

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



## MONTHLY BUDGET STATEMENT REPORT

**APRIL 2023**

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## PART 1: IN - YEAR REPORT

### PURPOSE

To report to the Council and submit to National and Provincial Treasury on the monthly financial performance of the Municipality as required by Section 71 of the Municipal Finance Management Act.

### EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further state that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the April or and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results. It must be noted that 2021-22 financial year audit final report is out.

### IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2022/23			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	601,350,985	628,261,582	581,434,523	97%
		-		
OPERATING EXPENDITURE	597,283,011	555,062,633	513,655,615	86%
		-		
TRANSFER - CAPITAL	79,606,001	110,199,037	65,903,179	83%
SURPLUS/(DEFICIT)	83,673,978	185,724,850	137,353,578	164%
CAPITAL EXPENDITURE	98,041,001	139,385,876	78,995,982	81%

**Table C1 – Budget Statement Summary**

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	39,913	44,645	59,853	4,703	45,760	49,522	(3,761)	-8%	59,853
Service charges	107,753	117,968	110,719	3,920	81,917	84,871	(2,954)	-3%	110,719
Investment revenue	1,780	3,652	2,152	915	2,133	2,101	32	2%	2,152
Transfers and subsidies	307,637	338,906	338,906	6,081	338,541	338,166	374	0%	338,906
Other own revenue	30,560	96,180	116,631	92,638	113,083	64,654	48,429	75%	116,631
<b>Total Revenue (excluding capital transfers and contribut</b>	<b>487,643</b>	<b>601,351</b>	<b>628,262</b>	<b>108,258</b>	<b>581,435</b>	<b>539,314</b>	<b>42,120</b>	<b>8%</b>	<b>628,262</b>
Employee costs	160,187	185,316	172,137	12,397	137,983	138,587	(604)	0%	172,137
Remuneration of Councillors	25,567	25,580	27,126	1,434	20,512	21,285	(773)	-4%	27,126
Depreciation & asset impairment	57,070	59,780	60,910	49,712	49,712	-	49,712	0%	60,910
Finance charges	526	2,185	1,555	423	1,000	654	346	53%	1,555
Materials and bulk purchases	135,835	148,283	133,627	10,862	107,780	115,654	(7,874)	-7%	133,627
Transfers and subsidies	2,591	3,292	2,783	348	1,667	1,330	336	25%	2,783
Other expenditure	128,543	172,846	156,925	98,944	195,003	103,951	91,051	88%	156,925
<b>Total Expenditure</b>	<b>510,319</b>	<b>597,283</b>	<b>555,063</b>	<b>174,120</b>	<b>513,656</b>	<b>381,462</b>	<b>132,193</b>	<b>35%</b>	<b>555,063</b>
<b>Surplus/(Deficit)</b>	<b>(22,676)</b>	<b>4,068</b>	<b>73,199</b>	<b>(65,862)</b>	<b>67,779</b>	<b>157,852</b>	<b>(90,073)</b>	<b>-57%</b>	<b>73,199</b>
Transfers and subsidies - capital (monetary allocations)	74,316	79,606	112,526	5,504	69,575	73,891	(4,316)	-6%	112,526
Surplus/(Deficit) after capital transfers & contributions	51,640	83,674	185,725	(60,358)	137,354	231,743	(94,389)	-41%	185,725
<b>Share of surplus/ (deficit) of associate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	<b>51,640</b>	<b>83,674</b>	<b>185,725</b>	<b>(60,358)</b>	<b>137,354</b>	<b>231,743</b>	<b>(94,389)</b>	<b>-41%</b>	<b>185,725</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>88,355</b>	<b>98,041</b>	<b>139,386</b>	<b>12,285</b>	<b>78,996</b>	<b>93,234</b>	<b>(14,238)</b>	<b>-15%</b>	<b>139,386</b>
Capital transfers recognised	74,316	79,606	110,199	9,968	65,903	78,349	(12,446)	-16%	110,199
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14,040	18,435	29,187	2,316	13,093	14,885	(1,551)	-10%	29,187
<b>Total sources of capital funds</b>	<b>88,355</b>	<b>98,041</b>	<b>139,386</b>	<b>12,285</b>	<b>78,996</b>	<b>93,234</b>	<b>(14,238)</b>	<b>-15%</b>	<b>139,386</b>
<b>Financial position</b>									
Total current assets	152,406	158,966	192,808		314,523				192,808
Total non current assets	1,201,016	1,325,025	1,328,531		1,216,389				1,328,531
Total current liabilities	118,941	120,343	118,035		167,694				118,035
Total non current liabilities	98,658	113,710	108,953		92,040				108,953
Community wealth/Equity	1,135,823	1,249,938	1,294,351		1,271,178				1,294,351
<b>Cash flows</b>									
Net cash from (used) operating	88,300	94,811	123,128	(21,905)	160,496	196,849	36,352	18%	123,128
Net cash from (used) investing	(75,949)	(78,022)	(89,012)	(12,285)	(78,996)	(78,938)	(114)	0%	(89,012)
Net cash from (used) financing	(4,457)	(6,971)	(7,792)	(1,834)	(4,790)	(2,113)	2,677	-127%	(7,792)
<b>Cash/cash equivalents at the month/year end</b>	<b>14,710</b>	<b>24,063</b>	<b>41,034</b>	<b>-</b>	<b>83,308</b>	<b>130,508</b>	<b>47,200</b>	<b>36%</b>	<b>32,921</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
Debtors Age Analysis									
Total By Income Source	14,023	4,805	3,722	4,293	3,680	3,460	18,398	129,147	181,528
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

**Revenue:**

The actual year to date operational revenue as at end of April is R581, 435 million and the year to date budget of R539, 314 million and this reflects a positive variance of R42, 120 million which is mostly attributable to equitable shares received amounting to R328, 760 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 2% favorable variance,
- Interest earned – outstanding debtors: 7% favorable variance,
- Rental on Facilities and Equipment: 24% favorable variance,
- Fines, penalties and forfeits: 106% favorable variance
- Services Charges – electricity revenue: 4% unfavorable variance
- Services Charges – refuse revenue: 1% favorable variance
- Licenses and permits: 5% unfavorable variance
- Property rates: 8% unfavorable variance
- Other revenue: 12% favorable
- Transfer and subsidies: 0% favorable

**Operating Expenditure**

The year to date operational expenditure as at end of April amounts to R513, 656 million and the year to date budget is R381, 462 million. This reflects overspending variance of R132, 193 million that translates to 35% variance. The variance is attributed underspending variance on depreciation and asset impairment and debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

All other expenditure line items are performing almost in line with the year to date budget since the variance thereof is less than 10% except for the following:

- Finance charges: 53% over performance
- Other material: 12% under performance
- Transfer and subsidies: 25% over performance
- Other expenditure: 12% over performance

The above material variances are explained more in detail on Supporting Tables SC 1

## **Capital Expenditure**

The year to date actual capital expenditure as at end of April 2023 amounts to R78, 996 million and the year to date budget amounts to R93, 234 million and this gives rise to R14, 238 million under performance.

## **Surplus/Deficit**

Taking the above into consideration, the net operating surplus for the month of April is R137, 354 million that is mainly attributed over performance on capital and operating expenditure in the reporting period.

## **Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of April amounts to R181, 528 million and this shows an increase of R23,190 million as compared to R158,338 million as at end of 2021/22 financial year.

Consumer debtors is made up of service charges and property rates that amount to R112,883 million and other debtors amounting to R68, 645 million. Debtors such those relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, the do not form part of consumer debtors.

## **Creditors**

All creditors are paid within 30 days of receipt of invoice in the month of April as required by MFMA and as a result.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>256,207</b>	<b>281,883</b>	<b>292,750</b>	<b>61,343</b>	<b>253,407</b>	<b>273,234</b>	<b>(19,827)</b>	<b>-7%</b>	<b>292,750</b>
Executive and council	55,019	53,728	53,728	15,074	43,728	53,728	(10,000)	-19%	53,728
Finance and administration	190,004	214,701	225,568	43,268	196,225	206,052	(9,827)	-5%	225,568
Internal audit	11,184	13,455	13,455	3,000	13,455	13,455	(0)	0%	13,455
<b>Community and public safety</b>	<b>24,366</b>	<b>96,507</b>	<b>118,460</b>	<b>7,689</b>	<b>29,886</b>	<b>49,098</b>	<b>(19,212)</b>	<b>-39%</b>	<b>118,460</b>
Community and social services	10,535	10,998	10,975	1,003	10,924	10,941	(17)	0%	10,975
Sport and recreation	11,586	17,075	17,050	6,300	17,033	17,039	(5)	0%	17,050
Public safety	2,244	68,435	90,435	386	1,929	21,119	(19,190)	-91%	90,435
<b>Economic and environmental services</b>	<b>128,540</b>	<b>124,248</b>	<b>125,082</b>	<b>24,137</b>	<b>123,540</b>	<b>115,368</b>	<b>8,172</b>	<b>7%</b>	<b>125,082</b>
Planning and development	24,294	20,920	21,441	3,105	29,348	21,260	8,089	38%	21,441
Road transport	101,348	102,518	102,830	21,031	93,381	93,298	83	0%	102,830
Environmental protection	2,898	811	811	0	811	811	0	0%	811
<b>Trading services</b>	<b>152,846</b>	<b>178,318</b>	<b>172,496</b>	<b>23,419</b>	<b>130,414</b>	<b>127,588</b>	<b>2,827</b>	<b>2%</b>	<b>172,496</b>
Energy sources	123,719	145,384	137,915	17,801	99,298	95,851	3,447	4%	137,915
Waste management	29,126	32,935	34,581	5,617	31,117	31,736	(620)	-2%	34,581
<b>Total Revenue - Functional</b>	<b>561,959</b>	<b>680,957</b>	<b>708,787</b>	<b>116,587</b>	<b>537,247</b>	<b>565,288</b>	<b>(28,041)</b>	<b>-5%</b>	<b>708,787</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>208,324</b>	<b>220,755</b>	<b>227,151</b>	<b>11,615</b>	<b>154,470</b>	<b>153,996</b>	<b>474</b>	<b>0%</b>	<b>227,151</b>
Executive and council	41,975	47,573	43,516	2,947	32,204	31,128	1,076	3%	43,516
Finance and administration	155,900	163,419	171,522	8,291	114,538	114,110	428	0%	171,522
Internal audit	10,449	9,764	12,113	377	7,728	8,758	(1,030)	-12%	12,113
<b>Community and public safety</b>	<b>40,240</b>	<b>89,593</b>	<b>57,610</b>	<b>2,683</b>	<b>27,280</b>	<b>27,359</b>	<b>(80)</b>	<b>0%</b>	<b>57,610</b>
Community and social services	11,679	8,174	6,361	458	4,622	4,750	(128)	-3%	6,361
Sport and recreation	10,059	16,175	9,739	623	6,222	6,045	177	3%	9,739
Public safety	18,502	65,243	41,510	1,602	16,435	16,563	(129)	-1%	41,510
<b>Economic and environmental services</b>	<b>91,149</b>	<b>120,750</b>	<b>117,613</b>	<b>4,030</b>	<b>55,006</b>	<b>57,108</b>	<b>(2,102)</b>	<b>-4%</b>	<b>117,613</b>
Planning and development	16,794	20,798	17,809	1,555	14,261	14,119	142	1%	17,809
Road transport	74,157	99,257	99,804	2,475	40,745	42,989	(2,244)	-5%	99,804
Environmental protection	197	696	0	-	-	-	-	-	0
<b>Trading services</b>	<b>170,605</b>	<b>166,185</b>	<b>154,697</b>	<b>11,585</b>	<b>102,780</b>	<b>102,995</b>	<b>(215)</b>	<b>0%</b>	<b>154,697</b>
Energy sources	125,582	134,925	114,298	8,881	75,858	76,209	(351)	0%	114,298
Waste management	45,024	31,260	40,399	2,705	26,922	26,786	136	1%	40,399
<b>Total Expenditure - Functional</b>	<b>510,319</b>	<b>597,283</b>	<b>557,071</b>	<b>29,913</b>	<b>339,536</b>	<b>341,458</b>	<b>(1,922)</b>	<b>-1%</b>	<b>557,071</b>
<b>Surplus/ (Deficit) for the year</b>	<b>51,640</b>	<b>83,674</b>	<b>151,716</b>	<b>86,674</b>	<b>197,712</b>	<b>223,830</b>	<b>(26,118)</b>	<b>-12%</b>	<b>151,716</b>



