

**COLLINS CHABANE
LOCAL MUNICIPALITY**
Since 2016



MFMA SECTION 52 REPORT FOR PERIOD ENDED 30 JUNE 2024

Table of Contents

1. Introduction and Purpose.....	3
1.1 Monthly Budget Statements.....	3
1.2 In-year Budget Statement Tables.....	4
1.3 Table C1 Monthly Budget Statement Summary – M12 June	4
2. Financial Performance.....	4
2.1 Revenue	4
2.2 Revenue analysis	4
2.3 Revenue Composition.....	5
2.3.1 Expenditure	5
2.3.1.1 Operational expenditure	5
2.3.1.2 Capital expenditure	6
3. Financial Position	7
3.1 Equity/ Community Wealth	7
3.2 Cash flows	7
3.3 Debtors.....	7
3.4 Creditors	8
4. Financial Performance (functional classification)- M10 June.....	10
4.1 Revenue per functional classification (refer to Table C2)	10
4.2 Expenditure per functional classification (refer to Table C2).....	11
5. Financial Performance (revenue and expenditure by municipal vote) – M12 June.....	14
5.1 Revenue by vote (refer to Table C3).....	14
5.2 Expenditure by vote (refer to Table C3).....	15
6. Financial Performance (revenue and expenditure per item) – M12 June.....	17
6.1. Revenue per item (refer to Table C4)	17
6.2. Expenditure per item (refer to Table C4).....	18
7. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M12 June	21
7.1. Expenditure (municipal vote, functional classification and funding) Revenue per item (refer to Table C4)	21
8. Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M12 June	30
9. Table C6 Monthly Budget Statement - Financial Position – M12 June.....	31
10. CASH FLOW.....	33

1. Introduction and Purpose

The purpose of this report is to inform the Collins Chabane Local Municipality Council on the quarterly financial performance against budget of the municipality.

Section 52 of the Municipal Finance Management Act 56 of 2003 (MFMA), states that the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

1.1 Budget Statements

Section 52 of the MFMA states:

- (1) The Accounting officer of a municipality must by no later than 30 working days after the end of each quarter submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source;
 - (b) actual borrowings;
 - (c) actual expenditure, per vote;
 - (d) actual capital expenditure, per vote;
 - (e) the amount of any allocations received;
 - (f) actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliances with this paragraph; and
 - (iii)
 - (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implement-nation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include—
 - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The Provincial Treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- (7) The Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities 'budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

1.2 In-year Budget Statement Tables

To comply with Regulation 14 of the Municipal Budget and Reporting Regulations of the MFMA, in-year budget statement tables consist of:

- Table C1 to C7, and
- Supporting documentation for
 - Debtors,
 - Creditors,
 - Investment portfolio analysis, and
 - Allocation of grants receipts and expenditure.

1.3 Table C1 Monthly Budget Statement Summary – M12 June

2. Financial Performance

2.1 Revenue

2.2 Revenue analysis

- During 2022/23 reporting period, the Audited operational revenue (total revenue excluding capital transfers) was R 593,7 million, and
- In the current financial year (2023/24), the annual operational revenue budget has been adjusted from R 662, 4 million to R 641, 8 million (3% decrease).
 - As at 30 June 2024, actual operational revenue was R 551,3 million *versus* the projected revenue of R 641,8 million (-14% under performance).

2.3 Revenue Composition

As of 30 June 2024, the municipality received the following transfers and subsidies as per approved payment schedules of the Division of Revenue Act (DoRA):

- Equitable share grant - R 486 million,
- Municipal Infrastructure Grant (MIG) - R 91,5 million,
- Finance Management Grant (FMG) - R 2,5 million,
- Expanded Public Works Programme (EPWP) grant - R 1,4 million, and
- Integrated National Electrification Programme (INEP) grant - R 12, 5 million and an additional allocation of R 7, 6 million.

Additional funding received during 2022/23 reporting period (R54, 2 million):

- MIG - R 45 million,
- INEP - R 4,7 million, and
- Disaster Relief Grant- R 4.5 million, It was transferred in advance since it is allocated to be utilised in the current financial year.

The municipality closed the 2022/23 financial year with an unspent conditional grant of R9, 2 million. National Treasury approved the rollover application.

Refer to Schedule C4 for details on the operational revenue budget.

Capital Transfers analysis

- During 2022/23, audited transfers and subsidies (capital transfer) recognised was R 146,7 million (97.8%), comprising of:
 - MIG- R 138,8 (R 93,8 + R45) million- 100% recognised,
 - INEP- R 9, 7 (R 5 million + R 4, 7 million) - 52% recognised, unspent amount of R4, 7 million.
- Capital transfer and subsidies for 2023/24 budget is R 116,5 million:
 - MIG- R 91,5 million – (R 91.5 million) 100% recognised, it must be noted that 5% expenditure has been allocated to operational expenditure (PMU Fees)
 - INEP- R 24, 9 million – (R 17, 4 million) 70% recognised. The municipality received an additional fund in March 2024 amounting to R7, 6 million.

2.3.1 Expenditure

2.3.1.1 Operational expenditure

- The municipality's 2022/23 audited figures for operational expenditure was R 548,1 million, whereas the current year operational expenditure budget has been adjusted from R 457.7 million to R 548,9 million that has an increase by 1% from previous year.

- Year to date actual operational expenditure as at 30 June 2024 is R 508, 8 million versus the projected operational budget of R 548,9 million (7% under projected).

2.3.1.2 Capital expenditure

- The municipal audited capital expenditure for 2022/23 was R 354, 4 million, whereas the current year capital expenditure budget adjusted from R 325, 6 million to R 332, 5 million that has a decrease of 7% from previous year audited outcome.
- The current year capital expenditure budget consists of:
 - Transfers and subsidies - budget of R 113, 5 million, and
 - Own revenue - budget of R 229, 9 million.
- The year to date capital expenditure for both transfers and own revenue is R 304 million against projected expenditure of R 343 million (11% underspending).

3. Financial Position

3.1 Equity/ Community Wealth

- In 2022/23 reporting period, the municipality had R 1, 745 billion (audited figures) of Community Wealth/Equity,
- For 2023/24, the projected Community Wealth/Equity is R 1,785 billion (2.3% increase),
- The actual year-to-date Community Wealth/Equity as at 30 June 2024 was R 1,893 billion.

3.2 Cash flows

- In 2022/23, cash and cash equivalent balance was R 194, 3 million.
- The current year projection of cash and cash equivalent is estimated at R 372, 7 million (91% increase).
- As at 30 June 2024, the actual cash and cash equivalent balance was R 96.2 million (26% below current year budget) consisting of:
 - Investments of R 71,6 million, and
 - Cash in Primary Bank account of R 24,6 million.
 - The municipality made 12 fixed months investment in the months of December with Nedbank and Absa Bank.
- It must be noted that the municipality received all payments as per DoRA allocation.
- The municipality should continue to put strict financial management measures in place to avoid the risk of unfunded budget in future.

3.3 Debtors

- The debtors balance for the period ending 30 June 2024 is R 293,2 million, (95% of balance has been outstanding for more than over 90 days, recoverability doubt).
 - R 100,9 million- government departments,
 - R 25,3 million- commercial, and
 - R 167 million- households
- Total billing for the period ending 30 June 2024 is R 41 million,
 - The actual year-to-date collection was R 18,8 million (collection rate of 44% against the year to date billing),

3.4 Creditors

The municipality's outstanding payments as at 30 June 2024 is R 15 million.

- R 4 million: outstanding payments between 0 to 30 days,
- R 89 thousand: outstanding payments 31 to 60 days,
- R 859 thousand: outstanding payments 61 to 90 days,
- R 395 thousand : outstanding payments 91 to 120 days
- R 11 thousand: outstanding payments 121 to 150 days
- R 583thousand: outstanding payments 151 to 180 days
- R 9 million: outstanding payments 181 to 210 days

Creditors balance exclude the retention amount of R 54 million that is recorded separately in the statement of financial position.

