

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



## MONTHLY BUDGET STATEMENT REPORT

**MARCH 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	631 351 867	85%
OPERATING EXPENDITURE	734 364 413	726 702 433	514 771 637	71%
TRANSFER - CAPITAL	95 858 000	143 868 404	85 992 907	60%
SURPLUS/(DEFICIT)	114 565 544	160 542 246	202 573 138	126%
CAPITAL EXPENDITURE	110 495 280	158 166 958	94 833 708	60%

**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
<b>Financial Performance</b>									
Property rates	59 511	67 168	61 818	5 173	44 359	31 488	12 870	41%	61 818
Service charges	118 023	146 003	161 854	12 427	113 415	93 844	19 571	21%	161 854
Investment revenue	7 316	9 404	6 772	1 656	5 746	3 606	2 140	59%	6 772
Transfers and subsidies	364 580	383 099	383 099	94 994	382 067	286 981	95 086	33%	383 099
Other own revenue	121 102	147 038	129 833	56 386	85 765	17 936	67 829	378%	129 833
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>670 532</b>	<b>752 712</b>	<b>743 376</b>	<b>170 636</b>	<b>631 352</b>	<b>433 855</b>	<b>197 497</b>	<b>46%</b>	<b>743 376</b>
Employee costs	188 236	213 757	196 286	15 950	149 820	110 556	39 265	36%	196 286
Remuneration of Councillors	26 131	28 178	29 661	2 283	20 860	16 953	3 907	23%	29 661
Depreciation & asset impairment	61 877	58 901	62 754	5 418	47 748	39 016	8 733	22%	62 754
Finance charges	11 344	406	1 104	–	396	449	(53)	-12%	1 104
Materials and bulk purchases	152 718	158 988	180 954	22 842	143 497	117 160	26 337	22%	180 954
Transfers and subsidies	15 844	9 404	12 133	1 643	7 640	7 027	613	9%	12 133
Other expenditure	234 315	264 731	243 810	51 969	144 810	79 687	65 123	82%	243 810
<b>Total Expenditure</b>	<b>690 466</b>	<b>734 364</b>	<b>726 702</b>	<b>100 104</b>	<b>514 772</b>	<b>370 848</b>	<b>143 924</b>	<b>39%</b>	<b>726 702</b>
<b>Surplus/(Deficit)</b>	<b>(19 933)</b>	<b>18 347</b>	<b>16 674</b>	<b>70 531</b>	<b>116 580</b>	<b>63 007</b>	<b>53 573</b>	<b>85%</b>	<b>16 674</b>
Transfers and subsidies - capital (monetary allocations)	75 405	95 858	143 508	9 989	85 993	80 697	5 295	7%	143 508
Transfers and subsidies - capital (monetary allocations)	–	360	360	–	–	–	–	–	360
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>55 471</b>	<b>114 566</b>	<b>160 542</b>	<b>80 521</b>	<b>202 573</b>	<b>143 705</b>	<b>58 868</b>	<b>41%</b>	<b>160 542</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>55 471</b>	<b>114 566</b>	<b>160 542</b>	<b>80 521</b>	<b>202 573</b>	<b>143 705</b>	<b>58 868</b>	<b>41%</b>	<b>160 542</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>108 862</b>	<b>110 495</b>	<b>158 167</b>	<b>6 305</b>	<b>94 834</b>	<b>74 032</b>	<b>20 801</b>	<b>28%</b>	<b>158 167</b>
Capital transfers recognised	81 945	96 218	143 868	5 260	88 997	70 830	18 167	26%	143 868
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26 917	14 277	14 299	1 045	5 837	3 202	2 634	82%	14 299
<b>Total sources of capital funds</b>	<b>108 862</b>	<b>110 495</b>	<b>158 167</b>	<b>6 305</b>	<b>94 834</b>	<b>74 032</b>	<b>20 801</b>	<b>28%</b>	<b>158 167</b>
<b>Financial position</b>									
Total current assets	215 289	277 229	298 373		450 743				298 373
Total non current assets	1 284 966	1 474 187	1 536 542		1 306 436				1 536 542
Total current liabilities	131 904	124 375	130 508		205 021				130 508
Total non current liabilities	122 639	117 850	135 904		138 281				135 904
Community wealth/Equity	1 245 713	1 509 192	1 568 503		1 413 877				1 568 503
<b>Cash flows</b>									
Net cash from (used) operating	21 066	193 674	216 849	90 568	227 103	(18 393)	(245 496)	1335%	216 849
Net cash from (used) investing	(97 122)	(100 130)	(143 515)	(6 305)	(89 748)	(98 957)	(9 210)	9%	(143 515)
Net cash from (used) financing	(10 601)	(9 494)	(11 751)	5 130	(5 374)	(5 310)	64	-1%	(11 751)
<b>Cash/cash equivalents at the month/year end</b>	<b>(53 565)</b>	<b>93 259</b>	<b>84 257</b>	<b>–</b>	<b>154 655</b>	<b>(99 987)</b>	<b>(254 642)</b>	<b>255%</b>	<b>84 257</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
Debtors Age Analysis									
Total By Income Source	18 195	10 015	5 949	4 262	4 371	4 278	4 242	193 852	245 164
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 March is R631, 352 million and the year to date budget of R433, 855 million and this reflects a positive variance of R197, 497 million which is mostly attributable to equitable shares received amounting to R377, 690 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 59% favorable variance,
- Interest earned – outstanding debtors: 42% favorable variance,
- Rental of Facilities and Equipment: 351% favorable variance,
- Fines, penalties and forfeits: 918% favorable variance
- Services Charges – electricity revenue: 21% favorable variance
- Services Charges – refuse revenue: 17% favorable variance
- Licenses and permits: 26% favorable variance
- Property rates: 41% favorable variance
- Other revenue: 9% unfavorable
- Transfer and subsidies: 33% favorable
- Gains : 0% Favorable

**Operating Expenditure**

The year to date operational expenditure as at end of March amounts to R514, 772 million and the year to date budget is R370, 848 million. This reflects overspending variance of R143, 924 million that translates to 39% 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: 771% over spending
- Depreciation assets and impairment :22% under spending
- Employee related cost :36% under spending
- Remuneration of coucillors:23% under spending
- Other material :23% under spending
- Other expenditure :53% under spending
- Losses: 213% under performing
- Finance charges: 12% over spending
- Bulk purchases: 22% under spending
- Contracted services:11% over spending

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 March 2025 amounts to R94, 834 million and the year to date budget amounts to R74, 032 million and this gives rise to R20, 801 million under performance.

### **Surplus/Deficit**

Taking the above into consideration, the net operating surplus for the month of March is R80, 521 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 March amounts to R245,164 million and this shows an increase of R28,514 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 R152,325 million and other debtors amounting to R92, 839 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 March 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
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>312 699</b>	<b>339 405</b>	<b>331 211</b>	<b>65 696</b>	<b>301 076</b>	<b>225 736</b>	<b>75 340</b>	<b>33%</b>	<b>331 211</b>
Executive and council	42 864	55 444	55 444	18 232	52 513	34 281	18 232	53%	55 444
Finance and administration	253 277	265 077	256 883	42 584	229 678	177 451	52 228	29%	256 883
Internal audit	16 559	18 884	18 884	4 880	18 884	14 004	4 880	35%	18 884
<b>Community and public safety</b>	<b>123 210</b>	<b>147 318</b>	<b>131 774</b>	<b>59 736</b>	<b>97 124</b>	<b>29 050</b>	<b>68 075</b>	<b>234%</b>	<b>131 774</b>
Community and social services	11 295	11 332	11 320	2 443	11 297	8 845	2 452	28%	11 320
Sport and recreation	17 577	17 596	17 612	2 949	17 590	14 649	2 941	20%	17 612
Public safety	94 338	118 389	102 842	54 345	68 237	5 555	62 681	1128%	102 842
<b>Economic and environmental services</b>	<b>122 639</b>	<b>145 708</b>	<b>193 401</b>	<b>28 305</b>	<b>142 021</b>	<b>119 433</b>	<b>22 588</b>	<b>19%</b>	<b>193 401</b>
Planning and development	23 661	26 909	27 921	5 516	27 192	21 867	5 325	24%	27 921
Road transport	98 141	117 962	164 644	22 560	111 062	94 028	17 034	18%	164 644
Environmental protection	836	836	836	230	3 767	3 538	230	6%	836
<b>Trading services</b>	<b>187 389</b>	<b>216 500</b>	<b>230 859</b>	<b>26 888</b>	<b>177 124</b>	<b>140 334</b>	<b>36 789</b>	<b>26%</b>	<b>230 859</b>
Energy sources	136 984	176 261	190 868	19 643	142 690	114 565	28 125	25%	190 868
Waste management	50 405	40 239	39 991	7 244	34 434	25 770	8 665	34%	39 991
<b>Total Revenue - Functional</b>	<b>745 937</b>	<b>848 930</b>	<b>887 245</b>	<b>180 625</b>	<b>717 345</b>	<b>514 553</b>	<b>202 792</b>	<b>39%</b>	<b>887 245</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>250 913</b>	<b>256 051</b>	<b>260 926</b>	<b>25 426</b>	<b>188 816</b>	<b>145 662</b>	<b>43 154</b>	<b>30%</b>	<b>260 926</b>
Executive and council	45 644	50 467	51 199	4 346	37 100	28 912	8 188	28%	51 199
Finance and administration	193 326	193 168	195 600	20 519	140 675	105 582	35 093	33%	195 600
Internal audit	11 943	12 416	14 127	561	11 041	11 168	(127)	-1%	14 127
<b>Community and public safety</b>	<b>112 849</b>	<b>166 016</b>	<b>134 138</b>	<b>39 612</b>	<b>81 306</b>	<b>29 336</b>	<b>51 970</b>	<b>177%</b>	<b>134 138</b>
Community and social services	12 405	16 523	8 026	569	5 820	1 115	4 705	422%	8 026
Sport and recreation	11 776	17 967	25 212	2 274	18 396	15 726	2 670	17%	25 212
Public safety	88 668	131 526	100 900	36 769	57 090	12 495	44 595	357%	100 900
<b>Economic and environmental services</b>	<b>111 943</b>	<b>121 360</b>	<b>111 474</b>	<b>9 227</b>	<b>87 768</b>	<b>67 106</b>	<b>20 663</b>	<b>31%</b>	<b>111 474</b>
Planning and development	20 264	29 097	24 646	1 925	17 326	12 141	5 185	43%	24 646
Road transport	91 679	91 267	86 651	7 274	70 385	55 295	15 090	27%	86 651
Environmental protection	-	996	176	28	57	(331)	387	-117%	176
<b>Trading services</b>	<b>214 760</b>	<b>190 937</b>	<b>220 166</b>	<b>25 838</b>	<b>156 881</b>	<b>128 745</b>	<b>28 137</b>	<b>22%</b>	<b>220 166</b>
Energy sources	135 137	139 573	158 050	20 348	123 264	98 748	24 516	25%	158 050
Waste management	79 623	51 364	62 115	5 490	33 617	29 997	3 621	12%	62 115
<b>Total Expenditure - Functional</b>	<b>690 466</b>	<b>734 364</b>	<b>726 702</b>	<b>100 104</b>	<b>514 772</b>	<b>370 848</b>	<b>143 924</b>	<b>39%</b>	<b>726 702</b>
<b>Surplus/ (Deficit) for the year</b>	<b>55 471</b>	<b>114 566</b>	<b>160 542</b>	<b>80 521</b>	<b>202 573</b>	<b>143 705</b>	<b>58 868</b>	<b>41%</b>	<b>160 542</b>

