

**COLLINS CHABANE  
LOCAL MUNICIPALITY**  
Since 2016



# MFMA SECTION 52 REPORT FOR PERIOD ENDED 31 MARCH 2024

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# 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 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), states that the mayor of a municipality must, within 10 days of the end of each month, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

## 1.1 Monthly 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 quarter:
  - (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 – M09 March

# 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 31 March 2024, actual operational revenue was R 507, 9 million *versus* the projected revenue of R 614, 3 million (-17% variance/ under performance).

## **2.3 Revenue Composition**

As of 31 March 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. The rollover application is been submitted to National Treasury, and subsequently approved.

**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 87,9 million) 95% recognised, it must be noted that 5% expenditure has been allocated to operational expenditure ( PMU Fees)
  - INEP- R 24, 9 million – (R 10, 2 million) 41% 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 31 March 2024 is R 393, 5 million versus the projected operational budget of R 382, 7 million (3% over 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 219 million.
- The year to date capital expenditure for both transfers and own revenue is R 261 million against projected expenditure of R 235 million (11% above budget).

### **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 31 March 2024 was R 1,958 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 31 March 2024, the actual cash and cash equivalent balance was R 231,6 million (37% below current year budget) consisting of:
  - Investments of R 70 million, and
  - Cash in Primary Bank Account of R 161, 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. Furthermore, based on the monthly withdrawal trend; It is projected that the municipality might close the financial year with less than R10 million bank balance excluding investments balances.
- 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 31 March 2024 is R 284, 3 million, (95% of balance has been outstanding for more than over 90 days, recoverability doubt).
  - R 95 million- government departments,
  - R 25 million- commercial, and
  - R 164 million- households
- Total billing for the period ending 31 March 2024 is R 30,8 million,
  - The actual year-to-date collection was R 14,6 million (collection rate of 47% against the year to date billing),

### 3.4 Creditors

The municipality's outstanding payments as at 31 March 2024 is R 29 million.

- R 19 million: outstanding payments between 0 to 30 days,
- R 57 thousand: outstanding payments 31 to 60 days,
- R 583 thousand: outstanding payments 61 to 90 days,
- R 38 thousand : outstanding payments 91 to 120 days
- R 3 million: outstanding payments 121 to 150 days
- R 100 thousand: outstanding payments 151 to 180 days
- R 4 million: outstanding payments 181 to 210 days

Creditors with days that are more than 90 days are duplicates; the municipality will process credit notes after the audit adjustments since some are going to prior year financial period.

Creditors exclude the retention of R 57, 5 million recorded separately in the statement of financial position.

**LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M09 - March**

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
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	33 888	36 621	35 470	2 962	26 621	27 005	(384)	-1%	35 470
Service charges	5 560	6 765	5 665	474	4 212	4 634	(422)	-9%	5 665
Investment revenue	18 003	25 538	21 538	1 152	12 344	17 553	(5 210)	-30%	21 538
Transfers and subsidies - Operational	495 236	490 896	503 896	121 773	440 492	499 134	(58 641)	-12%	503 896
Other own revenue	40 988	102 665	75 283	2 446	24 300	66 046	(41 746)	-63%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>593 674</b>	<b>662 484</b>	<b>641 851</b>	<b>128 807</b>	<b>507 969</b>	<b>614 371</b>	<b>(106 403)</b>	<b>-17%</b>	<b>641 851</b>
Employee costs	132 896	146 733	145 884	11 950	108 036	109 710	(1 674)	-2%	145 884
Remuneration of Councillors	28 265	30 898	31 246	2 386	22 437	23 313	(876)	-4%	31 246
Depreciation and amortisation	67 184	51 219	62 282	5 235	45 920	42 840	3 080	7%	62 282
Interest	77	-	77	-	-	31	(31)	-100%	77
Inventory consumed and bulk purchases	18 329	15 333	15 981	974	10 166	11 811	(1 645)	-14%	15 981
Transfers and subsidies	39 665	8 250	12 880	1 690	7 619	7 973	(354)	-4%	12 880
Other expenditure	261 719	205 239	280 564	20 831	199 364	187 110	12 254	7%	280 564
<b>Total Expenditure</b>	<b>548 134</b>	<b>457 671</b>	<b>548 914</b>	<b>43 066</b>	<b>393 543</b>	<b>382 788</b>	<b>10 755</b>	<b>3%</b>	<b>548 914</b>
<b>Surplus/(Deficit)</b>	<b>45 540</b>	<b>204 813</b>	<b>92 937</b>	<b>85 740</b>	<b>114 426</b>	<b>231 583</b>	<b>(117 157)</b>	<b>-51%</b>	<b>92 937</b>
Transfers and subsidies - capital (monetary allocations)	146 739	110 637	116 501	22 261	98 200	109 494	(11 294)	-10%	116 501
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>192 279</b>	<b>315 450</b>	<b>209 438</b>	<b>108 001</b>	<b>212 626</b>	<b>341 077</b>	<b>(128 452)</b>	<b>-38%</b>	<b>209 438</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>192 279</b>	<b>315 450</b>	<b>209 438</b>	<b>108 001</b>	<b>212 626</b>	<b>341 077</b>	<b>(128 452)</b>	<b>-38%</b>	<b>209 438</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>354 466</b>	<b>325 650</b>	<b>332 540</b>	<b>30 482</b>	<b>261 137</b>	<b>235 391</b>	<b>25 745</b>	<b>11%</b>	<b>332 540</b>
Capital transfers recognised	20 556	107 650	113 514	4 258	94 573	79 594	14 979	19%	113 514
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	95 137	218 000	219 026	26 224	166 563	155 797	10 766	7%	219 026
<b>Total sources of capital funds</b>	<b>115 693</b>	<b>325 650</b>	<b>332 540</b>	<b>30 482</b>	<b>261 137</b>	<b>235 391</b>	<b>25 745</b>	<b>11%</b>	<b>332 540</b>
<b><u>Financial position</u></b>									
Total current assets	320 882	469 806	367 967		496 215				367 967
Total non current assets	1 672 311	1 605 749	1 601 576		1 813 372				1 601 576
Total current liabilities	118 379	167 341	167 341		345 700				167 341
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		1 958 195				1 785 034
<b><u>Cash flows</u></b>									
Net cash from (used) operating	418 163	401 489	333 037	145 347	506 257	323 640	(182 617)	-56%	333 037
Net cash from (used) investing	459 160	(325 650)	(332 540)	(10 178)	(341 670)	(236 724)	104 946	-44%	(332 540)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	1 288 034	372 708	297 366	-	400 352	383 785	(16 567)	-4%	236 262
<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><u>Debtors Age Analysis</u></b>									
Total By Income Source	4 806	4 322	4 154	4 085	4 037	3 987	4 142	25450443800%	284 037
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	19 728	57	583	38	3 884	100	10	473159000%	29 132

## 4. Financial Performance (functional classification) - M09 March

### 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 492 million *versus* budget of R 543 million (-9% variance).
- Community and Public Safety revenue budget- (service delivery);
  - 2022/23 (audited) R 447 thousand,
  - 2023/24 budget- R 478 thousand,
  - Year-to-date actual revenue R 397 thousand *versus* R 390 thousand projected (2% 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 99 million against the projected revenue budget of R 159 million (-38% variance).
- Trading services- (service delivery)
  - 2022/23 (audited)- R 12,5 million,
  - 2023/24 budget- R 20 million, adjusted to R 31 million,
  - Year-to-date actual revenue was R 14 million *versus* the projected budget of R 21 million (-30% 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 318 million
    - Year-to-date actual expenditure- R 220 million versus projected budget of R 221 million (1% 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 23 million *versus* the projected budget of R 20 million (-11% variance).
  - Economic and Environmental expenditure budget- (service delivery);
    - 2022/23 (audited)- R 130 million,
    - 2023/24 budget- R 132 million, adjusted to R 169 million
    - Year-to-date actual expenditure was R 127 million *versus* the projected budget of R 117 million (8% 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 32 million
    - Year-to-date actual expenditure was R 23 million *versus* the projected budget of R 23 million (0% variance).



**LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		560 511	553 470	561 819	127 340	492 558	543 728	(51 169)	-9%	561 819
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		560 511	553 470	561 819	127 340	492 558	543 728	(51 169)	-9%	561 819
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		447	478	558	46	397	390	7	2%	558
Community and social services		447	478	558	46	397	390	7	2%	558
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		166 943	199 009	164 483	23 207	98 753	158 979	(60 226)	-38%	164 483
Planning and development		158 400	186 996	151 761	22 455	90 559	149 686	(59 127)	-40%	151 761
Road transport		8 543	12 012	12 722	752	8 194	9 293	(1 099)	-12%	12 722
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		12 511	20 165	31 492	474	14 460	20 768	(6 308)	-30%	31 492
Energy sources		7 850	12 504	24 931	—	10 248	15 463	(5 214)	-34%	24 931
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		4 661	7 661	6 561	474	4 212	5 306	(1 094)	-21%	6 561
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>	2	740 413	773 121	758 352	151 068	606 168	723 865	(117 697)	-16%	758 352
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		337 085	271 363	318 729	27 489	220 283	221 668	(1 386)	-1%	318 729
Executive and council		47 112	53 668	49 545	4 647	35 441	38 602	(3 161)	-8%	49 545
Finance and administration		282 944	211 382	262 514	23 740	181 527	178 189	3 338	2%	262 514
Internal audit		7 029	6 314	6 670	(898)	3 315	4 878	(1 563)	-32%	6 670
<i>Community and public safety</i>		16 960	25 054	28 750	2 652	22 523	20 257	2 266	11%	28 750
Community and social services		4 173	11 883	14 321	1 251	11 563	9 887	1 676	17%	14 321
Sport and recreation		2 795	5 161	5 636	562	4 462	4 061	401	10%	5 636
Public safety		9 991	8 010	8 793	839	6 498	6 309	189	3%	8 793
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		130 104	131 871	168 653	10 541	127 376	117 454	9 922	8%	168 653
Planning and development		67 523	67 900	77 390	5 027	63 966	54 384	9 583	18%	77 390
Road transport		61 680	63 123	91 264	5 514	63 410	62 774	637	1%	91 264
Environmental protection		900	848	0	—	—	297	(297)	-100%	0
<i>Trading services</i>		63 986	29 382	32 782	2 384	23 361	23 409	(48)	0%	32 782
Energy sources		50 955	12 067	17 822	1 372	12 661	11 352	1 309	12%	17 822
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		13 032	17 315	14 960	1 011	10 700	12 056	(1 357)	-11%	14 960
<i>Other</i>		—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Functional</b>	3	548 134	457 671	548 914	43 066	393 543	382 788	10 755	3%	548 914
<b>Surplus/ (Deficit) for the year</b>		192 279	315 450	209 438	108 001	212 626	341 077	(128 452)	-38%	209 438

## 5. Financial Performance (revenue and expenditure by municipal vote) – M09 March

### 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 492 million *versus* the projected budget of R 543 million (-9% 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 107 million *versus* the projected budget of R 120 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 1 million *versus* the projected budget of R 54 million (-97 % 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 5 million *versus* the projected budget of R 6 million (-19% 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 173 million
  - Year-to-date expenditure was R 123 million *versus* the projected budget of R 115 million (7% variance)
- Community services budget was;
  - R 34 million (2022/23)
  - R 49,3 million, (2023/24),
  - Year-to-date actual expenditure was R 36 million *versus* the projected budget of R 37 million (-1% 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 54 million *versus* the projected budget of R 46 million (23 % 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 78 million *versus* the projected budget of R 84 million (-7% 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 80 million *versus* the projected budget of R 77 million (4% 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 31 million
  - Year-to-date spending was R 20 million *versus* the projected budget of R 22 million (-9% variance).

**LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 - March**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5 108	8 139	7 119	521	4 609	5 696	(1 087)	-19.1%	7 119
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		17 752	87 459	58 787	47	1 203	54 251	(53 048)	-97.8%	58 787
Vote 4 - BUDGET & TREASURY		560 511	553 470	561 819	127 340	492 558	543 728	(51 169)	-9.4%	561 819
Vote 5 - TECHNICAL SERVICES		157 041	124 053	130 627	23 160	107 798	120 191	(12 393)	-10.3%	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 -		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>740 413</b>	<b>773 121</b>	<b>758 352</b>	<b>151 068</b>	<b>606 168</b>	<b>723 865</b>	<b>(117 697)</b>	<b>-16.3%</b>	<b>758 352</b>
<b>Expenditure by Vote</b>	<b>1</b>									
Vote 1 - CORPORATE SERVICES		148 426	132 822	173 756	19 230	123 791	115 671	8 120	7.0%	173 756
Vote 2 - COMMUNITY SERVICES		34 111	49 606	49 305	4 756	36 750	37 084	(334)	-0.9%	49 305
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		54 638	58 068	63 314	4 564	53 774	45 649	8 125	17.8%	63 314
Vote 4 - BUDGET & TREASURY		163 857	109 147	116 551	5 987	78 025	84 406	(6 381)	-7.6%	116 551
Vote 5 - TECHNICAL SERVICES		115 633	80 178	114 471	7 052	80 967	77 688	3 279	4.2%	114 471
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		31 470	27 850	31 518	1 477	20 235	22 289	(2 053)	-9.2%	31 518
Vote 7 -		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>548 134</b>	<b>457 671</b>	<b>548 914</b>	<b>43 066</b>	<b>393 543</b>	<b>382 788</b>	<b>10 755</b>	<b>2.8%</b>	<b>548 914</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>192 279</b>	<b>315 450</b>	<b>209 438</b>	<b>108 001</b>	<b>212 626</b>	<b>341 077</b>	<b>(128 452)</b>	<b>-37.7%</b>	<b>209 438</b>

## 6. Financial Performance (revenue and expenditure per item) – M09 March

### 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 26 million (2023/24 billing to date) (actual cash flow collection R 13 million, 50% 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 4 million (actual cash flow collection R 1, 7 million, 43% collection rate).
- **Rental of facilities and equipment-**
  - R 320 thousand (2022/23 actual audited revenue),
  - R 301 thousand (2023/24 budgeted revenue),
  - R 246 thousand (2023/24 actual versus projection of R 258 thousand) resulting in negative variance of -4%.
- **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 12 million (2023/24 actual versus projection of R 17 million) resulting in a negative variance of -30%.
    - R 3 million interest on investment, and
    - R 9 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 879 thousand (actual versus projection of R454 thousand) resulting in a negative variance of 94%). 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 5 million (actual versus a projection of R 6 million) resulting in a negative variance of 13%.

This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual, exclude the March 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 3 million (actual versus a projection of R 4 million) resulting in a negative variance of -10%.
- **Transfer and subsidies–**
  - R 495 million (2022/23 actual audited revenue),
  - R 491 million (2023/24 budgeted revenue) and adjusted to R504 million,
  - R 440 million (actual versus a projection of R 499 million), resulting in a negative variance of 12%.
- **Other Revenue-**
  - R 10 million (2022/23 actual audited revenue),
  - R 81 million (2023/24 budgeted revenue) , adjusted to R 52 million
  - R 13 million (actual versus a projection of R 49 million), resulting in a negative variance of 72%.

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 108 million (actual expenditure versus a projection of R 109 million) resulting in under spending of 2%.
- **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 22 million (actual expenditure versus a projection of R 23 million) resulting in under spending of 4%.
- **Debt impairment and depreciation**
  - R 37 million (debt impairment audited actual) and R 67 million (depreciation)- (2022/23 audited actual),
  - R 5,9 million (2023/24 debt impairment budget) and R 51 million (2023/24 depreciation budget)
  - R 0 (actual impairment) and R 46 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 16 million
- R 10 million (actual expenditure versus a projection of R 11 million) resulting in a underspending of -14%.

Included in the year to date spending of R 10 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 147 million (actual expenditure versus a projection of R 130 million) resulting in 13% over 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 51 million (Actual expenditure versus a projection of R 52 million) resulting in under spending of 3% variance).