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M12 - June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	33 888	36 621	35 470	3 032	35 646	35 470	176	0%	35 470
Service charges	5 560	6 765	5 665	466	5 629	5 665	(36)	-1%	5 665
Investment revenue	18 003	25 538	21 538	1 921	16 907	21 538	(4 631)	-22%	21 538
Transfers and subsidies - Operational	495 236	490 896	503 896	7 308	449 008	503 896	(54 888)	-11%	503 896
Other own revenue	40 988	102 665	75 283	14 516	44 108	75 283	(31 175)	-41%	-
Total Revenue (excluding capital transfers and contributions)	593 674	662 484	641 851	27 243	551 298	641 851	(90 554)	-14%	641 851
Employee costs	132 896	146 733	145 884	12 011	143 863	145 884	(2 021)	-1%	145 884
Remuneration of Councillors	28 265	30 898	31 246	2 346	29 554	31 246	(1 693)	-5%	31 246
Depreciation and amortisation	67 184	51 219	62 282	-	45 920	62 282	(16 363)	-26%	62 282
Interest	77	-	77	-	-	77	(77)	-100%	77
Inventory consumed and bulk purchases	18 329	15 333	15 981	2 843	15 297	15 981	(683)	-4%	15 981
Transfers and subsidies	39 665	8 250	12 880	943	10 781	12 880	(2 099)	-16%	12 880
Other expenditure	261 719	205 239	280 564	15 263	263 410	280 564	(17 154)	-6%	280 564
Total Expenditure	548 134	457 671	548 914	33 406	508 825	548 914	(40 090)	-7%	548 914
Surplus/(Deficit)	45 540	204 813	92 937	(6 163)	42 473	92 937	(50 464)	-54%	92 937
Transfers and subsidies - capital (monetary allocations)	146 739	110 637	116 501	-	105 460	116 501	(11 041)	-9%	116 501
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	192 279	315 450	209 438	(6 163)	147 933	209 438	(61 505)	-29%	209 438
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	192 279	315 450	209 438	(6 163)	147 933	209 438	(61 505)	-29%	209 438
Capital expenditure & funds sources									
Capital expenditure	352 486	325 650	343 401	12 441	304 102	343 401	(39 299)	-11%	343 401
Capital transfers recognised	20 556	107 650	113 514	2 298	105 579	113 514	(7 935)	-7%	113 514
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	95 137	218 000	229 887	10 144	198 523	229 887	(31 364)	-14%	229 887
Total sources of capital funds	115 693	325 650	343 401	12 441	304 102	343 401	(39 299)	-11%	343 401
Financial position									
Total current assets	320 882	469 806	357 906	-	359 703	-	-	-	357 906
Total non current assets	1 672 311	1 605 749	1 612 437	-	1 856 338	-	-	-	1 612 437
Total current liabilities	118 379	167 341	168 141	-	316 846	-	-	-	168 141
Total non current liabilities	129 246	17 168	17 168	-	5 692	-	-	-	17 168
Community wealth/Equity	1 745 569	1 891 046	1 785 034	-	1 893 502	-	-	-	1 785 034
Cash flows									
Net cash from (used) operating	418 163	401 489	333 037	(1 831)	467 462	308 003	(159 459)	-52%	333 037
Net cash from (used) investing	459 160	(325 650)	(343 401)	(19 119)	(394 347)	(343 401)	50 946	-15%	(343 401)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	1 288 034	372 708	286 505	-	308 880	261 471	(47 409)	-18%	225 401
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 941	4 527	4 216	4 132	4 125	4 011	3 960	263 554	293 465
Creditors Age Analysis									
Total Creditors	4 202	89	859	395	11	583	38	9 443	15 620

4. Financial Performance (functional classification) – M12 June

4.1 Revenue per functional classification (refer to Table C2)

The total revenue in Table C2 below broken down per functional classification as follows:

- Governance and administration revenue budget- (administration),
 - 2022/23 (audited)- R 561 million,
 - 2023/24 budget- R 553 million, adjusted to R 561 million,
 - Year-to-date actual revenue- R 519 million *versus* budget of R 561 million (-7% variance).
- Community and Public Safety revenue budget- (service delivery);
 - 2022/23 (audited) R 447 thousand,
 - 2023/24 budget- R 558 thousand,
 - Year-to-date actual revenue R 532 thousand *versus* R 558 thousand projected (5% variance). Included in this amount is rental of facilities (halls and stadiums) and sale of graves.
- Economic and Environmental revenue budget- (service delivery);
 - 2022/23 (audited)- R 167 million,
 - 2023/24 budget- R 199 million, adjusted down to R 164 million,
 - Year-to-date actual revenue was R 116 million against the projected revenue budget of R 164 million (-29% variance).
- Trading services- (service delivery)
 - 2022/23 (audited)- R 12,5 million,
 - 2023/24 budget- R 20 million, adjusted upwards to R 31 million,
 - Year-to-date actual revenue was R 19 million *versus* the projected budget of R 31 million (-38% variance).

4.2 Expenditure per functional classification (refer to Table C2)

The total expenditure in Table C2 is further broken down per function and classified as follow:

- Governance and administration expenditure budget- (administration),
 - 2022/23 (audited)- R 337 million,
 - 2023/24 budget- R 271 million, adjusted down to R 319 million
 - Year-to-date actual expenditure- R 291 million versus projected budget of R 319 million (-9% variance.) The variance explained in table C4 below for individual line items.
 - Community and Public Safety expenditure budget- (service delivery);
 - 2022/23 (audited) R 17 million,
 - 2023/24 budget- R 25 million, adjusted to R 28 million
 - Year-to-date actual expenditure was R 27 million *versus* the projected budget of R 28 million (-5% variance).
 - Economic and Environmental expenditure budget- (service delivery);
 - 2022/23 (audited)- R 130 million,
 - 2023/24 budget- R 132 million, adjusted to R 167 million
 - Year-to-date actual expenditure was R 159 million *versus* the projected budget of R 167 million (-5% variance).
- The reasons for variance is explained in table C4 below for individual line items.
- Trading services- (service delivery)
 - 2022/23 (pre audited) - R 64 million,
 - 2023/24 budget- R 29 million, adjusted to R 33 million
 - Year-to-date actual expenditure was R 31 million *versus* the projected budget of R 33 million (-5% variance).