**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
<b>Revenue by Vote</b>									
Vote 1 - Executive & Council	36 200	48 780	48 780	16 806	48 780	31 974	16 806	53%	48 780
Vote 2 - Municipal Manager	52 692	53 017	53 017	12 582	50 086	37 504	12 582	34%	53 017
Vote 3 - Budget & Treasury	134 073	155 069	146 875	21 119	120 032	89 367	30 665	34%	146 875
Vote 4 - Corporate Services	57 641	46 686	46 686	10 108	46 294	36 116	10 178	28%	46 686
Vote 5 - Community Services	183 060	197 934	182 142	68 315	142 226	63 696	78 530	123%	182 142
Vote 6 - Technical Services	253 091	309 085	370 373	44 756	271 254	223 999	47 254	21%	370 373
Vote 7 - Developmental Planning	13 410	18 658	19 670	3 278	18 941	15 854	3 087	19%	19 670
Vote 8 - Executive Support	15 770	19 701	19 701	3 659	19 701	16 043	3 659	23%	19 701
<b>Total Revenue by Vote</b>	<b>745 937</b>	<b>848 930</b>	<b>887 245</b>	<b>180 622</b>	<b>717 314</b>	<b>514 553</b>	<b>202 761</b>	<b>39%</b>	<b>887 245</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	38 807	42 336	43 295	3 563	31 473	25 511	5 962	23%	43 295
Vote 2 - Municipal Manager	46 652	43 952	51 629	3 163	35 946	32 276	3 670	11%	51 629
Vote 3 - Budget & Treasury	85 803	84 203	84 720	9 470	63 766	47 654	16 112	34%	84 720
Vote 4 - Corporate Services	32 461	45 697	31 015	2 367	19 310	9 988	9 323	93%	31 015
Vote 5 - Community Services	201 461	229 017	206 201	45 933	122 337	64 387	57 951	90%	206 201
Vote 6 - Technical Services	245 055	249 634	265 197	32 150	209 697	163 651	46 046	28%	265 197
Vote 7 - Developmental Planning	13 444	21 637	17 899	1 455	12 022	7 853	4 169	53%	17 899
Vote 8 - Executive Support	26 783	17 889	26 747	2 004	20 220	19 500	719	4%	26 747
<b>Total Expenditure by Vote</b>	<b>690 466</b>	<b>734 364</b>	<b>726 702</b>	<b>100 104</b>	<b>514 772</b>	<b>370 820</b>	<b>143 952</b>	<b>39%</b>	<b>726 702</b>
<b>Surplus/ (Deficit) for the year</b>	<b>55 471</b>	<b>114 566</b>	<b>160 542</b>	<b>80 518</b>	<b>202 542</b>	<b>143 733</b>	<b>58 809</b>	<b>41%</b>	<b>160 542</b>

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
<b>Revenue By Source</b>									
Property rates	59 511	67 168	61 818	5 173	44 359	31 488	12 870	41%	61 818
Service charges - electricity revenue	105 796	133 515	147 578	11 401	103 584	85 416	18 167	21%	147 578
Service charges - refuse revenue	12 227	12 488	14 276	1 027	9 831	8 428	1 403	17%	14 276
Rental of facilities and equipment	1 301	2 855	1 886	236	843	186	658	354%	1 886
Interest earned - external investments	7 316	9 404	6 772	1 656	5 746	3 606	2 140	59%	6 772
Interest earned - outstanding debtors	15 860	19 888	17 852	1 672	13 866	9 765	4 102	42%	17 852
Fines, penalties and forfeits	90 047	113 999	98 497	53 811	64 390	2 134	62 256	2918%	98 497
Licences and permits	6 344	7 302	7 302	514	4 661	3 691	970	26%	7 302
Transfers and subsidies	364 580	383 099	383 099	94 994	382 067	286 981	95 086	33%	383 099
Other revenue	635	2 994	4 296	150	1 973	2 160	(187)	-9%	4 296
Gains	6 914		-	3	31	-	31	0%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>670 532</b>	<b>752 712</b>	<b>743 376</b>	<b>170 636</b>	<b>631 352</b>	<b>433 855</b>	<b>197 497</b>	<b>46%</b>	<b>743 376</b>
<b>Expenditure By Type</b>									
Employee related costs	188 236	213 757	196 286	15 950	149 820	110 556	39 265	36%	196 286
Remuneration of councillors	26 131	28 178	29 661	2 283	20 860	16 953	3 907	23%	29 661
Debt impairment	92 121	125 207	94 211	37 085	37 085	(5 528)	42 613	-771%	94 211
Depreciation & asset impairment	61 877	58 901	62 754	5 418	47 748	39 016	8 733	22%	62 754
Finance charges	11 344	406	1 104	-	396	449	(53)	-12%	1 104
Bulk purchases	109 783	121 123	139 391	18 110	110 118	89 944	20 174	22%	139 391
Other materials	42 936	37 865	41 563	4 732	33 379	27 216	6 163	23%	41 563
Contracted services	79 028	70 102	85 088	7 886	59 267	53 613	5 654	11%	85 088
Transfers and subsidies	15 844	9 404	12 133	1 643	7 640	7 027	613	9%	12 133
Other expenditure	61 771	69 371	64 444	6 998	48 413	31 556	16 857	53%	64 444
Losses	1 396	50	67	-	45	46	(1)	-3%	67
<b>Total Expenditure</b>	<b>690 466</b>	<b>734 364</b>	<b>726 702</b>	<b>100 104</b>	<b>514 772</b>	<b>370 848</b>	<b>143 924</b>	<b>39%</b>	<b>726 702</b>
<b>Surplus/(Deficit)</b>	<b>(19 933)</b>	<b>18 347</b>	<b>16 674</b>	<b>70 531</b>	<b>116 580</b>	<b>63 007</b>	<b>53 573</b>	<b>85%</b>	<b>16 674</b>
Transfers and subsidies - capital (monetary allocations)	75 405	95 858	143 508	9 989	85 993	80 697	5 295	7%	143 508
Transfers and subsidies - capital (monetary allocations)	-	360	360	-	-	-	-		360
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>55 471</b>	<b>114 566</b>	<b>160 542</b>	<b>80 521</b>	<b>202 573</b>	<b>143 705</b>			<b>160 542</b>
Taxation							-		
Surplus/(Deficit) after taxation	55 471	114 566	160 542	80 521	202 573	143 705			160 542
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	55 471	114 566	160 542	80 521	202 573	143 705			160 542
<b>Share of surplus/ (deficit) of associate</b>									
<b>Surplus/ (Deficit) for the year</b>	<b>55 471</b>	<b>114 566</b>	<b>160 542</b>	<b>80 521</b>	<b>202 573</b>	<b>143 705</b>			<b>160 542</b>

