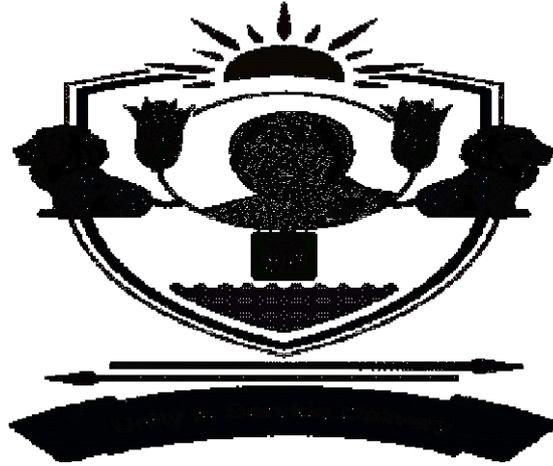


**COLLINS CHABANE
LOCAL MUNICIPALITY**
Since 2016



**MFMA SECTION 52
REPORT FOR PERIOD
ENDED 31 DECEMBER
2023**

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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 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 Monthly Budget Statements

Section 71 of the MFMA states:

- (1) The Accounting officer of a municipality must by no later than 10 working days after the end of each month 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 – M06 December

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 has been adjusted from R 662, 4 million to R 675, 9 million (14% increase).
 - As at 31 December 2023, actual operational revenue was R 361, 2 million *versus* the projected revenue of R 443, 4 million (-19% variance/underperformance).

2.3 Revenue Composition

As of 31 December 2023, the municipality received the following transfers and subsidies as per approved payment schedules of the Division of Revenue Act (DoRA):

- Equitable share grant - R 364,8 million,
- Municipal Infrastructure Grant (MIG) - R 75,9 million,
- Finance Management Grant (FMG) - R 2,5 million,
- Expanded Public Works Programme (EPWP) grant - R 983 thousand, and
- Integrated National Electrification Programme (INEP) grant - R 11, 2 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 129,7 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 110,6 million:
 - MIG- R 91,6 million – (R 52,9 million) 58% recognised,
 - INEP- R 12,5 million – (R 10,2 million) 83% recognised.

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 471, 1 million that has a decrease by 15% from previous year.
- Year to date actual operational expenditure as at 31 December 2023 is R 247,6 million versus the projected operational budget of R 232,2 million (7% over the projection).

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 have been adjusted from R 325, 6 million to R 323, 8 million that has a decrease of 6% from previous year audited outcome.
- The current year capital expenditure budget consists of:
 - Transfers and subsidies - budget of R 105,8 million, and
 - Own revenue - budget of R 218 million.
- The year to date capital expenditure for both transfers and own revenue is R 202,4 million against projected expenditure of R 162.3 million (25% above the projected 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 1,889 billion (5.4% increase),
- The actual year-to-date Community Wealth/Equity as at 31 December 2023 was R 1,921 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 December 2023, the actual cash and cash equivalent balance was R 186,3 million (39% below current year budget) consisting of:
 - Investments of R 68,3 million, and
 - Cash in Primary Bank Account of R 156, 8 million.
 - The municipality made 12 fixed months investment in the months of December with Nedbank and Absa Bank.

3.3 Debtors

- The debtors balance for the period ending 31 December 2023 is R 276, 9 million, (95% of balance has been outstanding for more than over 90 days, recoverability doubt).
 - R 93 million- government departments,
 - R 24 million- commercial, and
 - R 159 million- households
- Total billing for the period ending 31 December 2023 is R 20.5 million,
 - The actual year-to-date collection was R 7,3 million (collection rate of 35% against the year to date billing),

3.4 Creditors

The municipality's outstanding payments as at 31 December 2023 is R 11 million.

- R 278 thousand: outstanding payments between 0 to 30 days,
- R 5.9 million: outstanding payments 31 to 60 days,
- R 100 thousand: outstanding payments 61 to 90 days,
- R 10 thousand: outstanding payments 91 to 120 days
- R 45 thousand: outstanding payments 121 to 150 days
- R 2,4 million: outstanding payments 151 to 180 days
- R 57 thousand: outstanding payments 181 to 210 days
- R 2,1 million: outstanding payments 211 to 240 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 45, 5 million recorded separately in the statement of financial position.