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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive & Council	49,272	47,271	47,271	–	37,271	47,271	(10,000)	-21%	47,271
Vote 2 - Municipal Manager	37,701	46,531	46,531	–	46,531	46,531	0	0%	46,531
Vote 3 - Budget & Treasury	83,055	103,972	114,767	12,755	98,222	101,203	(2,981)	-3%	114,767
Vote 4 - Corporate Services	46,074	50,627	50,700	0	50,657	50,682	(26)	0%	50,700
Vote 5 - Community Services	64,581	138,801	162,889	94,502	163,164	113,659	49,505	44%	162,889
Vote 6 - Technical Services	239,933	265,908	290,261	14,418	226,802	225,613	1,190	1%	290,261
Vote 7 - Developmental Planning	16,808	12,923	13,445	(7,913)	13,439	13,322	117	1%	13,445
Vote 8 - Executive Support	24,534	14,925	14,925	–	14,925	14,925	(0)	0%	14,925
<b>Total Revenue by Vote</b>	<b>561,959</b>	<b>680,957</b>	<b>740,787</b>	<b>113,762</b>	<b>651,009</b>	<b>613,205</b>	<b>37,804</b>	<b>6%</b>	<b>740,787</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	35,993	35,371	37,710	2,088	29,831	29,714	117	0%	37,710
Vote 2 - Municipal Manager	45,860	41,983	47,114	3,133	37,291	38,749	(1,458)	-4%	47,114
Vote 3 - Budget & Treasury	53,340	66,301	63,175	11,371	55,915	49,649	6,266	13%	63,175
Vote 4 - Corporate Services	28,369	36,714	32,357	2,072	20,682	25,534	(4,853)	-19%	32,357
Vote 5 - Community Services	93,637	130,751	106,670	91,147	151,985	68,396	83,590	122%	106,670
Vote 6 - Technical Services	218,275	248,110	232,122	61,791	187,219	139,449	47,770	34%	232,122
Vote 7 - Developmental Planning	12,208	15,057	12,251	779	11,039	10,205	834	8%	12,251
Vote 8 - Executive Support	22,638	22,996	23,663	1,740	19,693	19,766	(73)	0%	23,663
<b>Total Expenditure by Vote</b>	<b>510,319</b>	<b>597,283</b>	<b>555,063</b>	<b>174,120</b>	<b>513,656</b>	<b>381,462</b>	<b>132,193</b>	<b>35%</b>	<b>555,063</b>
<b>Surplus/ (Deficit) for the year</b>	<b>51,640</b>	<b>83,674</b>	<b>185,725</b>	<b>(60,358)</b>	<b>137,354</b>	<b>231,743</b>	<b>(94,389)</b>	<b>-41%</b>	<b>185,725</b>

Table C2 and C3 measure the monthly actuals and year to date actuals against the year to date budget. The aforementioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure. The variances are all reflected in the year-to-date variance column.

The financial results portrayed in the two tables are the same as those in other tables (i.e. it is only the description or basis of reporting that is based on financial or budget performance by vote or department, and National Treasury's standard classification).



**Table C4: Financial Performance by Revenue Source and Expenditure Type**

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	39,913	44,645	59,853	4,703	45,760	49,522	(3,761)	-8%	59,853
Service charges - electricity revenue	98,371	108,186	101,418	3,104	74,058	77,089	(3,031)	-4%	101,418
Service charges - refuse revenue	9,383	9,781	9,302	816	7,859	7,782	77	1%	9,302
Rental of facilities and equipment	1,019	1,004	867	227	880	712	168	24%	867
Interest earned - external investments	1,780	3,652	2,152	915	2,133	2,101	32	2%	2,152
Interest earned - outstanding debtors	19,283	18,817	15,322	9,364	11,793	11,018	775	7%	15,322
Fines, penalties and forfeits	2,236	68,520	90,719	90,548	92,466	44,993	47,474	106%	90,719
Licences and permits	5,966	6,315	6,815	402	5,101	5,382	(281)	-5%	6,815
Transfers and subsidies	307,637	338,906	338,906	6,081	338,541	338,166	374	0%	338,906
Other revenue	2,055	1,524	2,907	(7,903)	2,842	2,549	294	12%	2,907
Gains							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>487,643</b>	<b>601,351</b>	<b>628,262</b>	<b>108,258</b>	<b>581,435</b>	<b>539,314</b>	<b>42,120</b>	<b>8%</b>	<b>628,262</b>
<b>Expenditure By Type</b>									
Employee related costs	160,187	185,316	172,137	12,397	137,983	138,587	(604)	0%	172,137
Remuneration of councillors	25,567	25,580	27,126	1,434	20,512	21,285	(773)	-4%	27,126
Debt impairment	19,690	61,181	29,223	90,347	90,347	-	90,347		29,223
Depreciation & asset impairment	57,070	59,780	60,910	49,712	49,712	-	49,712		60,910
Finance charges	526	2,185	1,555	423	1,000	654	346	53%	1,555
Bulk purchases	97,949	109,638	94,532	6,828	72,049	75,030	(2,981)	-4%	94,532
Other materials	37,886	38,645	39,095	4,034	35,731	40,625	(4,894)	-12%	39,095
Contracted services	77,956	67,165	73,916	3,777	58,651	63,055	(4,405)	-7%	73,916
Transfers and subsidies	2,591	3,292	2,783	348	1,667	1,330	336	25%	2,783
Other expenditure	44,245	44,500	53,786	4,821	46,005	40,896	5,109	12%	53,786
Losses	(13,349)						-		
<b>Total Expenditure</b>	<b>510,319</b>	<b>597,283</b>	<b>555,063</b>	<b>174,120</b>	<b>513,656</b>	<b>381,462</b>	<b>132,193</b>	<b>35%</b>	<b>555,063</b>
<b>Surplus/(Deficit)</b>	<b>(22,676)</b>	<b>4,068</b>	<b>73,199</b>	<b>(65,862)</b>	<b>67,779</b>	<b>157,852</b>	<b>(90,073)</b>	<b>-57%</b>	<b>73,199</b>
Transfers and subsidies - capital (monetary allocations)	74,316	79,606	112,526	5,504	69,575	73,891	(4,316)	-6%	112,526
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>51,640</b>	<b>83,674</b>	<b>185,725</b>	<b>(60,358)</b>	<b>137,354</b>	<b>231,743</b>			<b>185,725</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>51,640</b>	<b>83,674</b>	<b>185,725</b>	<b>(60,358)</b>	<b>137,354</b>	<b>231,743</b>			<b>185,725</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>51,640</b>	<b>83,674</b>	<b>185,725</b>	<b>(60,358)</b>	<b>137,354</b>	<b>231,743</b>			<b>185,725</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>51,640</b>	<b>83,674</b>	<b>185,725</b>	<b>(60,358)</b>	<b>137,354</b>	<b>231,743</b>			<b>185,725</b>

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections are on property rates, service charges – electricity, refuse, rental of facilities and equipment, interest earned – external investments, interest on outstanding debtors, fines, penalties and forfeits, licenses and permits and other revenue.

In the case of expenditure, the following line items reflect material variance; Remuneration of councillors, Bulk purchases, other expenditure, debt impairment, depreciation and asset impairment, finance charges, employee related costs, other materials, and transfer and subsidies.

Reasons for deviations will only be provided for material variances and a variance is deemed to be material if it is 10% and more.

**Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding**

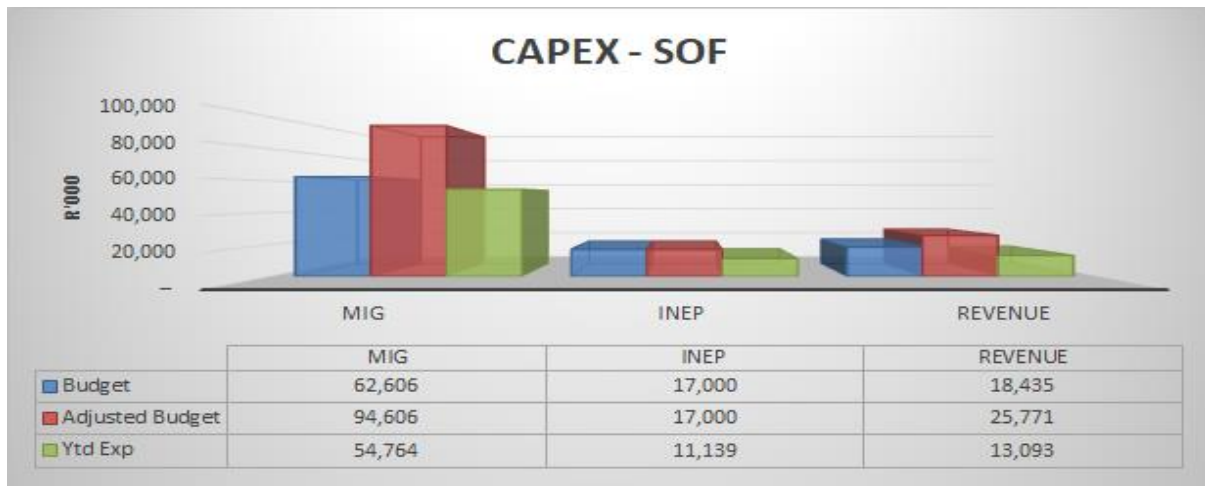
Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	1,903	1,500	3,040	(156)	2,090	3,005	(915)	-30%	3,040
Executive and council	-						-		
Finance and administration	1,903	1,500	3,040	(156)	2,090	3,005	(915)	-30%	3,040
Internal audit	-						-		
<b>Community and public safety</b>	498	3,935	3,533	-	2,637	2,130	506	24%	3,533
Community and social services	498	1,538	1,403	-	1,909	1,323	586	44%	1,403
Sport and recreation	-	1,680	1,264	-	527	606	(79)	-13%	1,264
Public safety	-	718	865	-	201	201	-		865
Housing							-		
Health							-		
<b>Economic and environmental services</b>	57,924	74,106	108,740	9,914	61,528	77,393	(15,865)	-20%	108,740
Planning and development	-	1,100	1,075	-	1,075	1,075	-		1,075
Road transport	57,924	73,006	107,665	9,914	60,453	76,318	(15,865)	-21%	107,665
Environmental protection	-						-		
<b>Trading services</b>	28,030	18,500	24,674	2,527	12,741	10,706	2,036	19%	24,674
Energy sources	28,030	17,250	22,524	1,821	11,717	10,354	1,363	13%	22,524
Waste management	-	1,250	2,150	705	1,024	351	673	192%	2,150
Other							-		
<b>Total Capital Expenditure - Functional Classification</b>	<b>88,355</b>	<b>98,041</b>	<b>139,986</b>	<b>12,525</b>	<b>79,237</b>	<b>93,234</b>	<b>(14,238)</b>	<b>-15%</b>	<b>139,986</b>
<b>Funded by:</b>									
National Government	74,316	79,606	110,199	9,968	65,903	78,349	(12,446)	-16%	110,199
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
<b>Transfers recognised - capital</b>	<b>74,316</b>	<b>79,606</b>	<b>110,199</b>	<b>9,968</b>	<b>65,903</b>	<b>78,349</b>	<b>(12,446)</b>	<b>-16%</b>	<b>110,199</b>
Borrowing							-		
Internally generated funds	14,040	18,435	29,187	2,316	13,093	14,885	(1,551)	-10%	29,187
<b>Total Capital Funding</b>	<b>88,355</b>	<b>98,041</b>	<b>139,386</b>	<b>12,285</b>	<b>78,996</b>	<b>93,234</b>	<b>(14,238)</b>	<b>-15%</b>	<b>139,386</b>

**Table C5C: Monthly Capital Expenditure by Vote**

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	824	1,500	3,040	(156)	2,090	2,546	(456)	-18%	3,040
Vote 5 - Community Services	-	4,368	4,287	705	3,141	1,961	1,180	60%	4,287
Vote 6 - Technical Services	46,398	29,334	69,317	4,466	25,956	37,221	(11,265)	-30%	69,317
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>47,222</b>	<b>35,202</b>	<b>76,644</b>	<b>5,015</b>	<b>31,187</b>	<b>41,728</b>	<b>(10,541)</b>	<b>-25%</b>	<b>76,644</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	498	818	795	-	520	520	-	-	795
Vote 6 - Technical Services	40,635	60,922	60,872	7,269	46,214	49,911	(3,697)	-7%	60,872
Vote 7 - Developmental Planning	-	1,100	1,075	-	1,075	1,075	-	-	1,075
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>41,133</b>	<b>62,839</b>	<b>62,742</b>	<b>7,269</b>	<b>47,809</b>	<b>51,506</b>	<b>(3,697)</b>	<b>-7%</b>	<b>62,742</b>
<b>Total Capital Expenditure</b>	<b>88,355</b>	<b>98,041</b>	<b>139,386</b>	<b>12,285</b>	<b>78,996</b>	<b>93,234</b>	<b>(14,238)</b>	<b>-15%</b>	<b>139,386</b>

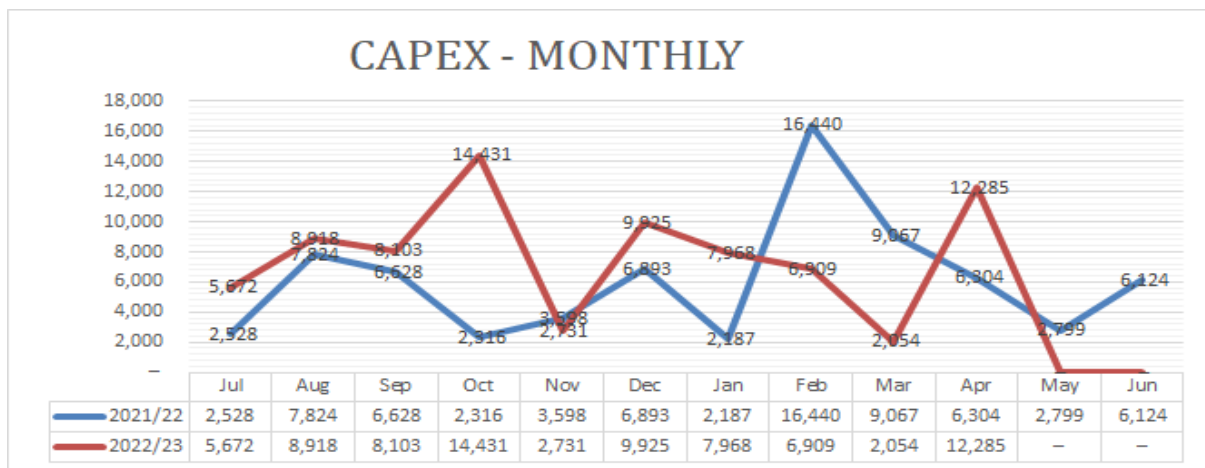
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of April 2023, R2, 054 million spending is incurred and the year to date expenditure amounts to R66 711 million whilst the year to date budget is R70 535 million and this gave rise to under spending variance of R3, 824 million that translates to 5%.

**Figure 1: Capital expenditure by source**



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R139, 386 million, R94, 606 million is funded from Municipal Infrastructure grant, R17, 000 million from Integrated National Electrification Programme and R29, 187 million from own revenue and the spending per source of finance is presented in the above graph.

**Figure 2: Monthly capital expenditure**



The above graph compares the 2021/22 and 2023/23 monthly capital expenditure performance.

**Table C6: Monthly Budget Statement Financial Position**

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	14,710	24,162	41,034	13,242	41,034
Call investment deposits	–	–	–	70,237	
Consumer debtors	96,531	61,834	64,191	101,264	64,191
Other debtors	20,810	62,845	75,304	103,422	75,304
Current portion of long-term receivables	–	119	119		119
Inventory	20,355	10,005	12,160	26,358	12,160
<b>Total current assets</b>	<b>152,406</b>	<b>158,966</b>	<b>192,808</b>	<b>314,523</b>	<b>192,808</b>
<b>Non current assets</b>					
Long-term receivables	–	–		–	–
Investments	–	17,278	17,278	–	17,278
Investment property	96,399	48,547	48,547	96,399	48,547
Investments in Associate					
Property, plant and equipment	1,088,067	1,258,405	1,261,912	1,118,055	1,261,912
Biological	–	–		–	–
Intangible	14	331	331	8	331
Other non-current assets	16,536	463	463	1,928	463
<b>Total non current assets</b>	<b>1,201,016</b>	<b>1,325,025</b>	<b>1,328,531</b>	<b>1,216,389</b>	<b>1,328,531</b>
<b>TOTAL ASSETS</b>	<b>1,353,422</b>	<b>1,483,992</b>	<b>1,521,339</b>	<b>1,530,912</b>	<b>1,521,339</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–		–	–
Borrowing	6,638	7,459	6,638	7,111	6,638
Consumer deposits	5,621	5,700	5,700	5,056	5,700
Trade and other payables	104,167	101,172	99,684	154,386	99,684
Provisions	2,515	6,012	6,012	1,142	6,012
<b>Total current liabilities</b>	<b>118,941</b>	<b>120,343</b>	<b>118,035</b>	<b>167,694</b>	<b>118,035</b>
<b>Non current liabilities</b>					
Borrowing	12,702	17,458	12,701	7,320	12,701
Provisions	85,956	96,252	96,252	84,720	96,252
<b>Total non current liabilities</b>	<b>98,658</b>	<b>113,710</b>	<b>108,953</b>	<b>92,040</b>	<b>108,953</b>
<b>TOTAL LIABILITIES</b>	<b>217,599</b>	<b>234,053</b>	<b>226,988</b>	<b>259,734</b>	<b>226,988</b>
<b>NET ASSETS</b>	<b>1,135,823</b>	<b>1,249,938</b>	<b>1,294,351</b>	<b>1,271,178</b>	<b>1,294,351</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
<b>Accumulated Surplus/(Deficit)</b>	<b>1,135,823</b>	<b>1,230,938</b>	<b>1,294,351</b>	<b>1,271,178</b>	<b>1,294,351</b>
<b>Reserves</b>	<b>–</b>	<b>19,000</b>		<b>–</b>	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1,135,823</b>	<b>1,249,938</b>	<b>1,294,351</b>	<b>1,271,178</b>	<b>1,294,351</b>

The above table shows that community wealth amounts to R1, 271 billion, total liabilities R259, million and the total assets R1, 530 billion. Non-current liabilities are mainly made up of borrowing and provisions for long service award, landfill site. Taking the current liabilities and current assets together, the municipality has current ratio of 1.8:1 that is below the acceptable norm of 2:1. The municipality still needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