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**

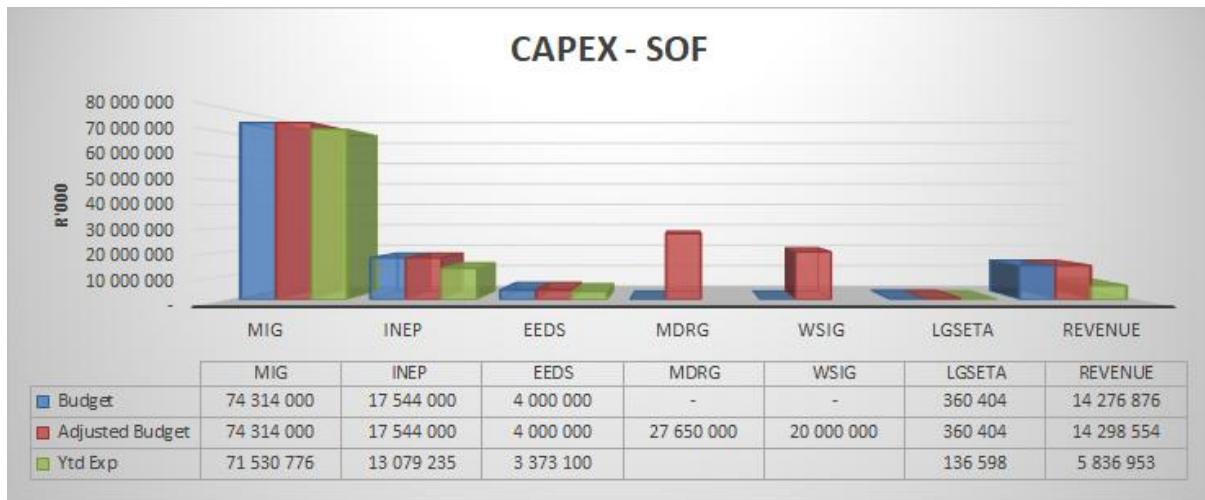
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	8 643	7 170	2 370	289	1 458	(3 980)	5 438	-137%	2 370
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 643	7 170	2 370	289	1 458	(3 980)	5 438	-137%	2 370
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	216	11 100	10 974	2 498	5 439	1 701	3 738	220%	10 974
Community and social services	-	800	696	-	800	692	108	16%	696
Sport and recreation	216	10 300	10 278	2 498	4 638	1 009	3 629	360%	10 278
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	76 556	68 949	121 446	1 679	71 395	65 423	5 973	9%	121 446
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	76 556	68 949	121 446	1 679	71 395	65 423	5 973	9%	121 446
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	23 448	23 277	23 377	1 838	16 541	10 889	5 653	52%	23 377
Energy sources	21 342	22 227	22 227	1 838	16 452	11 121	5 331	48%	22 227
Waste management	2 107	1 050	1 150	-	89	(232)	322	-138%	1 150
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>108 862</b>	<b>110 495</b>	<b>158 167</b>	<b>6 305</b>	<b>94 834</b>	<b>74 032</b>	<b>20 801</b>	<b>28%</b>	<b>158 167</b>
<b>Funded by:</b>									
National Government	81 945	95 858	123 508	5 260	88 860	70 830	18 030	25%	123 508
Provincial Government									
District Municipality			20 000	-	-	-	-	-	20 000
Transfers and subsidies - capital (monetary allocations)		360	360	-	137	-	137	#DIV/0!	360
<b>Transfers recognised - capital</b>	<b>81 945</b>	<b>96 218</b>	<b>143 868</b>	<b>5 260</b>	<b>88 997</b>	<b>70 830</b>	<b>18 167</b>	<b>26%</b>	<b>143 868</b>
Borrowing									
Internally generated funds	26 917	14 277	14 299	1 045	5 837	3 202	2 634	82%	14 299
<b>Total Capital Funding</b>	<b>108 862</b>	<b>110 495</b>	<b>158 167</b>	<b>6 305</b>	<b>94 834</b>	<b>74 032</b>	<b>20 801</b>	<b>28%</b>	<b>158 167</b>

**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
<b>Expenditure of multi-year capital appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	2 375	1 000	1 660	(32)	966	994	(28)	-3%	1 660
Vote 5 - Community Services	1 915	10 000	10 000	2 498	4 360	901	3 459	384%	10 000
Vote 6 - Technical Services	93 610	70 688	75 558	1 170	71 668	66 505	5 163	8%	75 558
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>	<b>97 900</b>	<b>81 688</b>	<b>87 218</b>	<b>3 636</b>	<b>76 994</b>	<b>68 400</b>	<b>8 594</b>	<b>13%</b>	<b>87 218</b>
<b>Expenditure of single-year capital appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	6 268	6 170	710	321	493	(4 974)	5 467	-110%	710
Vote 5 - Community Services	407	2 150	2 124	-	1 168	568	600	106%	2 124
Vote 6 - Technical Services	4 287	20 487	68 114	2 348	16 180	10 039	6 141	61%	68 114
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>10 962</b>	<b>28 807</b>	<b>70 948</b>	<b>2 668</b>	<b>17 840</b>	<b>5 633</b>	<b>12 207</b>	<b>217%</b>	<b>70 948</b>
<b>Total Capital Expenditure</b>	<b>108 862</b>	<b>110 495</b>	<b>158 167</b>	<b>6 305</b>	<b>94 834</b>	<b>74 032</b>	<b>20 801</b>	<b>28%</b>	<b>158 167</b>

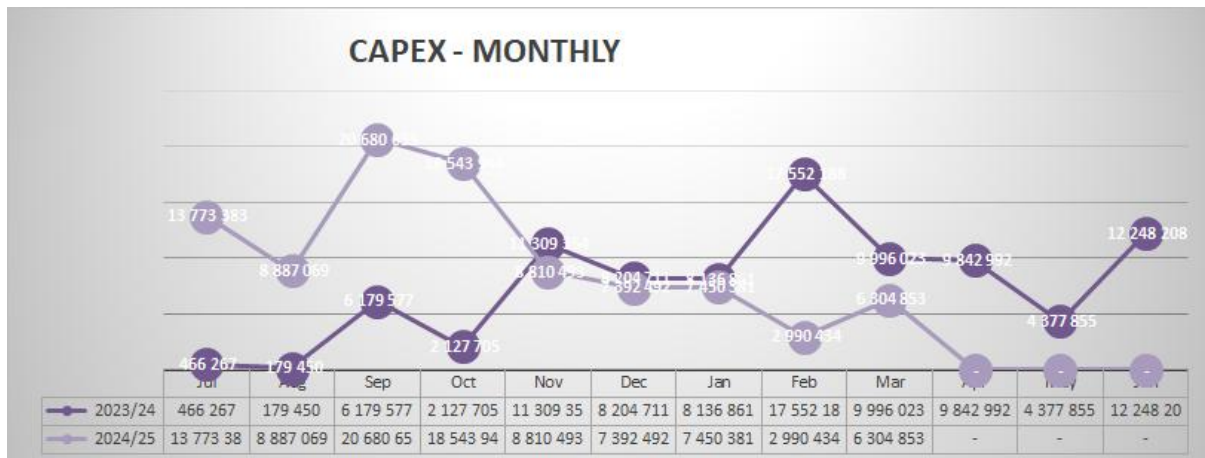
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of March 2025, R6,305 million spending is incurred and the year-to-date expenditure amounts to R94, 834 whilst the year to date budget is R74, 032 million and this gave rise to under spending variance of R20, 801 million that translates to 28%.

**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 thousands, R27,650 Disaster recovery grant, R20 million from WSIG 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
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	22 674	76 076	71 789	15 079	71 789
Call investment deposits	–	–	–	121 170	–
Consumer debtors	131 274	145 085	167 485	188 404	167 485
Other debtors	29 832	13 993	20 723	89 981	20 723
Current portion of long-term receivables	–	119	119	–	119
Inventory	31 509	41 956	38 258	36 109	38 258
<b>Total current assets</b>	<b>215 289</b>	<b>277 229</b>	<b>298 373</b>	<b>450 743</b>	<b>298 373</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	18 475	19 693	20 193	–	20 193
Investment property	110 604	47 492	47 492	110 604	47 492
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 155 424	1 405 876	1 467 731	1 192 797	1 467 731
Biological	463	–	–	–	–
Intangible	–	663	663	–	663
Other non-current assets	–	463	463	3 036	463
<b>Total non current assets</b>	<b>1 284 966</b>	<b>1 474 187</b>	<b>1 536 542</b>	<b>1 306 436</b>	<b>1 536 542</b>
<b>TOTAL ASSETS</b>	<b>1 500 256</b>	<b>1 751 416</b>	<b>1 834 915</b>	<b>1 757 179</b>	<b>1 834 915</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	8 006	8 895	6 639	2 169	6 639
Consumer deposits	5 518	6 653	6 810	5 304	6 810
Trade and other payables	108 238	102 261	112 056	188 781	112 056
Provisions	10 141	6 565	5 003	8 768	5 003
<b>Total current liabilities</b>	<b>131 904</b>	<b>124 375</b>	<b>130 508</b>	<b>205 021</b>	<b>130 508</b>
<b>Non current liabilities</b>					
Borrowing	27 611	27 548	45 602	16 491	45 602
Provisions	95 028	90 302	90 302	121 790	90 302
<b>Total non current liabilities</b>	<b>122 639</b>	<b>117 850</b>	<b>135 904</b>	<b>138 281</b>	<b>135 904</b>
<b>TOTAL LIABILITIES</b>	<b>254 543</b>	<b>242 225</b>	<b>266 412</b>	<b>343 302</b>	<b>266 412</b>
<b>NET ASSETS</b>	<b>1 245 713</b>	<b>1 509 192</b>	<b>1 568 503</b>	<b>1 413 877</b>	<b>1 568 503</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 245 713	1 509 192	1 568 503	1 413 877	1 568 503
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 245 713</b>	<b>1 509 192</b>	<b>1 568 503</b>	<b>1 413 877</b>	<b>1 568 503</b>