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		560 511	553 470	561 819	14 043	519 728	561 819	(42 091)	-7%	561 819
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		560 511	553 470	561 819	14 043	519 728	561 819	(42 091)	-7%	561 819
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		447	478	558	60	532	558	(26)	-5%	558
Community and social services		447	478	558	60	532	558	(26)	-5%	558
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		166 943	199 009	164 483	12 675	116 978	164 483	(47 505)	-29%	164 483
Planning and development		158 400	186 996	151 761	11 901	106 411	151 761	(45 350)	-30%	151 761
Road transport		8 543	12 012	12 722	773	10 567	12 722	(2 155)	-17%	12 722
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 511	20 165	31 492	466	19 519	31 492	(11 973)	-38%	31 492
Energy sources		7 850	12 504	24 931	-	13 890	24 931	(11 041)	-44%	24 931
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 661	7 661	6 561	466	5 629	6 561	(932)	-14%	6 561
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	740 413	773 121	758 352	27 243	656 758	758 352	(101 594)	-13%	758 352
Expenditure - Functional										
Governance and administration		337 085	271 363	318 729	20 919	290 788	318 729	(27 941)	-9%	318 729
Executive and council		47 112	53 668	49 545	3 998	46 811	49 545	(2 735)	-6%	49 545
Finance and administration		282 944	211 382	262 514	15 938	237 871	262 514	(24 642)	-9%	262 514
Internal audit		7 029	6 314	6 670	983	6 106	6 670	(564)	-8%	6 670
Community and public safety		16 960	25 054	28 750	1 789	27 227	28 750	(1 523)	-5%	28 750
Community and social services		4 173	11 883	14 321	487	12 501	14 321	(1 820)	-13%	14 321
Sport and recreation		2 795	5 161	5 636	567	6 125	5 636	488	9%	5 636
Public safety		9 991	8 010	8 793	736	8 602	8 793	(191)	-2%	8 793
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		130 104	131 871	168 653	7 596	159 776	168 653	(8 878)	-5%	168 653
Planning and development		67 523	67 900	77 390	2 721	75 954	77 390	(1 436)	-2%	77 390
Road transport		61 680	63 123	91 264	4 875	83 822	91 264	(7 442)	-8%	91 264
Environmental protection		900	848	0	-	-	0	(0)	-100%	0
Trading services		63 986	29 382	32 782	3 101	31 034	32 782	(1 748)	-5%	32 782
Energy sources		50 955	12 067	17 822	1 373	15 920	17 822	(1 902)	-11%	17 822
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 032	17 315	14 960	1 729	15 114	14 960	154	1%	14 960
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	548 134	457 671	548 914	33 406	508 825	548 914	(40 090)	-7%	548 914
Surplus/ (Deficit) for the year		192 279	315 450	209 438	(6 163)	147 933	209 438	(61 505)	-29%	209 438

5. Financial Performance (revenue and expenditure by municipal vote) – M12 June

5.1 Revenue by vote (refer to Table C3)

Table C3 below shows the Revenue and Expenditure per vote.

- **Budget and Treasury :**

The revenue comprises of operational grants and other revenue.

- R 560,5 million (2022/23),
- R 553 million (2023/24), includes: it has been adjusted to R 561 million
- Year-to-date actual revenue received and recognised is R 519 million *versus* the projected budget of R 555 million (-7,5% variance).

- **Technical services- revenue includes capital grants:**

- R 157 million (2022/23),
- R 124 million (2023/24), adjusted to R 130 million
- Year-to-date actual revenue was R 117 million *versus* the projected budget of R 130 million (-10% variance).

- **Spatial Planning & Development budget was:**

- R 18 million (2022/23),
- R 87 million (2023/24), adjusted to R 58 million
- The year-to-date actual revenue by R 13 million *versus* the projected budget of R 57 million (-77 % variance).

- **Community services budget was:**

- R 5,1 million (2022/23)
- R 8,1 million, (2023/24), adjusted to R 7,1 million
- Year-to-date actual revenue was R 6 million *versus* the projected budget of R 7 million (-13% variance).

5.2 Expenditure by vote (refer to Table C3)

- Corporate services budget was;
 - R 148 million (2022/23),
 - R 133 million (2023/24), adjusted to R 175 million;
 - Year-to-date expenditure was R 159 million *versus* the projected budget of R 175 million (-9% variance).
- Community services budget was;
 - R 34 million (2022/23)
 - R 49,6 million, (2023/24), adjusted to R 175 million;
 - Year-to-date actual expenditure was R 47 million *versus* the projected budget of R 50 million (-6% variance).
- Spatial Planning & Development budget was;
 - R 54,6 million (2022/23),
 - R 58 million (2023/24), adjusted to R 63 million
 - The year-to-date spending of R 64 million *versus* the projected budget of R 63 million (2% variance).
- Budget and Treasury annual budget was;
 - R 163 million (2022/23),
 - R 109 million (2023/24), adjusted down to R 116 million
 - Year-to-date expenditure was R 104 million *versus* the projected budget of R 116 million (-10% variance).
- Technical Services annual budget was;
 - R 115 million (2022/23)
 - R 80 million, (2023/24), adjusted to R 114 million;
 - Year-to-date expenditure was R 105 million *versus* the projected budget of R 114 million (-8% variance) against the projected expenditure budget.
- Office of the Municipal Manager annual budget was;
 - R 31 million (2022/23),
 - R 27 million, (2023/24), adjusted to R 30 million;
 - Year-to-date spending was R 28 million *versus* the projected budget of R 30 million (-5.6% variance).

LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 - June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5 108	8 139	7 119	526	6 161	7 119	(958)	-13.5%	7 119
Vote 3 - SPATIAL PLANNING & DELEOPMENT		17 752	87 459	58 787	11 901	13 437	58 787	(45 350)	-77.1%	58 787
Vote 4 - BUDGET & TREASURY		560 511	553 470	561 819	14 043	519 728	561 819	(42 091)	-7.5%	561 819
Vote 5 - TECHNICAL SERVICES		157 041	124 053	130 627	773	117 432	130 627	(13 196)	-10.1%	130 627
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 7 -		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	740 413	773 121	758 352	27 243	656 758	758 352	(101 594)	-13.4%	758 352
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		148 426	132 822	173 756	10 254	159 519	173 756	(14 237)	-8.2%	173 756
Vote 2 - COMMUNITY SERVICES		34 111	49 606	49 305	3 843	47 200	49 305	(2 105)	-4.3%	49 305
Vote 3 - SPATIAL PLANNING & DELEOPMENT		54 638	58 068	63 314	2 289	64 406	63 314	1 093	1.7%	63 314
Vote 4 - BUDGET & TREASURY		163 857	109 147	116 551	7 439	104 236	116 551	(12 315)	-10.6%	116 551
Vote 5 - TECHNICAL SERVICES		115 633	80 178	114 471	6 407	105 092	114 471	(9 379)	-8.2%	114 471
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		31 470	27 850	31 518	3 174	28 372	31 518	(3 146)	-10.0%	31 518
Vote 7 -		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	548 134	457 671	548 914	33 406	508 825	548 914	(40 090)	-7.3%	548 914
Surplus/ (Deficit) for the year	2	192 279	315 450	209 438	(6 163)	147 933	209 438	(61 505)	-29.4%	209 438

6. Financial Performance (revenue and expenditure per item) – M12 June

6.1. Revenue per item (refer to Table C4)

Table C4 below shows the Revenue and Expenditure per item.

- **Property rates-**
 - R 34 million (2022/23 actual billed revenue),
 - R 36 million (2023/24 budgeted billed revenue), adjusted to R 35 million
 - R 35 million (2023/24 billing to date) (actual cash flow collection R 16 million, 45% collection rate).
- **Refuse revenue-**
 - R 5,6 million (2022/23 actual billed revenue),
 - R 6,8 million (2023/24 budgeted billed revenue), adjusted to R 5,6 million
 - R 5 million (actual cash flow collection R 2 million, 45% collection rate).
- **Rental of facilities and equipment-**
 - R 320 thousand (2022/23 actual audited revenue),
 - R 301 thousand (2023/24 budgeted revenue),
 - R 307 thousand (2023/24 actual versus projection of R 381 thousand) resulting in negative variance of -19%.
- **Interest earned on external investment-**
 - R 18 million (2022/23 actual audited revenue),
 - R 25,6 million (2023/24 budgeted revenue) , adjusted to R21, 5 million
 - R 16 million (2023/24 actual versus projection of R 21.5 million) resulting in a negative variance of -22%.
 - R 5 million interest on investment, and
 - R 11 million interest from primary bank account.
- **Fines, Penalties and forfeits-**
 - R 382 thousand (2022/23 actual audited revenue),
 - R 606 thousand (2023/24 budgeted revenue)
 - R 1 million (actual versus projection of R 606 thousand) resulting in a negative variance of 106%). December summons resulted to a revenue of R 290 thousand, hence the huge variance.
- **Licence and Permits-**
 - R 4,6 million (2022/23 actual audited revenue),
 - R 7,6 million (2023/24 budgeted revenue), adjusted to R 7, 8 million
 - R 6 million (actual versus a projection of R 7 million) resulting in a negative variance of 16%.