#### **2.1.6 SURPLUS FOR THE YEAR**

- The audited surplus at the end of financial year 2022/2023 is R 192 million.
- The actual current year surplus is R 212 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - March

Description		Ref	2022/23 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											
Sale of Goods and Rendering of Services											
Agency services											
Interest											
Interest earned from Receivables											
Interest from Current and Non Current Assets											
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Operational Revenue											
Non-Exchange Revenue											
Property rates											
Surcharges and Taxes											
Fines, penalties and forfeits											
Licence and permits											
Transfers and subsidies - Operational											
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets											
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs											
Remuneration of councillors											
Bulk purchases - electricity											
Inventory consumed											
Debt impairment											
Depreciation and amortisation											
Interest											
Contracted services											
Transfers and subsidies											
Irrecoverable debts written off											
Operational costs											
Losses on Disposal of Assets											
Other Losses											
Total Expenditure											
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)											
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers & contributions											
Income Tax											
Surplus/(Deficit) after income tax											
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality											
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
Surplus/ (Deficit) for the year											

## **7. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M09 March**

### **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 332 million in the current financial year. As at 31 March 2024, the municipality's capital expenditure is R 261 million against the projected budget of R 235 million. The capital expenditure as at 31 March is at 111% against the projected budget; the municipality is performing in terms of service delivery, it has since spent 41% on INEP and 95% on MIG as at 31 March 2024. INEP year to date spending percentage declined due to additional fund, it anticipate 100% spending as at 30 June 2024.

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

Capital Expenditure 2023/2024				
Description	Budget	Adjusted Budget	Actual	Percentage
Acquisitions:Outsourced Corp Serv Construction of Municipal Office Building(new)	30,000,000.00	31,250,000.00	27,517,401.84	88%
Acquisitions:Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls	4,000,000.00	4,000,000.00	3,687,350.25	92%
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 Construction of solar street lights at various village	4,000,000.00	4,000,000.00	-	0%
Acquisitions:Outsourced ELECTRIFICATION OF MAHLOHLWANE VILLAGE	8,000,000.00	8,000,000.00	7,932,305.31	99%
Acquisitions:Outsourced Electrification of Xithlelani village	4,000,000.00	4,000,000.00	3,019,655.71	75%
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	1,144,550.01	11%
Computer Software:Acquisitions Intercity Connectivity	1,000,000.00	-	-	#DIV/0!
Cost:Acquisitions Asset Man Other Equipment(new)	-	23,250.00	-	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	-	-	#DIV/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	13,200,001.00	10,634,433.93	81%
Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	9,372,000.00	8,455,172.39	90%
Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI	5,000,000.00	-	-	#DIV/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	22,429,726.00	19,042,110.16	85%
Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	36,855,370.00	31,569,221.39	86%
Acquisitions:Outsourced Low Level Bridges	3,500,000.00	3,750,000.00	3,744,651.56	100%
Acquisitions:Outsourced MAGOMANI ROAD 2.5KM	14,000,000.00	12,000,000.00	10,874,764.08	91%
Cost:Acquisitions electrification of Dinga;Mahonisi and Mphakati	-	11,387,021.00	-	0%
Acquisitions:Outsourced Misevhe A; B; C & D Access Road Public facilit	12,000,000.00	9,134,250.00	6,960,666.39	76%
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	10,200,000.00	10,196,021.61	100%
Acquisitions:Outsourced Phaphazela road 2.5 km	17,000,000.00	16,500,000.00	8,004,861.12	49%
Acquisitions:Outsourced Rehabilitation of Vuwani Internal streets	10,000,000.00	10,000,000.00	7,236,464.65	72%
Acquisitions:Outsourced Upgrading of Malamulele D Extension 3	25,000,000.00	52,100,000.00	51,677,432.43	99%
Acquisitions:Outsourced construction at botsoleni access road	12,000,000.00	6,884,250.00	6,670,480.84	97%
Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	7,634,250.00	7,479,597.17	98%
Acquisitions:Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	13,896,904.00	8,630,057.04	62%
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 designs 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%
<b>Total Capital Assets</b>	<b>325,650,000.00</b>	<b>332,540,078.00</b>	<b>261,136,644.92</b>	<b>79%</b>

The attached Capital Expenditure report shows the total expenditure to date of R 261 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.
- Cost:Acquisitions Solid Waste Management Landfill Site Xigalo Project- budget taken out during budget adjustment.