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M06 - December

Description	Budget Year 2023/24								
	2022/23 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	36 621	2 964	17 735	18 310	(576)	-3%	36 621
Service charges	5 560	6 765	6 765	472	2 795	3 382	(588)	-17%	6 765
Investment revenue	18 003	25 538	25 538	1 151	8 363	12 769	(4 406)	-35%	25 538
Transfers and subsidies - Operational	495 236	490 896	504 396	141 012	317 767	357 646	(39 878)	-11%	504 396
Other own revenue	40 988	102 665	102 665	2 924	14 634	51 333	(36 698)	-71%	-
Total Revenue (excluding capital transfers and contributions)	593 674	662 484	675 984	148 523	361 294	443 440	(82 146)	-19%	675 984
Employee costs	132 896	146 733	146 733	12 809	71 576	73 367	(1 790)	-2%	146 733
Remuneration of Councillors	28 265	30 898	30 898	2 315	15 270	15 449	(179)	-1%	30 898
Depreciation and amortisation	67 184	51 219	51 219	26 126	6 500	25 610	(19 110)	-75%	51 219
Interest	77	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	18 329	15 333	15 033	1 272	7 202	7 591	(389)	-5%	15 033
Transfers and subsidies	39 665	8 250	8 250	745	4 388	4 125	263	6%	8 250
Other expenditure	261 719	205 239	219 039	11 441	142 707	106 069	36 637	35%	219 039
Total Expenditure	548 134	457 671	471 171	54 709	247 643	232 211	15 432	7%	471 171
Surplus/(Deficit)	45 540	204 813	204 813	93 814	113 651	211 229	(97 578)	-46%	204 813
Transfers and subsidies - capital (monetary allocations)	146 739	110 637	108 808	-	62 467	83 684	(21 217)	-25%	108 808
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	192 279	315 450	313 621	93 814	176 119	294 913	(118 795)	-40%	313 621
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	192 279	315 450	313 621	93 814	176 119	294 913	(118 795)	-40%	313 621
Capital expenditure & funds sources									
Capital expenditure	354 466	325 650	323 821	30 587	202 431	162 368	40 064	25%	323 821
Capital transfers recognised	20 556	107 650	105 821	13 978	73 225	53 368	19 858	37%	105 821
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	95 137	218 000	218 000	16 608	129 033	109 000	20 033	18%	218 000
Total sources of capital funds	115 693	325 650	323 821	30 587	202 259	162 368	39 891	25%	323 821
Financial position									
Total current assets	320 882	469 806	483 606		465 278				483 606
Total non current assets	1 672 311	1 605 749	1 603 920		1 794 087				1 603 920
Total current liabilities	118 379	167 341	181 141		331 985				181 141
Total non current liabilities	129 246	17 168	17 168		5 692				17 168
Community wealth/Equity	1 793 833	1 891 046	1 889 217		1 921 687				1 889 217
Cash flows									
Net cash from (used) operating	418 163	401 489	429 659	162 539	380 767	358 909	(21 858)	-6%	429 659
Net cash from (used) investing	459 160	(325 650)	(323 821)	(48 284)	(301 195)	(263 899)	37 296	-14%	(323 821)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	1 288 034	372 708	402 707	-	315 337	391 879	76 542	20%	341 603
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	4 778	4 348	4 222	4 231	4 058	3 523	3 441	24831953400%	276 921
Creditors Age Analysis									
Total Creditors	278	5 927	100	10	45	2 483	57	214695100%	11 045

4. Financial Performance (functional classification) - M06 December

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 566 million,
 - Year-to-date actual revenue- R 352, 7 million *versus* budget of R 388, 4 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 239 thousand *versus* R 239 thousand projected (0% 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 192 million,
 - Year-to-date actual revenue was R 57 million against the projected revenue budget of R 120 million (-52% variance).

- Trading services- (service delivery)
 - 2022/23 (audited)- R 12,5 million,
 - 2023/24 budget- R 20 million, adjusted to R 24,9 million,
 - Year-to-date actual revenue was R 13 million *versus* the projected budget of R 17, 5 million (-26% 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 269 million
 - Year-to-date actual expenditure- R 152 million versus projected budget of R 134 million (13% 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,
 - Year-to-date actual expenditure was R 9 million *versus* the projected budget of R 12, 5 million (-28% variance).
 - Economic and Environmental expenditure budget- (service delivery);
 - 2022/23 (audited)- R 130 million,
 - 2023/24 budget- R 132 million, adjusted to R 147 million
 - Year-to-date actual expenditure was R 73 million *versus* the projected budget of R 70 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,
 - Year-to-date actual expenditure was R 13 million *versus* the projected budget of R 14 million (-10% variance).

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue - Functional	1									
Governance and administration		560 511	553 470	566 970	146 965	352 736	388 402	(35 666)	-9%	566 970
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		560 511	553 470	566 970	146 965	352 736	388 402	(35 666)	-9%	566 970
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		447	478	478	38	239	239	1	0%	478
Community and social services		447	478	478	38	239	239	1	0%	478
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		166 943	199 009	192 446	1 048	57 743	120 965	(63 222)	-52%	192 446
Planning and development		158 400	186 996	180 433	79	53 238	114 959	(61 721)	-54%	180 433
Road transport		8 543	12 012	12 012	969	4 505	6 006	(1 501)	-25%	12 012
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		12 511	20 165	24 899	472	13 043	17 518	(4 475)	-26%	24 899
Energy sources		7 850	12 504	17 238	-	10 248	13 688	(3 439)	-25%	17 238
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 661	7 661	7 661	472	2 795	3 830	(1 036)	-27%	7 661
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	740 413	773 121	784 792	148 523	423 761	527 124	(103 363)	-20%	784 792
Expenditure - Functional										
Governance and administration		337 085	271 363	269 473	26 569	152 029	134 909	17 120	13%	269 473
Executive and council		47 112	53 668	53 218	3 543	23 342	26 684	(3 342)	-13%	53 218
Finance and administration		282 944	211 382	209 942	22 697	125 643	105 068	20 574	20%	209 942
Internal audit		7 029	6 314	6 314	328	3 044	3 157	(113)	-4%	6 314
Community and public safety		16 960	25 054	25 054	5 497	9 049	12 527	(3 478)	-28%	25 054
Community and social services		4 173	11 883	11 883	4 118	2 168	5 942	(3 774)	-64%	11 883
Sport and recreation		2 795	5 161	5 161	553	2 649	2 581	69	3%	5 161
Public safety		9 991	8 010	8 010	827	4 232	4 005	227	6%	8 010
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		130 104	131 871	147 261	18 474	73 315	70 083	3 232	5%	147 261
Planning and development		67 523	67 900	66 400	3 872	43 743	33 575	10 167	30%	66 400
Road transport		61 680	63 123	80 013	14 603	29 573	36 084	(6 511)	-18%	80 013
Environmental protection		900	848	848	-	-	424	(424)	-100%	848
Trading services		63 986	29 382	29 382	4 169	13 250	14 691	(1 442)	-10%	29 382
Energy sources		50 955	12 067	12 067	2 751	5 930	6 034	(104)	-2%	12 067
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 032	17 315	17 315	1 418	7 320	8 658	(1 338)	-15%	17 315
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	548 134	457 671	471 171	54 709	247 643	232 211	15 432	7%	471 171
Surplus/ (Deficit) for the year		192 279	315 450	313 621	93 814	176 119	294 913	(118 795)	-40%	313 621

5. Financial Performance (revenue and expenditure by municipal vote) – M06 December

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), it has been adjusted to R 566 million,
 - Year-to-date actual revenue received and recognised is R 352 million *versus* the projected budget of R 388 million (-9.2% variance).

