primary bank account amounting to R27, 087 million with a short term investment amounting to R130, 498 million at the end of July 2024.

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	-34%	The actual revenue generated is lower than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
Service charges - electricity revenue	-10%	The projected monthly revenue appear to be higher in light of the actual revenue performance	The municipality should introduce cut off measurements as means to enforce customers to pay their accounts when due.
Service charges - refuse revenue	3%	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	-77%	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	111%	Standard bank, and Nedbank and the actual interest generated is more 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	105%	The actual revenue generated is more than the projected monthly revenue.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-78%	contract of the speed fine cameras has been appointed, however there still slow collection in terms of 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	-66%	The actual revenue generated is less than the projected monthly revenue	No remedial action is needed since the variance is immaterial.
Transfers and subsidies	-99%	The equitable share trenches received was not captured as projected.	The municipality should ensure grants are receipted to their relevant functions.
Other revenue	1%	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	-18%	The actual expenditure incurred on employee related costs is less than the projections thereof	Majority of positions are on advert hence the under expenditure.
Remuneration of councillors	-14%	The actual expenditure incurred on remuneration of councillors is slightly more than the projected monthly expenditure	No remedial action is needed.
Debt impairment	-100%	Debt impairment has not been calculated for the month of 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	13%	Depreciation has been calculated on monthly basis and the actuals is slightly more than the projections.	No remedial action is needed
Finance charges	-100%	contract with Afrivent pty ltd where invoices for the month of July has not received.	before month end system closure so payments are processed and captured on the system to avoid variances.
Bulk purchases	12%	are less than the actual expenditure, the monthly payments were captured before month end hence the actuals are more than the projections.	invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Other materials	6%	The projected expenditure is less than the actual expenditure thereof.	ensure all their vehicles and other assets are maintained to avoid their assets depreciated quickly than their life span.
Contracted services	-28%	The actual expenditure incurred is less than the projected monthly expenditure	encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	-9%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	163%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should identify expenditure lead to significant variances and improve on those items to avoid the variances.
Losses	-9624%	The actual expenditure incurred is less than the projected monthly expenditure	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
Capital Expenditure			
National Government	230%	The projections on capital grants is more than the spending thereof.	Majority is the projects are multi year which are continuations from the previous financial year
Internally generated funds	-89%	The actual spending on internally generated funds is less than the projections thereof.	The municipality should continue implementing all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-3%	The actual collection rate on property rates is less than the projected rate	residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	-4%	The collection rate on service charges is less 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	-15%	The collection rate on leased assets is less 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	-1%	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 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	10%	The actual costs incurred is less than the projected costs .	No remedial action is needed
Finance charges	100%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality should encourages Afirent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	7%	The payments relating to this account are less than the projections thereof	No remedial action is needed
Capital assets	-26%	The projected capital expenditure on capex is less than the actual spending thereof.	The municipality is on track with the 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	-100%	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	Bad Debts Written Off	Impairment - Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	9,325	3,119	423	142	171	108	92	3,886	17,266	4,399	-	-
Receivables from Non-exchange Transactions - Property Rates	4,753	2,915	1,971	1,855	1,778	1,808	1,780	69,283	86,143	76,504	-	-
Receivables from Exchange Transactions - Waste Management	1,101	822	662	640	625	615	613	27,071	32,149	29,563	-	-
Receivables from Exchange Transactions - Property Rental Debtors	105	96	45	45	40	42	77	1,364	1,813	1,567	-	-
Interest on Arrear Debtor Accounts	1,504	1,460	1,418	1,388	1,357	1,331	1,302	66,659	76,418	72,036	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	946	279	308	(5)	86	63	104	5,110	6,891	5,358	-	-
Total By Income Source	17,735	8,692	4,826	4,064	4,056	3,967	3,967	173,373	220,680	189,427	-	-
2023/24 - totals only	15,812	8,961	4,446	4,150	4,023	4,013	3,911	171,333	216,650	163,584		
Debtors Age Analysis By Customer Group												
Organs of State	2,161	1,200	1,170	947	945	910	945	44,829	53,109	48,578	-	-
Commercial	8,577	3,379	927	564	591	516	503	13,059	28,117	15,234	-	-
Households	6,464	3,889	2,661	2,451	2,410	2,454	2,422	112,862	135,614	122,600	-	-
Other	533	224	68	101	110	86	97	2,622	3,840	3,016	-	-
Total By Customer Group	17,735	8,692	4,826	4,064	4,056	3,967	3,967	173,373	220,680	189,427	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of July amount to R220, 680 million. The debtors' book is made up as follows:

- Rates 39%
- Electricity 8%
- Rental 1%
- Refuse removal 15%
- Interest on Debtors 35%
- Other 3%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