This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual, exclude the June actual since the E-natis report is generated after the month end closure of the financial system.

- **Agency service-**
 - R 3, 9 million (2022/23 actual audited revenue),
 - R 4,4 million (2023/24 budgeted revenue), adjusted to R 4, 9 million
 - R 4 million (actual versus a projection of R 4 million) resulting in a negative variance of -15%.
- **Transfer and subsidies–**
 - R 495 million (2022/23 actual audited revenue),
 - R 491 million (2023/24 budgeted revenue) and adjusted to R504 million,
 - R 449 million (actual versus a projection of R 504 million), resulting in a negative variance of 11%.
- **Other Revenue-**
 - R 10 million (2022/23 actual audited revenue),
 - R 81 million (2023/24 budgeted revenue) , adjusted to R 52 million
 - R 30 million (actual versus a projection of R 52 million), resulting in a negative variance of 42%.

Included in the other revenue is the sales of stands, sale of tender documents and clearance certificates.

6.2. Expenditure per item (refer to Table C4)

- **Employee related cost**
 - R 133 million (2022/23 audited actual expenditure),
 - R 147 million (2023/24 budgeted expenditure), adjusted to R 145 million
 - R 143 million (actual expenditure versus a projection of R 145 million) resulting in under spending of 1%.
- **Remuneration of councillors**
 - R 28 million (2022/23 pre audited actual expenditure),
 - R 30 million (2023/24 budgeted expenditure), adjusted to R 31 million
 - R 29 million (actual expenditure versus a projection of R 31 million) resulting in under spending of 5%.
- **Debt impairment and depreciation**
 - R 37 million (debt impairment audited actual) and R 67 million (depreciation)- (2022/23 audited actual),
 - R 45 million (2023/24 debt impairment budget) and R 67 million (2023/24 depreciation budget)
 - R 0 (actual impairment) and R 37 million on (actual depreciation, 100% variance on debt impairment).

- **Inventory consumed**

- R 18 million (2022/23 audited actual),
- R 15 million (2023/24 budgeted expenditure), adjusted to R 15 million
- R 15 million (actual expenditure versus a projection of R 15 million) resulting in a underspending of -4%.

Included in the year to date spending of R 15 million, is the R 6 million for fuel usage.

- **Contracted services**

- R 154 million (2022/23 pre audited actual expenditure),
- R 137 million (2023/24 budgeted expenditure) , adjusted to R 196 million
- R 191 million (actual expenditure versus a projection of R 173 million) resulting in 2% under spending).

The contracted services relate to security services, GRAP Compliance Asset Register, Financial Reporting and Management Improvements, Financial Reporting and Advisory services, Revenue Enhancement, Legal fees, IT support, Demarcation of sites, and Township establishment.

- **General expenditure**

- R 122 million (2022/23 audited actual),
- R 62 million (2023/24 budgeted expenditure), adjusted to R 78 million
- R 70 million (Actual expenditure versus a projection of R 78 million) resulting in under spending of 12% variance).

2.1.6 SURPLUS FOR THE YEAR

- The audited surplus at the end of financial year 2022/2023 was R 192 million and the actual current year surplus is R 147 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 - June

Description	Ref	2022/23	Budget Year 2023/24							
		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		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		5 560	6 765	5 665	466	5 629	5 665	(36)	-1%	5 665
Sale of Goods and Rendering of Services		10 214	80 962	52 790	13 541	30 562	52 790	(22 228)	-42%	52 790
Agency services		3 949	4 416	4 899	346	4 163	4 899	(736)	-15%	4 899
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	896	896	-	-	896	(896)	-100%	896
Interest from Current and Non Current Assets		18 003	25 538	21 538	1 921	16 907	21 538	(4 631)	-22%	21 538
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		320	301	381	45	307	381	(74)	-19%	381
Licence and permits		25	-	-	-	-	-	-		-
Operational Revenue		195	-	-	-	1 422	-	1 422	#DIV/0!	-
Non-Exchange Revenue										
Property rates		33 888	36 621	35 470	3 032	35 646	35 470	176	0%	35 470
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		382	606	606	156	1 250	606	644	106%	606
Licence and permits		4 594	7 596	7 823	427	6 404	7 823	(1 419)	-18%	7 823
Transfers and subsidies - Operational		495 236	490 896	503 896	7 308	449 008	503 896	(54 888)	-11%	503 896
Interest		9 482	7 888	7 888	-	-	7 888	(7 888)	-100%	7 888
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		11 826	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		593 674	662 484	641 851	27 243	551 298	641 851	(90 554)	-14%	641 851
Expenditure By Type										
Employee related costs		132 896	146 733	145 884	12 011	143 863	145 884	(2 021)	-1%	145 884
Remuneration of councillors		28 265	30 898	31 246	2 346	29 554	31 246	(1 693)	-5%	31 246
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		18 329	15 333	15 981	2 843	15 297	15 981	(683)	-4%	15 981
Debt impairment		-	5 897	5 897	-	-	5 897	(5 897)	-100%	5 897
Depreciation and amortisation		67 184	51 219	62 282	-	45 920	62 282	(16 363)	-26%	62 282
Interest		77	-	77	-	-	77	(77)	-100%	77
Contracted services		154 333	137 227	195 002	9 423	191 714	195 002	(3 289)	-2%	195 002
Transfers and subsidies		39 665	8 250	12 880	943	10 781	12 880	(2 099)	-16%	12 880
Irrecoverable debts written off		31 194	-	-	544	1 589	-	1 589	#DIV/0!	-
Operational costs		76 192	62 115	79 665	5 295	70 108	79 665	(9 557)	-12%	79 665
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		548 134	457 671	548 914	33 406	508 825	548 914	(40 090)	-7%	548 914
Surplus/(Deficit)		45 540	204 813	92 937	(6 163)	42 473	92 937	(50 464)	-54%	92 937
Transfers and subsidies - capital (monetary allocations)		146 739	110 637	116 501	-	105 460	116 501	(11 041)	-9%	116 501
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		192 279	315 450	209 438	(6 163)	147 933	209 438			209 438
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		192 279	315 450	209 438	(6 163)	147 933	209 438			209 438
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		192 279	315 450	209 438	(6 163)	147 933	209 438			209 438
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		192 279	315 450	209 438	(6 163)	147 933	209 438			209 438

7. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M12 June

7.1. Expenditure (municipal vote, functional classification and funding) Revenue per item (refer to Table C4)

The municipality (as shown on Table C5) has capital expenditure budget of R 325 million that adjusted to R 343 million in the current financial year. As at 30 June 2024, the municipality's capital expenditure is R 304 million against the projected budget of R 343 million. The capital expenditure as at 30 June is at 89% against the projected budget; the municipality is performing in terms of service delivery, it has since spent 70% on INEP and 100% on MIG as at 30 June 2024. INEP year to date spending percentage declined due to additional funds received.

Below is a table showing detailed performance on each capital asset with comments on progress.

