

# **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT REPORT**

**MAY 2025**

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## PART 1: IN - YEAR REPORT

### PURPOSE

To report to the Council and submit to the 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 states 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	SPECIAL ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	752 711 553	743 376 275	743 376 275	678 788 355	91%
OPERATING EXPENDITURE	734 364 413	726 702 433	729 698 468	584 550 492	80%
		-	-		
TRANSFER - CAPITAL	96 218 404	143 868 404	160 868 405	103 079 764	64%
SURPLUS/(DEFICIT)	114 565 544	160 542 246	174 546 211	202 645 654	116%
CAPITAL EXPENDITURE	110 495 280	158 166 958	173 549 086	113 051 473	65%

**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>R thousands</b>									
<b>Financial Performance</b>									
Property rates	59,511	67,168	61,818	5,172	55,250	57,075	(1,825)	-3%	61,818
Service charges	118,023	146,003	161,854	10,393	137,110	146,110	(9,000)	-6%	161,854
Investment revenue	7,316	9,404	6,772	800	7,484	8,993	(1,509)	-17%	6,772
Transfers and subsidies - Operational	364,580	383,099	383,099	38	382,320	383,099	(779)	0%	383,099
Other own revenue	121,243	147,038	129,833	7,870	96,624	121,554	(24,930)	-21%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>670,673</b>	<b>752,712</b>	<b>743,376</b>	<b>24,273</b>	<b>678,788</b>	<b>716,831</b>	<b>(38,042)</b>	<b>-5%</b>	<b>743,376</b>
Employee costs	188,236	213,757	196,286	16,128	182,001	181,195	806	0%	196,286
Remuneration of Councillors	26,131	28,178	29,661	2,283	25,426	26,972	(1,546)	-6%	29,661
Depreciation and amortisation	73,971	59,690	63,542	5,353	58,463	59,436	(973)	-2%	63,542
Interest	11,344	406	1,104	–	396	740	(344)	-46%	1,104
Inventory consumed and bulk purchases	152,718	158,988	181,317	(1,700)	144,636	162,766	(18,130)	-11%	181,317
Transfers and subsidies	15,844	9,404	12,133	99	7,860	11,125	(3,266)	-29%	12,133
Other expenditure	233,131	263,943	245,655	10,995	165,769	195,769	(30,001)	-15%	245,655
<b>Total Expenditure</b>	<b>701,375</b>	<b>734,364</b>	<b>729,698</b>	<b>33,159</b>	<b>584,550</b>	<b>638,004</b>	<b>(53,454)</b>	<b>-8%</b>	<b>729,698</b>
<b>Surplus/(Deficit)</b>	<b>(30,702)</b>	<b>18,347</b>	<b>13,678</b>	<b>(8,886)</b>	<b>94,238</b>	<b>78,826</b>	<b>15,412</b>	<b>20%</b>	<b>13,678</b>
Transfers and subsidies - capital (monetary allocations)	75,385	96,218	160,868	14,625	108,408	127,168	(18,760)	-15%	160,868
Transfers and subsidies - capital (in-kind)	20	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>44,703</b>	<b>114,566</b>	<b>174,546</b>	<b>5,740</b>	<b>202,646</b>	<b>205,994</b>	<b>(3,349)</b>	<b>-2%</b>	<b>174,546</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>44,703</b>	<b>114,566</b>	<b>174,546</b>	<b>5,740</b>	<b>202,646</b>	<b>205,994</b>	<b>(3,349)</b>	<b>-2%</b>	<b>174,546</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>94,205</b>	<b>110,495</b>	<b>173,549</b>	<b>13,102</b>	<b>112,775</b>	<b>129,227</b>	<b>(16,452)</b>	<b>-13%</b>	<b>173,549</b>
Capital transfers recognised	71,376	96,218	160,868	9,449	89,687	116,516	(26,829)	-23%	160,868
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	23,745	14,277	12,681	3,895	9,009	12,711	(3,702)	-29%	12,681
<b>Total sources of capital funds</b>	<b>95,121</b>	<b>110,495</b>	<b>173,549</b>	<b>13,344</b>	<b>98,696</b>	<b>129,227</b>	<b>(30,531)</b>	<b>-24%</b>	<b>173,549</b>
<b>Financial position</b>									
Total current assets	281,437	277,230	338,275		428,929				338,275
Total non current assets	1,256,429	1,474,186	1,546,924		1,310,060				1,546,924
Total current liabilities	179,334	124,375	158,428		163,888				158,428
Total non current liabilities	124,347	117,850	135,904		138,264				135,904
Community wealth/Equity	1,234,186	1,509,192	1,590,868		1,452,602				1,590,868
<b>Cash flows</b>									
Net cash from (used) operating	(4,873)	175,904	273,787	(27,371)	196,600	289,412	92,813	32%	273,787
Net cash from (used) investing	97,122	(97,741)	(145,005)	(13,993)	(104,594)	(133,799)	(29,205)	22%	(145,005)
Net cash from (used) financing	(10,601)	(9,494)	12,624	–	(5,288)	(9,364)	(4,076)	44%	12,624
<b>Cash/cash equivalents at the month/year end</b>	<b>114,742</b>	<b>77,877</b>	<b>164,080</b>	<b>–</b>	<b>109,392</b>	<b>168,923</b>	<b>59,531</b>	<b>35%</b>	<b>164,080</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>
<b>Debtors Age Analysis</b>									
Total By Income Source	16,918	8,547	6,438	4,534	4,517	4,324	4,307	199,174	248,759
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–

**The above C1 Sum table summarizes the following activities: -**

**Revenue:**

The actual year to date operational revenue as at the end of May is R678, 788 million and the year to date budget of R716, 831 million and this reflects a negative variance of R38, 042 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:

- Services Charges – electricity revenue: 6% unfavorable variance
- Services Charges – refuse revenue: 7% unfavorable variance
- Sale of goods and rendering of services: 35% unfavorable variance
- Interest earned – outstanding debtors: 48% unfavorable variance,
- Interest earned - external investments: 17% unfavorable variance,
- Rental of Facilities and Equipment: 41% unfavorable variance,
- Licenses and permits: 23% unfavorable variance
- Other revenue: 57% unfavorable variance
- Property rates: 3% unfavorable variance
- Fines, penalties and forfeits: 28% unfavorable variance
- Transfer and subsidies: 0% favorable variance
- Interest on non exchange transactions: 53% favorable variance
- Gains on disposal of assets : 0% favorable variance

**Operating Expenditure**

The year to date operational expenditure as at end of May amounts to R584, 550 million and the year to date budget is R638, 004 million. This reflects the underspending variance of R53, 454 million that translates to 8% variance. The variance is attributed to the underspending of debt impairment and finance charges. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment

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:

- Bulk purchases: 14% under spending
- Debt impairment: 27% under spending
- Finance charges: 46% under spending
- Transfer and subsidies: 29% under spending
- Irrecoverable debts written off: 3690% under spending
- Depreciation assets and impairment: 41% under spending.
- Losses on disposal of assets: 8595% under 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 May amounts to R112, 775 million and the year to date budget amounts to R129, 227 million and this gives rise to R16, 452 million under performance.

## **Surplus/Deficit**

Taking the above into consideration, the net operating profit for the month of May is R202, 646 million that is mainly attributed to underperformance on capital expenditure in the reporting period.

## **Debtors**

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of May amounts to R248,759 million and this shows an increase of R32,110 million as compared to R216, 650 million as at end of 2023-24 financial year, and it shows an decrease of R5,843 million as compared to R248,562 of last month.

Consumer debtors are made up of service charges and property rates that amount to R116,722 million and other debtors amounting to R132, 031 million. Debtors relating to traffic fines are reported as part of other debtors 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 the invoice in the month of May as required by MFMA and as a result there are no outstanding creditors. The creditors mentioned above exclude payments made to creditors relating to retentions.