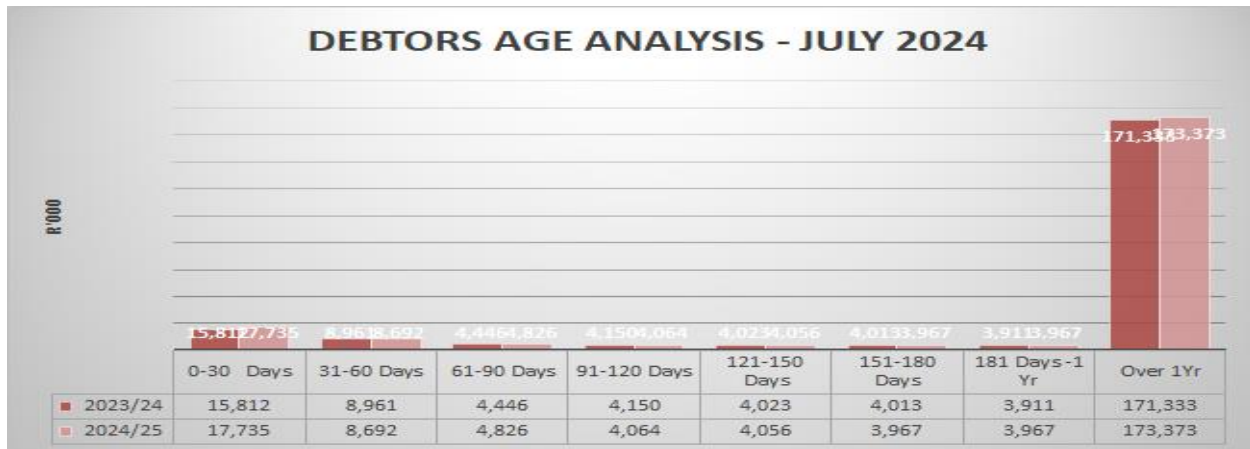
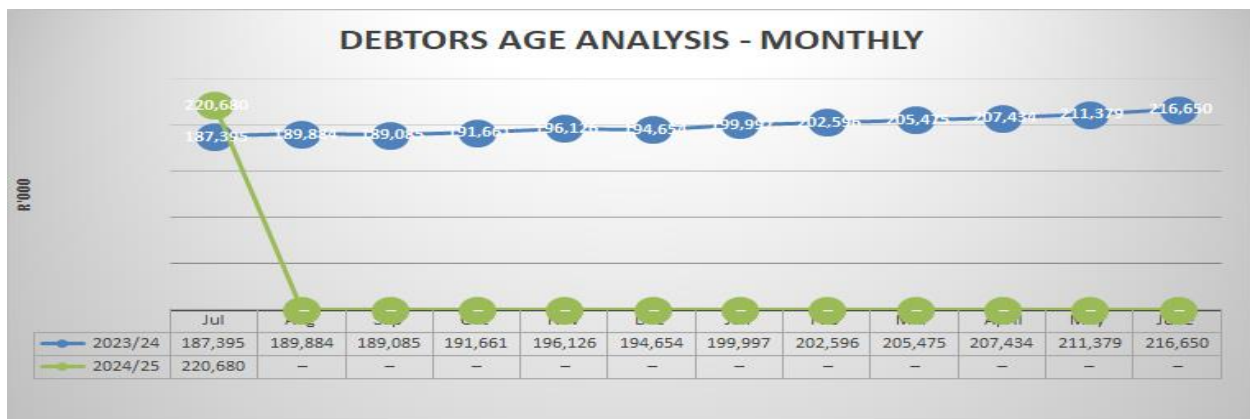


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2023-24 financial year and 2024/25 (as at end of July 2024) 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	ACCOUNT	OCC/OWN	OUTSTANDING BALANCE
9005301	00000 TWIN CITY TRADING PTY/00000 TWIN CITY TRADING PTY LTD	ACTIVE	OWNER	1,664,577
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	1,635,508
911906	TAFELKOP MALL (PTY) LTD	ACTIVE	OWNER	1,410,847
9001667	NDEBELE MAHLANGU TRIBE	ACTIVE	OWNER	772,130
9001668	NDEBELE MAHLANGU TRIBE	ACTIVE	OWNER	771,762
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	730,083
9935828	SEKHUKHUNE TVET COLLEGE	ACTIVE	OWNER	676,519
9002327	LEMOS EMANUEL MARQUES DE	ACTIVE	OWNER	609,342
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	573,534
9000207	GROMAR TRUST	ACTIVE	OWNER	529,021
9900067	SEKHUKHUNE DISTRICT MUNICIPALITY(PURIFICATION PLANT)	ACTIVE	OCCUPIER	510,019
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OCCUPIER	506,805
1501364	JAN JOUBERT TRUST (JO JO TANKS)	ACTIVE	OCCUPIER	503,172
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	494,223
9000157	NEDERDUITSE GEREFORMEERDE KERK	ACTIVE	OWNER	472,912
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	472,885
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	ACTIVE	OWNER	450,081
9000178	PRIVATE SCHOOL INV (LIVING WATERS)	ACTIVE	OWNER	447,339
72010812	PROVINCIAL GOVERNMENT OF THE PROVINCE OF MPUMALANGA	ACTIVE	OWNER	443,748
5000633	ERASMUS G J	ACTIVE	OCCUPIER	431,089
TOTAL				14,105,596