The above table shows that community wealth amounts to R1 413 877 billion, total liabilities R138,281 million and the total assets R1 757,179 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 a current ratio of 2.2:1 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	35 212	68 803	64 791	4 240	32 299	33 645	(1 346)	-4%	64 791
Service charges	95 066	144 048	158 130	11 582	91 830	91 926	(95)	0%	158 130
Other revenue	6 795	28 186	26 864	1 561	92 457	121 987	(29 530)	-24%	26 864
Transfers and Subsidies - Operational	343 852	383 099	376 370	94 422	383 182	215 522	167 659	78%	376 370
Transfers and Subsidies - Capital	13 000	91 858	139 508	54 899	140 867	156 585	(15 719)	-10%	139 508
Interest	2 234	8 210	5 078	960	5 624	5 366	258	5%	5 078
<b>Payments</b>									
Suppliers and employees	(475 093)	(520 719)	(540 656)	(75 452)	(511 120)	(632 756)	(121 636)	19%	(540 656)
Finance charges	-	(406)	(1 104)	-	(396)	(870)	(473)	54%	(1 104)
Transfers and Grants	-	(9 404)	(12 133)	(1 643)	(7 640)	(9 799)	(2 159)	22%	(12 133)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>21 066</b>	<b>193 674</b>	<b>216 849</b>	<b>90 568</b>	<b>227 103</b>	<b>(18 393)</b>	<b>(245 496)</b>	<b>1335%</b>	<b>216 849</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	659	659	-	-	-	-	-	659
Decrease (increase) in non-current receivables	-	(1 194)	(1 694)	-	-	-	-	-	(1 694)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(97 122)	(99 595)	(142 480)	(6 305)	(94 834)	(98 957)	(4 123)	4%	(142 480)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(97 122)</b>	<b>(100 130)</b>	<b>(143 515)</b>	<b>(6 305)</b>	<b>(94 834)</b>	<b>(98 957)</b>	<b>(4 123)</b>	<b>4%</b>	<b>(143 515)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	5 130	(103)	679	(782)	-115%	-
<b>Payments</b>									
Repayment of borrowing	(10 601)	(9 494)	(11 751)	-	(5 127)	(5 989)	(862)	14%	(11 751)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(10 601)</b>	<b>(9 494)</b>	<b>(11 751)</b>	<b>5 130</b>	<b>(5 230)</b>	<b>(5 310)</b>	<b>(81)</b>	<b>2%</b>	<b>(11 751)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(86 658)</b>	<b>84 050</b>	<b>61 583</b>	<b>89 394</b>	<b>127 040</b>	<b>(122 661)</b>			<b>61 583</b>
Cash/cash equivalents at beginning:	33 093	9 209	22 674		9 209	22 674			22 674
Cash/cash equivalents at month/year end:	(53 565)	93 259	84 257		136 249	(99 987)			84 257

Table C7 presents details pertaining to cash flow performance. As at end of March 2025, the net cash inflow from operating activities is R227, 103 million whilst net cash outflow from investing activities is R94,834 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R5, 230 million. The cash and cash equivalent held at end of March 2025 amounted to R136, 249 million and the net effect of the above cash flows is cash inflow movement of R127, 040 million. The cash and cash equivalent at end of the reporting period of R136, 249 million, is mainly made up of cash in the primary bank account amounting to R15, 079 million and short term investments amounting to R121, 170 million at the end of March 2025.

## PART 2: SUPPORTING TABLES

**Supporting Table: SC 1 Material Variance Explanations**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Property rates	41%	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	21%	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	17%	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	354%	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	59%	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 voice variances.
Interest earned - outstanding debtors	42%	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	2918%	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	26%	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	33%	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	-9%	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.
<b>Expenditure By Type</b>			
Employee related costs	36%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has some appointed vacant posts.
Remuneration of councillors	23%	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	-771%	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	22%	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	-12%	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	22%	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	23%	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	11%	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	9%	The actual expenditure incurred is more than the projected monthly expenditure	No remedial action is needed
Other expenditure	53%	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	-3%	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
<b>Revenue By Source</b>			
<b>Capital Expenditure</b>			
National Government	25%	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	82%	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.
<b>Cash Flow</b>			
Property rates	-4%	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	0%	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	-24%	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	78%	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	-10%	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	5%	Interest on other revenue is over projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	19%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variances 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 encourage Afrent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	22%	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	4%	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	-115%	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

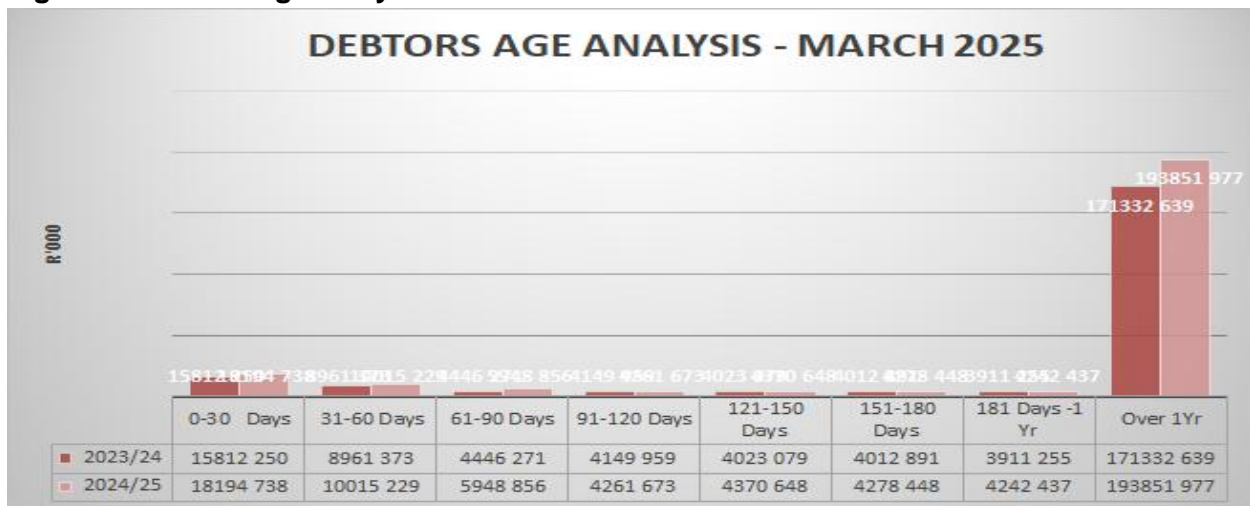
Description	Budget Year 2024/25										Actual Bad Debts Written Off	Impairment - Bad Debts	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Electricity	9 885	4 305	1 223	2	195	173	169	4 060	20 013	4 599	-	-	
Receivables from Non-exchange Transactions - Property Rates	4 752	2 638	2 112	1 975	1 894	1 859	1 804	76 907	93 940	84 439	-	-	
Receivables from Exchange Transactions - Waste Management	1 030	752	695	673	678	668	654	31 374	36 523	34 046	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	87	62	52	52	51	51	50	1 445	1 849	1 649	-	-	
Interest on Arrear Debtor Accounts	1 695	1 665	1 606	1 563	1 514	1 488	1 457	74 545	85 534	80 569	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	746	593	262	(4)	38	40	108	5 521	7 305	5 703	-	-	
<b>Total By Income Source</b>	<b>18 195</b>	<b>10 015</b>	<b>5 949</b>	<b>4 262</b>	<b>4 371</b>	<b>4 278</b>	<b>4 242</b>	<b>193 852</b>	<b>245 164</b>	<b>211 005</b>	-	-	
<b>2023/24 - totals only</b>	15 812	8 961	4 446	4 150	4 023	4 013	3 911	171 333	216 650	187 430			
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2 100	1 654	1 921	1 535	983	972	949	47 406	57 521	51 846	-	-	
Commercial	9 632	4 636	1 033	(160)	610	544	560	13 538	30 393	15 092	-	-	
Households	6 623	3 528	2 903	2 798	2 704	2 657	2 645	130 947	154 804	141 750	-	-	
Other	(161)	198	91	89	74	105	88	1 961	2 445	2 318	-	-	
<b>Total By Customer Group</b>	<b>18 195</b>	<b>10 015</b>	<b>5 949</b>	<b>4 262</b>	<b>4 371</b>	<b>4 278</b>	<b>4 242</b>	<b>193 852</b>	<b>245 164</b>	<b>211 005</b>	-	-	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March 2025 amount to R245, 164 million. The debtors' book is made up as follows:

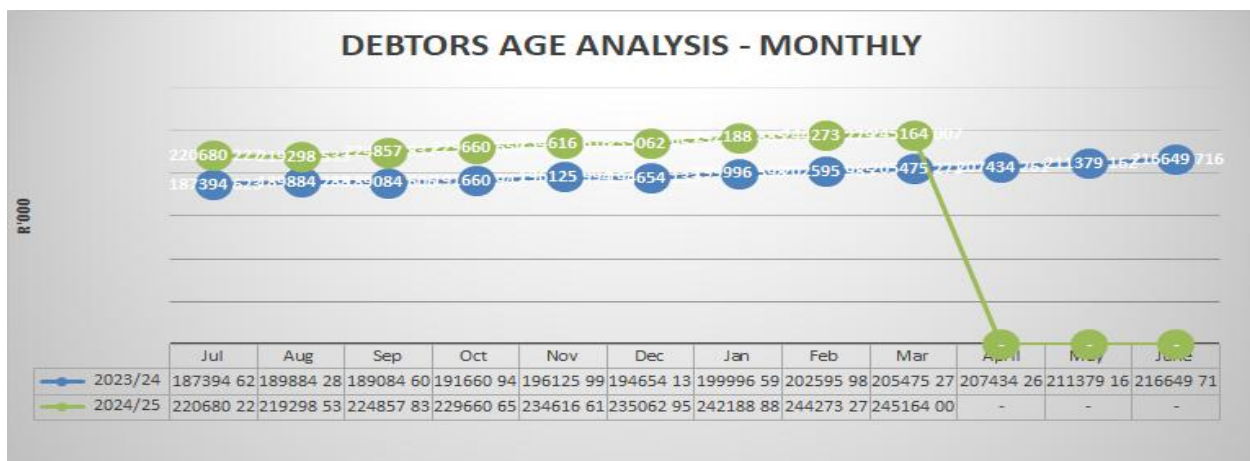
- Rates 38%
- Electricity 8%
- Rental 1%
- Refuse removal 15%
- Interest on Debtors 35%
- Other 3%