**Table C2 – Financial Performance (Standard Classification)**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		312,699	339,405	331,211	8,015	316,796	326,938	(10,142)	-3%	331,211
Executive and council		42,864	55,444	55,444	–	52,513	55,444	(2,931)	-5%	55,444
Finance and administration		253,277	265,077	256,883	8,015	245,399	252,610	(7,211)	-3%	256,883
Internal audit		16,559	18,884	18,884	–	18,884	18,884	–		18,884
Community and public safety		118,889	28,928	28,931	17	92,504	28,917	63,587	220%	28,931
Community and social services		11,295	11,332	11,320	20	11,329	11,313	16	0%	11,320
Sport and recreation		17,577	17,596	17,612	–	17,590	17,604	(14)	0%	17,612
Public safety		90,016	–	–	(3)	63,585	–	63,585	#DIV/0!	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		127,101	264,097	313,244	20,023	171,698	273,641	(101,943)	-37%	313,244
Planning and development		23,802	26,909	27,921	142	27,451	27,622	(171)	-1%	27,921
Road transport		102,462	236,351	284,486	19,881	140,480	245,184	(104,703)	-43%	284,486
Environmental protection		836	836	836	–	3,767	836	2,931	350%	836
Trading services		187,389	216,500	230,859	10,844	206,198	214,503	(8,305)	-4%	230,859
Energy sources		136,984	176,261	190,868	9,550	169,093	176,881	(7,788)	-4%	190,868
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		50,405	40,239	39,991	1,293	37,105	37,622	(516)	-1%	39,991
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	746,078	848,930	904,245	38,898	787,196	843,999	(56,802)	-7%	904,245
Expenditure - Functional										
Governance and administration		249,729	256,051	261,398	17,577	220,777	235,093	(14,316)	-6%	261,398
Executive and council		45,644	50,467	51,199	3,676	44,286	45,759	(1,473)	-3%	51,199
Finance and administration		192,142	193,168	195,622	12,998	163,277	175,892	(12,615)	-7%	195,622
Internal audit		11,943	12,416	14,577	904	13,214	13,442	(228)	-2%	14,577
Community and public safety		45,693	34,490	33,497	4,380	48,142	30,403	17,738	58%	33,497
Community and social services		12,405	16,523	8,012	702	7,116	8,212	(1,096)	-13%	8,012
Sport and recreation		11,776	17,967	25,212	2,065	22,350	22,053	297	1%	25,212
Public safety		21,512	–	273	1,613	18,676	138	18,537	13411%	273
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		191,193	252,886	214,855	9,756	148,818	172,501	(23,683)	-14%	214,855
Planning and development		20,264	29,097	24,797	1,693	22,315	23,138	(823)	-4%	24,797
Road transport		170,928	222,792	189,932	8,064	126,446	149,171	(22,725)	-15%	189,932
Environmental protection		–	996	126	–	57	192	(135)	-70%	126
Trading services		214,760	190,937	219,948	1,445	166,814	200,007	(33,193)	-17%	219,948
Energy sources		135,137	139,573	158,450	(1,362)	124,237	144,511	(20,275)	-14%	158,450
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		79,623	51,364	61,498	2,807	42,578	55,496	(12,919)	-23%	61,498
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	701,375	734,364	729,698	33,159	584,550	638,004	(53,454)	-8%	729,698
Surplus/ (Deficit) for the year		44,703	114,566	174,546	5,740	202,646	205,994	(3,349)	-2%	174,546

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		36,200	48,780	48,780	–	48,780	48,780	–		48,780
Vote 2 - Municipal Manager		52,692	53,017	53,017	–	50,086	53,017	(2,931)	-5.5%	53,017
Vote 3 - Budget & Treasury		134,073	155,069	146,875	7,804	135,572	142,760	(7,188)	-5.0%	146,875
Vote 4 - Corporate Services		57,641	46,686	46,686	211	46,505	46,528	(23)	0.0%	46,686
Vote 5 - Community Services		183,060	197,934	182,142	3,210	148,267	174,117	(25,850)	-14.8%	182,142
Vote 6 - Technical Services		253,091	309,085	387,373	27,532	319,084	339,725	(20,641)	-6.1%	387,373
Vote 7 - Developmental Planning		13,551	18,658	19,670	142	19,200	19,370	(171)	-0.9%	19,670
Vote 8 - Executive Support		15,770	19,701	19,701	–	19,701	19,701	–		19,701
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	746,078	848,930	904,245	38,898	787,196	843,999	(56,802)	-6.7%	904,245
Expenditure by Vote	1									
Vote 1 - Executive & Council		38,807	42,336	43,295	2,909	37,349	38,689	(1,340)	-3.5%	43,295
Vote 2 - Municipal Manager		46,652	43,952	51,629	3,491	43,385	46,619	(3,234)	-6.9%	51,629
Vote 3 - Budget & Treasury		85,952	84,203	84,720	7,337	73,281	76,529	(3,249)	-4.2%	84,720
Vote 4 - Corporate Services		31,127	45,697	32,137	2,143	22,815	29,807	(6,992)	-23.5%	32,137
Vote 5 - Community Services		213,555	229,017	207,291	8,623	142,136	162,387	(20,251)	-12.5%	207,291
Vote 6 - Technical Services		245,054	249,634	265,980	5,451	225,190	243,299	(18,109)	-7.4%	265,980
Vote 7 - Developmental Planning		13,444	21,637	17,900	1,133	15,974	16,786	(812)	-4.8%	17,900
Vote 8 - Executive Support		26,783	17,889	26,747	2,073	24,420	23,888	533	2.2%	26,747
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	701,375	734,364	729,698	33,159	584,550	638,004	(53,454)	-8.4%	729,698
Surplus/ (Deficit) for the year	2	44,703	114,566	174,546	5,740	202,646	205,994	(3,349)	-1.6%	174,546

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	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		105,796	133,515	147,578	9,381	125,171	133,279	(8,108)	-6%	147,578
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		12,227	12,488	14,276	1,012	11,939	12,830	(891)	-7%	14,276
Sale of Goods and Rendering of Services		625	2,026	3,000	137	1,725	2,653	(928)	-35%	3,000
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,646	9,925	7,889	338	3,624	6,966	(3,342)	-48%	7,889
Interest from Current and Non Current Assets		7,316	9,404	6,772	800	7,484	8,993	(1,509)	-17%	6,772
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,301	2,855	1,886	87	1,040	1,774	(734)	-41%	1,886
Licence and permits		6,344	7,302	7,302	402	5,517	7,211	(1,694)	-23%	7,302
Operational Revenue		151	968	1,296	(9)	474	1,107	(633)	-57%	1,296
Non-Exchange Revenue										
Property rates		59,511	67,168	61,818	5,172	55,250	57,075	(1,825)	-3%	61,818
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		90,047	113,999	98,497	1,539	67,083	92,943	(25,860)	-28%	98,497
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		364,580	383,099	383,099	38	382,320	383,099	(779)	0%	383,099
Interest		13,214	9,963	9,963	1,842	13,596	8,900	4,696	53%	9,963
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		61	-	-	3,534	3,565	-	3,565	#DIV/0!	-
Other Gains		6,853	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		670,673	752,712	743,376	24,273	678,788	716,831	(38,042)	-5%	743,376
Expenditure By Type										
Employee related costs		188,236	213,757	196,286	16,128	182,001	181,195	806	0%	196,286
Remuneration of councillors		26,131	28,178	29,661	2,283	25,426	26,972	(1,546)	-6%	29,661
Bulk purchases - electricity		109,783	121,123	139,391	(2,083)	109,148	126,789	(17,641)	-14%	139,391
Inventory consumed		42,936	37,865	41,926	383	35,489	35,978	(489)	-1%	41,926
Debt impairment		92,121	124,419	93,423	-	44,955	61,975	(17,020)	-27%	93,423
Depreciation and amortisation		73,971	59,690	63,542	5,353	58,463	59,436	(973)	-2%	63,542
Interest		11,344	406	1,104	-	396	740	(344)	-46%	1,104
Contracted services		79,028	70,102	85,106	7,043	69,815	76,171	(6,356)	-8%	85,106
Transfers and subsidies		15,844	9,404	12,133	99	7,860	11,125	(3,266)	-29%	12,133
Irrecoverable debts written off		3,755	8,116	1,413	1,886	3,865	102	3,763	3690%	1,413
Operational costs		56,682	61,255	65,645	2,032	52,056	57,463	(5,406)	-9%	65,645
Losses on Disposal of Assets		1,181	50	67	(58)	(5,013)	59	(5,073)	-8595%	67
Other Losses		364	-	-	91	91	-	91	#DIV/0!	-
Total Expenditure		701,375	734,364	729,698	33,159	584,550	638,004	(53,454)	-8%	729,698
Surplus/(Deficit)		(30,702)	18,347	13,678	(8,886)	94,238	78,826	15,412	20%	13,678
Transfers and subsidies - capital (monetary allocations)		75,385	96,218	160,868	14,625	108,408	127,168	(18,760)	-15%	160,868
Transfers and subsidies - capital (in-kind)		20	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		44,703	114,566	174,546	5,740	202,646	205,994			174,546
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		44,703	114,566	174,546	5,740	202,646	205,994			174,546
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		44,703	114,566	174,546	5,740	202,646	205,994			174,546
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		44,703	114,566	174,546	5,740	202,646	205,994			174,546

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main positive 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 .