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									
Total By Customer Type	-	-	-	-	-	-	-	-	-

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 Earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
STANDARD BANK 021	1 Month	Current Investment	8.8%		24-Jul-24	-	42 312	-25 042 312	25 000 000	-
ABSA CALL ACCOUNT		Current Investment	8.9%		31-Jul-24	-	73 151		20 000 000	20 073 151
ABSA 6817		Current Investment	9.2%		22-Nov-24	-	113 795		30 000 000	30 113 795
ABSA 6825		Current Investment	9.2%		24/10/2024	-	113 055		30 000 000	30 113 055
NEDBANK 37 DAYS		Current Investment	9.1%		23/09/2024	-	99 507	-	25 000 000	25 099 507
NEDBANK 69 DAYS		Current Investment	9.0%		22/08/2024	-	98 959	-	25 000 000	25 098 959
Municipality sub-total						-	540 777	-25 042 312	155 000 000	130 498 465

The Municipality had short investment portfolios during the month of July 2024 with an opening balance of Nil, and top up investment of R155, 000 million in various investment portfolios. An amount of R541 thousand was earned as an interest, withdrew R25, 042 million and closed off with R130, 498 million at the end of July 2024.

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:	363,048	390,192	-	157,371	157,371	137,528	19,843	14%	390,192
Local Government Equitable Share	357,955	384,783		157,371	157,371	136,837	20,534	15%	384,783
Finance Management	2,850	2,800		-	-	-	-		2,800
EPWP Incentive	2,243	2,609		-	-	691	(691)	-100%	2,609
Other grant providers:	358	360	-	-	-	54	(54)	-100%	360
LGSETA Learnership and Development	358	360		-	-	54	(54)	-100%	360
Total Operating Transfers and Grants	363,406	390,553	-	157,371	157,371	137,582	19,789	14%	390,553
Capital Transfers and Grants									
National Government:	72,246	95,858	-	33,514	33,514	20,958	11,356	54%	95,858
Municipal Infrastructure Grant (MIG)	60,985	74,314		25,314	25,314	16,451	8,863	54%	74,314
Integrated National Electrification Grant	11,261	17,544		7,000	7,000	4,508	2,492	55%	17,544
Energy Efficiency and Demand Side Management Grant	-	4,000	-	1,200	1,200				4,000
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development		-							-
Other grant providers:	-	-	-	-	-	-	-		-
N/A									
Total Capital Transfers and Grants	72,246	95,858	-	33,514	33,514	20,958	11,356	54%	95,858
TOTAL RECEIPTS OF TRANSFERS & GRANTS	435,653	486,411	-	190,885	190,885	158,541	31,144	20%	486,411

