

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

APRIL 2024

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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 2022-23 financial year audit final report is out the municipality received an unqualified audit opinion with issues.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2023/24			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	680 763 743	697 761 925	602 265 809	86%
		-		
OPERATING EXPENDITURE	654 216 898	677 674 528	525 217 358	78%
		-		
TRANSFER - CAPITAL	79 756 000	76 056 134	59 856 448	79%
SURPLUS/(DEFICIT)	106 302 845	96 163 125	147 000 914	153%
CAPITAL EXPENDITURE	84 156 000	93 912 144	73 995 128	79%

Table C1 – Budget Statement Summary

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	54 993	63 025	60 026	5 613	49 160	46 652	2 508	5%	60 026
Service charges	96 995	125 701	125 520	9 040	93 134	74 047	19 087	26%	125 520
Investment revenue	2 996	2 306	8 678	617	6 722	5 673	1 049	19%	8 678
Transfers and subsidies	338 905	363 745	363 612	642	362 401	359 475	2 926	1%	363 612
Other own revenue	26 828	125 987	139 925	1 150	90 848	84 537	6 312	7%	139 925
Total Revenue (excluding capital transfers and contributions)	520 718	680 764	697 762	17 061	602 266	570 383	31 883	6%	697 762
Employee costs	162 017	194 460	178 695	14 910	149 479	144 058	5 421	4%	178 695
Remuneration of Councillors	24 855	26 490	28 006	2 182	23 014	22 703	312	1%	28 006
Depreciation & asset impairment	60 629	65 402	59 298	4 846	50 762	46 220	4 542	10%	59 298
Finance charges	1 623	931	1 543	111	1 482	1 312	170	13%	1 543
Materials and bulk purchases	129 936	153 791	144 500	9 775	115 447	116 499	(1 052)	-1%	144 899
Transfers and subsidies	4 495	3 176	7 131	741	5 595	5 381	214	4%	7 131
Other expenditure	151 158	209 967	258 500	26 002	179 437	175 810	3 627	2%	258 102
Total Expenditure	534 713	654 217	677 675	58 566	525 217	511 983	13 234	3%	677 675
Surplus/(Deficit)	(13 995)	26 547	20 087	(41 505)	77 048	58 400	18 648	32%	20 087
Transfers and subsidies - capital (monetary allocations)	91 816	79 756	75 385	16 028	69 933	53 855	16 078	30%	75 385
Transfers and subsidies - capital (monetary allocations)	–	–	691	–	20	20	–	–	691
Surplus/(Deficit) after capital transfers & contributions	77 820	106 303	96 163	(25 477)	147 001	112 274	34 727	31%	96 163
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	77 820	106 303	96 163	(25 477)	147 001	112 274	34 727	31%	96 163
Capital expenditure & funds sources									
Capital expenditure	98 645	84 156	94 038	9 843	73 995	67 545	6 450	10%	93 912
Capital transfers recognised	77 457	79 756	76 056	8 897	59 856	57 172	2 685	5%	76 056
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	21 188	4 400	17 982	946	14 139	10 373	3 765	36%	17 856
Total sources of capital funds	98 645	84 156	94 038	9 843	73 995	67 545	6 450	10%	93 912
Financial position									
Total current assets	256 254	248 465	221 593		332 423				221 593
Total non current assets	1 239 934	1 379 378	1 394 852		1 242 585				1 394 852
Total current liabilities	169 725	124 219	130 123		139 144				130 123
Total non current liabilities	92 008	92 871	95 052		112 622				95 052
Community wealth/Equity	1 234 455	1 410 753	1 391 270		1 323 242				1 391 270
Cash flows									
Net cash from (used) operating	128 295	56 732	85 611	(12 180)	126 818	92 778	(34 040)	-37%	85 611
Net cash from (used) investing	(98 645)	(71 634)	(81 275)	(9 843)	(73 976)	(73 482)	493	-1%	(81 275)
Net cash from (used) financing	(7 251)	(7 009)	(9 257)	(833)	(7 541)	(8 090)	(549)	7%	(9 257)
Cash/cash equivalents at the month/year end	32 939	19 757	9 789	–	86 970	25 916	(61 054)	-236%	36 747
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	15 933	5 825	4 285	4 149	3 841	3 889	3 689	165 823	207 434
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 R602, 266 million and the year to date budget of R570, 383 million and this reflects a positive variance of R31, 883 million which is mostly attributable to equitable shares received amounting to R342, 902 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 19% favorable variance,
- Interest earned – outstanding debtors: 4% unfavorable variance,
- Rental of Facilities and Equipment: 40% unfavorable variance,
- Fines, penalties and forfeits: 20% favorable variance
- Services Charges – electricity revenue: 34% favorable variance
- Services Charges – refuse revenue: 15% unfavorable variance
- Licenses and permits: 11% favorable variance
- Property rates: 5% favorable variance
- Other revenue: 77% unfavorable
- Transfer and subsidies: 1% favorable