In the case of expenditure, the following line items reflect negative material variance, debt impairment,, finance charges, and losses

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**

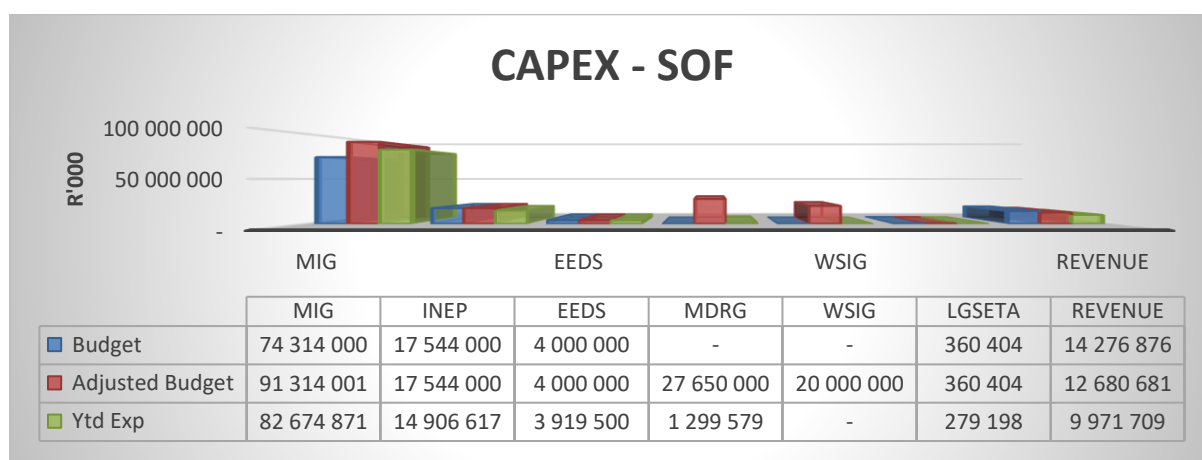
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	8,643	7,170	2,370	785	2,220	(3,933)	6,152	-156%	2,370
Executive and council	–	–					–		–
Finance and administration	8,643	7,170	2,370	785	2,220	(3,933)	6,152	-156%	2,370
Internal audit	–	–					–		–
<b>Community and public safety</b>	216	11,100	12,191	1,546	8,140	1,701	6,439	379%	12,191
Community and social services	–	800	696	–	800	692	108	16%	696
Sport and recreation	216	10,300	11,495	1,546	7,340	1,009	6,331	627%	11,495
Public safety	–	–	–	–	–	–	–		–
Housing							–		
Health							–		
<b>Economic and environmental services</b>	76,556	68,949	134,654	10,702	82,132	99,122	(16,990)	-17%	134,654
Planning and development	–	–	–	–	–	–	–		–
Road transport	76,556	68,949	134,654	10,702	82,132	99,122	(16,990)	-17%	134,654
Environmental protection	–	–	–	–	–	–	–		–
<b>Trading services</b>	23,448	23,277	24,333	2,305	20,559	11,139	9,420	85%	24,333
Energy sources	21,342	22,227	22,748	2,305	19,320	11,121	8,199	74%	22,748
Waste management	2,107	1,050	1,585	–	1,239	18	1,221	6738%	1,585
Other							–		
<b>Total Capital Expenditure - Functional Classification</b>	<b>108,862</b>	<b>110,495</b>	<b>173,549</b>	<b>15,338</b>	<b>113,051</b>	<b>108,030</b>	<b>5,021</b>	<b>5%</b>	<b>173,549</b>
<b>Funded by:</b>									
National Government	81,945	95,858	140,508	10,849	102,801	90,740	12,061	13%	140,508
Provincial Government							–		
District Municipality			20,000	–	–	13,790	(13,790)	-100%	20,000
Transfers and subsidies - capital (monetary allocations)		360	360	143	279	–	279		360
<b>Transfers recognised - capital</b>	<b>81,945</b>	<b>96,218</b>	<b>160,868</b>	<b>10,992</b>	<b>103,080</b>	<b>104,530</b>	<b>(1,450)</b>	<b>-1%</b>	<b>160,868</b>
Borrowing							–		
Internally generated funds	26,917	14,277	12,681	4,346	9,972	3,500	6,471	185%	12,681
<b>Total Capital Funding</b>	<b>108,862</b>	<b>110,495</b>	<b>173,549</b>	<b>15,338</b>	<b>113,051</b>	<b>108,030</b>	<b>5,021</b>	<b>5%</b>	<b>173,549</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	509	1,503	1,041	462	44%	1,660
Vote 5 - Community Services	1,915	10,000	11,217	1,546	7,062	901	6,161	684%	11,217
Vote 6 - Technical Services	93,610	70,688	88,766	11,538	83,206	66,505	16,701	25%	88,766
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>	<b>97,900</b>	<b>81,688</b>	<b>101,644</b>	<b>13,593</b>	<b>91,771</b>	<b>68,447</b>	<b>23,324</b>	<b>34%</b>	<b>101,644</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	276	716	(4,974)	5,690	-114%	710
Vote 5 - Community Services	407	2,150	2,559	-	2,318	818	1,499	183%	2,559
Vote 6 - Technical Services	4,287	20,487	68,636	1,469	18,247	43,739	(25,492)	-58%	68,636
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>10,962</b>	<b>28,807</b>	<b>71,905</b>	<b>1,745</b>	<b>21,280</b>	<b>39,583</b>	<b>(18,303)</b>	<b>-46%</b>	<b>71,905</b>
<b>Total Capital Expenditure</b>	<b>108,862</b>	<b>110,495</b>	<b>173,549</b>	<b>15,338</b>	<b>113,051</b>	<b>108,030</b>	<b>5,021</b>	<b>5%</b>	<b>173,549</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 May, R15,338 million expenditure is incurred and the year-to-date expenditure amounts to R113,051 whilst the year to date budget is R108,030 million and this gave rise to under spending variance of R5,021 million that translates to 5%.

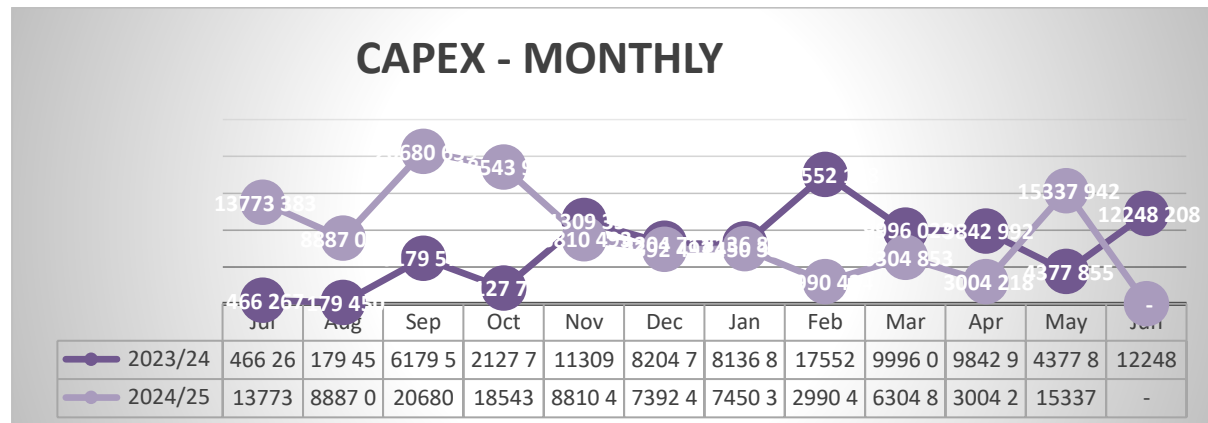
**Figure 1: Capital expenditure by source**



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R173,549 million, R91,314 million is funded from Municipal Infrastructure