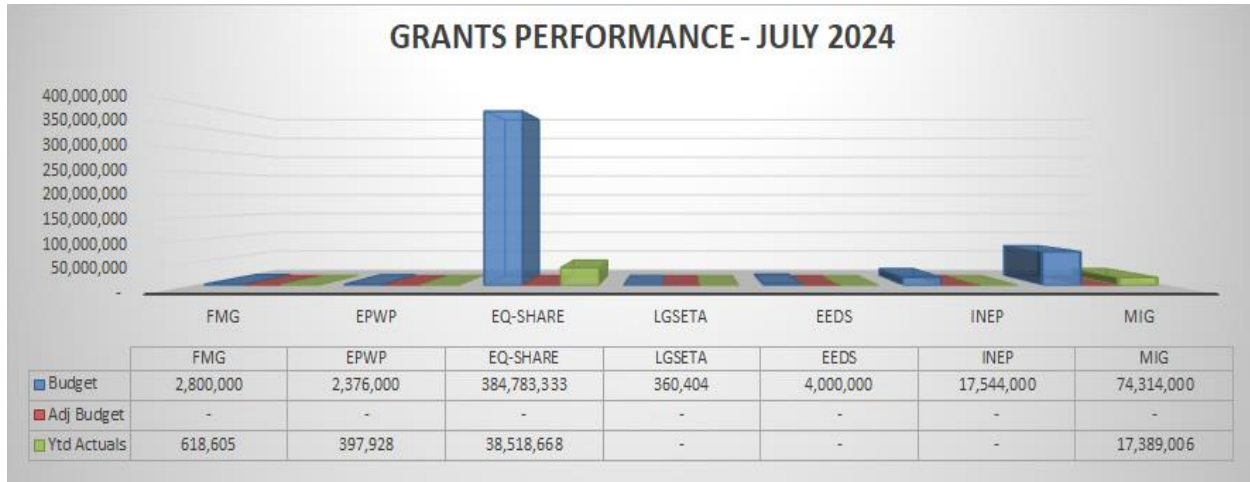
Supporting tables SC6 provides details of grants received. The year-to-date actual receipts amounts to R190, 885 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R157, 371 million; Financial Management Grant amounting to Nil; LGSETA amounting Nil, Municipal Infrastructure Grant amounting to R25 314 million; Integrated National Energy Grant R7, 000 million and Expanded Public Works Programme Nil were received and Energy Efficiency and Demand Side Management Grant R1, 200 million. All the trenches of the grants allocated for the current financial year have been received in line with National Treasury payment schedule.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2013/24	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:	363,048	390,192	-	39,535	39,535	32,337	7,198	22%	390,192
Local Government Equitable Share	357,955	384,783		38,519	38,519	31,970	6,548	20%	384,783
Finance Management	2,850	2,800		619	619	149	470	315%	2,800
EPWP Incentive	2,243	2,609		398	398	217	181	83%	2,609
Other grant providers:	358	360	-	-	-	-	-		360
LGSETA Learnership and Development	358	360				-	-		360
Total operating expenditure of Transfers and Grants:	363,406	390,553	-	39,535	39,535	32,337	7,198	22%	390,553
Capital expenditure of Transfers and Grants									
National Government:	72,246	95,858	-	17,389	17,389	-	17,389	0%	95,858
Municipal Infrastructure Grant (MIG)	60,985	74,314		17,389	17,389	-	17,389	0%	74,314
Intergrated National Electrification Grant	11,261	17,544		-	-	-	-		17,544
Energy Efficiency and Demand Side Management Grant		4,000		-	-	-	-		4,000
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	72,246	95,858	-	17,389	17,389	-	17,389	0%	95,858
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	435,653	486,411	-	56,924	56,924	32,337	24,587	76%	486,411

An amount of R56, 924 million has been spent on grants during the month of July 2024 and the year-to-date actuals is R56, 924 million whilst the year to date budget amounts to R32,337 million and this results in an under spending variance of R24 ,587 million that translates to 76%. Of the total spending amounting to R56, 924 million, R39, 535 million is spent on operational grants whilst capital grants spent R17, 389 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 July 2024. The grants expenditure are shown below in percentages:

- Financial Management Grant 22.09%
- Expanded Public Work Programme 16.75%
- Equitable Share 10.01%
- Integrated National Electrification Grant 0%
- Municipal Infrastructure Grant 24.40%

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		1,172	1,172	1,396	(224)	-16%	16,754
Pension and UIF Contributions	2,137	2,187		166	166	182	(16)	-9%	2,187
Medical Aid Contributions	99	88		6	6	10	(4)	-38%	88
Motor Vehicle Allowance	5,796	5,726		430	430	477	(47)	-10%	5,726
Cellphone Allowance	3,240	3,154		227	227	263	(36)	-14%	3,154
Other benefits and allowances	264	239		20	20	20	-		239
Sub Total - Councillors	27,275	28,148	-	2,021	2,021	2,348	(327)	-14%	28,148
% increase		3%							3%
Senior Managers of the Municipality									
Basic Salaries and Wages	2,125	5,567		250	250	464	(214)	-46%	5,567
Pension and UIF Contributions	122	325		19	19	32	(13)	-40%	325
Medical Aid Contributions	127	223		18	18	28	(10)	-37%	223
Motor Vehicle Allowance	404	902		44	44	75	(31)	-41%	902
Cellphone Allowance	81	138		9	9	14	(4)	-32%	138
Housing Allowances	-						-		
Other benefits and allowances	143	319		0	0	35	(35)	-100%	319
Sub Total - Senior Managers of Municipality	3,002	7,474	-	341	341	647	(307)	-47%	7,474
% increase		149%							149%
Other Municipal Staff									
Basic Salaries and Wages	112,799	136,119		9,851	9,851	11,343	(1,492)	-13%	136,119
Pension and UIF Contributions	22,094	26,099		1,898	1,898	2,172	(274)	-13%	26,099
Medical Aid Contributions	6,848	7,397		618	618	616	2	0%	7,397
Overtime	343	1,095		28	28	88	(60)	-68%	1,095
Performance Bonus							-		
Motor Vehicle Allowance	15,316	17,755		1,268	1,268	1,480	(211)	-14%	17,755
Cellphone Allowance	2,113	2,358		187	187	197	(10)	-5%	2,358
Housing Allowances	284	295		25	25	25	(0)	0%	295
Other benefits and allowances	11,222	14,225		224	224	1,208	(984)	-81%	14,225
Payments in lieu of leave	1,715	106		173	173	-	173	#DIV/0!	106
Long service awards	3,221	538		-	-	44	(44)	-100%	538
Sub Total - Other Municipal Staff	175,953	205,987	-	14,271	14,271	17,173	(2,901)	-17%	205,987
% increase		17%							17%
Total Parent Municipality	206,231	241,609	-	16,633	16,633	20,168	(3,535)	-18%	241,609
		17%							17%
TOTAL SALARY, ALLOWANCES & BENEFITS	206,231	241,609	-	16,633	16,633	20,168	(3,535)	-18%	241,609
% increase		17%							17%
TOTAL MANAGERS AND STAFF	178,956	213,461	-	14,612	14,612	17,820	(3,208)	-18%	213,461