Operating Expenditure

The year to date operational expenditure as at end of April amounts to R525, 217 million and the year to date budget is R511, 983 million. This reflects overspending variance of R13, 324 million that translates to 3% variance. The variance is attributed overspending 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: 13% over spending
- Losses: 58% under performing

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 2024 amounts to R73, 995 million and the year to date budget amounts to R67, 545 million and this gives rise to R6, 450 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of April is R147, 001 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 R207,434 million and this shows an increase of R21,907 million as compared to R185, 527 million as at end of 2022-23 financial year.

Consumer debtors is made up of service charges and property rates that amount to R126,585 million and other debtors amounting to R80, 849 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	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
Revenue - Functional									
Governance and administration	277 768	300 481	304 943	7 926	291 605	276 842	14 763	5%	304 943
Executive and council	43 728	55 444	55 444	–	42 864	36 024	6 839	19%	55 444
Finance and administration	220 586	231 152	235 615	7 926	232 182	223 934	8 249	4%	235 615
Internal audit	13 455	13 884	13 884	–	16 559	16 884	(325)	-2%	13 884
Community and public safety	31 175	129 150	140 865	553	102 814	109 398	(6 584)	-6%	140 865
Community and social services	10 947	11 327	11 326	3	11 286	11 296	(10)	0%	11 326
Sport and recreation	17 033	17 595	17 595	–	17 578	17 581	(4)	0%	17 595
Public safety	3 195	100 228	111 944	550	73 951	80 521	(6 570)	-8%	111 944
Economic and environmental services	140 432	130 503	127 503	14 104	118 969	99 327	19 642	20%	127 503
Planning and development	21 669	22 674	22 508	54	23 690	21 886	1 804	8%	22 508
Road transport	117 952	106 992	104 159	14 051	94 442	76 604	17 838	23%	104 159
Environmental protection	811	836	836	–	836	836	–		836
Trading services	163 158	200 386	200 526	10 505	158 830	138 690	20 140	15%	200 526
Energy sources	126 820	151 238	150 886	9 846	111 053	90 274	20 779	23%	150 886
Waste management	36 339	49 148	49 641	659	47 777	48 416	(639)	-1%	49 641
Total Revenue - Functional	612 533	760 520	773 838	33 089	672 218	624 257	47 961	8%	773 838
Expenditure - Functional									
Governance and administration	215 448	227 933	242 857	20 670	199 410	194 648	4 761	2%	242 944
Executive and council	40 873	45 702	47 203	3 487	39 101	37 920	1 181	3%	47 275
Finance and administration	162 605	170 758	183 784	16 785	150 213	147 292	2 921	2%	183 871
Internal audit	11 970	11 472	11 870	397	10 095	9 436	659	7%	11 798
Community and public safety	39 658	118 872	135 159	3 582	92 864	84 231	8 633	10%	135 309
Community and social services	9 422	9 467	7 004	590	5 727	5 643	84	1%	7 004
Sport and recreation	8 989	14 805	9 893	1 334	8 982	7 923	1 059	13%	10 043
Public safety	21 246	94 601	118 262	1 658	78 155	70 665	7 490	11%	118 262
Economic and environmental services	120 504	127 771	111 412	9 280	92 005	88 101	3 904	4%	111 225
Planning and development	18 411	24 992	20 917	2 291	15 664	15 083	580	4%	20 820
Road transport	102 093	102 085	90 495	6 989	76 341	73 017	3 323	5%	90 405
Environmental protection	–	695	0	–	–	–	–		0
Trading services	159 103	179 641	188 246	25 034	140 938	145 002	(4 064)	-3%	188 196
Energy sources	109 850	133 039	125 492	10 371	95 700	99 031	(3 331)	-3%	125 592
Waste management	49 253	46 602	62 754	14 664	45 239	45 971	(733)	-2%	62 604
Total Expenditure - Functional	534 713	654 217	677 675	58 566	525 217	511 983	13 234	3%	677 675
Surplus/ (Deficit) for the year	77 820	106 303	96 163	(25 477)	147 001	112 274	34 727	31%	96 163