- Technical services- revenue includes capital grants.
 - R 157 million (2022/23),
 - R 124 million (2023/24), adjusted to R 122 million
 - Year-to-date actual revenue was R 67 million *versus* the projected budget of R 90 million (-25, 8% variance).

- Spatial Planning & Development budget was;
 - R 18 million (2022/23),
 - R 87 million (2023/24),
 - The year-to-date spending by R 668 thousand *versus* the projected budget of R 43 million (-98% variance).

- Community services budget was;
 - R 5,1 million (2022/23)
 - R 8,1 million, (2023/24),
 - Year-to-date actual revenue was R 3 million *versus* the projected budget of R 4 million (-25% variance).

5.2 Expenditure by vote (refer to Table C3)

- Corporate services budget was;
 - R 148 million (2022/23),
 - R 133 million (2023/24),
 - Year-to-date expenditure was R 87 million *versus* the projected budget of R 66 million (32% over projection)

- Community services budget was;
 - R 34 million (2022/23)
 - R 49,6 million, (2023/24),
 - Year-to-date actual expenditure was R 18 million *versus* the projected budget of R 24 million (-26% variance).

- Spatial Planning & Development budget was;
 - R 54,6 million (2022/23),
 - R 58 million (2023/24),
 - The year-to-date spending of R 38 million *versus* the projected budget of R 29 million (32,6 % variance).

- Budget and Treasury annual budget was;
 - R 164 million (2022/23),
 - R 109 million (2023/24), adjusted down to R 107 million,
 - Year-to-date expenditure was R 53 million *versus* the projected budget of R 54 million (-2% variance).

- Technical Services annual budget was;
 - R 115 million (2022/23),
 - R 80 million, (2023/24), adjusted upwards to R 95 million,
 - Year-to-date expenditure was R 36 million *versus* the projected budget of R 44 million (-17% variance) against the projected expenditure budget.

- Office of the Municipal Manager annual budget was;
 - R 31 million (2022/23),
 - R 27 million, (2023/24)
 - Year-to-date spending was R 14 million *versus* the projected budget of R 13 million (2% variance).

LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5 108	8 139	8 139	510	3 034	4 069	(1 035)	-25.4%	8 139
Vote 3 - SPATIAL PLANNING & DELEOPMENT		17 752	87 459	87 459	79	668	43 980	(43 312)	-98.5%	87 459
Vote 4 - BUDGET & TREASURY		560 511	553 470	566 970	146 965	352 736	388 402	(35 666)	-9.2%	566 970
Vote 5 - TECHNICAL SERVICES		157 041	124 053	122 224	969	67 323	90 673	(23 350)	-25.8%	122 224
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	784 792	148 523	423 761	527 124	(103 363)	-19.6%	784 792
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	148 426	132 822	133 372	8 219	87 342	66 222	21 120	31.9%	133 372
Vote 2 - COMMUNITY SERVICES		34 111	49 606	49 606	7 289	18 198	24 803	(6 606)	-26.6%	49 606
Vote 3 - SPATIAL PLANNING & DELEOPMENT		54 638	58 068	58 068	2 703	38 486	29 034	9 452	32.6%	58 068
Vote 4 - BUDGET & TREASURY		163 857	109 147	107 157	16 517	53 014	54 140	(1 126)	-2.1%	107 157
Vote 5 - TECHNICAL SERVICES		115 633	80 178	95 568	17 498	36 525	44 236	(7 711)	-17.4%	95 568
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		31 470	27 850	27 400	2 482	14 079	13 775	303	2.2%	27 400
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	471 171	54 709	247 643	232 211	15 432	6.6%	471 171
Surplus/ (Deficit) for the year	2	192 279	315 450	313 621	93 814	176 119	294 913	(118 795)	-40.3%	313 621

6. Financial Performance (revenue and expenditure per item) – M06 December

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 37 million (2023/24 budgeted billed revenue),
 - R 17 million (2023/24 billing to date) (actual cash flow collection R 6 million, 35% collection rate).
- **Refuse revenue-**
 - R 5,6 million (2022/23 actual billed revenue),
 - R 6,8 million (2023/24 budgeted billed revenue),
 - R 2,7 million (actual cash flow collection R 1,1 million, 41% collection rate).
- **Rental of facilities and equipment-**
 - R 320 thousand (2022/23 actual audited revenue),
 - R 301 thousand (2023/24 budgeted revenue),
 - R 137 thousand (2023/24 actual versus projection of R 150 thousand) resulting in negative variance of -9%.
- **Interest earned on external investment-**
 - R 18 million (2022/23 actual audited revenue),
 - R 25,6 million (2023/24 budgeted revenue)
 - R 8 million (2023/24 actual versus projection of R 13 million) resulting in a negative variance of -35%.
 - R 1,9 million interest on investment, and
 - R 6,4 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 548 thousand (actual versus projection of R303 thousand) resulting in a negative variance of -81%).

December summons resulted to a revenue of R 290 thousand, hence the huge variance; it has been be noted for adjustment budget.
- **Licence and Permits-**
 - R 4,6 million (2022/23 actual audited revenue),
 - R 7,6 million (2023/24 budgeted revenue)
 - R 2,8 million (actual versus a projection of R3,7 million) resulting in a negative variance of 25%.

This item includes the renewal of Spaza licences and permits for new applicants. The year to date actual, exclude the December 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)
 - R 1,6 million (actual versus a projection of R 2,2 million) resulting in a negative variance of 26%.
- **Transfer and subsidies–**
 - R 495 million (2022/23 actual audited revenue),
 - R 504 million (2023/24 adjusted budgeted revenue)
 - R 317 million (actual versus a projection of R 357 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)
 - R 8,9 million (actual versus a projection of R 40 million), resulting in a negative variance of 78%.