Grant, R17, 544 million from Integrated National Electrification Programme, R4, 000 million from Energy Efficiency and Demand Side Management grant, R360 thousand from LGSETA, R27,650 Municipal Disaster Recovery Grant, R20 000 million from Water Service Infrastructure Grant and R12,681 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	21 732	71 789
Call investment deposits	–	–	–	97 310	–
Consumer debtors	131 274	145 085	167 485	179 863	167 485
Other debtors	29 832	13 993	20 842	86 389	20 723
Current portion of long-term receivables	–	119	119	–	119
Inventory	31 509	41 956	37 975	38 674	38 258
<b>Total current assets</b>	<b>215 289</b>	<b>277 229</b>	<b>298 210</b>	<b>423 968</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	1 478 113	1 196 420	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>1 546 924</b>	<b>1 310 060</b>	<b>1 536 542</b>
<b>TOTAL ASSETS</b>	<b>1 500 256</b>	<b>1 751 416</b>	<b>1 845 134</b>	<b>1 734 027</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	5 352	6 810
Trade and other payables	108 238	102 261	141 432	147 600	112 056
Provisions	10 141	6 565	3 627	8 768	5 003
<b>Total current liabilities</b>	<b>131 904</b>	<b>124 375</b>	<b>158 508</b>	<b>163 888</b>	<b>130 508</b>
<b>Non current liabilities</b>					
Borrowing	27 611	27 548	45 602	16 475	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>138 264</b>	<b>135 904</b>
<b>TOTAL LIABILITIES</b>	<b>254 543</b>	<b>242 225</b>	<b>294 411</b>	<b>302 153</b>	<b>266 412</b>
<b>NET ASSETS</b>	<b>1 245 713</b>	<b>1 509 192</b>	<b>1 550 722</b>	<b>1 431 875</b>	<b>1 568 503</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 245 713	1 509 192	1 550 722	1 431 875	1 568 503
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 245 713</b>	<b>1 509 192</b>	<b>1 550 722</b>	<b>1 431 875</b>	<b>1 568 503</b>

The above table shows that community wealth amounts to R1 431 875 billion, total liabilities R302,153 million and the total assets R1 734,027 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 2.6:1 which does 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	35 212	68 803	64 791	4 259	39 820	40 645	(826)	-2%	64 791
Service charges	95 066	144 048	158 130	14 076	116 447	198 926	(82 478)	-41%	158 130
Other revenue	6 795	28 186	26 864	2 121	127 188	126 987	201	0%	26 864
Transfers and Subsidies - Operational	343 852	383 099	376 370	–	383 182	365 522	17 659	5%	376 370
Transfers and Subsidies - Capital	13 000	91 858	139 508	–	140 867	156 585	(15 719)	-10%	139 508
Interest	2 234	8 210	5 078	1 182	7 938	7 366	572	8%	5 078
<b>Payments</b>									
Suppliers and employees	(475 093)	(520 719)	(540 656)	(39 589)	(578 977)	(632 756)	(53 779)	8%	(540 656)
Finance charges	–	(406)	(1 104)	–	(396)	(870)	(473)	54%	(1 104)
Transfers and Grants	–	(9 404)	(12 133)	(99)	(7 860)	(9 799)	(1 939)	20%	(12 133)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>21 066</b>	<b>193 674</b>	<b>216 849</b>	<b>(18 049)</b>	<b>228 209</b>	<b>252 607</b>	<b>24 398</b>	<b>10%</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)	(15 338)	(113 176)	(198 957)	(85 781)	43%	(142 480)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(97 122)</b>	<b>(100 130)</b>	<b>(143 515)</b>	<b>(15 338)</b>	<b>(113 176)</b>	<b>(198 957)</b>	<b>(85 781)</b>	<b>43%</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	–	–	–	(9)	(73)	679	(752)	-111%	–
<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>(9)</b>	<b>(5 200)</b>	<b>(5 310)</b>	<b>(111)</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>(33 396)</b>	<b>109 833</b>	<b>48 339</b>			<b>61 583</b>
Cash/cash equivalents at beginning:	33 093	9 209	22 674		9 209	22 674			9 209
Cash/cash equivalents at month/year end:	(53 565)	93 259	84 257		119 042	71 013			70 792

Table C7 presents details pertaining to cash flow performance. As at end of May, the net cash inflow from operating activities is R228, 209 million whilst net cash outflow from investing activities is R113,176 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R5, 200 million. The cash and cash equivalent held at end of May amounted to R119, 042 million and the net effect of the above cash flows is cash inflow movement of R109, 042 million. The cash and cash equivalent at end of the reporting period of R119, 042 million, is mainly made up of cash in the primary bank account amounting to R21, 732 million and short-term investments amounting to R97, 310 million at the end of May.



## 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	-3%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
Service charges - electricity revenue	-6%	The projected monthly revenue appear to be more in light of the actual revenue performance	The revenue unit should ensure that electricity revenue billed is a true reflection of the services under electricity charges
Service charges - refuse revenue	-7%	The actual revenue generated is slightly lower than the projected monthly revenue	The municipality should ensure revenue is billed in all business areas where skips bins are located
Sale of goods and rendering of services	-35%	The actual revenue generated in is less than the projected monthly revenue	The municipality should monitor all the sale goods and rendering of services to ensure they generate cash as expected and that the municipality doesn't incur losses on them
Rental of facilities and equipment	-41%	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 municipality needs to ensure all the municipal and rented equipments generate revenue as hired out.
Interest earned - external investments	-17%	The municipality has invested in three different investment portfolios with Standard bank, and ABSA and the actual interest generated is less than the projected budget 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	-48%	The actual revenue generated is less than the projected monthly revenue.	The municipality should continue encouraging customers to pay their accounts on time to avoid incurring interests.
Fines, penalties and forfeits	-28%	The actual revenue issued on speed cameras is less 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	-23%	The actual revenue generated is less than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
Transfers and subsidies	0%	All operational grants and subsidies trenches are received in line with the DORA.	The budget team should continue to make use of DORA to guide in the projections during the budget preparations.
Interest on non exchange transactions	53%	The actual revenue generated is more than the projected monthly revenue.	The municipality should ensure that the interest generated on non exchange transactions are later collected
<b>Expenditure By Type</b>			
Employee related costs	0%	The actual expenditure incurred on employee related costs is slightly more than the projections thereof	No remedial action is needed
Remuneration of councillors	-6%	The actual expenditure incurred on remuneration of councillors is slightly less than the projected monthly expenditure	The municipality should budget according to the number of councillors that they have
Bulk purchases	-14%	The municipal licenced electrification areas have increased and the projections are more 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.
Inventory consumed	-1%	The actual expenditure incurred on material consumption is slightly lower than the projections thereof	The municipality should the monitor consumptions of materials versus the requisition thereof
Debt impairment	-27%	Debt impairment calculated is less than the projections thereof.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	-2%	The actual depreciation calculated is slightly less than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as the Asset module contract is with the system vendor.
Finance charges	-46%	Finance charges is mainly for finance lease and the municipality has a new lease contract	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.
Contracted services	-8%	The actual expenditure incurred is less 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	-29%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should ensure all the awarded bursaries are paid within the financial year to achieve cut off
Irrecoverable debts written off	3690%	The actual expenditure written off on irrecoverable debts are more than the projections thereof	The revenue unit should investigate and satisfy themselves that all the debts written off as irrecoverable are indeed irrecoverable
Operational costs	-9%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should keep operational costs at minimum and provide services to the communities.
Losses on disposal of assets	8595%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality has actioned their depreciated assets and a gain has been made as the results however the capturing of the transaction should be investigated as it causes inaccuracy thereof.

## Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Capital Expenditure</b>			
National Government	13%	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	185%	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	-2%	The actual collection rate on property rates is less 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 to avoid incurring interests.
Service charges	-41%	The collection rate on service charges is less than the projected rate	The municipality should come up with strategies to use for collecting on licenced municipal areas on electricity billings and refuse removal
Other revenue	0%	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	5%	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	8%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
Suppliers and employees	8%	The actual costs incurred is more 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 Afrirrent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	20%	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	43%	The projected capital expenditure on capex is less than the actual spending thereof.	The municipality should encourage implementation of all capital projects.
Increase (decrease) in consumer deposits		The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	-111%	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