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 March 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 N	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING BALANCE
9900067	SDM(WATER PURIFICATI	N	N	Y	2 462 796
1501364	JAN JOUBERT TRUST (J	N	N	N	2 113 936
9012345	BREED J & OOSTHUIZEN	N	N	N	1 737 339
9005301	PATRICIO & SONS PROP	N	N	N	1 735 200
911906	TAFELKOP MALL (PTY) L	N	N	N	1 585 890
9001667	NDEBELE MAHLANGU TR	N	N	N	1 061 869
9001668	NDEBELE MAHLANGU TR	N	N	N	1 061 478
5004546	I R L (SOUTH AFRICA) R	N	N	N	799 573
9002327	DE LEMOS E M	N	N	N	773 052
9001763	TSHEHLA TRUST MAMA	N	N	N	636 671
5000633	ERASMUS G J	N	N	N	556 921
136	LIZINEX (PTY) LTD	N	N	N	553 637
9002503	GOUWS BOERDERY TRU	N	N	N	549 320
7000918	MATHEBULA JABULANI J	N	N	Y	538 915
9019006	TIGER STRIPES INVESTM	N	N	Y	524 167
9001714	KWAMAQHUZE COMMUN	N	N	N	513 746
9001550	LEHLAKONG COMMUNAL	N	N	Y	466 361
9002065	GOVERNMENT OF KWAN	N	N	N	441 553
9001052	NDEBELE STAM	N	N	Y	435 819
9001035	NDEBELE MAHLANGU TR	N	N	Y	419 959
<b>TOTAL</b>					<b>18 968 201</b>

## 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	
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity									
Bulk Water									
PAYE deductions									
VAT (output less input)									
Pensions / Retirement deductions									
Loan repayments									
Trade Creditors									
Auditor General									
Other								679	
<b>Total By Customer Type</b>	-	-	-	-	-	-	-	679	-

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 (038823527025)	4 Months	Current Investment	8.6%		24-Mar-25	25 469 863.01	135 086	- 25 604 949		-
ABSA CALL ACCOUNT (9393951418)	4 Months	Current Investment	8.2%		31-Mar-25	3 106 974.78	21 276	-	42 650 000	45 778 251
ABSA CALL ACCOUNT (9396519964)	1 month	Current Investment	8.1%		31-Mar-25		134 997		25 000 000	25 134 997
STANDARD BANK( 038823527026)	2 Months	Current Investment	8.3%		24-Apr-25		85 017		25 000 000	25 085 017
STANDARD BANK( 038823527027)	3 Months	Current Investment	8.3%		23-May-25		85 531		25 000 000	25 085 531
STANDARD BANK( 038823527028)	4 Months	Current Investment	8.4%		24-Jun-25		86 045	-	-	86 045
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>28 576 838</b>	<b>-</b>	<b>- 25 604 949</b>	<b>117 650 000</b>	<b>121 169 841</b>

The Municipality had short investment portfolios during the month of March 2025 with an opening balance of R28, 577 million and top up investment of R117,650 million in various investment portfolios. An amount of R548 thousand was earned as an interest, withdrew R25, 605 million and closed off with R121, 170 at the end of March 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
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>363 612</b>	<b>383 099</b>	<b>383 099</b>	<b>94 422</b>	<b>383 099</b>	<b>288 677</b>	<b>94 422</b>	<b>33%</b>	<b>390 192</b>
Local Government Equitable Share	358 519	377 690	377 690	94 422	377 690	283 268	94 422	33%	384 783
Finance Management	2 850	2 800	2 800	–	2 800	2 800	–		2 800
EPWP Incentive	2 243	2 609	2 609	–	2 609	2 609	–		2 609
<b>Total Operating Transfers and Grants</b>	<b>363 612</b>	<b>383 099</b>	<b>383 099</b>	<b>94 422</b>	<b>383 099</b>	<b>288 677</b>	<b>94 422</b>	<b>33%</b>	<b>390 192</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>75 385</b>	<b>95 858</b>	<b>123 508</b>	<b>54 650</b>	<b>140 508</b>	<b>80 776</b>	<b>37 346</b>	<b>46%</b>	<b>123 508</b>
Municipal Infrastructure Grant (MIG)	60 985	74 314	74 314	27 000	91 314	61 296	30 018	49%	74 314
Integrated National Electrification Grant	14 400	17 544	17 544	–	17 544	10 843	6 701	62%	17 544
Energy Efficiency and Demand Side Management Grant	–	4 000	4 000	–	4 000	3 373	627	19%	4 000
Disaster Recovery Grant	–	–	27 650	27 650	27 650	5 264			27 650
<b>Provincial Government:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Coghsta - Development</b>		<b>–</b>					<b>–</b>		<b>–</b>
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>20 000</b>	<b>–</b>	<b>–</b>	<b>1 965</b>	<b>(1 965)</b>	<b>-100%</b>	<b>20 000</b>
Sekhukhune Boreholes	–	–	20 000	–	–	1 965	(1 965)	-100%	20 000
<b>Other grant providers:</b>	<b>344</b>	<b>360</b>	<b>360</b>	<b>249</b>	<b>359</b>	<b>31</b>	<b>328</b>	<b>1075%</b>	<b>360</b>
LGSETA Learnership and Development	344	360	360	249	359	31	328	1075%	360
<b>Total Capital Transfers and Grants</b>	<b>75 729</b>	<b>96 218</b>	<b>143 868</b>	<b>54 899</b>	<b>140 867</b>	<b>82 772</b>	<b>35 709</b>	<b>43%</b>	<b>143 868</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>439 341</b>	<b>479 317</b>	<b>526 967</b>	<b>149 321</b>	<b>523 966</b>	<b>371 449</b>	<b>130 131</b>	<b>35%</b>	<b>534 061</b>

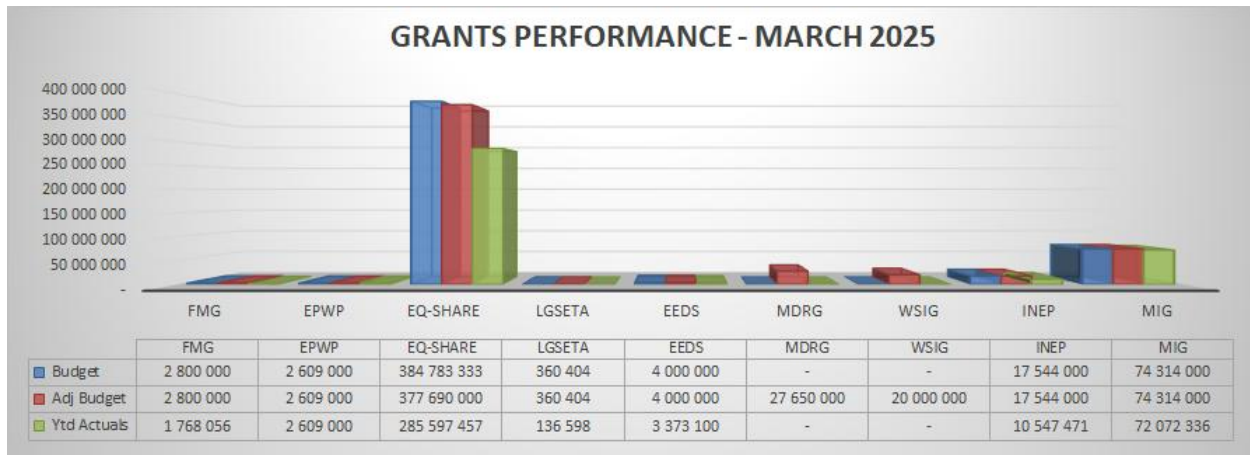
Supporting tables SC6 provides details of grants received. The year-to-date actual receipts amount to R523, 966 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R377, 690 million; Financial Management Grant amounting to R2,800 million LGSETA amounting R359,thousand, Municipal Infrastructure Grant amounting to R91 314 million; Integrated National Energy Grant R17 544 million and Expanded Public Works Programme R2 609 million were received, Disaster Recovery Grant of R27 650 million 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
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>379 159</b>	<b>384 501</b>	<b>388 308</b>	<b>33 023</b>	<b>289 975</b>	<b>259 997</b>	<b>29 978</b>	<b>12%</b>	<b>388 308</b>
Local Government Equitable Share	374 066	379 092	382 899	32 787	285 597	255 548	30 049	12%	382 899
Finance Management	2 850	2 800	2 800	236	1 768	1 826	(58)	-3%	2 800
EPWP Incentive	2 243	2 609	2 609	–	2 609	2 623	(14)	-1%	2 609
<b>Total operating expenditure of Transfers and Grants:</b>	<b>379 159</b>	<b>384 501</b>	<b>388 308</b>	<b>33 023</b>	<b>289 975</b>	<b>259 997</b>	<b>29 978</b>	<b>12%</b>	<b>388 308</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>80 970</b>	<b>95 858</b>	<b>123 508</b>	<b>9 989</b>	<b>85 993</b>	<b>73 468</b>	<b>12 525</b>	<b>17%</b>	<b>123 508</b>
Municipal Infrastructure Grant (MIG)	66 506	74 314	74 314	9 951	72 072	61 296	10 777	18%	74 314
Integrated National Electrification Grant	14 464	17 544	17 544	38	10 547	8 799	1 749	20%	17 544
Energy Efficiency and Demand Side Management Grant		4 000	4 000	–	3 373	3 373	–		4 000
<b>Municipal Disaster Recovery Grant</b>		<b>–</b>	<b>27 650</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>27 650</b>
District Municipality:	–	–	20 000	–	–	–	–		20 000
<b>Water Service Infrastructure Grant</b>			<b>20 000</b>				<b>–</b>		<b>20 000</b>
Other grant providers:	976	360	360	–	137	110	27	25%	<b>360</b>
LGSETA Learnership and Development	976	360	360	–	137	110	27	25%	360
<b>Total capital expenditure of Transfers and Grants</b>	<b>81 945</b>	<b>96 218</b>	<b>143 868</b>	<b>9 989</b>	<b>86 130</b>	<b>73 577</b>	<b>12 552</b>	<b>17%</b>	<b>143 868</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>461 104</b>	<b>480 719</b>	<b>532 176</b>	<b>43 013</b>	<b>376 104</b>	<b>333 574</b>	<b>42 530</b>	<b>13%</b>	<b>532 176</b>