**Table C7: Monthly Budget Statement Cash Flow**

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	28,584	40,092	50,336	2,797	30,805	27,001	3,804	14%	50,336
Service charges	70,796	122,434	128,509	7,865	76,928	80,512	(3,584)	-4%	128,509
Other revenue	44,971	17,752	20,176	2,248	46,467	49,281	(2,813)	-6%	20,176
Transfers and Subsidies - Operational	307,767	338,906	338,906	-	333,406	338,906	(5,500)	-2%	338,906
Transfers and Subsidies - Capital	79,469	79,606	79,606	-	111,606	112,123	(517)	0%	79,606
Interest	1,780	3,652	2,152	389	4,135	6,163	(2,028)	-33%	2,152
<b>Payments</b>									
Suppliers and employees	(442,993)	(508,739)	(496,824)	(34,432)	(440,185)	(414,653)	25,531	-6%	(496,824)
Finance charges	(526)	(2,185)	(2,688)	(423)	(1,000)	(959)	41	-4%	(2,688)
Transfers and Grants	(1,547)	3,292	2,954	(348)	(1,667)	(1,525)	142	-9%	2,954
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>88,300</b>	<b>94,811</b>	<b>123,128</b>	<b>(21,905)</b>	<b>160,496</b>	<b>196,849</b>	<b>36,352</b>	<b>18%</b>	<b>123,128</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1,011	5,544	2,470			421	(421)	-100%	2,470
Decrease (increase) in non-current receivables	-	-					-		-
Decrease (increase) in non-current investments	-	(1,776)	(1,776)			(1,780)	1,780	-100%	(1,776)
<b>Payments</b>									
Capital assets	(76,960)	(81,790)	(89,706)	(12,285)	(78,824)	(77,579)	1,417	-2%	(89,706)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(75,949)</b>	<b>(78,022)</b>	<b>(89,012)</b>	<b>(12,285)</b>	<b>(78,824)</b>	<b>(78,938)</b>	<b>58</b>	<b>0%</b>	<b>(89,012)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-					-		-
Borrowing long term/refinancing	-	-				-	-		-
Increase (decrease) in consumer deposits	-	488	488			42	(42)	-100%	488
<b>Payments</b>									
Repayment of borrowing	(4,457)	(7,459)	(8,281)	(1,834)	(4,790)	(2,155)	2,635	-122%	(8,281)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(4,457)</b>	<b>(6,971)</b>	<b>(7,792)</b>	<b>(1,834)</b>	<b>(4,790)</b>	<b>(2,113)</b>	<b>2,677</b>	<b>-127%</b>	<b>(7,792)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>7,894</b>	<b>9,818</b>	<b>26,324</b>	<b>(36,023)</b>	<b>76,882</b>	<b>115,798</b>			<b>26,324</b>
Cash/cash equivalents at beginning:	6,816	14,245	14,710		6,597	14,710			6,597
Cash/cash equivalents at month/year end:	14,710	24,063	41,034		83,479	130,508			32,921

Table C7 presents details pertaining to cash flow performance. As at end of April 2023, the net cash inflow from operating activities is R160, 496 million whilst net cash outflow from investing activities is R78, 824 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R4, 790 million. The cash and cash equivalent held at end of April 2023 amounted to R83, 479 million and the net effect of the above cash flows is cash inflow movement of R76, 882 million. The cash and cash equivalent at end of the reporting period of R83, 479 million, is mainly made up of cash in the primary bank account amounting to R13, 242 million with a short term investment amounting to R70, 237 million at the end of April 2023.



## PART 2: SUPPORTING TABLES

### Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Property rates	-8%	The projected monthly revenue appear to be higher in light of the actual revenue performance	The municipality should improve on the revenue collection and strategise on collection revenue.
Service charges - electricity revenue	-4%	The projected monthly revenue appear to be high in light of the actual revenue performance	The municipality should introduce cut off measurements as means to enforce customers to pay their accounts when due.
Service charges - refuse revenue	1%	The actual revenue generated is slightly higher than the projected monthly revenue	No remedial action is needed.
Rental of facilities and equipment	24%	The actual revenue generated is slightly more than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipality should look into the revenue generated on their rental of facilities to see if they generate cash as they are rented out
Interest earned - external investments	2%	The municipality has invested in three different investment portfolios with ABSA and Nedbank	The municipality should draft cash flow projections plan which will assist if there is a need to invest
Interest earned - outstanding debtors	7%	The actual revenue generated is more than the projected monthly revenue.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	106%	The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection and it must be noted that the improvement of fines as a results of journal captured that relates to debt impairment.	The municipality should strategies on how to speed up the revenue collection under this item. There should be road blocks in the groblersdal entrances where cashiers are available to collection on outstanding traffic fines.
Licences and permits	-5%	The actual revenue generated is slightly less than the projected monthly revenue	No remedial action is needed since the variance is immaterial.
Transfers and subsidies	0%	The equitable share trenches received is slightly lower than the projections thereof as the result of set off from unspent MIG and INEP.	The budget unit should make use of the payment schedule during budget preparations.
Other revenue	12%	The actual revenue generated is slightly more than the projected monthly revenue.	No remedial action is needed as the variance is positive.
<b>Expenditure By Type</b>			
Employee related costs	0%	The actual expenditure incurred on employee related costs is slightly less than the projections thereof	Majority of the positions are vacant however spending of employee related costs has improved considering the projections thereof, and vacant posts should be filled.
Remuneration of councillors	-4%	The actual expenditure incurred on remuneration of councillors is slightly less than the projected monthly expenditure	No remedial action is needed.
Debt impairment	0%	Debt impairment has been calculated for the preparations of the ten months financial statements.	The projections was only done on the last month of the financial year
Depreciation & asset impairment	0%	Depreciation has been calculated for the preparations of the ten months financial statements.	The projections was only done on the last month of the financial year
Finance charges	53%	Finance charges is mainly for finance lease and the municipality has a lease contract with Afirent pty ltd.	The municipality should encourages the service provider to submit invoices before month end system closure.
Bulk purchases	-4%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure.	No remedial action is needed.
Other materials	-12%	The projected expendire is less than the actual expenditure thereof.	No remedial action is needed
Contracted services	-7%	The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial is needed as the variance was addressed during budget adjustment
Transfers and subsidies	25%	The actual expenditure incurred is more than the projected monthly expenditure	No remedial action is needed
Other expenditure	12%	The actual expenditure incurred is more than the projected monthly expenditure	No remedial action is needed



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

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Capital Expenditure</b>			
National Government	-16%	The projections on capital grants is more than the spending thereof.	The municipality should fast track slow moving projects in order to avoid unspent grants being return to National Treasury every year
Internally generated funds	-12%	The actual spending on internally generated funds is slightly less than the projections thereof.	No remedial action is needed.
<b>Cash Flow</b>			
Property rates	14%	The actual collection rate on property rates is more than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	-4%	The collection rate on service charges is less than the projected rate	The municipality should come up strategies of collection methods in licenced municipal areas on electricity billings and refuse removal.
Other revenue	-6%	The collection rate on leased assets is slightly over projected	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-2%	The receipted trenches of operational grants are in line with the projections thereof, however there was a setoff on the second trench of equitable share as a result of unspent INEP and MIG which their rollovers were not approved.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	0%	The receipted trenches of capital grants are in line with the projections thereof and the municipality has received an additional funding on MIG projects.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Interest	-33%	Interest on other revenue is slightly under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-6%	The actual costs incurred is more than the projected costs and the variance is caused by overspending on contracted services, other materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	-4%	The finance charges have been slightly under projected.	No remedial action is needed
Transfers and Grants	-9%	The payments relating to this account are slightly higher than the projections thereof	No remedial action is needed
Capital assets	-2%	The projected capital expenditure on capex is more than the actual spending thereof.	All the expected trenches of the grants have been received in line with their payment schedule
Increase (decrease) in consumer deposits		The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	-122%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

**Supporting Table: SC 3 - Debtors Age Analysis**

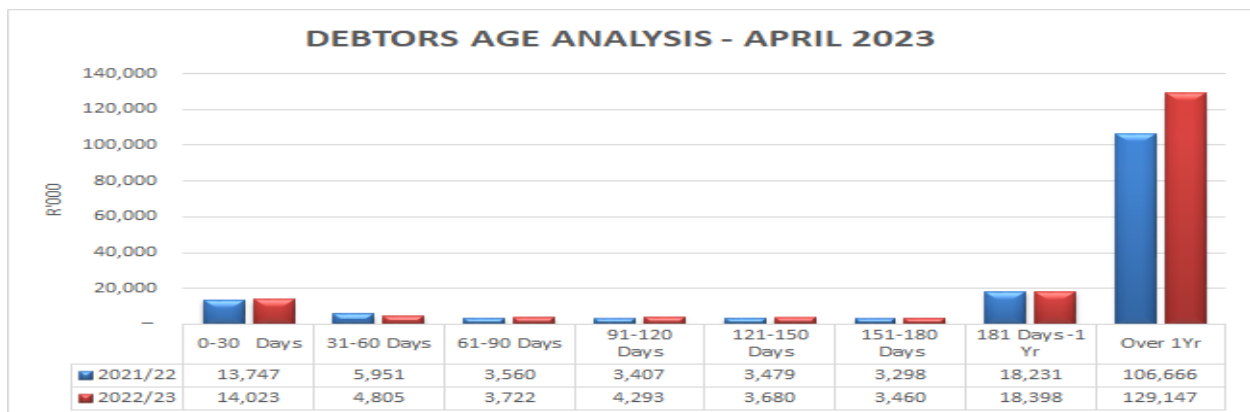
Description	Budget Year 2022/23										Bad Debts Written Off	Impairment - Bad Debts
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Electricity	6,585	1,104	441	533	123	104	598	2,819	12,306	4,176	-	-
Receivables from Non-exchange Transactions - Property Rates	4,681	2,372	2,611	2,020	1,929	1,780	8,548	50,254	74,193	64,530	-	-
Receivables from Exchange Transactions - Waste Management	816	541	441	421	404	403	2,362	19,385	24,772	22,974	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	44	4	19	20	20	125	1,316	1,611	1,500	-	-
Interest on Arrear Debtor Accounts	1,262	1,238	1,342	1,180	1,148	1,122	7,451	51,251	65,995	62,152	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	615	(495)	(1,117)	120	58	33	(686)	4,122	2,650	3,647	-	-
<b>Total By Income Source</b>	<b>14,023</b>	<b>4,805</b>	<b>3,722</b>	<b>4,293</b>	<b>3,680</b>	<b>3,460</b>	<b>18,398</b>	<b>129,147</b>	<b>181,528</b>	<b>158,978</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>	<b>13,747</b>	<b>5,951</b>	<b>3,560</b>	<b>3,407</b>	<b>3,479</b>	<b>3,298</b>	<b>18,231</b>	<b>106,666</b>	<b>158,338</b>	<b>135,081</b>		
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1,813	616	145	1,413	979	962	5,162	40,180	51,270	48,697	-	-
Commercial	6,744	1,234	778	601	513	466	1,462	8,068	19,864	11,108	-	-
Households	4,912	2,571	1,955	2,014	1,960	1,943	11,251	77,227	103,834	94,395	-	-
Other	553	383	845	265	228	90	523	3,672	6,559	4,778	-	-
<b>Total By Customer Group</b>	<b>14,023</b>	<b>4,805</b>	<b>3,722</b>	<b>4,293</b>	<b>3,680</b>	<b>3,460</b>	<b>18,398</b>	<b>129,147</b>	<b>181,528</b>	<b>158,978</b>	<b>-</b>	<b>-</b>

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of April amount to R181, 528 million. The debtors' book is made up as follows:

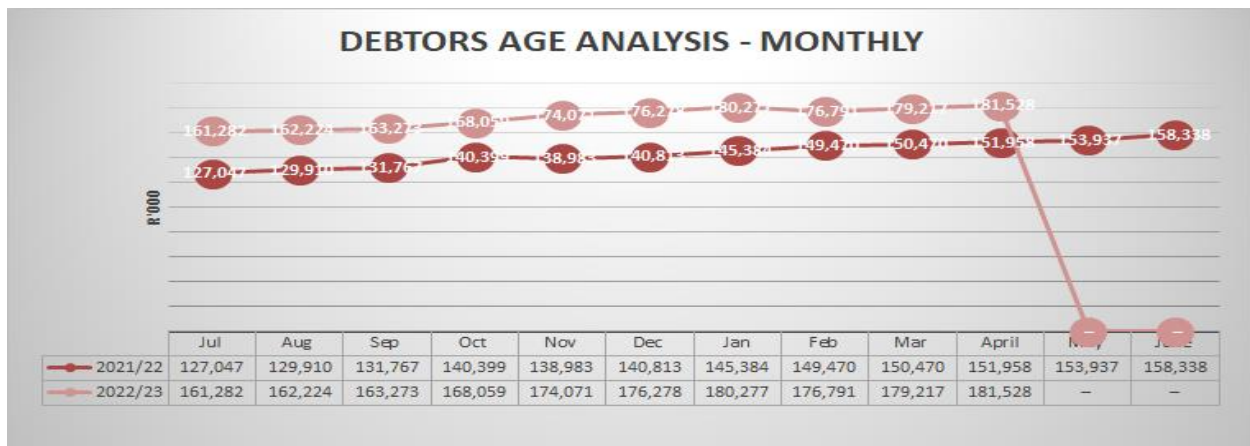
- Rates 41%
- Electricity 7%
- Rental 1%
- Refuse removal 14%
- Interest on Debtors 36%
- Other 1%

The debtors' age analysis is graphically presented below.