Capital Expenditure 2023/2024				
Description	Budget	Adjusted Bud	Actual	Percentage
Acquisitions: Outsourced Corp Serv Construction of Municipal Office Building(new)	30,000,000.00	30,124,000.00	28,524,149.62	95%
Acquisitions: Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls	4,000,000.00	4,000,000.00	3,919,550.26	98%
Cost:Acquisitions Vuwani Sports Centre	5,000,000.00	500,000.00	-	0%
Acquisitions: Outsourced Construction of electrical street lights at nodal points	2,000,000.00	2,000,000.00	-	0%
Acquisitions: Outsourced Contruction of solar street lights at various village	4,000,000.00	4,000,000.00	2,221,958.53	56%
Acquisitions: Outsourced ELECTRIFICATION OF MAHLOHLWANE VILLAGE	8,000,000.00	8,000,000.00	6,928,768.85	87%
Acquisitions: Outsourced Electrification of Xithlelani village	4,000,000.00	4,000,000.00	4,002,239.00	100%
Acquisitions: Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)	504,000.00	504,000.00	438,260.87	87%
Acquisitions: Outsourced Rehabilitation of Malamulele Internal streets	10,000,000.00	10,000,000.00	2,114,953.65	21%
Computer Software: Acquisitions Intercity Connectivity	1,000,000.00	-	-	0%
Cost:Acquisitions Asset Man Other Equipment(new)	-	-	-	0%
Cost:Acquisitions Fleet Man Motor Vehicles	-	1,599,750.00	29,800.00	2%
Cost:Acquisitions IT Acquisition of IT Equipment(new)	1,000,000.00	1,000,000.00	713,832.87	71%
Cost:Acquisitions IT ICT Infrastructure Upgrades	1,500,000.00	670,000.00	668,218.45	100%
Cost:Acquisitions IT SECURITY VULNERABILITY SCAN	600,000.00	508,379.00	508,378.38	100%
Cost:Acquisitions Fire arms/bullet proof vest and hosters	300,000.00	-	-	0%
Cost:Acquisitions Acquisitions of Furniture	100,000.00	24,350.00	24,350.00	100%
Acquisitions: Outsourced Construction of Davhana stadium	10,000,000.00	13,900,001.00	11,116,821.35	80%
Acquisitions: Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	15,008,018.00	11,296,453.20	75%
Acquisitions: Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI	5,000,000.00	-	-	0%
Acquisitions: Outsourced Altien Road 2.5	15,000,000.00	11,858,202.00	10,826,922.34	91%
Acquisitions: Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	17,000,000.00	24,545,606.00	22,927,874.68	93%
Acquisitions: Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	39,180,188.00	38,922,773.95	99%
Acquisitions: Outsourced Low Level Bridges	3,500,000.00	3,750,000.00	3,744,651.56	100%
Acquisitions: Outsourced MAGOMANI ROAD 2.5 KM	14,000,000.00	12,291,000.00	12,290,305.02	100%
Cost:Acquisitions electrification of Dinga;Mahonisi and Mphakati	-	12,427,000.00	5,991,170.74	48%
Acquisitions: Outsourced Misevhe A; B; C & D Access Road Public facilit	12,000,000.00	8,557,211.00	7,960,666.39	93%
Acquisitions: Outsourced Olifantshoek Road 2.5 km	15,000,000.00	15,000,000.00	12,391,308.91	83%
Acquisitions: Outsourced Opening and Widening of Streets in Business Park	10,000,000.00	10,335,000.00	10,196,021.61	99%
Acquisitions: Outsourced Phaphazela road 2.5 km	17,000,000.00	11,943,427.00	11,785,043.23	99%
Acquisitions: Outsourced Rehabilitation of Vuwani Internal streets	10,000,000.00	10,000,000.00	9,236,464.65	92%
Acquisitions: Outsourced Upgrading of Malamulele D Extension 3	25,000,000.00	51,805,000.00	51,677,432.43	100%
Acquisitions: Outsourced construction at botsoleni access road	12,000,000.00	9,987,513.00	9,695,600.84	97%
Acquisitions: Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	9,432,250.00	9,479,597.17	101%
Acquisitions: Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	14,191,904.00	13,410,337.04	94%
Acquisitions: Outsourced construction of 2;5 at gidjana ring road	7,000,000.00	969,565.00	869,565.22	90%
Acquisitions: Outsourced construction of 2;5 at masakona ring road	7,000,000.00	500,000.00	-	0%
Acquisitions: Outsourced construction of 2;5 at muchipisi ring road	7,000,000.00	100,000.00	-	0%
Acquisitions: Outsourced designes for construction at jim jones access road to public	7,000,000.00	500,000.00	-	0%
Cost:Acquisitions Road Tech Serv Plant & Machinery	1,000,000.00	188,810.00	188,810.00	100%
Cost:Acquisitions Solid Waste Management Landfill Site Xigalo Project	5,000,000.00	-	-	0%
Total Capital Assets	325,650,000.00	343,401,174.00	304,102,280.81	89%

The attached Capital Expenditure report shows the total expenditure to date of R 304 million. (Table C5 Capex).

- Acquisitions: Construction of Municipal Office Building(new) - Concrete works on third floor, tiling, sewer, ceiling grid, electrical works, mechanical works and brick works.
- Acquisitions: Development of Market Stalls - Contractor has submitted the file on the 11th of December 2023.
- Cost: Acquisitions Vuwani Sports Centre – 0% progress
- Acquisitions: Construction of Electrical streetlights at nodal points - Evaluation done awaiting for Adjudication.
- Acquisitions: Construction of solar streetlights at various village - Evaluation done awaiting for Adjudication.
- Acquisitions: Electrification of Xithlelani village - Designs done
- Acquisitions: Pre-Engineering of 419 households at Nthlaveni block C (200)- Project completed (Designs completed and submitted to Eskom for approval)
- Acquisitions: Outsourced Rehabilitation of Malamulele Internal streets – In progress
- Acquisitions: Computer Software: Intercity Connectivity – budget taken out during budget adjustment.
- Cost: Acquisitions IT Acquisition of IT Equipment (new) – budget taken out during budget adjustment.
- Cost: Acquisitions IT ICT Infrastructure Upgrades – budget taken out during budget adjustment.
- Cost: Acquisitions IT Security Vulnerability scan – budget taken out during budget adjustment.
- Cost: Acquisitions Fire arms/bullet proof vest and hosters – budget taken out during budget adjustment.
- Cost: Acquisitions: Acquisitions of Furniture - 24% progress. (budget reduced during budget adjustment).
- Acquisitions: Construction of Davhana stadium- steel fixing and shuttering and pouring concrete on first floor slab, Masonry works Structure main pavilion, pavement laying on the parking space, plumbing work in the ablutions.
- Acquisitions: Outsourced Upgrading of Bungeni Stadium - 80mm paving bricks. Platforms construction of the main pavilion and combo courts, refurbishment of existing structures and building, construction of strip footing of Elevated tank, installation of subsoil
- Acquisitions: Outsourced Testing Station at Hlanganani and Saselamani- Budget taken out during budget adjustment.
- Appointment of engineers into two fold for earthworks and infrastructure. Hlanganani allocated Saselamani not allocated
- Acquisitions: Outsourced Altien Road 2.5- Project completed 10th of October 2023

- Acquisitions: Outsourced Construction of Josefa ring road- Total number of participants 75, contractor to submit participants.
- Acquisitions: Outsourced Construction of Xihosana ring road- Contractor submitted the file on the 16th of January, participants to be captured.
- Acquisitions: Magomani road 2.5 km - V-drain construction, edge beam, kerbing, stone pitching, installation of road signs and road marking.
- Acquisitions: Outsourced Misheve A;; b; c; D- Project registered
- Acquisitions: Outsourced Olifantshoek Road 2.5 km- Paving - drains and Kerbs under construction.
- Acquisitions: Outsourced Opening and Widening of Streets in Business Park- Kerbing, paving of the side walk and base construction, road surfacing and culverts installation.
- Acquisitions: Outsourced Phaphazela road 2.5 km- Paving blocks installation, kerbs, v-drain, and installation of culvert and cleaning.
- Acquisitions: Outsourced Rehabilitation of Vuwani Internal streets- The project is practically completed.
- Acquisitions: Outsourced Upgrading of Malamulele D Extension 3- Project completed on 18 of August 2023.
- Acquisitions: Outsourced: Construction at Botsoleni access road- Box cutting, relocation of existing services and Roadbed preparation, selected and sub-base construction.
- Acquisitions: Construction at Masia headkraal access road to public facilities (MIG) - Relocation of existing services and water line, box cutting, construction of subgrade layer.
- Acquisitions: Outsourced construction at Nghezimani access road to (MIG)- Drainage in the soccer Box cutting, Construction of sub-base and base layer in other sections of the road and relocation of Eskom poles.
- Acquisitions: Outsourced construction of 2;5 at Gidjana ring road- tender closed in December 2023 awaiting for the evaluation process.
- Acquisitions: Outsourced construction of 2;5 at Masakona ring road- Tender closed in December 2023 awaiting for the evaluation processes.
- Acquisitions: Outsourced construction of 2;5 at Muchipisi ring road- Tender closed in December 2023 awaiting for the evaluation processes.
- Acquisitions: Outsourced designs for construction at Jim Jones access road to public- Tender closed in December 2023 awaiting for the evaluation processes.
- Cost: Acquisitions Plant & Machinery – budget reduced during budget adjustment.