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of July 2024 amounts to R16, 633 million and the year-to-date budget is R20, 168 million and the expenditure for remuneration of councilors amounts to R2, 021 million while the year-to-date budget is R2, 348 million. The year-to-date actual expenditure for senior managers is R341 thousand and the year-to-date budget thereof is R647 thousand. There are three senior managerial vacant position (Corporate services, Executive support and Infrastructure,) and this is causing an underspending variance on budget performance for senior management. The year-to-date actual for other municipal staff is R14, 271 million and the year-to-date budget is R17, 173 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 & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget	Budget	Budget	
	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Year	Year +1	Year +2	
Cash Receipts By Source																
Property rates	2 993	6 943	5 238	8 595	6 539	1 055	6 385	5 846	4 477	7 405	6 378	6 949	68 803	71 969	75 280	
Service charges - electricity revenue	6 142	10 689	11 994	10 746	11 887	11 733	11 504	10 712	11 789	10 632	10 632	16 320	134 780	149 222	165 244	
Service charges - refuse	446	772	516	1 298	516	1 005	516	931	516	1 134	516	1 102	9 268	9 695	10 141	
Rental of facilities and equipment	44	139	212	260	267	142	144	322	436	59	491	339	2 855	2 986	3 123	
Interest earned - external investments	541	1 070	-	969	-	290	-	3 959	-	789	1 133	(541)	8 210	8 588	8 983	
Interest earned - outstanding debtors	166	-	-	-	-	-	-	-	-	-	-	(166)	-	-	-	
Fines, penalties and forfeits	589	1 376	1 403	1 854	1 741	625	1 886	1 563	594	1 216	1 045	948	14 840	16 824	21 497	
Licences and permits	578	-	1 014	-	-	1 988	-	988	-	1 524	-	1 210	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	247	157	216	221	219	335	314	470	192	273	(29 696)	3 188	3 335	3 488	
Cash Receipts by Source	199 192	24 688	20 534	23 938	22 345	142 954	20 770	25 418	112 704	22 951	20 468	(3 617)	632 345	649 459	661 197	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	33 514	-	24 000	-	8 000	15 000	-	4 544	10 800	-	-	-	95 858	72 932	78 173	
Transfers and subsidies - capital (monetary allocations)	83	-	-	-	-	-	-	-	-	-	-	(83)	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	58	45	58	72	58	45	58	45	58	58	104	659	131	137	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	154	-	327	-	218	-	110	-	-	385	1 194	1 249	1 307	
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	229 086	24 746	44 733	23 996	30 744	158 012	21 033	30 020	123 659	23 009	20 526	25 591	730 056	723 771	740 814	
Cash Payments by Type																
Employee related costs	14 612	17 628	17 628	17 628	17 628	17 628	17 628	17 628	17 628	17 628	17 628	20 642	211 534	218 928	228 721	
Remuneration of councillors	2 021	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 677	28 178	30 996	34 095	
Interest paid	-	24	32	28	32	77	36	26	41	9	20	81	406	1 737	1 815	
Bulk purchases - Electricity	11 293	7 267	9 690	8 479	9 690	23 013	10 659	7 752	12 112	2 786	6 056	12 326	121 123	136 530	153 896	
Other materials	3 400	2 594	1 466	6 982	1 321	4 847	3 699	2 120	3 726	829	2 528	(1 679)	31 831	38 703	40 483	
Contracted services	5 328	5 488	6 735	5 211	7 281	5 570	5 837	5 775	5 437	4 713	5 149	7 578	70 102	68 548	72 158	
Grants and subsidies paid - other	740	742	742	742	742	742	992	742	742	742	742	994	9 404	9 913	10 442	
General expenses	11 821	3 218	5 451	4 915	5 451	11 351	5 880	3 433	5 364	1 234	2 682	(1 362)	59 438	67 901	70 983	
Cash Payments by Type	49 214	39 309	44 092	46 333	44 493	65 576	47 079	39 824	47 398	30 289	37 153	41 257	532 016	573 255	612 594	
Other Cash Flows/Payments by Type																
Capital assets	11 998	6 735	6 522	9 954	7 123	7 080	11 054	9 543	12 246	8 810	10 866	(2 336)	99 595	75 203	74 932	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	23 199		(495)					(495)			(495)	(5 430)	16 284	16 533	16 891	
Total Cash Payments by Type	84 411	46 044	50 119	56 287	51 616	72 656	58 133	48 872	59 644	39 099	47 524	33 491	647 895	664 991	704 417	
NET INCREASE/(DECREASE) IN CASH HELD	119 575	(21 298)	(5 386)	(32 291)	(20 872)	85 356	(37 100)	(18 852)	64 015	(16 090)	(26 998)	(7 900)	82 161	58 780	36 397	
Cash/cash equivalents at the month/year beginning:	9 209	128 784	107 487	102 100	69 810	48 938	134 294	97 194	78 342	142 357	126 268	99 270	9 209	91 370	150 150	
Cash/cash equivalents at the month/year end:	157 586	107 487	102 100	69 810	48 938	134 294	97 194	78 342	142 357	126 268	99 270	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 cash receipts reflect an amount of R203, 987 million and the total cash payment for the month was R84, 411 million and this resulted in net decrease in cash held amounting to R119, 575 million. With cash and cash equivalent of R9,209 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R128, 784 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	466	4,245		11,998	11,998	4,245	(7,753)	-183%	11%
August	179	6,735				10,980	-		
September	6,180	7,018				17,997	-		
October	2,128	9,954				27,951	-		
November	11,309	7,123				35,074	-		
December	8,205	7,080				42,154	-		
January	8,137	11,054				53,208	-		
February	17,552	10,039				63,247	-		
March	9,996	12,246				75,494	-		
April	9,843	8,810				84,304	-		
May	4,378	11,362				95,666	-		
June	12,248	14,830				110,495	-		
Total Capital expenditure	90,621	110,495	-	11,998					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of July amounts to R11, 998 million. The year-to-date actual expenditure incurred is R11, 998 million whilst the year to date budget is R4, 245 million, that gives rise to under spending variance of R7, 753 million that translate to 183%.