An amount of R43, 013 million has been spent on grants during the month of March 2025 and the year-to-date actuals is R376, 104 million whilst the year to date budget amounts to R333,574 million and this results in an under spending variance of R42 ,530 million that translates to 13%. Of the total spending amounting to R376, 104 million, R289, 975 million is spent on operational grants whilst capital grants spent R86, 130 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 March 2025. The grants expenditure are shown below in percentages:

- Financial Management Grant 63%
- Expanded Public Work Programme 100%
- Equitable Share 74%
- Integrated National Electrification Grant 60%
- Municipal Infrastructure Grant 97%
- Energy Efficiency and Demand Side Management Grant 84.33%
- LGSETA 38%

## Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councilor 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
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	15 739	16 754	17 052	1 340	12 385	9 883	2 503	25%	17 052
Pension and UIF Contributions	2 137	2 187	2 442	193	1 637	1 334	303	23%	2 442
Medical Aid Contributions	99	88	6	-	6	(10)	17	-159%	6
Motor Vehicle Allowance	5 796	5 726	6 759	490	4 575	3 933	642	16%	6 759
Cellphone Allowance	3 240	3 154	3 118	239	2 122	1 623	500	31%	3 118
Other benefits and allowances	264	239	285	21	134	191	(57)	-30%	285
<b>Sub Total - Councillors</b>	<b>27 275</b>	<b>28 148</b>	<b>29 661</b>	<b>2 283</b>	<b>20 860</b>	<b>16 953</b>	<b>3 907</b>	<b>23%</b>	<b>29 661</b>
<b>% increase</b>		<b>3%</b>	<b>9%</b>						<b>9%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	2 125	5 567	3 896	422	3 472	1 192	2 280	191%	3 896
Pension and UIF Contributions	122	325	332	32	205	120	85	71%	332
Medical Aid Contributions	127	223	285	26	182	101	82	81%	285
Motor Vehicle Allowance	404	902	740	76	493	284	209	73%	740
Cellphone Allowance	81	138	355	14	98	52	47	90%	355
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	143	319	177	0	163	54	110	204%	177
<b>Sub Total - Senior Managers of Municipality</b>	<b>3 002</b>	<b>7 474</b>	<b>5 785</b>	<b>570</b>	<b>4 614</b>	<b>1 802</b>	<b>2 811</b>	<b>156%</b>	<b>5 785</b>
<b>% increase</b>		<b>149%</b>	<b>93%</b>						<b>93%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	112 799	136 119	125 657	10 875	94 058	68 972	25 086	36%	125 657
Pension and UIF Contributions	22 094	26 099	23 028	2 050	17 929	12 611	5 318	42%	23 028
Medical Aid Contributions	6 848	7 397	7 735	697	5 740	4 461	1 279	29%	7 735
Overtime	343	1 095	931	38	408	212	197	93%	931
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	15 316	17 755	16 172	1 199	11 899	8 612	3 287	38%	16 172
Cellphone Allowance	2 113	2 358	2 377	199	1 751	1 386	365	26%	2 377
Housing Allowances	284	295	294	26	231	182	49	27%	294
Other benefits and allowances	11 222	14 225	12 487	159	11 616	10 420	1 196	11%	12 487
Payments in lieu of leave	1 715	106	938	21	801	1 113	(312)	-28%	938
Long service awards	3 221	538	881	118	775	785	(10)	-1%	881
<b>Sub Total - Other Municipal Staff</b>	<b>175 953</b>	<b>205 987</b>	<b>190 501</b>	<b>15 380</b>	<b>145 207</b>	<b>108 753</b>	<b>36 453</b>	<b>34%</b>	<b>190 501</b>
<b>% increase</b>		<b>17%</b>	<b>8%</b>						<b>8%</b>
<b>Total Parent Municipality</b>	<b>206 231</b>	<b>241 609</b>	<b>225 947</b>	<b>18 233</b>	<b>170 681</b>	<b>127 509</b>	<b>43 172</b>	<b>34%</b>	<b>225 947</b>
<b>% increase</b>		<b>17%</b>	<b>10%</b>						<b>10%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>206 231</b>	<b>241 609</b>	<b>225 947</b>	<b>18 233</b>	<b>170 681</b>	<b>127 509</b>	<b>43 172</b>	<b>34%</b>	<b>225 947</b>
<b>% increase</b>		<b>17%</b>	<b>10%</b>						<b>10%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>178 956</b>	<b>213 461</b>	<b>196 286</b>	<b>15 950</b>	<b>149 820</b>	<b>110 556</b>	<b>39 265</b>	<b>36%</b>	<b>196 286</b>

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of March 2025 amounts to R149, 820 million and the year-to-date budget is R110,556 million and the expenditure for remuneration of councilors amounts to R20, 860 million while the year-to-date budget is R16, 953 million. The year-to-date actual expenditure for senior managers is R4, 614 million and the year-to-date budget is R1, 802 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 R145, 207 million and the year-to-date budget is R108, 753 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	Outcome	Budget	Budget	Budget	Year	Year +1	Year +2
<b>Cash Receipts By Source</b>															
Property rates	2 993	3 922	3 431	3 943	3 386	3 063	3 154	4 168	4 240	7 405	6 378	22 721	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	11 025	10 632	10 632	26 298	134 780	149 222	165 244
Service charges - refuse	446	612	493	509	498	513	495	488	557	1 134	516	3 006	9 268	9 695	10 141
Rental of facilities and equipment	44	74	25	46	46	30	29	45	302	59	491	1 664	2 855	2 986	3 123
Interest earned - external investments	541	382	247	205	305	459	539	318	548	789	1 133	2 745	8 210	8 588	8 983
Interest earned - outstanding debtors	166	266	112	199	352	154	125	295	412	-	-	(2 081)	-	-	-
Fines, penalties and forfeits	589	1 110	2 660	1 802	1 397	1 213	823	985	595	1 216	1 045	1 406	14 840	16 824	21 497
Licences and permits	578	-	549	520	468	455	511	456	514	1 524	-	1 728	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	150	192	273	(73 869)	3 188	3 335	3 488
<b>Cash Receipts by Source</b>	<b>199 192</b>	<b>26 900</b>	<b>36 988</b>	<b>17 292</b>	<b>14 859</b>	<b>146 717</b>	<b>31 239</b>	<b>19 441</b>	<b>112 765</b>	<b>22 951</b>	<b>20 468</b>	<b>(16 466)</b>	<b>632 345</b>	<b>649 459</b>	<b>661 197</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	33 514	-	24 000	-	6 000	17 000	800	4 544	54 650	-	-	(48 650)	91 858	72 932	78 173
Transfers and subsidies - capital (monetary allocations)	83	-	-	-	-	-	27	-	249	-	-	(359)	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	58	58	543	659	131	137
Increase (decrease) in consumer deposits	-	(28)	(87)	4	(65)	38	69	(5 165)	5 130	-	-	103	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	(1 194)	(1 194)	1 249	1 307
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>232 788</b>	<b>26 872</b>	<b>60 901</b>	<b>17 296</b>	<b>20 793</b>	<b>163 755</b>	<b>32 135</b>	<b>18 821</b>	<b>172 794</b>	<b>23 009</b>	<b>20 526</b>	<b>(66 024)</b>	<b>723 668</b>	<b>723 771</b>	<b>740 814</b>
<b>Cash Payments by Type</b>															
Employee related costs	14 612	14 768	16 166	14 973	15 672	24 956	15 899	16 825	15 950	17 628	17 628	26 458	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	2 283	2 348	2 348	2 448	28 178	30 996	34 095
Interest paid	-	79	71	-	-	246	-	-	-	9	20	(19)	406	1 737	1 815
Bulk purchases - Electricity	11 293	14 733	14 861	11 807	8 962	9 040	10 711	10 601	18 110	2 786	6 056	2 163	121 123	136 530	153 896
Other materials	3 400	958	8 755	4 900	1 810	3 940	2 107	2 777	4 732	829	2 528	(4 904)	31 831	38 703	40 483
Contracted services	5 328	7 381	8 860	5 740	6 561	6 135	6 524	4 851	7 886	4 713	5 149	973	70 102	68 548	72 158
Grants and subsidies paid - other	740	811	90	814	1 398	963	822	358	1 643	742	742	280	9 404	9 913	10 442
General expenses	11 821	24 944	4 685	8 902	10 998	6 551	2 079	1 562	6 998	1 234	2 682	(23 017)	59 438	67 901	70 983
<b>Cash Payments by Type</b>	<b>49 214</b>	<b>65 820</b>	<b>55 836</b>	<b>49 223</b>	<b>48 426</b>	<b>54 370</b>	<b>40 445</b>	<b>39 257</b>	<b>57 601</b>	<b>30 289</b>	<b>37 153</b>	<b>4 382</b>	<b>532 016</b>	<b>573 255</b>	<b>612 594</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	13 773	8 887	20 681	18 544	8 810	7 392	7 450	2 990	6 305	8 810	10 866	(14 915)	99 595	75 203	74 932
Repayment of borrowing	-	841	849	-	-	3 437	-	-	-	-	-	4 367	9 494	-	-
Other Cash Flows/Payments	23 199	-	-	-	-	16 271	-	-	19 494	-	(495)	(42 185)	16 284	16 533	16 891
<b>Total Cash Payments by Type</b>	<b>86 186</b>	<b>75 548</b>	<b>77 366</b>	<b>67 767</b>	<b>57 237</b>	<b>81 470</b>	<b>47 895</b>	<b>42 248</b>	<b>83 400</b>	<b>39 099</b>	<b>47 524</b>	<b>(48 350)</b>	<b>657 389</b>	<b>664 991</b>	<b>704 417</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>146 602</b>	<b>(48 676)</b>	<b>(16 464)</b>	<b>(50 470)</b>	<b>(36 443)</b>	<b>82 285</b>	<b>(15 761)</b>	<b>(23 427)</b>	<b>89 394</b>	<b>(16 090)</b>	<b>(26 998)</b>	<b>(17 673)</b>	<b>66 279</b>	<b>58 780</b>	<b>36 397</b>
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	136 249	120 159	93 161	9 209	75 488	134 268
Cash/cash equivalents at the month/year end:	155 811	107 135	90 671	40 200	3 757	86 042	70 282	46 855	136 249	120 159	93 161	75 488	75 488	134 268	170 665