LIM345 Collins Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - March

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
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 -		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		9 735	44 100	33 428	6 188	29 408	25 430	3 978	16%	33 428
Vote 2 - COMMUNITY SERVICES		3 274	36 446	27 072	1 266	22 777	21 837	940	4%	27 072
Vote 3 - SPATIAL PLANNING & DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 4 - BUDGET & TREASURY		201 698	-	1 623	30	30	649	(619)	-95%	1 623
Vote 5 - TECHNICAL SERVICES		139 759	245 104	270 417	22 998	208 922	187 476	21 446	11%	270 417
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 -		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	354 466	325 650	332 540	30 482	261 137	235 391	25 745	11%	332 540
<b>Total Capital Expenditure</b>		354 466	325 650	332 540	30 482	261 137	235 391	25 745	11%	332 540

Below is the breakdown in terms of grants funded projects:

MIG- MIG funded projects contribute 27% of the total capital budget and it has since spent 26% of the total capital budget.

INEP- INEP funded projects contribute 7,7% of the total capital budget and it has since spent 4% of the total capital budget.

INTERNAL FUNDED- The internal funded projects contribute 65% of the total capital budget and it has since spent 46% of the total actual expenditure as at 31 March 2024.

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





## 8. Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M09 March

As at 31 March 2024, the municipality had spent R 261 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 50 million as at 31 March 2024 against the budget projection of R 49 million on upgrade of existing assets.

**LIM345 Collins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 - March**

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	32 383	–		267 774	–		
May	49 148	27 137	32 383	–		300 157	–		
June	51 473	27 138	32 383	–		332 540	–		
<b>Total Capital expenditure</b>	<b>354 466</b>	<b>325 650</b>	<b>332 540</b>	<b>261 137</b>					

## **9. Table C6 Monthly Budget Statement - Financial Position – M09 March**

The municipality has an opening cash balance of R 194 million at the beginning of the financial year and the balance as at 31 March 2023 is R 231,5 million with a projection of R 373 million, the balance is inclusive of the investment capital and accrued interest amounting to R 70 million. There is an increase of current assets from the audited balance of R 320 million to R 469 million in the 2023/2024 financial year. The total non-current assets remained at R 1, 6 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 345 million that include among others creditors and retention amounting to R 57 million. Based on the municipality current assets of R 469 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, 8 billion in the current financial year.

**LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M09 - March**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		235 765	372 708	272 332	371 268	272 332
Trade and other receivables from exchange transactions		73 221	18 553	17 838	78 029	17 838
Receivables from non-exchange transactions		(63 200)	64 954	64 206	(11 843)	64 206
Current portion of non-current receivables		—	—	—	—	—
Inventory		5 151	3 846	3 846	9 768	3 846
VAT		58 366	9 745	9 745	35 590	9 745
Other current assets		11 578	0	0	13 403	0
<b>Total current assets</b>		<b>320 882</b>	<b>469 806</b>	<b>367 967</b>	<b>496 215</b>	<b>367 967</b>
<b>Non current assets</b>						
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	1 593 313	1 816 030	1 593 313
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		—	—	—	—	—
<b>Total non current assets</b>		<b>1 672 311</b>	<b>1 605 749</b>	<b>1 601 576</b>	<b>1 813 372</b>	<b>1 601 576</b>
<b>TOTAL ASSETS</b>		<b>1 993 193</b>	<b>2 075 555</b>	<b>1 969 543</b>	<b>2 309 587</b>	<b>1 969 543</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Financial liabilities		3 110	954	954	1 481	954
Consumer deposits		15 428	—	—	15 524	—
Trade and other payables from exchange transactions		52 328	159 460	159 020	65 064	159 020
Trade and other payables from non-exchange transactions		9 234	0	440	25 251	440
Provision		24 841	—	—	175 920	—
VAT		10 311	1 015	1 015	59 334	1 015
Other current liabilities		3 126	5 912	5 912	3 126	5 912
<b>Total current liabilities</b>		<b>118 379</b>	<b>167 341</b>	<b>167 341</b>	<b>345 700</b>	<b>167 341</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>129 246</b>	<b>17 168</b>	<b>17 168</b>	<b>5 692</b>	<b>17 168</b>
<b>TOTAL LIABILITIES</b>		<b>247 625</b>	<b>184 509</b>	<b>184 509</b>	<b>351 393</b>	<b>184 509</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1 745 569</b>	<b>1 891 046</b>	<b>1 785 034</b>	<b>1 958 195</b>	<b>1 785 034</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1 745 569	1 891 046	1 785 034	1 958 195	1 785 034
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1 745 569</b>	<b>1 891 046</b>	<b>1 785 034</b>	<b>1 958 195</b>	<b>1 785 034</b>