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)
 - R 71 million (actual expenditure versus a projection of R 73 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)
 - R 15 million (actual expenditure versus a projection of R15 million) resulting in over spending of 1%.
- **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 budgeted) and R 51 million (2023/24 depreciation budget)
 - R 0 (actual impairment, 100% variance) and R 6 million on (actual depreciation, 75% variance).

- **Inventory consumed**
 - R 18 million (2022/23 audited actual),
 - R 15 million (2023/24 budgeted expenditure)
 - R 7 million (actual expenditure versus a projection of R 7,6 million) resulting in a underspending of -5%.

Included in the year to date spending of R 7 million, is the R 4 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 153 million,
 - R 112 million (actual expenditure versus a projection of R72 million) resulting in 54% 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, Development of LED strategy and conducting land audit.

- **General expenditure**
 - R122 million (2022/23 audited actual),
 - R 62 million (2023/24 budgeted expenditure), adjusted to R 60 million
 - R 30 million (Actual expenditure versus a projection of R 30 million) resulting in 0% 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 113 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 - December

Description	Ref	Budget Year 2023/24								
		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		5 560	6 765	6 765	472	2 795	3 382	(588)	-17%	6 765
Sale of Goods and Rendering of Services		10 214	80 962	80 962	1 549	8 967	40 481	(31 514)	-78%	80 962
Agency services		3 949	4 416	4 416	403	1 642	2 208	(566)	-26%	4 416
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	896	896	-	-	448	(448)	-100%	896
Interest from Current and Non Current Assets		18 003	25 538	25 538	1 151	8 363	12 769	(4 406)	-35%	25 538
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		320	301	301	25	137	150	(13)	-9%	301
Licence and permits		25	-	-	-	-	-	-	-	-
Operational Revenue		195	-	-	91	477	-	477	#DIV/0!	-
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-
Property rates		33 888	36 621	36 621	2 964	17 735	18 310	(576)	-3%	36 621
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		382	606	606	290	548	303	245	81%	606
Licence and permits		4 594	7 596	7 596	566	2 863	3 798	(935)	-25%	7 596
Transfers and subsidies - Operational		495 236	490 896	504 396	141 012	317 767	357 646	(39 878)	-11%	504 396
Interest		9 482	7 888	7 888	-	-	3 944	(3 944)	-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	675 984	148 523	361 294	443 440	(82 146)	-19%	675 984
Expenditure By Type										
Employee related costs		132 896	146 733	146 733	12 809	71 576	73 367	(1 790)	-2%	146 733
Remuneration of councillors		28 265	30 898	30 898	2 315	15 270	15 449	(179)	-1%	30 898
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		18 329	15 333	15 033	1 272	7 202	7 591	(389)	-5%	15 033
Debit impairment		-	5 897	5 897	-	-	2 948	(2 948)	-100%	5 897
Depreciation and amortisation		67 184	51 219	51 219	26 126	6 500	25 610	(19 110)	-75%	51 219
Interest		77	-	-	-	-	-	-	-	-
Contracted services		154 333	137 227	153 107	7 100	112 095	72 824	39 271	54%	153 107
Transfers and subsidies		39 665	8 250	8 250	745	4 388	4 125	263	6%	8 250
Irrecoverable debts written off		31 194	-	-	27	418	-	418	#DIV/0!	-
Operational costs		76 192	62 115	60 035	4 314	30 195	30 297	(103)	0%	60 035
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		548 134	457 671	471 171	54 709	247 643	232 211	15 432	7%	471 171
Surplus/(Deficit)		45 540	204 813	204 813	93 814	113 651	211 229	(97 578)	-46%	204 813
Transfers and subsidies - capital (monetary allocations)		146 739	110 637	108 808	-	62 467	83 684	(21 217)	-25%	108 808
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		192 279	315 450	313 621	93 814	176 119	294 913			313 621
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		192 279	315 450	313 621	93 814	176 119	294 913			313 621
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		192 279	315 450	313 621	93 814	176 119	294 913			313 621
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		192 279	315 450	313 621	93 814	176 119	294 913			313 621

7. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – M06 December

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 which was adjusted to R 323 million in the current financial year. As at 31 December 2023, the municipality's capital expenditure is R 202 million against the projected budget of R 162 million. The capital expenditure as at 31 December is at 125% against the projected budget; the municipality is performing in terms of service delivery, it has since spent 83% on INEP and 58% on MIG as at 31 December 2023.