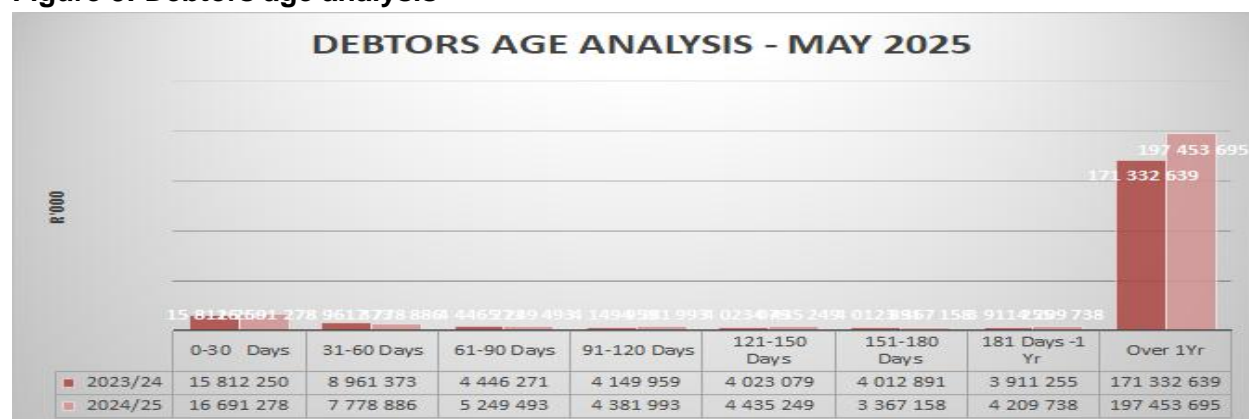
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	7	7	7	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,704	3,094	1,171	230	212	154	207	4,951	18,724	5,754	(4)	–
Receivables from Non-exchange Transactions - Property Rates	1400	5,072	2,897	2,414	2,017	1,910	1,872	1,855	79,823	97,859	87,477	(1,087)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	1	–	–	–	–	–	–	4	6	4	(3)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	25	8	11	–	–	–	–	89	133	89	–	–
Interest on Arrear Debtor Accounts	1810	1,705	1,667	1,618	1,587	1,555	1,524	1,484	75,705	86,845	81,855	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1,412	880	1,223	700	840	774	761	38,596	45,186	41,670	(794)	–
<b>Total By Income Source</b>	<b>2000</b>	<b>16,918</b>	<b>8,547</b>	<b>6,438</b>	<b>4,534</b>	<b>4,517</b>	<b>4,324</b>	<b>4,307</b>	<b>199,174</b>	<b>248,759</b>	<b>216,856</b>	<b>(1,887)</b>	<b>–</b>
<b>2023/24 - totals only</b>		<b>16,357</b>	<b>6,702</b>	<b>4,433</b>	<b>4,204</b>	<b>4,138</b>	<b>4,033</b>	<b>3,923</b>	<b>170,774</b>	<b>214,565</b>	<b>187,073</b>	<b>–</b>	<b>–</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,920	1,802	1,446	1,130	1,144	1,016	1,009	47,585	58,052	51,884	(1,466)	–
Commercial	2300	8,175	3,017	1,411	727	711	669	676	20,473	35,858	23,256	(413)	–
Households	2400	5,824	3,728	3,581	2,676	2,662	2,639	2,622	131,117	154,849	141,716	(8)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,918</b>	<b>8,547</b>	<b>6,438</b>	<b>4,534</b>	<b>4,517</b>	<b>4,324</b>	<b>4,307</b>	<b>199,174</b>	<b>248,759</b>	<b>216,856</b>	<b>(1,887)</b>	<b>–</b>

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of May amount to R248, 759 million. The debtors' book is made up as follows:

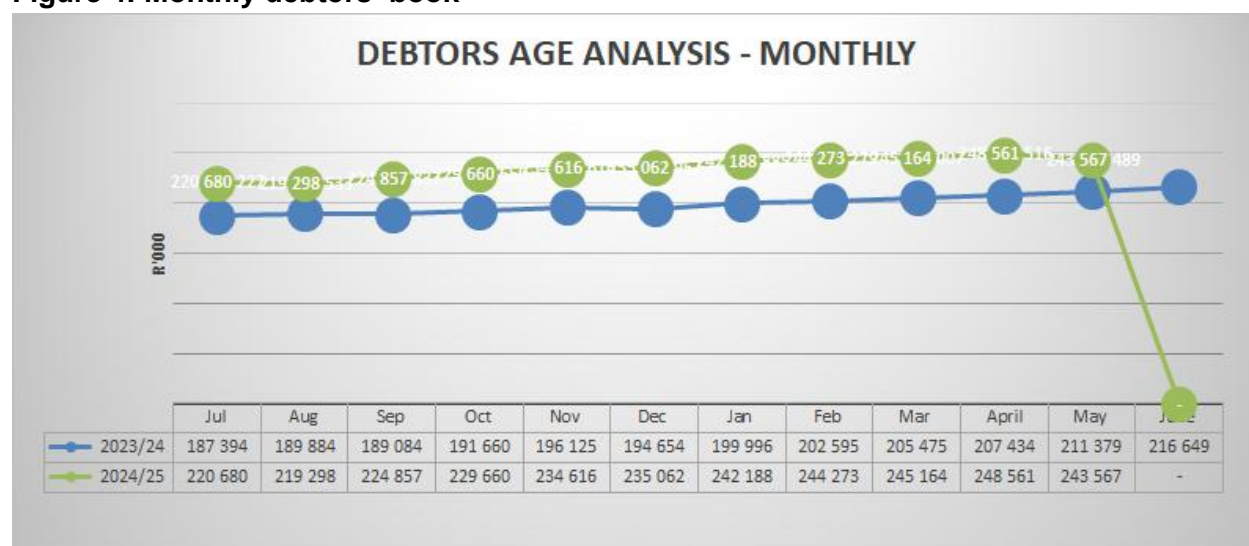
- Rates 40%
- Electricity 6%
- Rental 1%
- Refuse removal 15%
- Interest on outstanding debtors 36%
- Other 2%

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 May) whilst the latter shows monthly movement of debtors for both the current financial year and the 2023-24 financial year. The debtor's 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 the top twenty debtors that contribute significantly to the ever-growing debt book.

## TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
911906	TAFELKOP MALL (PTY) LTD	N	N	N	1 657 652
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 166 984
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 137 128
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 136 731
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	1 037 300
9002327	DE LEMOS E M	N	N	N	815 576
5004546	IR L (SOUTH AFRICA) RESOURCES INVESTMENT PROP.LTD	N	N	N	781 733
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	653 070
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	576 704
5000633	ERASMUS G J	N	N	N	566 170
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	563 631
201885	SHOPRITE CHECKERS (PTY) LTD	N	N	N	555 583
7000918	MATHEBULA JABULANI JACK TITUS	N	N	Y	547 255
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	537 487
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	530 283
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	481 389
9001052	NDEBELE STAM	N	N	Y	452 357
9002065	GOVERNMENT OF KWANDEBELE(RURAL DEVELOPMENT)	N	N	N	449 493
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	N	N	Y	448 382
9001035	NDEBELE MAHLANGU TRIBE	N	N	Y	433 559
<b>TOTAL</b>					<b>14 528 467</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	1 115							-	
<b>Total By Customer Type</b>	<b>1 115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
ABSA CALL ACCOUNT(9396519964)	1 Month	Current Investment	8.1%		30-May-25	73 377 809.59	496 294	- 2 000 000	-	71 874 104
STANDARD BANK( 038823527027)	2 Months	Current Investment	8.3%		23-May-25	25 256 592.46	125 445	- 25 382 038	-	-
STANDARD BANK( 038823527028)	3 Months	Current Investment	8.4%		24-Jun-25	25 258 133.56	177 825	-	-	25 435 959
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>123 892 536</b>	<b>799 565</b>	<b>- 27 382 038</b>	<b>-</b>	<b>97 310 063</b>

The Municipality had short investment portfolios during the month of May with an opening balance of R123, 893 million and with no top up investment in various investment portfolios. An amount of R799 thousand was earned as an interest. Investment withdrawn was R27, 382 million and closed off with R97, 310 at the end of May.



## Supporting Table: SC 6 - Transfers and Grant Receipts

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		363,612	383,099	383,099	-	383,099	383,099	(0)	0.0%	383,099
Expanded Public Works Programme Integrated Grant		2,243	2,609	2,609	-	2,609	2,609	-		2,609
Local Government Financial Management Grant	3	2,850	2,800	2,800	-	2,800	2,800	-		2,800
Equitable Share		358,519	377,690	377,690	-	377,690	377,690	(0)	0.0%	377,690
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		(625)	-	-	(359)	-	-	-		-
Education, Training and Development Practices SETA		(625)	-	-	(359)	-	-	-		-
<b>Total Operating Transfers and Grants</b>		362,987	383,099	383,099	(359)	383,099	383,099	(0)	0.0%	383,099
<b>Capital Transfers and Grants</b>										
National Government:		75,385	95,858	140,508	-	140,508	136,660	3,848	2.8%	140,508
Energy Efficiency and Demand Side Management Grant		-	4,000	4,000	-	4,000	4,000	-		4,000
Municipal Infrastructure Grant		60,985	74,314	91,314	-	91,314	91,314	-		91,314
Integrated National Electrification Programme Grant		14,400	17,544	17,544	-	17,544	17,544	-		17,544
Municipal Disaster Recovery Grant		-	-	27,650	-	27,650	23,802	3,848	16.2%	27,650
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	20,000	-	-	16,538	(16,538)	-100.0%	20,000
Sekhukhune Boreholes		-	-	20,000	-	-	16,538	(16,538)	-100.0%	20,000
Other grant providers:		-	360	360	359	359	208	151	72.8%	360
Education, Training and Development Practices SETA		-	360	360	359	359	208	151	72.8%	360
<b>Total Capital Transfers and Grants</b>		75,385	96,218	160,868	359	140,867	153,406	(12,539)	-8.2%	160,868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		438,372	479,317	543,967	-	523,966	536,505	(12,539)	-2.3%	543,967