## **10. CASH FLOW**

- **Table C7 Monthly Budget Statement - Cash Flow – M09 March**
- **Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M09 March**

Cash balance, as at 31 March 2024 was R 161 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.
- 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 - M09 - March

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
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		18 172	16 129	15 726	4 934	12 939	14 350	(1 412)	-10%	15 726
Service charges		2 782	2 977	2 591	170	1 721	6 882	(5 161)	-75%	2 591
Other revenue		12 059	155 868	128 486	144	41 163	82 026	(40 863)	-50%	128 486
Transfers and Subsidies - Operational		532 090	490 896	503 896	127 139	577 030	517 464	59 566	12%	503 896
Transfers and Subsidies - Capital		80 734	110 637	116 501	24 571	111 767	115 624	(3 857)	-3%	116 501
Interest		-	25 538	21 538	570	1 836	16 941	(15 105)	-89%	21 538
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(227 673)	(392 306)	(468 218)	(12 181)	(240 199)	(415 848)	175 649	-42%	(468 218)
Interest		-	-	77	-	-	-	-		77
Transfers and Subsidies		-	(8 250)	12 440	-	-	(13 800)	13 800	-100%	12 440
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>418 163</b>	<b>401 489</b>	<b>333 037</b>	<b>145 347</b>	<b>506 257</b>	<b>323 640</b>	<b>(182 617)</b>	<b>-56%</b>	<b>333 037</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
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!	-
<b>Payments</b>										
Capital assets		390 960	(325 650)	(332 540)	(10 178)	(267 514)	(236 724)	(30 790)	13%	(332 540)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>459 160</b>	<b>(325 650)</b>	<b>(332 540)</b>	<b>(10 178)</b>	<b>(341 670)</b>	<b>(236 724)</b>	<b>104 946</b>	<b>-44%</b>	<b>(332 540)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>877 323</b>	<b>75 839</b>	<b>497</b>	<b>135 170</b>	<b>164 587</b>	<b>86 916</b>			<b>497</b>
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	297 366		400 352	383 785			236 262

## **2.1 Collins Chabane Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M09 March**

The table below indicates that the municipality is outstanding debtors of R 284 million as at 31 March 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 - M09 - March**

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	2 785	2 372	2 257	2 232	2 220	2 200	2 340	129 790	146 196	138 782	1	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	492	442	422	413	406	404	394	26 445	29 419	28 063	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	1 455	1 469	1 439	1 407	1 380	1 354	1 351	28 076	37 931	33 568	25	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	73	39	35	33	31	29	58	70 193	70 491	70 344	–	–
Total By Income Source	2000	4 806	4 322	4 154	4 085	4 037	3 987	4 142	254 504	284 037	270 756	26	–
2022/23 - totals only		4 508	3 813	3 698	3 644	3 625	3 571	19 153	217 287	259 301	247 281	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 186	2 075	1 996	1 972	1 959	1 947	2 129	81 162	95 426	89 170	22	–
Commercial	2300	648	347	326	316	306	299	307	22 319	24 867	23 547	–	–
Households	2400	1 972	1 900	1 832	1 797	1 771	1 741	1 706	151 024	163 743	158 039	4	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	4 806	4 322	4 154	4 085	4 037	3 987	4 142	254 504	284 037	270 756	26	–

## 2.2 Table SC13c Monthly Budget Statement - Expenditure on repairs and maintenance by asset class- M09 March

Repairs and maintenance- actual spending of R 26 million versus annual maintenance budget of R 40 million (35% 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 75 thousand (2.6% variance under spending).
- Vehicle repairs and maintenance, actual spending of R 832 thousand *versus* R 932 thousand projected (11% under spending).
- Road repairs and maintenance, actual spent of R 11 million *versus* the projection budget of R 13 million (15% under spending).