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

Capital Expenditure 2023/2024				
Description	Budget	Adjusted	Actual	Percentage
Acquisitions:Outsourced Corp Serv Construction of Municipal Office Building(new)	30,000,000.00	21,500,000.00	19,295,779.38	64%
Acquisitions:Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls	4,000,000.00	4,000,000.00	2,651,889.68	66%
Cost:Acquisitions Vuwani Sports Centre	5,000,000.00	5,000,000.00	-	3%
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	7,427,264.91	93%
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	421,974.19	4%
Computer Software:Acquisitions Intercity Connectivity	1,000,000.00	1,000,000.00	-	0%
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	1,500,000.00	172,500.00	12%
Cost:Acquisitions IT SECURITY VULNERABILITY SCAN	600,000.00	600,000.00	508,378.38	85%
Cost:Acquisitions Fire arms/bullet proof vest and hosters	300,000.00	300,000.00	-	0%
Cost:Acquisitions Acquisitions of Furniture	100,000.00	100,000.00	24,350.00	24%
Acquisitions:Outsourced Construction of Davhana stadium	10,000,000.00	10,000,000.00	9,526,079.33	95%
Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	9,122,000.00	7,558,303.81	62%
Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI	5,000,000.00	5,000,000.00	-	0%
Acquisitions:Outsourced Altien Road 2.5	15,000,000.00	15,000,000.00	10,826,922.34	72%
Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	17,000,000.00	17,000,000.00	14,655,739.01	86%
Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	25,924,000.00	25,920,864.30	144%
Acquisitions:Outsourced Low Level Bridges	3,500,000.00	3,500,000.00	1,982,289.32	57%
Acquisitions:Outsourced MAGOMANI ROAD 2.5KM	14,000,000.00	14,000,000.00	7,759,726.27	55%
Acquisitions:Outsourced Misheve A;; b; c; D	12,000,000.00	9,134,250.00	2,653,952.67	22%
Acquisitions:Outsourced Olifantshoek Road 2.5 km	15,000,000.00	15,000,000.00	10,599,958.67	71%
Acquisitions:Outsourced Opening and Widening of Streets in Business Park	10,000,000.00	10,200,000.00	10,196,021.61	102%
Acquisitions:Outsourced Phaphazela road 2.5 km	17,000,000.00	17,000,000.00	8,004,861.12	47%
Cost:Acquisitions electrification of Dinga;Mahonisi and Mphakati		4,734,000.00		
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	39,300,000.00	38,415,398.45	154%
Acquisitions:Outsourced construction at botsoleni access road	12,000,000.00	9,134,250.00	3,296,355.66	27%
Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	9,134,250.00	3,550,316.51	30%
Acquisitions:Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	9,134,250.00	4,704,672.03	39%
Acquisitions:Outsourced construction of 2;5 at gidjana ring road	7,000,000.00	5,500,000.00	869,565.22	12%
Acquisitions:Outsourced construction of 2;5 at masakona ring road	7,000,000.00	5,500,000.00	-	0%
Acquisitions:Outsourced construction of 2;5 at muchipisi ring road	7,000,000.00	5,500,000.00	-	0%
Acquisitions:Outsourced designs for construction at jim jones access road to public	7,000,000.00	5,500,000.00	-	0%
Cost:Acquisitions Road Tech Serv Plant & Machinery	1,000,000.00	1,000,000.00	-	0%
Cost:Acquisitions Solid Waste Management Landfill Site Xigalo Project	5,000,000.00	5,000,000.00	-	0%
Total Capital Assets	325,650,000.00	323,821,000.00	202,431,376.96	62%

The attached Capital Expenditure report shows the total expenditure to date of R 202 million. (Table C5 Capex)

- Acquisitions:Outsourced Corp Serv Construction of Municipal Office Building(new)- A-Concrete works complete (Brick for 2rd and floor ongoing), B- Post tensioning of the slab ongoing. C-Concrete work complete Brickwork work 2rd floor and 3rd floor Delay in procurement of bricks (3 x lifts to be procured) To assist the contractor with procurement of Lifts through guarantee (Overseas)

- Acquisitions:Outsourced Comm & Soc Serv Hall & Facili Development of Market Stalls- Relocation of market stall to Xithelani, reached practical completion 8 August 2023 and Completed 4th September 2023.
- Cost:Acquisitions Vuwani Sports Centre-no progress
- Acquisitions:Outsourced Construction of electrical street lights at nodal points- Evaluation done awaiting for Adjudication
- Acquisitions:Outsourced Contruction of solar street lights at various village- Evaluation done awaiting for Adjudication
- Acquisitions:Outsourced Electrification of Xithlelani village- 70% progress
- Acquisitions:Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)-100% progress
- Acquisitions:Outsourced Rehabilitation of Malamulele Internal streets-0% progress
- Computer Software:Acquisitions Intercity Connectivity-0% progress
- Cost:Acquisitions IT Acquisition of IT Equipment(new)- 0% progress
- Cost:Acquisitions IT ICT Infrastructure Upgrades-0% progress
- Cost:Acquisitions IT SECURITY VULNERABILITY SCAN-0% progress
- Cost:Acquisitions Fire arms/bullet proof vest and hosters-0% progress
- Cost:Acquisitions Acquisitions of Furniture-24% progress
- Acquisitions:Outsourced Construction of Davhana stadium- Maintenance of the soccer pitch Construction of parking area Construction of the main Pavilion
- Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM- Site establishments partially done Construction, work permit obtain. Poor co-ordination from the Engineer. Details information shortage.
- Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI- Specification, Appointment of engineers into two fold for earthworks and infrastructure, Hlanganani allocated Saselemanani not allocated
- Acquisitions:Outsourced Altien Road 2.5- Project reached practical on 21 August 2023 list ongoing.
- Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG- Underground water (Pioneer layer), Poormaterial cut, remove and replace with good material Storm water management ongoing
- Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG- Construction stage
- Acquisitions:Outsourced Low Level Bridges-0% progress
- Acquisitions:Outsourced MAGOMANI ROAD 2.5KM- Culvert crossing done only headwall and wing wall are outstanding.
- Acquisitions:Outsourced Misheve A;; b; c; D- Tender closed 30th August 2023
- Acquisitions:Outsourced Olifantshoek Road 2.5 km- Paving- drains and Kerbs under construction.
- Acquisitions:Outsourced Opening and Widening of Streets in Business Park- Widening park Contractor busy with some portion there is a big fill due to design and contours. Existing road have challenge of bearing capacity need to construct a pioneer later