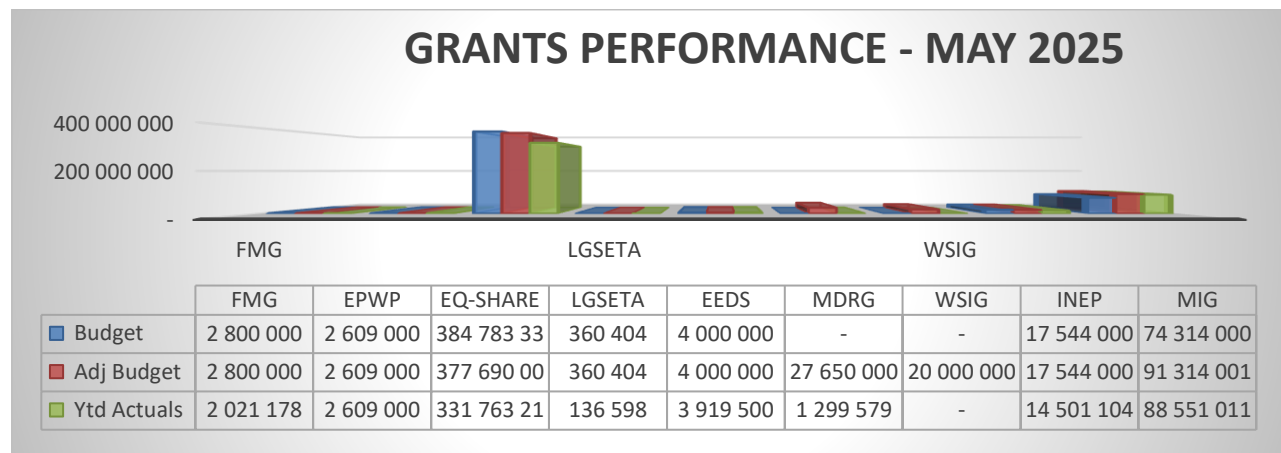
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R523, 966 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R377, 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 except water services infrastructure grant of R20 million. Relating to Sekhukhune MoU

## Supporting Table: SC 7 Transfers and grants – Expenditure

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		5,093	9,409	5,409	38	4,630	5,409	(779)	-14.4%	5,409
Expanded Public Works Programme Integrated Grant		2,243	2,609	2,609	-	2,609	2,609	0	0.0%	2,609
Local Government Financial Management Grant	3	2,850	2,800	2,800	38	2,021	2,800	(779)	-27.8%	2,800
Municipal Infrastructure Grant		0	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	4,000	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		5,093	9,409	5,409	38	4,630	5,409	(779)	-14.4%	5,409
<b>Capital Transfers and Grants</b>										
National Government:		75,385	95,858	140,508	14,489	108,271	119,660	(11,389)	-9.5%	140,508
Energy Efficiency and Demand Side Management Grant		-	4,000	4,000	546	3,919	4,000	(81)	-2.0%	4,000
Municipal Infrastructure Grant		60,985	74,314	91,314	14,238	88,551	74,314	14,237	19.2%	91,314
Integrated National Electrification Programme Grant		14,400	17,544	17,544	(500)	14,501	17,544	(3,043)	-17.3%	17,544
Municipal Disaster Recovery Grant		-	-	27,650	204	1,300	23,802	(22,503)	-94.5%	27,650
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	20,000	-	-	7,300	(7,300)	-100.0%	20,000
Sekhukhune Boreholes		-	-	20,000	-	-	7,300	(7,300)	-100.0%	20,000
Other grant providers:		-	721	360	137	137	55	82	148.9%	360
Education, Training and Development Practices SETA		-	721	360	137	137	55	82	148.9%	360
<b>Total Capital Transfers and Grants</b>		75,385	96,579	160,868	14,625	108,408	127,015	(18,607)	-14.6%	160,868
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		80,478	105,988	166,277	14,664	113,038	132,424	(19,386)	-14.6%	166,277

An amount of R14, 664 million has been spent on grants during the month of May and the year-to-date actuals is R113, 038 million whilst the year to date budget amounts to R132,424 million and this results in an over-performance variance of R19 ,386 million that translates to 14.6%. Of the total spending amounting to R113, 038 million, R4, 630 million is spent on operational grants whilst capital grants spent R108, 408 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 May. The grants expenditure is shown below in percentages:

- Financial Management Grant 72%
- Expanded Public Work Programme 100%
- Equitable Share 88%
- Integrated National Electrification Grant 83%
- Municipal Infrastructure Grant 97%
- Energy Efficiency and Demand Side Management Grant 98%
- LGSETA 38%