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - March

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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		9 743	9 250	21 050	723	12 542	14 875	2 333	15.7%	21 050
Roads Infrastructure		5 329	8 000	19 800	723	11 690	13 938	2 248	16.1%	19 800
Roads		5 329	8 000	19 800	723	11 690	13 938	(2 248)	(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	75	2	2.9%	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	75	(2)	(0)	100
Capital Spares		-	-	-	-	-	-	-		-

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 - March

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									
<u>Machinery and Equipment</u>		-	3 338	12 928	231	8 408	7 297	(1 110)	-15.2%	12 928
Machinery and Equipment		-	3 338	12 928	231	8 408	7 297	1 110	0	12 928
<u>Transport Assets</u>		2 094	1 500	1 446	53	832	932	100	10.7%	1 446
Transport Assets		2 094	1 500	1 446	53	832	932	(100)	(0)	1 446
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>11 837</b>	<b>19 538</b>	<b>40 424</b>	<b>1 605</b>	<b>26 086</b>	<b>27 012</b>	<b>926</b>	<b>3.4%</b>	<b>40 424</b>



## **2.3 Collins Chabane Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – M09 March**

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 REMUNIRATION**

- Basic salaries and wages- projected budget of R 16,4 million *versus* actual spending of R 16,8 million (3% overspending).
- Councillor's car allowance- projected budgeted of R 1, 31 million *versus* actual spending of R 1, 33 million (2% underspending).
- Cell phone allowance- projected budget at R 2, 4 million *versus* actual spending of R 2, 5 million (7% underspending).

### **2.3.7 SENIORS MANAGERS**

- Basic salaries and Wages-Senior Managers- projected budgeted of R 3,9 million *versus* actual spending of R 3,7 million (5% underspending).
- Car allowance- projected budget of R 1, 1 million *versus* actual spending of R 1 , 2 million (6% overspending).

### **2.3.8 OTHER MUNICIPAL STAFF**

- Basic salaries and wages- projected budget of R 69,2 million *versus* actual spending of R 69,7 million (1% overspending).
- Pension fund- projected budget of R 13,5 million *versus* actual spent is R 13,4 million (1% underspending).
- Medical aid contribution- projected budget of R 3,6 million *versus* R 3,8 million actual expenditure (4% overspending).
- Overtime - projected budget of R 1, 9 million *versus* R 848 thousand actual expenditure (57% underspending).

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - March

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		20 492	22 383	22 655	1 704	16 416	16 896	(480)	-3%	22 655
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		725	1 741	1 741	139	1 333	1 306	28	2%	1 741
Cellphone Allowance		3 000	3 461	3 444	274	2 416	2 589	(173)	-7%	3 444
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 049	3 313	3 406	269	2 272	2 522	(250)	-10%	3 406
Sub Total - Councillors		28 265	30 898	31 246	2 386	22 437	23 313	(876)	-4%	31 246
% increase	4		9.3%	10.5%						10.5%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 992	5 275	5 275	440	3 751	3 956	(205)	-5%	5 275
Pension and UIF Contributions		12	20	13	1	8	12	(4)	-31%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		53	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 395	1 488	1 607	151	1 236	1 164	72	6%	1 607
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	34	5	0	1	14	(12)	-90%	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	591	4 997	5 146	(149)	-3%	6 900
% increase	4		5.6%	6.9%						6.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83 035	90 400	93 933	7 690	69 761	69 213	548	1%	93 933
Pension and UIF Contributions		16 173	18 061	17 974	1 483	13 433	13 511	(78)	-1%	17 974
Medical Aid Contributions		5 600	4 809	5 009	460	3 819	3 687	133	4%	5 009
Overtime		1 248	4 287	1 200	20	848	1 980	(1 132)	-57%	1 200
Performance Bonus		7 139	7 772	8 435	810	6 034	6 094	(60)	-1%	8 435
Motor Vehicle Allowance		11 072	11 367	10 658	887	7 903	8 242	(339)	-4%	10 658
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		54	283	98	6	51	138	(87)	-63%	98
Other benefits and allowances		35	75	52	3	29	47	(18)	-39%	52
Payments in lieu of leave		1 214	1 887	606	-	276	903	(627)	-69%	606
Long service awards		875	976	1 019	-	886	749	136	18%	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	11 358	103 040	104 565	(1 525)	-1%	138 984
% increase	4		10.7%	9.9%						9.9%
<b>Total Parent Municipality</b>		<b>161 161</b>	<b>177 631</b>	<b>177 130</b>	<b>14 336</b>	<b>130 474</b>	<b>133 023</b>	<b>(2 549)</b>	<b>-2%</b>	<b>177 130</b>

# 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.