- Acquisitions: Outsourced Phaphazela road 2.5 km- Paving and V-drains under construction Pipe laying of the storm water, 600m extra piece to join the road
- Acquisitions: Outsourced Rehabilitation of Vuwani Internal streets- Paving and kerbing ongoing Road layers complete. Storm water pipe done.
- Acquisitions: Outsourced Upgrading of Malamulele D Extension 3- Contractor granted extension of time, Engineer withdraw. Reached practical completion on 21 August 2023
- Acquisitions: Outsourced construction at botsoleni access road- Tender closed 30th August 2023
- Acquisitions: Outsourced construction at masia headkraal access road to public facilities (MIG)- Tender closed 30th August 2023
- Acquisitions: Outsourced construction at nghezimani access road to (MIG)- Tender closed 30th August 2023, Extended to 5th September 2023
- Acquisitions: Outsourced construction of 2;5 at gidjana ring road- Scope of work completed
- Acquisitions: Outsourced construction of 2;5 at masakona ring road- Designs completed
- Acquisitions: Outsourced construction of 2;5 at muchipisi ring road- Designs completed
- Acquisitions: Outsourced designs for construction at jim jones access road to public- Design completed
- Cost: Acquisitions Road Tech Serv Plant & Machinery-0% progress
- Cost: Acquisitions Solid Waste Management Landfill Site Xigalo Project- On tender stage

LIM345 Collins Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - SPATIAL PLANNING & DELEOPMENT		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - CORPORATE SERVICES		9 735	44 100	25 600	6 861	20 690	15 921	4 769	30%	25 600
Vote 2 - COMMUNITY SERVICES		3 274	36 446	33 422	1 291	19 736	17 791	1 945	11%	33 422
Vote 3 - SPATIAL PLANNING & DELEOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		201 698	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		139 759	245 104	264 799	22 435	162 005	128 655	33 349	26%	264 799
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	354 466	325 650	323 821	30 587	202 431	162 368	40 064	25%	323 821
Total Capital Expenditure		354 466	325 650	323 821	30 587	202 431	162 368	40 064	25%	323 821

Below is the breakdown in terms of grants funded projects:

NO	Description	Budget	Adjustment	Actual	Percentage
1	Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	12,146,000.00	9,122,000.00	7,558,303.81	83%
2	Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD-MIG	17,000,000.00	17,000,000.00	14,655,739.01	86%
3	Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- MIG	18,000,000.00	25,924,000.00	25,920,864.30	100%
4	Acquisitions:Outsourced Misheve A;; b; c; D	12,000,000.00	9,134,250.00	2,653,952.67	29%
5	Acquisitions:Outsourced construction at botsoleni access road	12,000,000.00	9,134,250.00	3,296,355.66	36%
6	Acquisitions:Outsourced construction at masia headkraal access road to public facilities (MIG)	12,000,000.00	9,134,250.00	3,550,316.51	39%
7	Acquisitions:Outsourced construction at nghezimani access road to (MIG)	12,000,000.00	9,134,250.00	4,704,672.03	52%
		95,146,000.00	88,583,000.00	62,340,203.99	70%
Total Capital					323,821,000
MIG					27%
NO	Description	Budget	Adjustment	Actual	Percentage
1	Acquisitions:Outsourced ELECTRIFICATION OF MAHLOHLWANE VILLAGE	8,000,000.00	8,000,000.00	7,427,264.91	93%
2	Acquisitions:Outsourced Pre-Engineering of 419 households at Nthlaveni block C (200)	504,000.00	504,000.00	438,260.87	87%
	Acquisitions:Outsourced Electrification of Xithlelani village	4,000,000.00	4,000,000.00	3,019,655.71	75%
3	Cost:Acquisitions electrification of Dinga;Mahonisi and Mphakati	-	4,734,000.00	-	0%
		12,504,000.00	17,238,000.00	10,885,181.49	63%
Total Capital					323,821,000
INEP					5%

MIG- MIG funded projects contribute 27% of the total capital budget and it has since spent 19% of the total capital budget.

INEP- INEP funded projects contribute 5% of the total capital budget and it has since spent 3% of the total capital budget.

INTERNAL FUNDED- The internal funded projects contribute 68% of the total capital budget and it has since spent 40% of the total actual expenditure as at 31 December 2023.

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 – M06 December

As at 31 December 2023, the municipality had spent R 202 million in capital expenditure. The capital budget of R 49 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 R25 million. The municipality has since spent R 46 million as at 31 December 2023 against the budget projection of R 24 million on upgrade of existing assets.

LIM345 Collins Chabane - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 - December

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									
Monthly expenditure performance trend									
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	-		189 277	-		
February	10 639	27 137	26 909	-		216 185	-		
March	20 312	27 137	26 909	-		243 094	-		
April	21 498	27 137	26 909	-		270 003	-		
May	49 148	27 137	26 909	-		296 912	-		
June	51 473	27 138	26 909	-		323 821	-		
Total Capital expenditure	354 466	325 650	323 821	202 431					

9. Table C6 Monthly Budget Statement - Financial Position – M06 December

The municipality has an opening cash balance of R 194 million at the beginning of the financial year and the balance as at 31 December 2023 is R 224 million with a projection of R 373 million, the balance is inclusive of the investment capital and accrued interest of R 68 million. There is an increase of current assets from the audited balance of R 320 million to R 465 million in the 2023/2024 financial year. The total non-current assets increased from R 1, 6 billion to R 1, 6 billion in the 2023/2024 financial 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 331 million that include among others creditors and retention amounting to R 45 million. Based on the municipality current assets of R 465 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.