LIM345 Collina Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 - June

Vote Description	Ref	2022/23 Audited	Original	Adjusted	Monthly actual	Budget Year 2023/24 YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	1									
Vote 1 - CORPORATE SERVICES	2	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		9 735	44 100	33 137	755	31 169	33 137	(1 968)	-6%	33 137
Vote 2 - COMMUNITY SERVICES		3 274	36 445	29 451	3 064	29 027	29 451	(425)	-1%	29 451
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		199 718	-	1 623	-	46	1 623	(1 577)	-97%	1 623
Vote 5 - TECHNICAL SERVICES		139 759	245 104	279 189	8 622	243 860	279 189	(35 329)	-13%	279 189
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	352 486	325 650	343 401	12 441	304 102	343 401	(39 299)	-11%	343 401
Total Capital Expenditure		352 486	325 650	343 401	12 441	304 102	343 401	(39 299)	-11%	343 401
Capital Expenditure - Functional Classification										
Governance and administration		209 453	44 100	34 760	755	31 215	34 760	(3 545)	-10%	34 760
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		209 453	44 100	34 760	755	31 215	34 760	(3 545)	-10%	34 760
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		684	31 446	29 451	3 064	29 027	29 451	(425)	-1%	29 451
Community and social services		1 711	9 000	4 500	123	4 043	4 500	(457)	-10%	4 500
Sport and recreation		(1 027)	22 146	24 951	2 941	24 984	24 951	33	0%	24 951
Public safety		-	300	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		157 633	216 600	238 258	5 972	215 607	238 258	(22 652)	-10%	238 258
Planning and development		23 506	100	24	-	24	24	0	0%	24
Road transport		134 127	216 500	238 234	5 972	215 582	238 234	(22 652)	-10%	238 234
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(15 283)	33 504	40 931	2 650	28 254	40 931	(12 677)	-31%	40 931
Energy sources		(17 874)	28 504	40 931	2 650	28 254	40 931	(12 677)	-31%	40 931
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 591	5 000	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	352 486	325 650	343 401	12 441	304 102	343 401	(39 299)	-11%	343 401
Funded by:										
National Government		20 556	107 650	113 514	2 298	105 579	113 514	(7 935)	-7%	113 514
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		20 556	107 650	113 514	2 298	105 579	113 514	(7 935)	-7%	113 514
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		95 137	218 000	229 887	10 144	198 523	229 887	(31 364)	-14%	229 887
Total Capital Funding		115 693	325 650	343 401	12 441	304 102	343 401	(39 299)	-11%	343 401

Below is the breakdown in terms of grants funded projects:

MIG- MIG funded projects contribute 26% of the total capital budget and it has since spent 26% of the total capital budget.

INEP- INEP funded projects contribute 7% of the total capital budget and it has since spent 5% of the total capital budget.

INTERNAL FUNDED- The internal funded projects contribute 67% of the total capital budget and it has since spent 55% of the total actual expenditure as at 30 June 2024.

NB! It must be noted that all calculated expenditure percentage were done against the annual capital budget.

NO	Description	Budget	Adjusted Budget	Actuals	Percentage
1	Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	9,657,832.66	9,657,832.66	100%
2	Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	17,000,000.00	20,610,141.99	20,610,141.99	100%
3	Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	32,511,136.22	32,511,136.22	100%
4	Acquisitions:Outsourced Misevhe A; B; C & D Access Road Public facilit	12,000,000.00	4,012,845.46	4,012,845.46	100%
5	Acquisitions:Outsourced construction at botsoleni access road	12,000,000.00	5,736,274.50	5,736,274.50	100%
6	Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	7,412,061.56	7,412,061.56	100%
7	Acquisitions:Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	9,399,482.81	9,399,482.81	100%
		95,146,000.00	89,339,775.20	89,339,775.20	100%

NO	Description	Budget	Adjusted Budget	Actuals	Percentage
1	Acquisitions:Outsourced ELECTRIFICATION OF MAHLOHLWANE VILLAGE	8,000,000.00	8,000,000.00	6,928,768.85	87%
2	Acquisitions:Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)	504,000.00	504,000.00	438,260.87	87%
3	Cost:Acquisitions electrification of Dinga;Mahonisi and Mphakati	-	12,427,000.00	5,991,170.74	48%
4	Acquisitions:Outsourced Electrification of Xithlelani village	4,000,000.00	4,000,000.00	4,002,239.00	100%
		12,504,000.00	24,931,000.00	17,360,439.46	70%

8. Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M12 June

As at 30 June 2024, the municipality had spent R 304 million in capital expenditure. The capital budget of R 65 million on the upgrading of existing assets relates to the upgrading of Bungeni stadium having a budget of R 12,1 million, IT Infrastructure budgeted at R1,5 million and rehabilitation of Malamulele Internal streets at R52 million. The municipality has since spent R 65 million as at 30 June 2024 against the budget projection of R 65 million on upgrade of existing assets.

LIM345 Collins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 - June

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	40 926	27 137	27 137	42 190	42 190	27 137	(15 053)	-55.5%	13%
August	22 995	27 137	27 137	23 799	65 989	54 275	(11 714)	-21.6%	20%
September	11 410	27 137	27 137	40 336	106 326	81 412	(24 913)	-30.6%	33%
October	18 035	27 137	27 137	36 669	142 995	108 550	(34 445)	-31.7%	44%
November	58 121	27 137	26 909	28 850	171 845	135 459	(36 386)	-26.9%	53%
December	25 199	27 137	26 909	30 587	202 431	162 368	(40 064)	-24.7%	62%
January	24 709	27 137	26 909	15 449	217 881	189 277	(28 604)	-15.1%	67%
February	10 639	27 137	23 057	12 774	230 655	212 334	(18 321)	-8.6%	71%
March	20 312	27 137	23 057	30 482	261 137	235 391	(25 745)	-10.9%	80%
April	21 498	27 137	36 003	13 610	274 746	271 395	(3 352)	-1.2%	0
May	49 148	27 137	36 003	16 915	291 661	307 398	15 737	5.1%	0
June	49 493	27 138	36 003	12 441	304 102	343 401	39 299	11.4%	0
Total Capital expenditure	352 486	325 650	343 401	304 102					

9. Table C6 Monthly Budget Statement - Financial Position – M12 June

The municipality had an opening cash balance of R 194 million at the beginning of the financial year and the balance as at 30 June 2024 is R 95 million with a projection of R 373 million, the balance is inclusive of the investment capital and accrued interest amounting to R 71 million. There is an increase of current assets from the audited balance of R 320 million to R 359 million in the 2023/2024 financial year. The total non-current assets remained at R 1, 8 billion in the 2023/2024 financial year as compared to the previous year.