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

Summary of Employee and Councilor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		15 173	16 754	17 052	1 340	15 065	15 516	(450)	-3%	17 052
Pension and UIF Contributions		2 137	2 187	2 442	193	2 023	2 161	(138)	-6%	2 442
Medical Aid Contributions		112	119	6	-	6	40	(33)	-84%	6
Motor Vehicle Allowance		5 592	5 726	6 759	490	5 555	6 144	(589)	-10%	6 759
Cellphone Allowance		2 862	3 154	3 118	239	2 600	2 864	(264)	-9%	3 118
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		255	239	285	21	176	248	(71)	-29%	285
<b>Sub Total - Councillors</b>		<b>26 131</b>	<b>28 178</b>	<b>29 661</b>	<b>2 283</b>	<b>25 426</b>	<b>26 972</b>	<b>(1 546)</b>	<b>-6%</b>	<b>29 661</b>
<b>% increase</b>	4		<b>7.8%</b>	<b>13.5%</b>						<b>13.5%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 241	5 567	3 896	422	4 315	3 704	611	17%	3 896
Pension and UIF Contributions		122	380	352	32	271	322	(51)	-16%	352
Medical Aid Contributions		127	333	285	27	235	257	(22)	-8%	285
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		142	368	161	-	161	160	2	1%	161
Motor Vehicle Allowance		404	902	740	76	644	682	(38)	-6%	740
Cellphone Allowance		81	166	355	14	126	291	(165)	-57%	355
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	10	2	0	1	3	(3)	-85%	2
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	3 556	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		121	42	11	-	-	14	(14)	-100%	11
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 795</b>	<b>7 768</b>	<b>5 803</b>	<b>570</b>	<b>5 753</b>	<b>5 433</b>	<b>320</b>	<b>6%</b>	<b>5 803</b>
<b>% increase</b>	4		<b>14.3%</b>	<b>-14.6%</b>						<b>-14.6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		112 793	136 119	125 657	10 822	115 621	116 284	(662)	-1%	125 657
Pension and UIF Contributions		22 101	26 099	23 028	2 079	22 482	21 302	1 181	6%	23 028
Medical Aid Contributions		6 849	7 397	7 735	572	6 996	6 975	21	0%	7 735
Overtime		347	1 095	931	38	568	858	(290)	-34%	931
Performance Bonus		8 838	10 777	9 894	-	9 629	9 139	490	5%	9 894
Motor Vehicle Allowance		15 316	17 755	16 172	1 405	14 700	14 764	(64)	0%	16 172
Cellphone Allowance		2 113	2 358	2 377	202	2 153	2 174	(21)	-1%	2 377
Housing Allowances		284	295	294	26	282	270	12	4%	294
Other benefits and allowances		1 392	525	956	249	1 428	887	542	61%	956
Payments in lieu of leave		4 881	106	938	-	801	770	31	4%	938
Long service awards		803	538	881	83	907	771	136	18%	881
Post-retirement benefit obligations	2	4 817	2 222	660	-	-	847	(847)	-100%	660
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		908	703	959	83	681	722	(41)	-6%	959
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>181 441</b>	<b>205 989</b>	<b>190 483</b>	<b>15 559</b>	<b>176 248</b>	<b>175 762</b>	<b>485</b>	<b>0%</b>	<b>190 483</b>
<b>% increase</b>	4		<b>13.5%</b>	<b>5.0%</b>						<b>5.0%</b>
<b>Total Parent Municipality</b>		<b>214 367</b>	<b>241 935</b>	<b>225 947</b>	<b>18 411</b>	<b>207 427</b>	<b>208 167</b>	<b>(740)</b>	<b>0%</b>	<b>225 947</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>214 367</b>	<b>241 935</b>	<b>225 947</b>	<b>18 411</b>	<b>207 427</b>	<b>208 167</b>	<b>(740)</b>	<b>0%</b>	<b>225 947</b>
<b>% increase</b>	4		<b>12.9%</b>	<b>5.4%</b>						<b>5.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>188 236</b>	<b>213 757</b>	<b>196 286</b>	<b>16 128</b>	<b>182 001</b>	<b>181 195</b>	<b>806</b>	<b>0%</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 May amounts to R182, 001 million and the year-to-date budget is R181,195 million and the expenditure for remuneration of councilors amounts to R25, 426 million while the year-to-date budget is R26, 972 million. The year-to-date actual expenditure for senior managers is R5, 753 million and the year-to-date budget is R5, 433 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 R176, 248 million and the year-to-date budget is R175, 762 million. The remuneration of councilors has an 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	Year	Year +1	Year +2
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	2020/21	2021/22	2022/23
<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	3,262	4,259	28,983	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	10,022	13,511	24,029	134,780	149,222	165,244
Service charges - refuse	446	612	493	509	498	513	495	488	557	519	565	3,572	9,268	9,695	10,141
Rental of facilities and equipment	44	74	25	46	46	30	29	45	302	34	52	2,128	2,855	2,986	3,123
Interest earned - external investments	541	382	247	205	305	459	539	318	548	938	800	2,929	8,210	8,588	8,983
Interest earned - outstanding debtors	166	266	112	199	352	154	125	295	412	193	383	(2,657)	–	–	–
Fines, penalties and forfeits	589	1,110	2,660	1,802	1,397	1,213	823	985	595	1,154	1,539	974	14,840	16,824	21,497
Licences and permits	578	–	549	520	468	455	511	456	514	454	402	2,396	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	30,968	128	(104,500)	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>47,544</b>	<b>21,639</b>	<b>(42,230)</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	–	–	–	–	–	–	–	–	–	–	–	–	659	131	137
Increase (decrease) in consumer deposits	–	(28)	(87)	4	(65)	38	69	(5,165)	5,130	39	(9)	73	–	–	–
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>47,583</b>	<b>21,630</b>	<b>(91,701)</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	16,052	16,128	–	29,533	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	2,283	2,283	2,578	28,178	30,996	34,095
Interest paid	–	79	71	–	–	246	–	–	–	–	–	10	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	1,113	(2,083)	11,975	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	1,726	383	(3,658)	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	3,505	7,043	287	70,102	68,548	72,158
Grants and subsidies paid - other	740	811	90	814	1,398	963	822	358	1,643	121	99	1,544	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	3,589	3,919	(26,609)	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>28,389</b>	<b>27,773</b>	<b>15,661</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	3,004	15,338	(13,581)	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	–	11,915	(54,594)	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>31,394</b>	<b>55,026</b>	<b>(48,147)</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>16,189</b>	<b>(33,396)</b>	<b>(43,554)</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	152,438	119,042	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	152,438	119,042	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 R21, 639 million and the total cash payment for the month was R55, 026 million and this resulted in net decrease in cash amounting to R33, 396 million. With cash and cash equivalent of R152,438 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R119, 042 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	8 657	70 542	35 074	(35 469)	-101%	64%
December	9 157	7 080	7 080	7 392	77 935	42 154	(35 781)	-85%	71%
January	9 315	11 054	11 054	7 441	85 376	53 208	(32 168)	-60%	77%
February	20 322	10 039	26 782	3 025	88 401	79 990	(8 411)	-11%	80%
March	11 637	12 246	30 069	6 438	94 839	110 059	15 220	14%	86%
April	11 128	8 810	15 133	2 874	97 714	125 192	27 478	22%	88%
May	5 030	11 362	26 556	15 338	113 051	151 748	38 696	26%	102%
June	19 014	14 830	21 801	–		173 549	–		
<b>Total Capital expenditure</b>	<b>108 862</b>	<b>110 495</b>	<b>173 549</b>	<b>113 051</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 May amounts to R15, 338 million. The year-to-date actual expenditure incurred is R113, 051 million whilst the year-to-date budget is R151, 748 million, that gives rise to under spending variance of R38, 696 million that translates to 26%.The under spending is due to MDRG grant of R27 650 million that was received in March, procurement process are underway.

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 619	23 968	42 079	1 575	16 452	30 911	14 460	46.8%	42 079
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	2 174	435	-	-	(340)	(340)	100.0%	435
Drainage Collection		-	2 174	435	-	-	(340)	340	(0)	435
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		18 535	21 544	21 544	1 575	16 371	17 371	1 000	5.8%	21 544
Power Plants		5 737	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		12 799	21 544	21 544	1 575	16 371	17 371	(1 000)	(0)	21 544
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	20 000	-	-	13 790	13 790	100.0%	20 000
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	20 000	-	-	13 790	(13 790)	(0)	20 000
Reservoirs		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		(916)	250	100	-	81	91	10	10.6%	100
Landfill Sites		(916)	250	100	-	81	91	(10)	(0)	100
Waste Transfer Stations		-	-	-	-	-	-	-		-
<b>Other assets</b>		-	-	-	-	242	-	(242)	#DIV/0!	-
Operational Buildings		-	-	-	-	242	-	(242)	#DIV/0!	-
Municipal Offices		-	-	-	-	242	-	242	#DIV/0!	-
<b>Computer Equipment</b>		2 113	1 360	1 660	406	1 207	1 355	149	11.0%	1 660
Computer Equipment		2 113	1 360	1 660	406	1 207	1 355	(149)	(0)	1 660
<b>Furniture and Office Equipment</b>		5 661	6 110	760	243	679	760	81	10.6%	760
Furniture and Office Equipment		5 661	6 110	760	243	679	760	(81)	(0)	760
<b>Machinery and Equipment</b>		331	983	982	(130)	13 379	425	(12 954)	-3049.0%	982
Machinery and Equipment		331	983	982	(130)	13 379	425	12 954	0	982
<b>Transport Assets</b>		-	-	-	-	1 001	-	(1 001)	#DIV/0!	-
Transport Assets		-	-	-	-	1 001	-	1 001	#DIV/0!	-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	25 725	32 420	45 481	2 094	32 959	33 452	492	1.5%	45 481

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		7 053	8 500	18 550	-	1 763	12 933	11 170	86.4%	18 550
Roads Infrastructure		-	-	17 050	-	763	11 715	10 952	93.5%	17 050
Roads		-	-	17 050	-	763	11 715	(10 952)	(0)	17 050
Road Structures		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	500	500	-	-	500	500	100.0%	500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	500	500	-	-	500	(500)	(0)	500
Solid Waste Infrastructure		7 053	8 000	1 000	-	1 000	718	(282)	-39.2%	1 000
Landfill Sites		7 053	8 000	1 000	-	1 000	718	282	0	1 000
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	800	696	-	696	595	(101)	-17.0%	696
Community Facilities		-	800	696	-	696	595	(101)	-17.0%	696
Halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	800	696	-	696	595	101	0	696
Police		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	261	238	-	78	201	123	61.2%	238
Machinery and Equipment		-	261	238	-	78	201	(123)	(0)	238
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	7 053	9 561	19 484	-	2 537	13 728	11 192	81.5%	19 484

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19 675	14 718	16 116	205	14 857	13 256	(1 601)	-12.1%	16 116
Roads Infrastructure		13 024	7 766	8 126	159	7 779	5 925	(1 854)	-31.3%	8 126
Roads		13 024	7 766	8 126	159	7 779	5 925	1 854	0	8 126
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 551	4 750	5 150	(191)	4 474	4 787	313	6.5%	5 150
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		4 551	4 750	5 150	(191)	4 474	4 787	(313)	(0)	5 150
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 100	2 203	2 841	237	2 604	2 544	(60)	-2.4%	2 841
Landfill Sites		2 100	2 203	2 841	237	2 604	2 544	60	0	2 841
<b>Community Assets</b>		448	6 262	7 686	865	6 434	7 372	938	12.7%	7 686
Community Facilities		448	6 262	7 686	865	6 434	7 372	938	12.7%	7 686
Parks		448	6 262	7 686	865	6 434	7 372	(938)	(0)	7 686
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	39	39	-	(39)	#DIV/0!	-
Operational Buildings		-	-	-	39	39	-	(39)	#DIV/0!	-
Municipal Offices		-	-	-	39	39	-	39	#DIV/0!	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	550	550	-	256	377	121	32.0%	550
Furniture and Office Equipment		-	550	550	-	256	377	(121)	(0)	550
<b>Machinery and Equipment</b>		16 695	13 101	12 883	138	10 577	12 062	1 485	12.3%	12 883
Machinery and Equipment		16 695	13 101	12 883	138	10 577	12 062	(1 485)	(0)	12 883
<b>Transport Assets</b>		-	1 724	2 174	(61)	1 787	1 759	(28)	-1.6%	2 174
Transport Assets		-	1 724	2 174	(61)	1 787	1 759	28	0	2 174
<b>Total Repairs and Maintenance Expenditure</b>	1	36 818	36 354	39 409	1 186	33 951	34 827	875	2.5%	39 409