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

Description	2013/24	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	25,833	32,450	-	-	-	757	757	100%	32,450
Roads Infrastructure	1,430	300	-	-	-	-	-		300
Roads	1,430	300					-		300
Road Structures							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Drainage Collection				-	-	-	-		-
Electrical Infrastructure	17,351	21,727	-	-	-	578	578	100%	21,727
Power Plants	5,737	4,000				-	-		4,000
MV Substations	-	-	-	-	-	-	-		-
MV Networks	11,614	17,544				557	557	100%	17,544
Capital Spares	-	183				21	21	100%	183
Solid Waste Infrastructure	7,053	8,250	-	-	-	-	-		8,250
Landfill Sites	7,053	8,250				-	-		8,250
Waste Transfer Stations							-		
Capital Spares	-	-	-	-	-	-	-		-
Rail Infrastructure	-	2,174	-	-	-	179	179	100%	2,174
Drainage Collection		2,174				179	179	100%	2,174
Capital Spares							-		
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-						-		-
Stores	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Computer Software and Applications		-	-	-	-	-	-		-
Computer Equipment	2,102	1,360	-	-	-	171	171	100%	1,360
Computer Equipment	2,102	1,360				171	171	100%	1,360
Furniture and Office Equipment	5,496	6,110	-	-	-	86	86	100%	6,110
Furniture and Office Equipment	5,496	6,110				86	86	100%	6,110
Machinery and Equipment	360	800	-	-	-	98	98	100%	800
Machinery and Equipment	360	800				98	98	100%	800
Transport Assets									
Transport Assets	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	33,791	40,720	-	-	-	1,112	1,112	100%	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	-	-	-	101	101	100%	500
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	500	-	-	-	101	101	100%	500
MV Substations							-		
MV Networks	-						-		
Capital Spares		500				101	101	100%	500
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites	-	-	-	-	-	-	-		-
Capital Spares							-		
Community Assets	-	800	-	-	-	-	-		800
Community Facilities	-	800	-	-	-	-	-		800
Cemeteries/Crematoria	-	800	-	-	-	-	-		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	-	72	72	20	(52)	-265%	261
Machinery and Equipment		261	-	72	72	20	(52)	-265%	261
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	-	1,561	-	72	72	121	49	40.7%	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	21,575	14,718	-	1,887	1,887	1,211	(676)	-56%	14,718
Roads Infrastructure	12,995	7,766	-	1,650	1,650	-	(1,650)	#DIV/0!	7,766
Roads	12,995	7,766		1,650	1,650	-	(1,650)	#DIV/0!	7,766
Road Furniture							-		
Electrical Infrastructure	6,655	4,750	-	-	-	1,027	1,027	100%	4,750
MV Substations							-		
MV Networks	6,655	4,750				1,027	1,027	100%	4,750
Solid Waste Infrastructure	1,925	2,203	-	237	237	184	(53)	-29%	2,203
Landfill Sites	1,925	2,203		237	237	184	(53)	-29%	2,203
Capital Spares							-		
Community Assets	448	6,262	-	-	-	-	-		6,262
Community Facilities	448	6,262	-	-	-	-	-		6,262
Parks	448	6,262					-		6,262
Other assets	959	2,406	-	219	219	18	(200)	-1091%	2,406
Operational Buildings	959	2,406	-	219	219	18	(200)	-1091%	2,406
Municipal Offices	959	2,406		219	219	18	(200)	-1091%	2,406
Intangible Assets	119	221	-	6	6	48	42	87%	221
Licences and Rights	119	221	-	6	6	48	42	87%	221
Computer Software and Applications	119	221		6	6	48	42	87%	221
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	11,035	12,048	-	549	549	774	225	29%	12,048
Machinery and Equipment	11,035	12,048		549	549	774	225	29%	12,048
Transport Assets	-	2,274	-	270	270	710	440	62%	2,274
Transport Assets	-	2,274		270	270	710	440	62%	2,274
Total Repairs and Maintenance Expenditure	34,135	37,929	-	2,931	2,931	2,760	(170)	-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	45,617	40,397	-	3,687	3,687	2,231	(1,456)	-65%	40,397