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 R172, 794 million and the total cash payment for the month was R83, 400 million and this resulted in net increase in cash held amounting to R89, 394 million. With cash and cash equivalent of R46,855 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R136, 249 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
<b>Monthly expenditure performance trend</b>									
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	26 782	2 990	88 529	79 990	(8 539)	-11%	80%
March	11 637	12 246	30 069	6 305	94 834	110 059	15 225	14%	86%
April	11 128	8 810	15 133	-		125 192	-		
May	5 030	11 362	18 865	-		144 057	-		
June	19 014	14 830	14 110	-		158 167	-		
<b>Total Capital expenditure</b>	<b>108 862</b>	<b>110 495</b>	<b>158 167</b>	<b>94 834</b>					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of March amounts to R6, 305 million. The year-to-date actual expenditure incurred is R94, 834 million whilst the year to date budget is R110, 059 million, that gives rise to under spending variance of R15, 225 million that translate to 14%.

## 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
<b>Capital expenditure on new assets by Asset Class</b>									
<b>Infrastructure</b>	<b>30 361</b>	<b>32 450</b>	<b>42 127</b>	<b>1 838</b>	<b>16 841</b>	<b>8 778</b>	<b>(8 063)</b>	<b>-92%</b>	<b>42 127</b>
Roads Infrastructure	800	300	20 300	-	300	-	(300)	0%	20 300
Roads	800	300	20 300	-	300	-	(300)	0%	20 300
Road Structures							-		
Drainage Collection				-	-	-	-		-
<b>Electrical Infrastructure</b>	<b>21 472</b>	<b>21 727</b>	<b>21 727</b>	<b>1 838</b>	<b>16 452</b>	<b>11 121</b>	<b>(5 331)</b>	<b>-48%</b>	<b>21 727</b>
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	1 838	13 079	8 188	(4 891)	-60%	17 544
Capital Spares	-	183	183	-	-	-	-		183
<b>Solid Waste Infrastructure</b>	<b>8 089</b>	<b>8 250</b>	<b>100</b>	<b>-</b>	<b>89</b>	<b>(169)</b>	<b>(258)</b>	<b>153%</b>	<b>100</b>
Landfill Sites	8 089	8 250	100	-	89	(169)	(258)	153%	100
Waste Transfer Stations							-		
Capital Spares	-	-	-	-	-	-	-		-
Rail Infrastructure	-	2 174	-	-	-	(2 174)	(2 174)	100%	-
Drainage Collection		2 174	-	-	-	(2 174)	(2 174)	100%	-
<b>Community Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Community Facilities	-	-	-	-	-	-	-		-
<b>Other assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Servitudes							-		
Computer Software and Applications		-	-	-	-	-	-		-
<b>Computer Equipment</b>	<b>2 375</b>	<b>1 360</b>	<b>1 660</b>	<b>(32)</b>	<b>966</b>	<b>994</b>	<b>28</b>	<b>3%</b>	<b>1 660</b>
Computer Equipment	2 375	1 360	1 660	(32)	966	994	28	3%	1 660
<b>Furniture and Office Equipment</b>	<b>6 459</b>	<b>6 110</b>	<b>760</b>	<b>321</b>	<b>493</b>	<b>(5 224)</b>	<b>(5 717)</b>	<b>109%</b>	<b>760</b>
Furniture and Office Equipment	6 459	6 110	760	321	493	(5 224)	(5 717)	109%	760
<b>Machinery and Equipment</b>	<b>331</b>	<b>800</b>	<b>278</b>	<b>(130)</b>	<b>301</b>	<b>261</b>	<b>(40)</b>	<b>-15%</b>	<b>278</b>
Machinery and Equipment	331	800	278	(130)	301	261	(40)	-15%	278
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Transport Assets	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	<b>39 526</b>	<b>40 720</b>	<b>44 825</b>	<b>1 997</b>	<b>18 601</b>	<b>4 810</b>	<b>(13 791)</b>	<b>-287%</b>	<b>44 825</b>

## 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
<b>Capital expenditure on renewal of existing assets by Asset Class</b>									
<b>Infrastructure</b>	-	500	17 550	877	877	-	(877)	0%	17 550
<b>Roads Infrastructure</b>	-	-	17 050	877	877	-	(877)	0%	17 050
Roads	-	-	17 050	877	877	-	(877)	0%	17 050
Road Structures									
<b>Electrical Infrastructure</b>	-	500	500	-	-	-	-		500
MV Networks	-								
Capital Spares		500	500	-	-	-	-		500
<b>Solid Waste Infrastructure</b>	-	-	-	-	-	-	-		-
Landfill Sites	-	-	-	-	-	-	-		-
Capital Spares									
<b>Community Assets</b>	-	800	1 696	-	800	878	78	9%	1 696
Community Facilities	-	800	1 696	-	800	878	78	9%	1 696
Cemeteries/Crematoria	-	800	1 696	-	800	878	78	9%	1 696
<b>Sport and Recreation Facilities</b>	-	-	-	-	-	-	-		-
Indoor Facilities									
Outdoor Facilities									
<b>Other assets</b>	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
Servitudes									
Computer Software and Applications									
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	261	238	-	249	55	(194)	-352%	238
Machinery and Equipment		261	238	-	249	55	(194)	-352%	238
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
Transport Assets									
<b>Total Capital Expenditure on renewal of existing assets</b>	-	1 561	19 484	877	1 926	933	(993)	-106.4%	19 484

## 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
<b>Repairs and maintenance expenditure by Asset Class</b>									
<b>Infrastructure</b>	<b>19 675</b>	<b>14 718</b>	<b>15 856</b>	<b>1 839</b>	<b>14 476</b>	<b>12 830</b>	<b>(1 646)</b>	<b>-13%</b>	<b>15 856</b>
<b>Roads Infrastructure</b>	<b>13 024</b>	<b>7 766</b>	<b>8 266</b>	<b>391</b>	<b>7 720</b>	<b>7 564</b>	<b>(156)</b>	<b>-2%</b>	<b>8 266</b>
Roads	13 024	7 766	8 266	391	7 720	7 564	(156)	-2%	8 266
Road Furniture							-		
<b>Electrical Infrastructure</b>	<b>4 551</b>	<b>4 750</b>	<b>4 750</b>	<b>1 212</b>	<b>4 626</b>	<b>3 135</b>	<b>(1 490)</b>	<b>-48%</b>	<b>4 750</b>
MV Switching Stations							-		
MV Networks	4 551	4 750	4 750	1 212	4 626	3 135	(1 490)	-48%	4 750
<b>Solid Waste Infrastructure</b>	<b>2 100</b>	<b>2 203</b>	<b>2 841</b>	<b>237</b>	<b>2 130</b>	<b>2 130</b>	<b>-</b>		<b>2 841</b>
Landfill Sites	2 100	2 203	2 841	237	2 130	2 130	-		2 841
Capital Spares							-		
<b>Community Assets</b>	<b>448</b>	<b>5 986</b>	<b>7 686</b>	<b>864</b>	<b>5 031</b>	<b>3 516</b>	<b>(1 515)</b>	<b>-43%</b>	<b>7 686</b>
Community Facilities	448	5 986	7 686	864	5 031	3 516	(1 515)	-43%	7 686
Parks	448	5 986	7 686	864	5 031	3 516	(1 515)	-43%	7 686
<b>Other assets</b>	<b>959</b>	<b>1 353</b>	<b>1 383</b>	<b>29</b>	<b>1 372</b>	<b>747</b>	<b>(624)</b>	<b>-83%</b>	<b>1 383</b>
Operational Buildings	959	1 353	1 383	29	1 372	747	(624)	-83%	1 383
Municipal Offices	959	1 353	1 383	29	1 372	747	(624)	-83%	1 383
<b>Intangible Assets</b>	<b>1 470</b>	<b>221</b>	<b>185</b>	<b>116</b>	<b>160</b>	<b>2</b>	<b>(158)</b>	<b>-8413%</b>	<b>185</b>
Licences and Rights	1 470	221	185	116	160	2	(158)	-8413%	185
Computer Software and Applications	1 470	221	185	116	160	2	(158)	-8413%	185
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Computer Equipment							-		
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>550</b>	<b>550</b>	<b>-</b>	<b>256</b>	<b>256</b>	<b>-</b>		<b>550</b>
Furniture and Office Equipment		550	550	-	256	256	-		550
<b>Machinery and Equipment</b>	<b>12 401</b>	<b>12 324</b>	<b>12 181</b>	<b>1 507</b>	<b>8 898</b>	<b>7 551</b>	<b>(1 347)</b>	<b>-18%</b>	<b>12 181</b>
Machinery and Equipment	12 401	12 324	12 181	1 507	8 898	7 551	(1 347)	-18%	12 181
<b>Transport Assets</b>	<b>4 295</b>	<b>2 776</b>	<b>3 276</b>	<b>469</b>	<b>2 477</b>	<b>2 186</b>	<b>(292)</b>	<b>-13%</b>	<b>3 276</b>
Transport Assets	4 295	2 776	3 276	469	2 477	2 186	(292)	-13%	3 276
<b>Total Repairs and Maintenance Expenditure</b>	<b>39 247</b>	<b>37 929</b>	<b>41 118</b>	<b>4 825</b>	<b>32 670</b>	<b>27 088</b>	<b>(5 582)</b>	<b>-21%</b>	<b>41 118</b>