10. CASH FLOW

- **Table C7 Monthly Budget Statement - Cash Flow – M06 December**
- **Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M06 December**

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M06 - December

Description	Ref	Budget Year 2023/24				
		2022/23 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	386 208	347 919	386 208
Trade and other receivables from exchange transactions		73 221	18 553	18 553	76 484	18 553
Receivables from non-exchange transactions		(63 200)	64 954	64 954	(17 681)	64 954
Current portion of non-current receivables		-	-	-	-	-
Inventory		5 151	3 846	4 146	7 034	4 146
VAT		58 366	9 745	9 745	38 118	9 745
Other current assets		11 578	0	0	13 403	0
Total current assets		320 882	469 806	483 606	465 278	483 606
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	1 594 657	1 796 745	1 594 657
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	6 076	3 495	6 076
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	1 603 920	1 794 087	1 603 920
TOTAL ASSETS		1 993 193	2 075 555	2 087 526	2 259 365	2 087 526
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		3 110	954	954	1 481	954
Consumer deposits		15 428	-	-	15 477	-
Trade and other payables from exchange transactions		52 328	159 460	159 760	40 158	159 760
Trade and other payables from non-exchange transactions		9 234	0	13 500	37 061	13 500
Provision		24 841	-	-	175 920	-
VAT		10 311	1 015	1 015	58 762	1 015
Other current liabilities		3 126	5 912	5 912	3 126	5 912
Total current liabilities		118 379	167 341	181 141	331 985	181 141
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	198 309	337 678	198 309
NET ASSETS	2	1 745 569	1 891 046	1 889 217	1 921 687	1 889 217
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 793 833	1 891 046	1 889 217	1 921 687	1 889 217
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 793 833	1 891 046	1 889 217	1 921 687	1 889 217

Cash balance, as at 31 December 2023 was R 156 million (excluding investment capital with Absa Bank and Nedbank).

- R 68 million invested with Absa Bank and Nedbank to minimise the risk and generate an interest.
- Prior year (2022/23) closing balance was R 194 million.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

Description	Ref	Budget Year 2023/24								
		2022/23 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	16 129	872	6 259	16 919	(10 660)	-63%	16 129
Service charges		2 782	2 977	2 977	166	1 185	3 122	(1 937)	-62%	2 977
Other revenue		12 059	155 868	155 868	104	39 723	73 587	(33 864)	-46%	155 868
Transfers and Subsidies - Operational		532 090	490 896	517 896	170 036	436 934	525 262	(88 328)	-17%	517 896
Transfers and Subsidies - Capital		80 734	110 637	108 808	23 036	87 196	115 649	(28 453)	-25%	108 808
Interest		-	25 538	25 538	101	101	16 766	(16 665)	-99%	25 538
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(227 673)	(392 306)	(405 806)	(31 775)	(190 632)	(383 709)	193 077	-50%	(405 806)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	(8 250)	8 250	-	-	(8 687)	8 687	-100%	8 250
NET CASH FROM/(USED) OPERATING ACTIVITIES		418 163	401 489	429 659	162 539	380 767	358 909	(21 858)	-6%	429 659
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)	(323 821)	(48 284)	(227 039)	(263 899)	36 860	-14%	(323 821)
NET CASH FROM/(USED) INVESTING ACTIVITIES		459 160	(325 650)	(323 821)	(48 284)	(301 195)	(263 899)	37 296	-14%	(323 821)
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	105 838	114 255	79 571	95 010			105 838
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	402 707		315 337	391 879			341 603

Table SC4 Monthly Budget Statement - aged creditors

2.1.6 CREDITORS

LIM345 Collins Chabane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 - December

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	278	5 927	100	10	45	2 483	57	2 147	11 045	1 246	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	278	5 927	100	10	45	2 483	57	2 147	11 045	1 246	

The municipality's outstanding payments as at 31 December 2023 is R 11 million.

- R 278 thousand: outstanding payments between 0 to 30 days,
- R 5.9 million: outstanding payments 31 to 60 days,
- R 100 thousand: outstanding payments 61 to 90 days,
- R 10 thousand: outstanding payments 91 to 120 days
- R 45 thousand: outstanding payments 121 to 150 days
- R 2,4 million: outstanding payments 151 to 180 days
- R 57 thousand: outstanding payments 181 to 210 days
- R 2,1 million: outstanding payments 211 to 240 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 45 million recorded separately in the statement of financial position.

2.2 Collins Chabane Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M06 December

The table below indicates that the municipality is outstanding debtors of R 276 million as at 31 December 2023. 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 - M06 - December

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
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	2 791	2 472	2 393	2 446	2 306	2 303	2 169	127 394	144 274	136 618	1	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	489	441	425	407	427	383	389	25 447	28 408	27 054	1	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	1 425	1 399	1 372	1 366	1 313	807	793	25 346	33 820	29 624	0	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	73	37	33	12	12	30	90	70 133	70 420	70 276	-	-	
Total By Income Source	2000	4 778	4 348	4 222	4 231	4 058	3 523	3 441	248 320	276 921	263 572	2	-	
2022/23 - totals only		4 058	3 894	3 706	3 714	3 598	4 532	18 003	209 262	250 767	239 109	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 187	2 123	2 093	2 168	1 988	1 709	1 654	79 653	93 576	87 173	-	-	
Commercial	2300	648	362	320	301	308	255	344	21 575	24 112	22 782	-	-	
Households	2400	1 944	1 863	1 809	1 762	1 762	1 559	1 443	147 091	159 234	153 617	2	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	4 778	4 348	4 222	4 231	4 058	3 523	3 441	248 320	276 921	263 572	2	-	

2.3 Table SC13c Monthly Budget Statement - Expenditure on repairs and maintenance by asset class- M06 December

Repairs and maintenance- actual spending of R 16 million versus budget of R 14 million (-14% overspending).

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

- Electricity repairs and maintenance, actual spending of R 50 thousand *versus* R 50 thousand (0% variance).
- Vehicle repairs and maintenance, actual spending of R 721 thousand *versus* R 560 thousand projected (17% overspending).
- Road repairs and maintenance, actual spent of R 6 million *versus* the projection budget of R 7 million (13% less spending).

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		9 743	9 250	22 550	2 774	6 969	7 950	981	12.3%	22 550
Roads Infrastructure		5 329	8 000	21 300	2 664	6 352	7 325	973	13.3%	21 300
Roads		5 329	8 000	21 300	2 664	6 352	7 325	(973)	(0)	21 300
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 416	100	100	-	50	50	0	0.3%	100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3 416	100	100	-	50	50	(0)	(0)	100
Capital Spares		-	-	-	-	-	-	-	-	-

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - December

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	6 928	48	6 817	2 867	(3 950)	-137.8%	6 928
Machinery and Equipment		-	3 338	6 928	48	6 817	2 867	3 950	0	6 928
<u>Transport Assets</u>		2 094	1 500	740	66	721	560	(161)	-28.7%	740
Transport Assets		2 094	1 500	740	66	721	560	161	0	740
<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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	11 837	19 538	35 668	2 888	16 169	14 102	(2 067)	-14.7%	35 668

2.4 Collins Chabane Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – M06 December

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.