**Figure 3: Debtors age analysis**



**Figure 4: Monthly debtors book**



The initial graph compares debtors' age analysis for 2021/22 financial year and 2022/23 (as at end of April 2023) whilst the latter shows monthly movement of debtors for both the current financial year and the 2021/22 financial year. The debtors book is materially less than the 2022/23 monthly figures and this is an indication that the municipality is not performing well in terms of collection.

Below is list of top twenty debtors that contribute significantly to the ever-growing debt book.

## TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT STATUS	OCC/OWN	OUTSTANDING BALANCE
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	1,460,643
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	ACTIVE	OWNER	1,426,129
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OCCUPIER	1,176,966
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	699,645
800000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	630,872
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	474,728
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	467,445
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	465,759
9900067	WATER PURIFICATION PLANT (SDM)	ACTIVE	OCCUPIER	454,881
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OCCUPIER	451,667
2000129	DEPARTMENT OF PUBLIC WORKS (PROVINCIAL)	ACTIVE	OCCUPIER	445,858
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	422,323
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	401,678
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	386,676
1501364	JAN JOUBERT TRUST (JO JO TANKS)	ACTIVE	OCCUPIER	380,013
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	358,389
2200691	EHLERS JA	ACTIVE	OWNER	352,487
5000305	NKANGALA DISTRICT MUNICIPALITY	ACTIVE	OWNER	345,748
9001714	KWAMAQUHUZE COMMUNAL PROP ASSOC	ACTIVE	OWNER	343,809
9001712	MINERAL WILDLIFE INV PTY LTD 200402878407	ACTIVE	OWNER	341,778
<b>TOTAL</b>				<b>11,487,493</b>

## Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2022/23									Prior year totals
	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	
Creditors Age Analysis By Customer Type										
Bulk Electricity										-
Bulk Water										-
PAYE deductions										-
VAT (output less input)										-
Pensions / Retirement deductions										-
Loan repayments										-
Trade Creditors										-
Auditor General										-
Other										-
<b>Total By Customer Type</b>	-	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. The municipality is having challenges relating to extraction of creditors age analysis and below are the contributing factors:

- Goods received vouchers (GRV) are only processed on the system as and when we are about to pay and this approach distorts the entire picture of ageing our creditors since the system will count the number of days taken to process an invoice from the date the GRV is processed.
- The contracted services are to be paid through order system payments and that should feed the age analysis module.

Proposal was made that the municipality need to maintain the invoice register that should be used for manually updating the creditors age analysis and the Budget and Treasury department is in a process of implementing the proposed register.

## TOP CREDITORS PAID

The Municipality had an amount of R15, 453 million as outstanding creditors by the end of the month of April 2023.

CODE	CREDITOR NAME	AMOUNT
81054	KGWADI YA MADIBA GENERAL	3,392,500
81220	AFRIRENT (PTY) LTD	2,608,423
37581	PHELADI NOKO B1 FUNERAL	1,566,197
81282	BROWN DOGS SECURITY UNIT	1,324,794
81246	F-TECH SERVICES	1,131,925
40029	GIFTRON DISTRIBUTION	767,200
81302	SESHEGO ELECTRICAL CONTRACTORS	702,672
1256	MANY LE MANG CONSTRUCTION	632,000
41027	KDM TRAVEL EXPRESS	519,267
80668	MAMPHELA MAMPHELA HOLDING	425,500
81300	DIKGATI MPHABLELE ATTORNEYS IN	411,909
81025	STOP AND GO PROPERTIES	276,909
81213	KOPANEGO TRAVEL/THEROMBA JV	263,882
81178	MAXIMUM PROFIT RECOVERY	250,002
81291	TUBATSE SECURITY SERVICES	241,989
80665	TPL BUSINESS CORPORATION	198,000
81244	KUNUFELA	194,500
81087	KEFETSANG PROJECTS	192,500
81147	DZANGI CONSULTING SERVICES	177,400
1	ESKOM	175,671
<b>TOTAL</b>		<b>15,453,239</b>

## Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest Erned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA (2081036577)	1 Month	Current Investment	9.0%		18-Jul-23	-	85,822	-	25,000,000	25,085,822
NEDBANK (037881068264000065)		Current Investment	8.7%		19-May-23	-	66,932	-	20,000,000	20,066,932
NEDBANK (037881068264000064)		Current Investment	8.8%		19-Jun-23		84,384		25,000,000	25,084,384
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>-</b>	<b>237,137</b>	<b>-</b>	<b>70,000,000</b>	<b>70,237,137</b>

The Municipality had short investment portfolio during the month of April 2023 with an investment top up of R70, 000 million in various investment portfolios. An amount R237 thousand was earned as an interest and closed off with R70, 453 million at the end of April 2023.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>307,638</b>	<b>338,906</b>	<b>338,906</b>	-	<b>333,406</b>	<b>333,406</b>	-		<b>338,906</b>
Local Government Equitable Share	302,789	334,260	334,260	-	328,760	328,760	-		334,260
Finance Management	2,650	2,850	2,850	-	2,850	2,850	-		2,850
EPWP Incentive	2,199	1,796	1,796	-	1,796	1,796	-		1,796
<b>Other grant providers:</b>	<b>130</b>	-	-	-	-	-	-		-
LGSETA Learnership and Development	130						-		
<b>Total Operating Transfers and Grants</b>	<b>307,768</b>	<b>338,906</b>	<b>338,906</b>	-	<b>333,406</b>	<b>333,406</b>	-		<b>338,906</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>79,332</b>	<b>79,606</b>	<b>111,606</b>	-	<b>111,606</b>	<b>72,971</b>	<b>38,635</b>	<b>53%</b>	<b>111,606</b>
Municipal Infrastructure Grant (MIG)	57,984	62,606	94,606	-	94,606	57,911	36,695	63%	94,606
Integrated National Electrification Grant	21,348	17,000	17,000	-	17,000	15,059	1,941	13%	17,000
<b>Provincial Government:</b>	-	-	-	-	-	-	-		-
Coghsta - Development		-					-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
N/A							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
N/A							-		
<b>Total Capital Transfers and Grants</b>	<b>79,332</b>	<b>79,606</b>	<b>111,606</b>	-	<b>111,606</b>	<b>72,971</b>	<b>38,635</b>	<b>53%</b>	<b>111,606</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>387,100</b>	<b>418,512</b>	<b>450,512</b>	-	<b>445,012</b>	<b>406,377</b>	<b>38,635</b>	<b>10%</b>	<b>450,512</b>

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R445, 012 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R328, 760 million; Financial Management Grant amounting to R2,850 million; Municipal Infrastructure Grant amounting to R94, 606 million; Integrated National Energy Grant R17, 000 million and Expanded Public Works Programme R1, 796 million were received. All the trenches of the grants allocated for the current financial year, have been received in line with National Treasury payment schedule and the municipality has received an additional Municipal Infrastructure Grant of R32, 000 million. The municipality will prepare a special adjustment for such as a result.

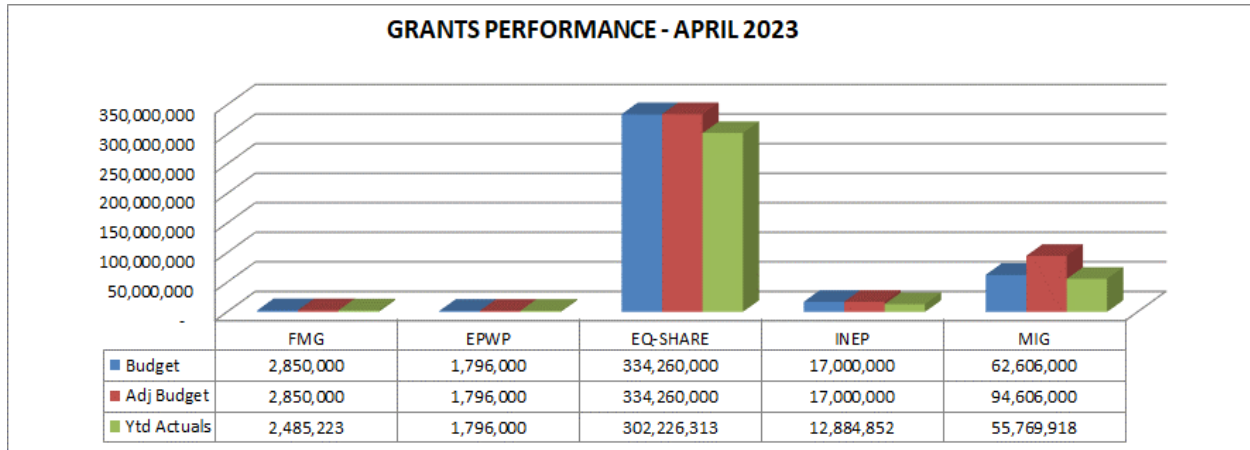


## Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2021/23	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>307,637</b>	<b>338,906</b>	<b>338,906</b>	<b>68,614</b>	<b>306,508</b>	<b>338,906</b>	<b>(32,398)</b>	<b>-10%</b>	<b>338,906</b>
Local Government Equitable Share	302,788	334,260	334,260	67,990	302,226	334,260	(32,034)	-10%	334,260
Finance Management	2,650	2,850	2,850	625	2,485	2,850	(365)	-13%	2,850
EPWP Incentive	2,199	1,796	1,796	-	1,796	1,796	-		1,796
<b>Total operating expenditure of Transfers and Grants:</b>	<b>307,637</b>	<b>338,906</b>	<b>338,906</b>	<b>68,614</b>	<b>306,508</b>	<b>338,906</b>	<b>(32,398)</b>	<b>-10%</b>	<b>338,906</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>74,316</b>	<b>79,606</b>	<b>111,606</b>	<b>5,504</b>	<b>68,655</b>	<b>82,817</b>	<b>(14,162)</b>	<b>-17%</b>	<b>111,606</b>
Municipal Infrastructure Grant (MIG)	57,924	62,606	94,606	4,724	55,770	68,829	(13,059)	-19%	94,606
Intergrated National Electrification Grant	16,392	17,000	17,000	781	12,885	13,988	(1,103)	-8%	17,000
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Coghsta - Development		-					-		
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A							-		
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A							0		
<b>Total capital expenditure of Transfers and Grants</b>	<b>74,316</b>	<b>79,606</b>	<b>111,606</b>	<b>5,504</b>	<b>68,655</b>	<b>82,817</b>	<b>(14,162)</b>	<b>-17%</b>	<b>111,606</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>381,953</b>	<b>418,512</b>	<b>450,512</b>	<b>74,119</b>	<b>375,162</b>	<b>421,723</b>	<b>(46,560)</b>	<b>-11%</b>	<b>450,512</b>

An amount of R74, 119 million has been spent on grants during the month of April 2023 and the year to date actuals is R375, 162 million whilst the year to date budget amounts to R421, 723 million and this results in an under spending variance of R46 560 million that translates to 17%. Of the total spending amounting to R74, 119 million, R68, 614 million is spent on operational grants whilst capital grants spent R5, 504 million.