Roads Infrastructure	39,143	36,420	-	3,263	3,263	1,921	(1,342)	-70%	36,420
Roads	38,686	35,937		3,225	3,225	1,897	(1,328)	-70%	35,937
Road Structures	228	241		19	19	-	(19)	#DIV/0!	241
Road Furniture	229	242		19	19	25	6	23%	242
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	5,802	3,226	-	368	368	237	(131)	-55%	3,226
MV Substations	1,547	2,014		66	66	237	171	72%	2,014
MV Switching Stations	356			26	26	-	(26)	0%	
MV Networks	1,519	1,212		95	95	-	(95)	0%	1,212
LV Networks	262			54	54	-	(54)	0%	
Capital Spares	2,118			127	127	-	(127)	0%	
Solid Waste Infrastructure	672	710	-	57	57	66	9	14%	710
Landfill Sites	395	417		33	33	66	33	50%	417
Waste Processing Facilities	274	289		23	23	-	(23)	0%	289
Waste Separation Facilities									
Capital Spares	3	3		0	0	-	(0)	0%	3
Rail Infrastructure	-	42	-	-	-	7	7	100%	42
Drainage Collection	-	42				7	7	0	42
Community Assets	1,058	1,117		78	78	-	(78)	0	1,117
Community Facilities	808	854		68	68	-	(68)	0	854
Halls	30	31		2	2	-	(2)	0	31
Centres	183	193		15	15	-	(15)	0	193
Crèches								0	
Cemeteries/Crematoria	92	97		8	8	-	(8)	0	97
Purls	2	3		0	0	-	(0)	0	3
Public Open Space	-	-	-	-	-	-	-	0%	-
Taxi Ranks/Bus Terminals	249	263		21	21	-	(21)	0%	263
Capital Spares	253	267		21	21	-	(21)	0%	267
Sport and Recreation Facilities	249	263	-	11	11	-	(11)	0%	263
Indoor Facilities	-								
Outdoor Facilities	249	263	-	11	11	-	(11)	0%	263
Heritage assets	-	6							6
Other Heritage	-	6							6
Investment properties	-								
Non-revenue Generating	-								
Improved Property									
Unimproved Property									
Other assets	3,979	6,366	-	300	300	-	(300)	0%	6,366
Operational Buildings	1,427	2,608		205	205	-	(205)	0%	2,608
Municipal Offices	1,026	2,574		177	177	-	(177)	0%	2,574
Stores	32	34		2	2	-	(2)	0%	34
Training Centres	369			26	26	-	(26)	0%	
Housing	2,552	3,759	-	95	95	-	(95)	0%	3,759
Social Housing	2,552	3,759		95	95	-	(95)	0%	3,759
Intangible Assets	10	22	-	-	-	3	3	100%	22
Servitudes	10	14				3	3	100%	14
Licences and Rights	-	8	-	-	-	-	-	-	8
Computer Software and Applica	-	8	-	-	-	-	-	-	8
Computer Equipment	672	994		36	36	159	123	77%	994
Computer Equipment	672	994	-	36	36	159	123	77%	994
Furniture and Office Equipment	809	840		145	145	29	(116)	-406%	840
Furniture and Office Equipment	809	840		145	145	29	(116)	-406%	840
Machinery and Equipment	3,006	3,168		340	340	256	(83)	-33%	3,168
Machinery and Equipment	3,006	3,168		340	340	256	(83)	-33%	3,168
Transport Assets	5,821	5,990		505	505	1,062	558	52%	5,990
Transport Assets	5,821	5,990		505	505	1,062	558	52%	5,990
Total Depreciation	60,972	58,901	-	5,091	5,091	3,739	(1,351)	-36%	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	56,831	58,214	-	11,927	11,927	1,755	(10,171)	-579%	58,214
Roads Infrastructure	55,962	58,214	-	11,927	11,927	1,755	(10,171)	-579%	58,214
Roads	55,962	58,214		11,927	11,927	1,755	(10,171)	-579%	58,214
Road Structures							-		
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
MV Substations							-		
MV Switching Stations							-		
MV Networks							-		
LV Networks							-		
Solid Waste Infrastructure	869	-	-	-	-	-	-	-	-
Landfill Sites	869						-		
Waste Transfer Stations							-		
Community Assets	-	10,000	-	-	-	1,257	1,257	100%	10,000
Community Facilities	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	10,000	-	-	-	1,257	1,257	100%	10,000
Indoor Facilities							-		
Outdoor Facilities		10,000				1,257	1,257	100%	10,000
Other Heritage							-		
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	56,831	68,214	-	11,927	11,927	3,012	(8,915)	-296%	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 Nil and the year to date budget is R1, 112 million that reflects positive spending variance of R1,112 million that translates to 100% variance.