2.4.6 COUNCILLORS REMUNIRATION

- Basic salaries and wages- projected budget of R 11 million *versus* actual spending of R 11 million (1% overspending).
- Councillor's car allowance- projected budgeted of R 870 thousand *versus* actual spending of R 363 (58% underspending).
- Cell phone allowance- projected budget at R 1, 7 million *versus* actual spent of R 1, 5 million (underspending of 8%).

2.4.7 SENIORS MANAGERS

- Basic salaries and Wages-Senior Managers- projected budgeted of R 2,6 million *versus* actual spending of R 2,7 million (3% variance).
- Car allowance- projected budget of R 744 thousand *versus* actual spending of R 803 thousand (8% overspending).

2.4.8 OTHER MUNICIPAL STAFF

- Basic salaries and wages- projected budget of R 45 million *versus* actual spending of R 46 million (2% overspending).
- Pension fund- projected budget of R 9 million *versus* actual spent is R 8,9 million (variance of -1%).
- Medical aid contribution- projected budget of R 2 million *versus* R 2 million actual expenditure (2% underspending).
- Overtime- projected budget of R 2 million *versus* R 449 thousand actual expenditure (79% underspending).

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 - December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		20 492	22 383	22 383	1 656	11 290	11 191	99	1%	22 383
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		725	1 741	1 741	49	363	870	(507)	-58%	1 741
Cellphone Allowance		3 000	3 461	3 461	265	1 593	1 730	(137)	-8%	3 461
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 049	3 313	3 313	345	2 023	1 657	366	22%	3 313
Sub Total - Councillors		28 265	30 898	30 898	2 315	15 270	15 449	(179)	-1%	30 898
% increase	4		9.3%	9.3%						9.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 992	5 275	5 275	469	2 725	2 637	88	3%	5 275
Pension and UIF Contributions		12	20	20	1	6	10	(3)	-35%	20
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		53	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 395	1 488	1 488	127	803	744	59	8%	1 488
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	34	34	0	0	17	(17)	-100%	34
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 452	6 816	6 816	597	3 535	3 408	127	4%	6 816
% increase	4		5.6%	5.6%						5.6%
Other Municipal Staff										
Basic Salaries and Wages		83 035	90 400	90 400	7 675	46 300	45 200	1 100	2%	90 400
Pension and UIF Contributions		16 173	18 061	18 061	1 492	8 977	9 031	(54)	-1%	18 061
Medical Aid Contributions		5 600	4 809	4 809	407	2 450	2 405	45	2%	4 809
Overtime		1 248	4 287	4 287	134	449	2 144	(1 695)	-79%	4 287
Performance Bonus		7 139	7 772	7 772	1 397	3 917	3 886	31	1%	7 772
Motor Vehicle Allowance		11 072	11 367	11 367	861	5 279	5 683	(404)	-7%	11 367
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		54	283	283	5	33	141	(108)	-77%	283
Other benefits and allowances		35	75	75	2	23	38	(15)	-39%	75
Payments in lieu of leave		1 214	1 887	1 887	34	150	944	(794)	-84%	1 887
Long service awards		875	976	976	204	464	488	(24)	-5%	976
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		126 444	139 917	139 917	12 212	68 041	69 959	(1 917)	-3%	139 917
% increase	4		10.7%	10.7%						10.7%
Total Parent Municipality		161 161	177 631	177 631	15 124	86 846	88 816	(1 970)	-2%	177 631

COMPETENCY REGULATION

- ❖ The municipal appointed 14 interns as Accounting clerks.
- ❖ The municipality has advertised for five (5) interns for Finance interns and (2) internal audit.

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	Clr Bila T.J	MFMP
				Radali C	MFMP	Mkhuvele H.S	MFMP	Mamarara L	CPMD	Clr Lebea M	MFMP
						Simango A	MFMP	Linda T.C	CPMD	Clr Chauke M.G	MFMP
						Makhubele N.N	MFMP	Chauke H.D	MFMP	Clr Mashimbye	MFMP
						Yingwana T.B	MFMP	Shivori V	CPMD	Clr Mavikane S	MFMP
						Shimange T.R	MFMP	Mabasa P	CPMD	Clr Chauke H	MFMP
						Qxumalo C	MFMP	Minyuku V	CPMD	Clr Mutele T.M	MFMP
						Baloyi P	MFMP	Mabasa T.L	MFMP in progress	Clr Mukhaha A.J	MFMP
						Mondlane S	MFMP	Pataka T	MFMP in progress	Clr Masia T.M	MFMP
						Marima	MFMP	Mabasa K	MFMP in progress	Clr Maluleke S.G	MFMP
						Honwane X	MFMP	Mathonsi N.B	MFMP in progress		
						Napo O	MFMP	Rakgogo P	CPMD		
						Maputla D	MFMP	Maluleke T	CPMD		
						Nukeri I	MFMP	Sithole N	CPMD		
						Sithole G	MFMP	Vandzezi D	CPMD		
						Hlungwani G.P	MFMP	Baloyi B	CPMD		
						Hlungwani A.K	MFMP	Baloyi J	CPMD		
						Mkhubele T	MFMP	Mashaba N	CPMD		
						Maluleke L	MFMP	Maswanganyi N	CPMD		
						Khanyi D	MFMP	Miyambo A	CPMD		
								Sambo R	CPMD		

SUPPLY CHAIN MANAGEMENT REPORT

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