**Figure 5: Grants performance**



The above graph depicts the gazetted and budgeted amounts for all the grants and the expenditure thereof as at end of April 2023. The grants expenditure are shown below in percentages:

- Financial Management Grant 87.20%
- Expanded Public Work Programme 100.00%
- Equitable Share 90.42%
- Integrated National Electrification Grant 75.79%
- Municipal Infrastructure Grant 58.95%

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

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	15,253	14,476	14,986	788	12,186	12,720	(534)	-4%	14,986
Pension and UIF Contributions	1,863	2,504	2,996	124	1,665	1,712	(47)	-3%	2,996
Medical Aid Contributions	194	89	89	8	75	74	0	1%	89
Motor Vehicle Allowance	5,281	5,536	6,144	296	4,476	4,655	(179)	-4%	6,144
Cellphone Allowance	2,738	2,753	2,652	207	1,911	1,911	-		2,652
Other benefits and allowances	238	223	259	11	200	214	(13)	-6%	259
<b>Sub Total - Councillors</b>	<b>25,567</b>	<b>25,580</b>	<b>27,126</b>	<b>1,434</b>	<b>20,512</b>	<b>21,285</b>	<b>(773)</b>	<b>-4%</b>	<b>27,126</b>
<b>% increase</b>		<b>0%</b>	<b>6%</b>						<b>6%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3,197	4,315	2,769	117	1,529	1,530	(1)	0%	2,769
Pension and UIF Contributions	88	338	140	9	85	86	(0)	0%	140
Medical Aid Contributions	80	1,464	257	11	91	89	2	2%	257
Motor Vehicle Allowance	186	519	251	17	161	161	-		251
Cellphone Allowance	85	166	79	5	53	53	-		79
Other benefits and allowances	211	312	201	(2)	90	120	(30)	-25%	201
Payments in lieu of leave							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>3,847</b>	<b>7,112</b>	<b>3,697</b>	<b>157</b>	<b>2,009</b>	<b>2,038</b>	<b>(28)</b>	<b>-1%</b>	<b>3,697</b>
<b>% increase</b>		<b>85%</b>	<b>-4%</b>						<b>-4%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	102,769	115,473	104,223	8,585	88,501	87,179	1,322	2%	104,223
Pension and UIF Contributions	19,579	26,387	20,625	1,692	17,115	17,181	(66)	0%	20,625
Medical Aid Contributions	5,442	5,593	5,906	512	4,865	4,880	(16)	0%	5,906
Overtime	1,055	1,163	347	13	283	270	13	5%	347
Motor Vehicle Allowance	13,018	15,702	14,056	1,167	11,704	11,708	(4)	0%	14,056
Cellphone Allowance	1,917	1,426	1,925	159	1,599	1,602	(3)	0%	1,925
Housing Allowances	220	230	253	21	210	210	-		253
Other benefits and allowances	10,429	11,279	15,605	198	10,258	11,285	(1,027)	-9%	15,605
Payments in lieu of leave	624	442	4,283	(197)	810	1,345	(534)	-40%	4,283
Long service awards	1,288	510	253	147	743	889	(146)	-16%	253
Post-retirement benefit obligations		-		-	-		-		-
<b>Sub Total - Other Municipal Staff</b>	<b>156,340</b>	<b>178,204</b>	<b>167,476</b>	<b>12,297</b>	<b>136,087</b>	<b>136,550</b>	<b>(462)</b>	<b>0%</b>	<b>167,476</b>
<b>% increase</b>		<b>14%</b>	<b>7%</b>						<b>7%</b>
<b>Total Parent Municipality</b>	<b>185,754</b>	<b>210,897</b>	<b>198,299</b>	<b>13,888</b>	<b>158,608</b>	<b>159,872</b>	<b>(1,264)</b>	<b>-1%</b>	<b>198,299</b>
		<b>14%</b>	<b>7%</b>						<b>7%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>185,754</b>	<b>210,897</b>	<b>198,299</b>	<b>13,888</b>	<b>158,608</b>	<b>159,872</b>	<b>(1,264)</b>	<b>-1%</b>	<b>198,299</b>
<b>% increase</b>		<b>14%</b>	<b>7%</b>						<b>7%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>160,187</b>	<b>185,316</b>	<b>171,173</b>	<b>12,454</b>	<b>138,097</b>	<b>138,587</b>	<b>(491)</b>	<b>0%</b>	<b>171,173</b>

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of April 2023 amounts to R158, 608 million and the year to date budget is R159, 872 million and the expenditure for remuneration of councilors amounts to R20, 512 million while the year to date budget is R21, 285 million. The year to date actual expenditure for senior managers is R2, 009 million and the year to date budget thereof is R2, 038 million. There are four senior managerial vacant positions (Budget and Treasury, Corporate services, Infrastructure and Planning) and this is causing underspending variance on budget performance for senior management. The year to date actuals for other municipal staff is R136, 087 million and the year to date budget is R136, 550 million. The remuneration of councilors and other municipal staff category has under spending variance, and there are four vacant positions in the senior management level and the positions should be filled in the new financial year 2022/23.

## Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2020/21	2022/24	2024/25	
<b>Cash Receipts By Source</b>																
Property rates	2,878	4,492	2,679	2,585	2,916	2,289	2,287	4,732	3,150	2,797	3,341	16,190	50,336	41,856	43,740	
Service charges - electricity revenue	8,018	7,087	7,464	6,636	6,815	7,783	7,743	7,555	6,207	7,420	9,569	40,138	122,434	119,873	125,264	
Service charges - refuse	509	364	478	389	387	407	378	430	413	445	642	1,231	6,075	8,047	8,409	
Rental of facilities and equipment	46	29	40	31	34	28	29	24	42	66	193	305	867			
Interest earned - external investments	71	157	324	127	27	248	286	35	-	237	32	(1,156)	389	3,669	3,675	
Interest earned - outstanding debtors	213	537	128	159	148	66	145	593	483	152	422	5,337	8,381	7,551	8,541	
Fines, penalties and forfeits	21	35	48	160	375	319	323	260	378	397	353	876	3,544	9,300	9,718	
Licences and permits	500	612	576	578	481	381	441	562	569	402	526	915	6,542	6,593	6,890	
Transfers and Subsidies - Operational	130,361	3,299	-	-	809	104,805	-	538	93,594	-	-	-	333,406	359,874	384,977	
Other revenue	1,599	2,742	1,624	1,246	22,806	1,324	1,341	2,581	2,036	1,383	1,877	(37,954)	2,605	2,640	2,758	
<b>Cash Receipts by Source</b>	<b>144,217</b>	<b>19,354</b>	<b>13,360</b>	<b>11,911</b>	<b>34,799</b>	<b>117,649</b>	<b>12,972</b>	<b>17,311</b>	<b>106,871</b>	<b>13,298</b>	<b>16,956</b>	<b>25,883</b>	<b>534,580</b>	<b>559,405</b>	<b>593,974</b>	
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations)	19,000	-	23,270		4,000	16,750	-	4,000	44,586	-	-	-	111,606	76,364	79,794	
Borrowing long term/refinancing				-	-		-	-	-							
Increase (decrease) in consumer deposits												488	488	237	505	
Decrease (increase) in non-current receivables												-				
Decrease (increase) in non-current investments												-				
<b>Total Cash Receipts by Source</b>	<b>163,217</b>	<b>19,354</b>	<b>36,630</b>	<b>11,911</b>	<b>38,799</b>	<b>134,399</b>	<b>12,972</b>	<b>21,311</b>	<b>151,457</b>	<b>13,298</b>	<b>16,956</b>	<b>26,371</b>	<b>646,674</b>	<b>636,006</b>	<b>674,273</b>	
<b>Cash Payments by Type</b>																
Employee related costs	12,738	13,454	13,127	13,783	13,274	21,430	12,571	12,692	12,516	12,454	12,875	13,384	164,299	210,668	219,614	
Remuneration of councillors	2,069	2,393	2,080	2,079	2,079	2,141	2,079	2,079	2,079	1,434	2,069	3,820	26,401	30,493	34,153	
Interest paid	-	137	-	-	-	-	-	437	2	423	321	1,367	2,688	2,326	2,472	
Bulk purchases - Electricity	83	10,506	11,386	8,400	7,014	7,402	6,753	6,513	7,165	6,828	9,137	13,346	94,532	114,462	119,613	
Other materials	5,315	6,109	4,668	2,557	2,165	5,954	1,210	1,471	2,247	4,034	3,320	793	39,844	35,165	36,667	
Contracted services	3,535	6,867	9,209	6,185	3,571	9,339	7,183	5,518	3,467	3,777	5,805	5,208	69,664	63,305	66,069	
Grants and subsidies paid - other	136	61	75	57	93	130	149	331	286	348	274	1,013	2,954	3,436	3,588	
General expenses	10,729	2,360	2,363	4,338	4,725	3,801	3,237	7,481	2,151	4,821	11,454	38,716	96,175	61,842	52,478	
<b>Cash Payments by Type</b>	<b>34,604</b>	<b>41,887</b>	<b>42,908</b>	<b>37,399</b>	<b>32,920</b>	<b>50,197</b>	<b>33,182</b>	<b>36,524</b>	<b>29,913</b>	<b>34,118</b>	<b>45,257</b>	<b>77,648</b>	<b>496,558</b>	<b>521,699</b>	<b>534,655</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	5,672	8,918	8,103	14,431	2,731	9,925	7,797	6,667	2,054	12,285	6,667	53,895	139,386	81,383	90,922	
Repayment of borrowing	-	542	-	-	-	-	-	1,452	962	1,834	1,521	1,969	8,281	25,723	26,588	
Other Cash Flows/Payments	23,500	2,986	11,668	4,103	-	28,707	12,415	(26,014)	10,748	1,326	3,456	(81,459)	(8,806)	31,800	46,694	
<b>Total Cash Payments by Type</b>	<b>63,776</b>	<b>54,333</b>	<b>62,679</b>	<b>55,934</b>	<b>35,652</b>	<b>88,829</b>	<b>53,394</b>	<b>18,629</b>	<b>43,677</b>	<b>49,562</b>	<b>56,901</b>	<b>52,052</b>	<b>635,418</b>	<b>660,605</b>	<b>698,859</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>99,441</b>	<b>(34,979)</b>	<b>(26,049)</b>	<b>(44,022)</b>	<b>3,147</b>	<b>45,570</b>	<b>(40,422)</b>	<b>2,682</b>	<b>107,779</b>	<b>(36,264)</b>	<b>(39,945)</b>	<b>(25,681)</b>	<b>11,256</b>	<b>(24,599)</b>	<b>(24,586)</b>	
Cash/cash equivalents at the month/year beginning:	6,597	106,038	71,059	45,010	987	4,134	49,704	9,282	11,964	119,743	83,479	43,535	6,597	17,854	(6,746)	
Cash/cash equivalents at the month/year end:	106,038	71,059	45,010	987	4,134	49,704	9,282	11,964	119,743	83,479	43,535	17,854	17,854	(6,746)	(31,332)	