## 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
<b>Depreciation by Asset Class</b>									
<b>Infrastructure</b>	<b>31 545</b>	<b>40 397</b>	<b>44 147</b>	<b>3 996</b>	<b>35 317</b>	<b>6 593</b>	<b>(28 724)</b>	<b>-436%</b>	<b>44 147</b>
<b>Roads Infrastructure</b>	<b>24 678</b>	<b>36 420</b>	<b>36 327</b>	<b>3 438</b>	<b>30 387</b>	<b>1 077</b>	<b>(29 310)</b>	<b>-2722%</b>	<b>36 327</b>
Roads	24 221	35 937	35 937	3 400	30 050	840	(29 210)	-3478%	35 937
Road Structures	228	241	227	19	168	125	(43)	-34%	227
Road Furniture	229	242	163	19	169	112	(57)	-51%	163
Capital Spares							-		
Drainage Collection	-						-		
<b>Electrical Infrastructure</b>	<b>4 640</b>	<b>3 226</b>	<b>6 199</b>	<b>395</b>	<b>3 489</b>	<b>4 219</b>	<b>729</b>	<b>17%</b>	<b>6 199</b>
MV Substations	1 226	2 014	3 037	80	2 703	1 301	(1 402)	-108%	3 037
MV Switching Stations	(1)		321	27	238	159	(80)	-50%	321
MV Networks	1 543	1 212	599	100	191	687	496	72%	599
LV Networks	262		641	54	102	607	505	83%	641
Capital Spares	1 610		1 601	134	255	1 464	1 209	83%	1 601
<b>Solid Waste Infrastructure</b>	<b>2 227</b>	<b>710</b>	<b>1 578</b>	<b>163</b>	<b>1 441</b>	<b>1 297</b>	<b>(143)</b>	<b>-11%</b>	<b>1 578</b>
Landfill Sites	516	417	426	41	366	290	(76)	-26%	426
Waste Transfer Stations							-		
Waste Processing Facilities	1 708	289	1 150	121	1 073	1 006	(67)	-7%	1 150
Capital Spares	3	3	3	0	2	2	(0)	-27%	3
Rail Infrastructure	-	42	42	-	-	-	-		42
<b>Drainage Collection</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>42</b>
Community Assets	958	1 117	1 071	64	721	420	(301)	(0)	1 071
Community Facilities	802	854	807	53	469	347	(122)	(0)	807
Halls	30	31	28	2	20	15	(5)	(0)	28
Centres	183	193	185	6	54	39	(15)	(0)	185
Cemeteries/Crematoria	92	97	93	8	68	52	(16)	(0)	93
Purls	1	3	1	0	1	(0)	(1)	870%	1
Taxi Ranks/Bus Terminals	244	263	247	16	141	103	(38)	-37%	247
Capital Spares	253	267	253	21	185	137	(47)	-34%	253
Sport and Recreation Facilities	156	263	263	11	252	73	(179)	(0)	263
Indoor Facilities	-						-		
<b>Outdoor Facilities</b>	<b>156</b>	<b>263</b>	<b>263</b>	<b>11</b>	<b>252</b>	<b>73</b>	<b>(179)</b>	<b>-244%</b>	<b>263</b>
Capital Spares							-		
<b>Heritage assets</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>6</b>
Other Heritage	-	6	6	-	-	-	-		6
Other assets	3 966	6 366	5 003	291	2 412	1 206	(1 206)	-100%	5 003
Operational Buildings	1 415	2 608	2 086	196	1 575	1 391	(184)	-13%	2 086
Municipal Offices	716	2 574	1 538	154	1 358	911	(447)	-49%	1 538
Stores	389	34	234	20	173	181	7	4%	234
Training Centres	310		314	23	43	299	256	85%	314
Housing	2 552	3 759	2 917	95	837	(185)	(1 022)	553%	2 917
Staff Housing							-		
Social Housing	2 552	3 759	2 917	95	837	(185)	(1 022)	553%	2 917
Intangible Assets	6	22	22	-	-	-	-		22
<b>Servitudes</b>	<b>6</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>14</b>
Licences and Rights	-	8	8	-	-	-	-		8
<b>Computer Software and Applications</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>8</b>
Computer Equipment	673	994	967	114	1 036	292	(744)	-255%	967
<b>Computer Equipment</b>	<b>673</b>	<b>994</b>	<b>967</b>	<b>114</b>	<b>1 036</b>	<b>292</b>	<b>(744)</b>	<b>-255%</b>	<b>967</b>
<b>Furniture and Office Equipment</b>	<b>763</b>	<b>840</b>	<b>2 433</b>	<b>157</b>	<b>1 339</b>	<b>1 683</b>	<b>344</b>	<b>20%</b>	<b>2 433</b>
Furniture and Office Equipment	763	840	2 433	157	1 339	1 683	344	20%	2 433
<b>Machinery and Equipment</b>	<b>3 564</b>	<b>3 168</b>	<b>3 939</b>	<b>353</b>	<b>3 009</b>	<b>25 690</b>	<b>22 681</b>	<b>88%</b>	<b>3 939</b>
Machinery and Equipment	3 564	3 168	3 939	353	3 009	25 690	22 681	88%	3 939
<b>Transport Assets</b>	<b>20 401</b>	<b>5 990</b>	<b>5 168</b>	<b>443</b>	<b>3 914</b>	<b>3 131</b>	<b>(783)</b>	<b>-25%</b>	<b>5 168</b>
Transport Assets	20 401	5 990	5 168	443	3 914	3 131	(783)	-25%	5 168
<b>Total Depreciation</b>	<b>61 877</b>	<b>58 901</b>	<b>62 754</b>	<b>5 418</b>	<b>47 748</b>	<b>39 016</b>	<b>(8 733)</b>	<b>-22%</b>	<b>62 754</b>

## 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
<b>Capital expenditure on upgrading of existing assets by Asset Class</b>									
<b>Infrastructure</b>	69 337	58 214	83 858	932	69 946	67 388	(2 558)	-4%	83 858
<b>Roads Infrastructure</b>	67 552	58 214	83 858	932	69 946	67 388	(2 558)	-4%	83 858
Roads	67 552	58 214	83 858	932	69 946	67 388	(2 558)	-4%	83 858
Road Structures							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
<b>Electrical Infrastructure</b>	916	-	-	-	-	-	-		-
MV Substations							-		
MV Switching Stations							-		
MV Networks	916						-		
LV Networks							-		
<b>Solid Waste Infrastructure</b>	869	-	-	-	-	-	-		-
Landfill Sites	869						-		
Waste Transfer Stations							-		
<b>Community Assets</b>	-	10 000	10 000	2 498	4 360	901	(3 459)	-384%	10 000
Community Facilities	-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-		-
<b>Sport and Recreation Facilities</b>	-	10 000	10 000	2 498	4 360	901	(3 459)	-384%	10 000
Indoor Facilities									
Outdoor Facilities		10 000	10 000	2 498	4 360	901	(3 459)	-384%	10 000
<b>Other assets</b>	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-						-		-
Yards	-	-		-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		-
Computer Equipment	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>							-		
Transport Assets	-	-	-	-	-	-	-		-
<b>Transport Assets</b>							-		
<b>Total Capital Expenditure on upgrading of existing assets</b>	69 337	68 214	93 858	3 431	74 307	68 289	(6 017)	-9%	93 858

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 R18,601 million and the year to date budget is R4, 810 million that reflects a negative spending variance of R13, 791 million that translates to 287% variance.

The total expenditure for renewal of existing assets amounts to R1, 926 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 R32, 670 million, and the year-to-date budget is R27, 088million, reflecting an overspending variance of R5, 582 million that translates to 21%.

The year-to-date actual expenditure on upgrading of existing assets is R74, 307 million and the year-to-date budget is R68, 289 million, reflecting a negative spending variance of R6,017 million that translates to 9%.

The year-to-date actual expenditure on depreciation and asset impairment is R47, 748 million and the year-to-date budget is R39, 016 million, reflecting a negative spending variance of R8, 733 million, that translates to 22% 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%
	Upgrading of Tafelkop Stadium	Multi	Community Assets	Community Assets	10 000 000	10 000 000	4 360 335	44%
Corporate Services	Computer Equipment	Multi	Computer Equipment	Computer Equipment	1 360 404	1 660 404	965 550	58%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	5 809 566	710 000	492 833	69%
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	271 902	114%
	Electrification of Doorum (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	3 833 015	73%
	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	4 300 240	101%
	Electrification of Mantrombi Section	single	Electrical Infrastructure	MV Networks	2 000 000	2 000 000	473 119	24%
	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 Zaaipolus 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	492 386	4%
	Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads		3 500 000	384 661	11%
	Re - construction of gabions on RHS & LHS at Marapong village	Single	Roads Infrastructure	Roads		1 200 000		0%
	Upgrading 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	18 722 724	105%
	Roads:Upgrading of Maraganeng internal Access road	Multi	Roads Infrastructure	Roads	-	1 155 383	1 154 864	100%
	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	17 414 979	87%
	Upgrading of Tafelkop Bapeding Bus route	Single	Roads Infrastructure	Roads	600 000	600 000	362 130	60%
	Upgrading of Talane Bus route	Single	Roads Infrastructure	Roads	600 000	600 000	598 141	100%
	Upgrading of Waalkrat 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 31 March 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 

Date 24/04/2025