There is generally increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above. The municipality has embarked on data cleansing exercise to update the billing information in order to implement the credit control.

The total current liabilities of the municipality are R 318 million that include among others creditors and retention amounting to R 54 million. Based on the municipality current assets of R 361 million, the municipality will be able to cover its short-term obligations as indicated by a positive current/liquidity ratio.

The community wealth of the municipality has increase from R 1, 7 billion (audited 2022/23) to R 1, 9 billion in the current financial year.

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M12 - June

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		235 765	372 708	261 471	231 282	261 471
Trade and other receivables from exchange transactions		73 221	18 553	17 838	79 041	17 838
Receivables from non-exchange transactions		(63 200)	64 954	64 206	(2 946)	64 206
Current portion of non-current receivables		—	—	—	—	—
Inventory		5 151	3 846	4 646	7 718	4 646
VAT		58 366	9 745	9 745	31 205	9 745
Other current assets		11 578	0	0	13 403	0
Total current assets		320 882	469 806	357 906	359 703	357 906
Non current assets						
Investments		62 837	—	—	(11 319)	—
Investment property		4 040	2 060	2 060	4 040	2 060
Property, plant and equipment		1 600 813	1 596 486	1 604 174	1 858 995	1 604 174
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		1 127	1 127	1 127	1 127	1 127
Intangible assets		3 495	6 076	5 076	3 495	5 076
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		1 672 311	1 605 749	1 612 437	1 856 338	1 612 437
TOTAL ASSETS		1 993 193	2 075 555	1 970 343	2 216 041	1 970 343
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		3 110	954	954	584	954
Consumer deposits		15 428	—	—	15 542	—
Trade and other payables from exchange transactions		52 328	159 460	159 820	41 571	159 820
Trade and other payables from non-exchange transactions		9 234	0	440	18 521	440
Provision		24 841	—	—	175 920	—
VAT		10 311	1 015	1 015	61 583	1 015
Other current liabilities		3 126	5 912	5 912	3 126	5 912
Total current liabilities		118 379	167 341	168 141	316 846	168 141
Non current liabilities						
Financial liabilities		8 221	—	—	8 221	—
Provision		121 025	799	799	(2 528)	799
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	16 369	16 369	—	16 369
Total non current liabilities		129 246	17 168	17 168	5 692	17 168
TOTAL LIABILITIES		247 625	184 509	185 309	322 539	185 309
NET ASSETS	2	1 745 569	1 891 046	1 785 034	1 893 502	1 785 034
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 745 569	1 891 046	1 785 034	1 893 502	1 785 034
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1 745 569	1 891 046	1 785 034	1 893 502	1 785 034

10. CASH FLOW

- **Table C7 Monthly Budget Statement - Cash Flow – M12 June**
- **Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M12 June**

Cash balance, as at 30 June 2024 was R24,6 million (excluding investment capital with Absa Bank and Nedbank).

- Prior year (2022/23) closing balance was R 194 million.
- R 68 million invested with Absa Bank and Nedbank to minimise the risk and generate interest. (Interest earned to date is R5,2 million)
- Considering the current balance after receiving all DoRA allocation (including additional funding), the municipality need to tighten financial management controls.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M12 - June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		18 172	16 129	15 726	1 447	16 342	15 726	616	4%	15 726
Service charges		2 782	2 977	2 591	384	2 542	2 591	(49)	-2%	2 591
Other revenue		12 059	155 868	128 486	14 105	56 372	128 486	(72 114)	-56%	128 486
Transfers and Subsidies - Operational		532 090	490 896	503 896	6 225	603 248	503 896	99 352	20%	503 896
Transfers and Subsidies - Capital		80 734	110 637	116 501	-	111 767	116 501	(4 734)	-4%	116 501
Interest		-	25 538	21 538	525	3 473	21 538	(18 065)	-84%	21 538
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(227 673)	(392 306)	(468 218)	(24 517)	(326 282)	(468 218)	141 936	-30%	(468 218)
Interest		-	-	77	-	-	(77)	77	-100%	77
Transfers and Subsidies		-	(8 250)	12 440	-	-	(12 440)	12 440	-100%	12 440
NET CASH FROM/(USED) OPERATING ACTIVITIES		418 163	401 489	333 037	(1 831)	467 462	308 003	(159 459)	-52%	333 037
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		68 200	-	-	-	(74 156)	-	(74 156)	#DIV/0!	-
Payments										
Capital assets		390 960	(325 650)	(343 401)	(19 119)	(320 191)	(343 401)	23 210	-7%	(343 401)
NET CASH FROM/(USED) INVESTING ACTIVITIES		459 160	(325 650)	(343 401)	(19 119)	(394 347)	(343 401)	50 946	-15%	(343 401)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		877 323	75 839	(10 365)	(20 950)	73 115	(35 398)			(10 365)
Cash/cash equivalents at beginning:		410 711	296 869	296 869		235 765	296 869			235 765
Cash/cash equivalents at month/year end:		1 288 034	372 708	286 505		308 880	261 471			225 401

2.1 Collins Chabane Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M12 June

The table below indicates that the municipality has outstanding debtors of R 293 million as at 30 June 2024. The municipality has appointed a service provider to assist with data cleansing, which will also enable the municipality to implement the credit control and debt collection policy. The municipal collection has improved since the appointment of service provider; the culture of payment in place. The municipality impaired R 64 million (2019/20 FYR) for consumer debtors, R 9 million was impaired in the previous year for Vuwani residential debts and must be noted that the action was made to encourage Vuwani residents to pay their current year and future debts.

Debt relief programme had a positive impact on revenue, since the implementation of the programme the revenue collection improved in all debtors categories.

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description	NT Code	Budget Year 2023/24											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 813	2 572	2 309	2 267	2 254	2 176	2 161	134 642	151 195	143 500	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	495	435	418	405	401	393	389	27 067	30 003	28 655	2	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	1 514	1 486	1 457	1 431	1 442	1 414	1 383	31 790	41 917	37 459	12	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	118	33	31	29	29	28	27	70 055	70 350	70 168	-	-
Total By Income Source	2000	4 941	4 527	4 216	4 132	4 125	4 011	3 960	263 554	293 465	279 782	14	-
2022/23 - totals only		-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 207	2 234	2 068	2 030	2 054	1 979	1 956	86 454	100 982	94 474	-	-
Commercial	2300	673	351	322	312	308	298	295	22 771	25 330	23 984	-	-
Households	2400	2 061	1 942	1 826	1 790	1 763	1 734	1 709	154 329	167 154	161 324	14	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	4 941	4 527	4 216	4 132	4 125	4 011	3 960	263 554	293 465	279 782	14	-

2.2 Table SC13c Monthly Budget Statement - Expenditure on repairs and maintenance by asset class- M12 June

Repairs and maintenance- actual spending of R 39 million versus annual maintenance budget of R 40 million (2% underspending).

The total repairs and maintenance expenditure to date is made up the following categories:

- Electricity repairs and maintenance, actual spending of R 73 thousand *versus* R 100 thousand (27% under spending).
- Vehicle repairs and maintenance, actual spending of R 1 million *versus* R 1 million projected (0% variance).
- Road repairs and maintenance, actual spent of R 19 million *versus* the projection budget of R 19 million (0% variance).