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R13, 298 million and the total cash payment for the month were R49, 562 million and this resulted in net decrease in cash held amounting to R36, 264 million. With cash and cash equivalent of R119, 743 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R83, 479 million. This is a supporting table for table C7 – Cash Flow Statement.

### Supporting Table: SC 12 Capital Expenditure Trend

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>Monthly expenditure performance trend</b>									
July	2,528	11,281	11,281	5,672	5,672	11,281	5,608	50%	6%
August	7,824	13,110	13,110	8,918	14,590	24,391	9,800	40%	15%
September	6,628	8,644	8,644	8,103	22,693	33,034	10,341	31%	23%
October	2,316	8,526	8,526	14,431	37,124	41,561	4,436	11%	38%
November	3,598	7,411	7,411	2,731	39,856	48,972	9,116	19%	41%
December	6,893	11,299	11,299	9,925	49,781	60,271	10,490	17%	51%
January	2,187	3,718	3,718	7,968	57,749	63,989	6,240	10%	59%
February	16,440	10,392	7,407	6,909	64,658	71,396	6,738	9%	66%
March	9,067	7,436	5,550	2,054	66,711	76,946	10,234	13%	68%
April	6,304	8,496	17,695	12,285	78,996	94,641	15,645	17%	81%
May	2,799	2,619	22,808	–		117,449	–		
June	21,773	5,109	21,937	–		139,386	–		
<b>Total Capital expenditure</b>	<b>88,355</b>	<b>98,041</b>	<b>139,386</b>	<b>78,996</b>					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of April amounts to R12, 285 million. The year to date actual expenditure incurred is R78, 996 million whilst the year to date budget is R94, 641 million that gives rise to under spending variance of R15, 645 million that translate to 17%.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class</b>									
<b>Infrastructure</b>	22,332	18,500	23,674	2,527	12,741	11,164	(1,577)	-14%	23,674
<b>Roads Infrastructure</b>	-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-		-
Road Structures							-		
Road Furniture							-		
Attenuation							-		
<b>Electrical Infrastructure</b>	22,332	17,250	22,524	1,821	11,717	10,813	(904)	-8%	22,524
Power Plants			3,400	-	-	710	710	100%	3,400
MV Substations		50	-	-		-	-		-
MV Networks	22,332	17,000	18,924	1,821	11,625	9,979	(1,646)	-16%	18,924
Capital Spares		200	200	-	92	124	32	26%	200
<b>Solid Waste Infrastructure</b>	-	1,250	1,150	705	1,024	351	(673)	-192%	1,150
Landfill Sites							-		
Waste Transfer Stations							-		
Capital Spares		1,250	1,150	705	1,024	351	(673)	-192%	1,150
<b>Community Assets</b>	-	418	238	-	201	201	-		238
Capital Spares		418	238	-	201	201	-		238
<b>Other assets</b>	-	458	454	-	454	454	-		454
Operational Buildings	-	458	454	-	454	454	-		454
Stores		458	454	-	454	454	-		454
<b>Intangible Assets</b>	-	300	185	(185)	-	-	-		185
Servitudes							-		
Computer Software and Applications		300	185	(185)	-	-	-		185
<b>Computer Equipment</b>	824	700	2,135	29	1,634	1,985	350	18%	2,135
Computer Equipment	824	700	2,135	29	1,634	1,985	350	18%	2,135
<b>Furniture and Office Equipment</b>	-	500	1,139	-	456	561	105	19%	1,139
Furniture and Office Equipment		500	1,139	-	456	561	105	19%	1,139
<b>Machinery and Equipment</b>	214	1,610	1,400	232	1,627	828	(798)	-96%	1,400
Machinery and Equipment	214	1,610	1,400	232	1,627	828	(798)	-96%	1,400
<b>Transport Assets</b>	1,079	-	-	-	-	-	-		-
Transport Assets	1,079						-		
<b>Total Capital Expenditure on new assets</b>	24,449	22,485	29,225	2,602	17,113	15,194	(1,919)	-13%	29,225



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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on renewal of existing assets by Asset Class</b>									
Infrastructure	44,874	30,723	54,685	4,636	26,521	36,822	10,301	28%	54,685
Roads Infrastructure	39,750	28,631	31,500	4,636	24,429	26,865	2,436	9%	31,500
Roads	39,750	28,331	30,940	4,636	24,429	26,540	2,111	8%	30,940
Road Furniture		300	560	-	-	325	325	100%	560
<b>Electrical Infrastructure</b>	<b>5,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
HV Substations									
HV Switching Station									
MV Networks	5,124								
<b>Solid Waste Infrastructure</b>	<b>-</b>	<b>2,092</b>	<b>23,185</b>	<b>-</b>	<b>2,092</b>	<b>9,957</b>	<b>7,865</b>	<b>79%</b>	<b>23,185</b>
Landfill Sites		2,092	23,185	-	2,092	9,957	7,865	79%	23,185
Capital Spares									
<b>Community Assets</b>	<b>-</b>	<b>1,000</b>	<b>869</b>	<b>-</b>	<b>1,376</b>	<b>869</b>	<b>(507)</b>	<b>-58%</b>	<b>869</b>
Cemeteries/Crematoria		1,000	869	-	1,376	869	(507)	-58%	869
Police									
<b>Sport and Recreation Facilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Indoor Facilities									
Outdoor Facilities									
<b>Other assets</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>208</b>
Municipal Offices		-	208	-	-	-	-		208
Workshops									
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Computer Software and Applications									
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Computer Equipment									
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Machinery and Equipment									
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Transport Assets									
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>44,874</b>	<b>31,723</b>	<b>55,762</b>	<b>4,636</b>	<b>27,897</b>	<b>37,691</b>	<b>9,794</b>	<b>26.0%</b>	<b>55,762</b>

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class</b>									
<b>Infrastructure</b>	30,270	25,453	27,795	3,476	26,029	24,934	(1,095)	-4%	29,653
<b>Roads Infrastructure</b>	13,895	15,467	19,309	3,235	18,551	18,139	(412)	-2%	21,167
Roads	13,895	15,467	19,309	3,235	18,551	18,139	(412)	-2%	21,167
Road Structures							-		
Road Furniture							-		
<b>Electrical Infrastructure</b>	12,201	8,263	5,763	-	5,311	4,386	(925)	-21%	5,763
MV Substations							-		
MV Switching Stations							-		
MV Networks	12,201	8,263	5,763	-	5,311	4,386	(925)	-21%	5,763
<b>Solid Waste Infrastructure</b>	4,175	1,722	2,722	241	2,167	2,408	241	10%	2,722
Landfill Sites	4,175	1,722	2,722	241	2,167	2,408	241	10%	2,722
Waste Transfer Stations							-		
<b>Community Assets</b>	166	594	544	1	501	389	(111)	-29%	544
Community Facilities	166	594	544	1	501	389	(111)	-29%	544
Libraries							-		
Parks	166	594	544	1	501	389	(111)	-29%	544
<b>Other assets</b>	575	1,095	1,495	191	1,243	1,157	(86)	-7%	1,495
Operational Buildings	575	1,095	1,495	191	1,243	1,157	(86)	-7%	1,495
Municipal Offices	541	1,095	1,495	191	1,243	1,157	(86)	-7%	1,495
Stores	34						-		
<b>Intangible Assets</b>							-		
Unspecified	38	200	100	-	28	112	84	75%	100
<b>Computer Equipment</b>							-		
Computer Equipment							-		
<b>Machinery and Equipment</b>	3,214	6,556	6,849	708	5,860	5,741	(119)	-2%	6,849
Machinery and Equipment	3,214	6,556	6,849	708	5,860	5,741	(119)	-2%	6,849
<b>Transport Assets</b>	4,117	3,794	4,653	455	3,686	3,782	96	3%	3,794
Transport Assets	4,117	3,794	4,653	455	3,686	3,782	96	3%	3,794
<b>Total Repairs and Maintenance Expenditure</b>	<b>38,380</b>	<b>37,692</b>	<b>41,436</b>	<b>4,831</b>	<b>37,346</b>	<b>36,114</b>	<b>(1,232)</b>	<b>-3.4%</b>	<b>42,436</b>