The total expenditure for renewal of existing assets amounts R72 thousands and the year to budget amounts to R121 thousands for the 2023/24 financial year.

The year-to-date actual expenditure on repairs and maintenance is R2, 931 million, and the year-to-date budget is R2, 760 million, reflecting an underspending variance of R170 million that translates to 6.2%.

The year-to-date actual expenditure on upgrading of existing assets is R11, 927 and the year-to-date budget is R11, 927 million, reflecting a positive spending variance of R3, 012 million that translates to 296%.

The year-to-date actual expenditure on depreciation and asset impairment is R5, 091 and the year-to-date budget is R5, 091 million, reflecting a negative spending variance of R 3, 739 million, that translates to 36.1% 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

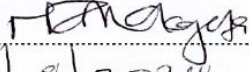
List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2024/25 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Community Services	Fencing of Elandsdoorn/Ntwane Cemetery	Single	Community Assets	Community Assets	800,000	-	-	0%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300,000	-	-	0%
	Construction of washbay at Groblersdal landfill site	Single	Solid Waste Infrastructure	Landfill Sites	250,000	-	-	0%
	500 Twenty skip bins 500	Single	Machinery and Equipment	Machinery and Equipment	500,000	-	-	0%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	300,000	-	-	0%
Corporate Services	Upgrading of Tafelkop Stadium	Multi	Community Assets	Community Assets	10,000,000	-	-	0%
	Computer Equipment	Multi	Computer Equipment	Computer Equipment	1,000,000	-	-	0%
	Computer Equipment	Single	Computer Equipment	Computer Equipment	360,404	-	-	0%
Technical Services	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	5,809,566	-	-	0%
	Groblersdal Traffic lights	Single	Electrical Infrastructure	Capital Spares	500,000	-	-	0%
	Groblersdal Storm water	Multi	Storm water Infrastructure	Drainage Collection	2,173,914	-	-	0%
	Groblersdal Landfill site 6.6	Multi	Solid Waste Infrastructure	Landfill Sites	8,000,000	-	-	0%
	AIRCONS	Multi	Electrical Infrastructure	Capital Spares	182,526	-	-	0%
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	260,870	-	71,697	27%
	Electrification of Dooroom (Designs)	Multi	Electrical Infrastructure	MV Networks	200,000	-	-	0%
	Electrification of Luckau Maganagobuswa	single	Electrical Infrastructure	MV Networks	5,277,000	-	-	0%
	Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	200,000	-	-	0%
	Electrification of Magukubjane	single	Electrical Infrastructure	MV Networks	4,267,000	-	-	0%
	Electrification of Mantrombi Section	single	Electrical Infrastructure	MV Networks	2,000,000	-	-	0%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2,000,000	-	-	0%
	Electrification of Ntswelemotse ext (Designs)	Multi	Electrical Infrastructure	MV Networks	200,000	-	-	0%
	Electrification of Oorlog (Designs)	Single	Electrical Infrastructure	MV Networks	200,000	-	-	0%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	3,000,000	-	-	0%
	Electrification of Zaaipuss Police Station (Designs)	Single	Electrical Infrastructure	MV Networks	200,000	-	-	0%
	Energy Efficiency and Demand Side Management	Multi	Electrical Infrastructure	Power Plants	4,000,000	-	-	0%
	Ugrading of Stompo Bus Road	Single	Roads Infrastructure	Roads	300,000	-	-	0%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11,000,000	-	3,715,894	34%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	17,750,000	-	3,526,076	20%
Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	16,574,200	-	1,883,286	11%	
Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Multi	Roads Infrastructure	Roads	10,989,800	-	2,801,391	25%	
Upgrading of Tafelkop Bapeding Bus route	Single	Roads Infrastructure	Roads	600,000	-	-	0%	
Upgrading of Talane Bus route	Single	Roads Infrastructure	Roads	600,000	-	-	0%	
Upgrading of Waalkral Bus route	Single	Roads Infrastructure	Roads	700,000	-	-	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 31 July 2024 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 

Date 15/08/2024