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		46 709	40 397	44 147	4 189	43 380	43 138	(242)	-0.6%	44 147
Roads Infrastructure		39 842	36 420	36 327	3 625	37 339	36 308	(1 032)	-2.8%	36 327
Roads		39 385	35 937	35 937	3 587	36 928	35 937	991	0	35 937
Road Structures		228	241	227	19	205	187	18	0	227
Road Furniture		229	242	163	19	207	183	23	0	163
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	42	42	-	-	42	42	100.0%	42
Drainage Collection		-	42	42	-	-	42	(42)	(0)	42
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 640	3 226	6 199	400	4 271	5 767	1 496	25.9%	6 199
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		907	1 639	3 037	80	2 860	2 733	127	0	3 037
MV Switching Stations		318	376	321	27	291	329	(37)	(0)	321
MV Networks		1 543	1 212	599	105	392	1 052	(660)	(0)	599
LV Networks		262	-	641	54	208	522	(314)	(0)	641
Capital Spares		1 610	-	1 601	134	519	1 131	(612)	(0)	1 601
Solid Waste Infrastructure		2 227	710	1 578	164	1 769	1 022	(747)	-73.2%	1 578
Landfill Sites		516	417	426	42	455	364	91	0	426
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 708	289	1 150	121	1 311	655	657	0	1 150
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	3	3	0	2	3	(0)	(0)	3
<b>Community Assets</b>		958	1 117	1 071	(95)	688	995	308	30.9%	1 071
Community Facilities		802	854	807	53	574	776	202	26.0%	807
Halls		30	31	28	2	25	29	(4)	(0)	28
Centres		183	193	185	6	66	155	(89)	(0)	185
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		92	97	93	8	84	84	(1)	(0)	93
Police		-	-	-	-	-	-	-	-	-
Purls		1	3	1	0	1	1	(0)	(0)	1
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		244	263	247	16	172	249	(77)	(0)	247
Capital Spares		253	267	253	21	226	257	(31)	(0)	253
Sport and Recreation Facilities		156	263	263	(148)	114	220	106	48.1%	263
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		156	263	263	(148)	114	220	(106)	(0)	263

Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>3 966</b>	<b>6 366</b>	<b>5 003</b>	<b>451</b>	<b>3 145</b>	<b>3 886</b>	<b>741</b>	<b>19.1%</b>	<b>5 003</b>
Operational Buildings		1 415	2 608	2 086	198	1 963	1 820	(143)	-7.8%	2 086
Municipal Offices		716	2 574	1 538	156	1 663	1 378	284	0	1 538
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		389	34	234	20	212	189	22	0	234
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		310	-	314	23	88	253	(164)	(0)	314
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		2 552	3 759	2 917	253	1 182	2 066	884	42.8%	2 917
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		2 552	3 759	2 917	253	1 182	2 066	(884)	(0)	2 917
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>6</b>	<b>22</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>18</b>	<b>100.0%</b>	<b>22</b>
Servitudes		6	14	14	-	-	11	(11)	(0)	14
Licences and Rights		-	8	8	-	-	6	6	100.0%	8
Computer Software and Applications		-	8	8	-	-	6	(6)	(0)	8
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>997</b>	<b>994</b>	<b>967</b>	<b>10</b>	<b>1 147</b>	<b>862</b>	<b>(285)</b>	<b>-33.0%</b>	<b>967</b>
Computer Equipment		997	994	967	10	1 147	862	285	0	967
<b>Furniture and Office Equipment</b>		<b>763</b>	<b>840</b>	<b>2 433</b>	<b>11</b>	<b>1 509</b>	<b>1 924</b>	<b>416</b>	<b>21.6%</b>	<b>2 433</b>
Furniture and Office Equipment		763	840	2 433	11	1 509	1 924	(416)	(0)	2 433
<b>Machinery and Equipment</b>		<b>3 248</b>	<b>3 168</b>	<b>3 939</b>	<b>492</b>	<b>3 942</b>	<b>3 805</b>	<b>(137)</b>	<b>-3.6%</b>	<b>3 939</b>
Machinery and Equipment		3 248	3 168	3 939	492	3 942	3 805	137	0	3 939
<b>Transport Assets</b>		<b>5 229</b>	<b>5 990</b>	<b>5 168</b>	<b>294</b>	<b>4 653</b>	<b>4 012</b>	<b>(641)</b>	<b>-16.0%</b>	<b>5 168</b>
Transport Assets		5 229	5 990	5 168	294	4 653	4 012	641	0	5 168
<b>Total Depreciation</b>	<b>1</b>	<b>61 877</b>	<b>58 895</b>	<b>62 748</b>	<b>5 353</b>	<b>58 463</b>	<b>58 641</b>	<b>178</b>	<b>0.3%</b>	<b>62 748</b>



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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		61 428	58 514	97 366	9 806	71 138	73 661	2 523	3.4%	97 366
Roads Infrastructure		59 643	58 514	96 932	9 312	70 644	73 661	3 016	4.1%	96 932
Roads		59 643	58 514	96 932	9 312	70 644	73 661	(3 016)	(0)	96 932
Road Structures		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	494	494	-	(494)	#DIV/0!	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	494	494	-	494	#DIV/0!	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 785	-	435	-	-	-	-	-	435
Landfill Sites		1 785	-	435	-	-	-	-	-	435
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	10 000	11 217	1 202	6 141	8 386	2 245	26.8%	11 217
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	10 000	11 217	1 202	6 141	8 386	2 245	26.8%	11 217
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	10 000	11 217	1 202	6 141	8 386	(2 245)	(0)	11 217
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	61 428	68 514	108 584	11 008	77 279	82 047	4 768	5.8%	108 584

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 R32,959 million and the year-to-date budget is R33, 452 million that reflects a positive spending variance of R 492 thousand that translates to 1.5% variance.

The total expenditure for renewal of existing assets amounts to R2, 537 million and the year to budget amounts to R13 728 thousand for the 2024/25 financial year.

The year-to-date actual expenditure on repairs and maintenance is R33, 951 million, and the year-to-date budget is R34, 827million, reflecting an underspending variance of R 875 thousand that translates to 2.5%.

The year-to-date actual expenditure on upgrading of existing assets is R77, 279 million and the year-to-date budget is R82, 047 million, reflecting a positive spending variance of R4,768 million that translates to 5.8%.

The year-to-date actual expenditure on depreciation and asset impairment is R58, 463 million and the year-to-date budget is R58, 641 million, reflecting a positive spending variance of R 178 thousand, that translates to 0.3% 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	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:Elandsdooren Landfill Site	Single	Community Assets	Community Assets	500 000	1 000 000	1 150 000	115%
	Landfill Sites:Notice Boards	Single	Machinery and Equipment	Machinery and Equipment	100 000	100 000	89 100	89%
	Landfill Sites:Fencing of Groblersdal Landfill Site	Multi	Community Assets	Landfill Sites	-	434 783	-	0%
	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	11 217 392	7 061 882	63%
Corporate Services	Computer Equipment	Multi	Computer Equipment	Computer Equipment	1 360 404	1 660 404	1 503 448	91%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	5 809 566	710 000	716 413	101%
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	434 783	-	0%
	AIRCONS	Multi	Electrical Infrastructure	Capital Spares	182 526	704 266	-	0%
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	260 870	237 948	88 702	37%
	Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	200 000	200 000	199 392	100%
	Electrification of Luckau Maganagobuswa	single	Electrical Infrastructure	MV Networks	5 277 000	5 277 000	4 548 592	86%
	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	4 340 000	102%
	Electrification of Mantrombi Section	single	Electrical Infrastructure	MV Networks	2 000 000	2 000 000	1 476 243	74%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2 000 000	2 000 000	2 000 000	100%
	Electrification of Ntswelomotse 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	1 942 390	65%
	Electrification of Zaaipuss Police Station (Designs)	Single	Electrical Infrastructure	MV Networks	200 000	200 000	200 000	100%
	Energy Efficiency and Demand Side Management	Multi	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	3 919 500	98%
	MV Substations:Mini substation	Multi	Electrical Infrastructure	MV Substations	-	-	493 762	0%
	Construction of Jerusalema/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	422 532	4%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	21 000 000	28 880 360	26 468 730	92%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	17 750 000	21 304 216	21 304 215	100%
	Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	8 574 200	11 054 932	11 054 932	100%
	Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Multi	Roads Infrastructure	Roads	16 989 800	22 892 002	19 964 575	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 30 May 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 12/06/2025