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>41,746</b>	<b>44,007</b>	<b>44,907</b>	<b>35,832</b>	<b>35,832</b>	<b>41,424</b>	<b>5,593</b>	<b>14%</b>	<b>44,907</b>
<b>Roads Infrastructure</b>	<b>36,879</b>	<b>39,127</b>	<b>39,727</b>	<b>30,969</b>	<b>30,969</b>	<b>37,511</b>	<b>6,542</b>	<b>17%</b>	<b>39,727</b>
Roads	36,879	39,127	39,727	30,969	30,969	37,511	6,542	17%	39,727
Storm water Infrastructure	399	418	418	-	-	242	242	100%	418
Drainage Collection	399	418	418	-	-	242	242	100%	418
<b>Electrical Infrastructure</b>	<b>3,754</b>	<b>3,724</b>	<b>4,024</b>	<b>4,000</b>	<b>4,000</b>	<b>3,124</b>	<b>(876)</b>	<b>-28%</b>	<b>4,024</b>
HV Substations							-		
HV Transmission Conductors	3,754	3,724	4,024	4,000	4,000	3,124	(876)	-28%	4,024
MV Substations							-		
<b>Solid Waste Infrastructure</b>	<b>714</b>	<b>738</b>	<b>738</b>	<b>862</b>	<b>862</b>	<b>547</b>	<b>(316)</b>	<b>-58%</b>	<b>738</b>
Landfill Sites	714	738	738	862	862	547	(316)	-58%	738
Waste Transfer Stations							-		
<b>Community Assets</b>	<b>1,231</b>	<b>1,266</b>	<b>1,266</b>	<b>838</b>	<b>838</b>	<b>954</b>	<b>117</b>	<b>12%</b>	<b>1,266</b>
Community Facilities	1,231	1,266	1,266	838	838	954	117	12%	1,266
Public Open Space	1,231	1,266	1,266	838	838	954	117	12%	1,266
<b>Heritage assets</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>100%</b>	<b>6</b>
Other Heritage	5	6	6	-	-	3	3	0	6
<b>Other assets</b>	<b>4,140</b>	<b>4,229</b>	<b>4,229</b>	<b>3,315</b>	<b>3,315</b>	<b>2,985</b>	<b>(329)</b>	<b>-11%</b>	<b>4,229</b>
Operational Buildings	4,140	4,229	4,229	3,315	3,315	2,985	(329)	-11%	4,229
Municipal Offices	4,140	4,229	4,229	3,315	3,315	2,985	(329)	-11%	4,229
<b>Intangible Assets</b>	<b>51</b>	<b>53</b>	<b>83</b>	<b>6</b>	<b>6</b>	<b>47</b>	<b>41</b>	<b>86%</b>	<b>83</b>
Licences and Rights	51	53	83	6	6	47	41	86%	83
Computer Software and Applications	51	53	83	6	6	47	41	86%	83
<b>Computer Equipment</b>	<b>692</b>	<b>725</b>	<b>925</b>	<b>577</b>	<b>577</b>	<b>785</b>	<b>208</b>	<b>27%</b>	<b>925</b>
Computer Equipment	692	725	925	577	577	785	208	27%	925
<b>Furniture and Office Equipment</b>	<b>590</b>	<b>618</b>	<b>618</b>	<b>598</b>	<b>598</b>	<b>385</b>	<b>(213)</b>	<b>-55%</b>	<b>618</b>
Furniture and Office Equipment	590	618	618	598	598	385	(213)	-55%	618
<b>Machinery and Equipment</b>	<b>2,864</b>	<b>2,961</b>	<b>2,961</b>	<b>2,839</b>	<b>2,839</b>	<b>2,502</b>	<b>(337)</b>	<b>-13%</b>	<b>2,961</b>
Machinery and Equipment	2,864	2,961	2,961	2,839	2,839	2,502	(337)	-13%	2,961
<b>Transport Assets</b>	<b>5,751</b>	<b>5,915</b>	<b>5,915</b>	<b>5,707</b>	<b>5,707</b>	<b>3,516</b>	<b>(2,191)</b>	<b>-62%</b>	<b>5,915</b>
Transport Assets	5,751	5,915	5,915	5,707	5,707	3,516	(2,191)	-62%	5,915
<b>Total Depreciation</b>	<b>57,070</b>	<b>59,780</b>	<b>60,910</b>	<b>49,712</b>	<b>49,712</b>	<b>52,603</b>	<b>2,891</b>	<b>5%</b>	<b>60,910</b>

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on upgrading of existing assets by Asset Class</b>									
<b>Infrastructure</b>	18,534	41,433	53,040	5,287	33,152	38,990	5,838	15%	53,040
<b>Roads Infrastructure</b>	18,534	41,433	52,040	5,046	32,911	38,990	6,079	16%	52,040
Roads	18,534	41,433	52,040	5,046	32,911	38,990	6,079	16%	52,040
Road Structures							-		
Road Furniture							-		
<b>Electrical Infrastructure</b>	-	-	-	-	-	-	-		-
HV Substations							-		
MV Substations							-		
MV Networks							-		
LV Networks							-		
<b>Solid Waste Infrastructure</b>	-	-	1,000	-	-	-	(241)	0%	1,000
Landfill Sites	-		1,000	-	-	-	(241)	0%	1,000
Waste Transfer Stations							-		
<b>Community Assets</b>	498	1,300	284	-	-	284	284	100%	284
Community Facilities	498	1,300	284	-	-	284	284	100%	284
Cemeteries/Crematoria	498						-		
Parks		1,300	284	-	-	284	284	100%	284
<b>Other assets</b>	-	1,100	1,075	-	1,075	1,075	-		1,075
Operational Buildings	-	1,100	1,075	-	1,075	1,075	-		1,075
Municipal Offices	-						-		
Yards		1,100	1,075	-	1,075	1,075	-		1,075
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
Licences and Rights							-		
Computer Software and Applications							-		
<b>Computer Equipment</b>									
Computer Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>									
Furniture and Office Equipment	-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>									
Machinery and Equipment	-	-	-	-	-	-	-		-
<b>Transport Assets</b>									
Transport Assets	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing assets</b>	19,032	43,833	54,399	5,046	33,986	40,349	6,363	16%	54,399

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and Table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, and assets management and performance of the Municipality.

The total expenditure for new capital projects amounts to R17, 113 and the year to date budget is R15, 194 million that reflects under spending variance of R1, 919 million that translates to 13% variance.

The year to date actuals on renewal of existing assets amounts R27, 897 million and with the year to date budget of R37, 691 million and this reflects over spending variance of R9, 794 million that translates to 26% variance.

The year to date actual expenditure on repairs and maintenance is R37, 346 million, and the year to date budget is R36, 114 million, reflecting a positive spending variance of R1, 232 million that translates to 3.4%.

The year to date actual expenditure on upgrading of existing assets is R33, 986 million and the year to date budget is R40, 349 million, reflecting a positive spending variance of R6, 363 million that translates to 16%.

The year to date actual expenditure on depreciation and asset impairment is R49, 712 and the year to date budget is R52, 603 million, reflecting a positive spending variance of R2, 891 million, that translates to 5% which means the integration between asset management system and core financial system is bi-annually during the ten months preparations of financial statements and this partially the requirements for implementation of mSCOA. This is basically mean that the municipality is partially complying with some of mSCOA requirements.

## List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2022/23 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Community Services	No Illegal Dumping Boards	Single	Solid Waste Infrastructure	Capital Spares	100,000	59,000	28,500	48%
	Street litter Bibs	Multi	Solid Waste Infrastructure	Capital Spares	850,000	800,000	705,310	88%
	Fencing of Elandsdoorn/Ntwane Cemetery	Multi	Community Assets	Cemeteries/Crematoria	1,000,000	869,000	1,375,614	158%
	Upgrading and Development of Parks	Multi	Community Assets	Parks	1,300,000	284,469	-	0%
	6.4 Disaster Management Centre & Emergency Relief Store room	Multi	Operational Buildings	Stores	457,500	454,300	454,230	100%
	500 Twenty skip bins 500	Single	Solid Waste Infrastructure	Capital Spares	300,000	290,600	290,500	100%
	Gable Roof	Single	Other assets	Municipal Offices	-	208,000	-	-
	Furniture and Office Equipment	Multi	Furniture and Office Equipment	Equipment	-	419,250	-	-
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	380,000	380,000	526,642	139%
	Trailer	Multi	Machinery and Equipment	Machinery and Equipment	380,000	80,000	79,144	99%
Corporate Services	Vehicles	Single	Community Assets	Capital Spares	417,500	237,500	200,905	85%
	Fencing of Roosenekal Landfill Site	Multi	Solid Waste Infrastructure	Landfill Sites	-	1,000,000	-	-
	Computer Equipment	Multi	Computer Equipment	Computer Equipment	700,000	2,134,652	1,634,202	77%
	Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	500,000	720,001	455,832	63%
	Software Server	Multi	Intangible Assets	Unspecified	300,000	185,000	-	0%
	Razor Fencing of Portion 39 of Farm Klipbank 26 JS (Game Farm)	Single	Other assets	Yards	1,100,000	1,075,000	1,075,000	100%
	Culverts and Road signs 600	Multi	Roads Infrastructure	Road Furniture	300,000	560,000	-	0%
	Motelema Streets Upgrade	Multi	Roads Infrastructure	Roads	3,500,000	6,108,696	4,372,027	72%
	Upgrading of Bloomport and Uitspanning Access Road	Single	Roads Infrastructure	Roads	24,830,820	24,830,820	20,056,670	81%
	Groblersdal Landfill site 6.6	Multi	Solid Waste Infrastructure	Landfill Sites	2,092,365	23,185,401	2,092,364	9%
Economic Development Planning Technical Services	Upgrading of Stompo Bus Road	Multi	Roads Infrastructure	Roads	800,000	800,000	-	0%
	Upgrading Maraganeng Access Road 600	Multi	Roads Infrastructure	Roads	900,000	750,000	-	0%
	Upgrading of Hlogottlou-Bopanang Road	Multi	Roads Infrastructure	Roads	800,000	800,000	-	0%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	800,000	800,000	295,652	37%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	900,000	750,000	-	0%
	Upgrading of Masoing Bus route	Multi	Roads Infrastructure	Roads	850,000	850,000	-	0%
	Upgrading of Mokumong access road to Marateng taxi rank (Internal)	Multi	Roads Infrastructure	Roads	700,000	700,000	-	0%
	Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Multi	Roads Infrastructure	Roads	-	1,406,964	-	0%
	Upgrading of Dipakapakeng	Multi	Roads Infrastructure	Roads	2,169,180	2,169,180	1,660,514	77%
	Upgrading of Nyakoroane Internal Access Road	Multi	Roads Infrastructure	Roads	6,512,520	16,012,520	8,025,724	50%
	Upgrading of Tafelkop stadium Access Road	Single	Roads Infrastructure	Roads	27,001,116	27,001,116	22,929,205	85%
	Electrification of Makaepa	Single	Electrical Infrastructure	MV Networks	3,240,000	3,240,000	968,467	30%
	Electrification of Masakaneng	Multi	Electrical Infrastructure	MV Networks	7,960,000	7,960,000	7,910,528	99%
	Electrification of Maleoskop	Multi	Electrical Infrastructure	MV Networks	-	1,924,407	486,476	25%
	Electrification of Nyakelang Extension	Single	Electrical Infrastructure	MV Networks	3,800,000	3,800,000	1,828,038	48%
	Electrification of Phomola	Single	Electrical Infrastructure	MV Networks	2,000,000	2,000,000	431,668	22%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	-	-	-	0%
	Main substation	Single	Electrical Infrastructure	MV Substations	50,000	-	-	0%
	Aircons	Multi	Electrical Infrastructure	Capital Spares	200,000	200,000	91,753	46%
	Alternative Energy Solution	Multi	Electrical Infrastructure	Power Plants	-	3,400,000	-	-
Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	850,000	940,000	1,021,014	109%	

## Quality certificate

I, **MESHACK MAHLAGAUME KGWALE**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 30 April 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature  .....

Date 21 05 2023 .....