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - June

Description	Ref	2022/23	Original Budget	Adjusted Budget	Budget Year 2023/24			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome			Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		9 743	9 250	21 050	795	20 353	21 050	697	3.3%	21 050
Roads Infrastructure		5 329	8 000	19 800	795	19 424	19 800	376	1.9%	19 800
Roads		5 329	8 000	19 800	795	19 424	19 800	(376)	(0)	19 800
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 416	100	100	-	73	100	27	27.2%	100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3 416	100	100	-	73	100	(27)	(0)	100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		999	1 150	1 150	-	857	1 150	293	25.5%	1 150
Landfill Sites		999	1 150	1 150	-	857	1 150	(293)	(0)	1 150
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purts		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	5 000	5 000	49	4 914	5 000	86	1.7%	5 000
Operational Buildings		-	5 000	5 000	49	4 914	5 000	86	1.7%	5 000
Municipal Offices		-	5 000	5 000	49	4 914	5 000	(86)	(0)	5 000
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	450	-	-	-	-	-		-
Computer Equipment		-	450	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	3 338	12 928	1 283	12 725	12 928	203	1.6%	12 928
Machinery and Equipment		-	3 338	12 928	1 283	12 725	12 928	(203)	(0)	12 928
Transport Assets		2 094	1 500	1 446	494	1 401	1 446	45	3.1%	1 446
Transport Assets		2 094	1 500	1 446	494	1 401	1 446	(45)	(0)	1 446
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	11 837	19 538	40 424	2 621	39 393	40 424	1 031	2.6%	40 424

2.3 Collins Chabane Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – M12 June

Table below detailed the municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

2.3.6 COUNCILLORS REMUNERATION

- Basic salaries and wages- projected budget of R 22 million *versus* actual spending of R 21 million (5% underspending).
- Councillor's car allowance- projected budgeted of R 1,7 million *versus* actual spending of R 1,7 million (0% variance).
- Cell phone allowance- projected budget at R 3,4 million *versus* actual spending of R 3,2 million (6% underspending).

2.3.7 SENIORS MANAGERS

- Basic salaries and Wages-Senior Managers- projected budgeted of R 5,4 million *versus* actual spending of R 5,2 million (4% overspending).
- Car allowance- projected budget of R 1, 6 million *versus* actual spending of R 1, 7 million (6% overspending).

2.3.8 OTHER MUNICIPAL STAFF

- Basic salaries and wages- projected budget of R 93 million *versus* actual spending of R 92 million (1% underspending).
- Pension fund- projected budget of R 17 million *versus* actual spent is R 17 million (1% underspending).
- Medical aid contribution- projected budget of R 5 million *versus* R 5 million actual expenditure (3% overspending).
- Overtime - projected budget of R 1,2 million *versus* R 1,1 million actual expenditure (2% underspending).

LIM345 Colline Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 - June

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		20 492	22 383	22 655	1 676	21 500	22 655	(1 155)	-5%	22 655
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		725	1 741	1 741	135	1 746	1 741	5	0%	1 741
Cellphone Allowance		3 000	3 461	3 444	269	3 234	3 444	(211)	-6%	3 444
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 049	3 313	3 406	266	3 074	3 406	(333)	-10%	3 406
Sub Total - Councillors		28 265	30 898	31 246	2 346	29 554	31 246	(1 693)	-5%	31 246
% increase	4		9.3%	10.5%						10.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 992	5 275	5 275	781	5 465	5 275	190	4%	5 275
Pension and UIF Contributions		12	20	13	1	12	13	(1)	-10%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		53	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 395	1 488	1 607	163	1 711	1 607	104	6%	1 607
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	34	5	0	1	5	(4)	-73%	5
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 452	6 816	6 900	944	7 190	6 900	289	4%	6 900
% increase	4		5.6%	6.9%						6.9%
Other Municipal Staff										
Basic Salaries and Wages		83 035	90 400	93 933	7 696	92 823	93 933	(1 110)	-1%	93 933
Pension and UIF Contributions		16 173	18 061	17 974	1 477	17 869	17 974	(105)	-1%	17 974
Medical Aid Contributions		5 600	4 809	5 009	452	5 182	5 009	173	3%	5 009
Overtime		1 248	4 287	1 200	123	1 173	1 200	(27)	-2%	1 200
Performance Bonus		7 139	7 772	8 435	404	7 780	8 435	(655)	-8%	8 435
Motor Vehicle Allowance		11 072	11 367	10 658	869	10 526	10 658	(132)	-1%	10 658
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		54	283	98	6	70	98	(27)	-28%	98
Other benefits and allowances		35	75	52	3	43	52	(10)	-18%	52
Payments in lieu of leave		1 214	1 887	606	36	322	606	(284)	-47%	606
Long service awards		875	976	1 019	-	886	1 019	(134)	-13%	1 019
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		126 444	139 917	138 984	11 067	136 674	138 984	(2 310)	-2%	138 984
% increase	4		10.7%	9.9%						9.9%
Total Parent Municipality		161 161	177 631	177 130	14 357	173 417	177 130	(3 714)	-2%	177 130
Unpaid salary, allowances & benefits in arrears:										

	1	A	B	C						D
Board Fees	5	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Ading and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Ading and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
<u>Other Staff of Entities</u>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Ading and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		161 161	177 631	177 130	14 357	173 417	177 130	(3 714)	-2%	177 130
% increase	4		10.2%	9.9%						9.9%
TOTAL MANAGERS AND STAFF		132 896	146 733	145 884	12 011	143 863	145 884	(2 021)	-1%	145 884

COMPETENCY REGULATION

- ❖ The municipal appointed 14 interns as accounting clerks.
- ❖ The municipality appointed three (4) finance interns, one (1) in Risk management and two (2) internal audit.
- ❖ The newly appointed interns have started with their CPMD classes and the programme duration is 7 months.

COLLINS CHABANE MUNICIPALITY MINIMUM COMPETENCY											
Accounting Officer	Meet Minimum Competency	Chief Financial Officer	Meet Minimum Competency	Senior Managers	Meet Minimum Competency	Middle Managers	Meet Minimum Competency	Other Officials & Accountants	Meet Minimum Competency	Councillors	Meet Minimum Competency
Shilenge R.R	CPMD	Maluleleke V.N	MFMP in progress	Maluleke G.L	MFMP	Maringa R.M	MFMP	Masuvhelele P	CPMD	Cllr Bila T.J	MFMP
				Radali C	MFMP	Mkhuvele H.S	MFMP	Mamarara L	CPMD	Cllr Lebea M	MFMP
				Maputla D	MFMP	Simango A	MFMP	Linda T.C	CPMD	Cllr Chauke M.G	MFMP
				Baloyi P	MFMP	Makhubele N.N	MFMP	Chauke H.D	MFMP	Cllr Mashimbye	MFMP
						Yingwana T.B	MFMP	Shivori V	CPMD	Cllr Mavikane S	MFMP
						Shimange T.R	MFMP	Mabasa P	CPMD	Cllr Chauke H	MFMP
						Qxumalo C	MFMP	Minyuku V	CPMD	Cllr Mutele T.M	MFMP
						Mondlane S	MFMP	Mabasa T.L	MFMP	Cllr Mukhaha A.J	MFMP
						Marima	MFMP	Pataka T	MFMP	Cllr Masia T.M	MFMP
						Honwane X	MFMP	Mabasa K	MFMP	Cllr Maluleke S.G	MFMP
						Napo O	MFMP	Mathonsi N.B	MFMP		
						Nukeri I	MFMP	Rakgogo P	CPMD		
						Sithole G	MFMP	Maluleke T	CPMD		
						Hlungwani G.P	MFMP	Sithole N	CPMD		
						Hlungwani A.K	MFMP	Vandzezi D	CPMD		
						Mkhubele T	MFMP	Baloyi B	CPMD		
						Maluleke L	MFMP	Baloyi J	CPMD		
						Khanyi D	MFMP	Mashaba N	CPMD		
								Maswanganyi N	CPMD		
								Miyambo A	CPMD		
								Sambo R	CPMD		

SUPPLY CHAIN MANAGEMENT REPORT

Please refer to the **attached annexure** for Supply Chain Management report.