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

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	37 271	48 780	48 780	–	36 200	29 361	6 839	23%	48 780
Vote 2 - Municipal Manager	46 531	48 017	48 017	–	52 692	49 274	3 417	7%	48 017
Vote 3 - Budget & Treasury	109 827	116 810	120 601	7 926	113 992	103 987	10 006	10%	120 601
Vote 4 - Corporate Services	50 657	52 321	52 992	–	56 628	61 927	(5 299)	-9%	52 992
Vote 5 - Community Services	76 536	188 606	200 542	1 704	159 005	165 721	(6 716)	-4%	200 542
Vote 6 - Technical Services	263 115	276 162	273 247	23 406	224 493	187 210	37 282	20%	273 247
Vote 7 - Developmental Planning	13 673	14 423	14 257	54	13 439	13 635	(196)	-1%	14 257
Vote 8 - Executive Support	14 925	15 401	15 401	–	15 770	13 143	2 628	20%	15 401
Total Revenue by Vote	612 533	760 520	773 838	33 089	672 218	624 257	47 961	8%	773 838
Expenditure by Vote									
Vote 1 - Executive & Council	35 446	37 797	40 914	3 003	33 884	32 564	1 319	4%	40 914
Vote 2 - Municipal Manager	45 914	46 270	44 275	3 459	38 413	35 715	2 698	8%	44 275
Vote 3 - Budget & Treasury	61 222	61 056	78 940	10 149	62 446	62 067	379	1%	78 940
Vote 4 - Corporate Services	27 772	41 928	31 596	1 947	24 388	25 337	(949)	-4%	31 596
Vote 5 - Community Services	97 515	175 066	206 991	18 896	145 788	137 646	8 142	6%	206 991
Vote 6 - Technical Services	230 159	254 734	233 989	17 835	187 681	186 640	1 041	1%	233 989
Vote 7 - Developmental Planning	13 119	18 039	14 114	1 224	9 757	9 905	(148)	-1%	14 114
Vote 8 - Executive Support	23 567	19 327	26 855	2 054	22 862	22 109	753	3%	26 855
Total Expenditure by Vote	534 713	654 217	677 675	58 566	525 217	511 983	13 234	3%	677 675
Surplus/ (Deficit) for the year	77 820	106 303	96 163	(25 477)	147 001	112 274	34 727	31%	96 163

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	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
Revenue By Source									
Property rates	54 993	63 025	60 026	5 613	49 160	46 652	2 508	5%	60 026
Service charges - electricity revenue	87 458	115 903	113 616	7 990	83 060	62 193	20 867	34%	113 616
Service charges - refuse revenue	9 537	9 798	11 904	1 049	10 074	11 854	(1 780)	-15%	11 904
Rental of facilities and equipment	1 039	913	2 721	(657)	1 011	1 686	(674)	-40%	2 721
Interest earned - external investments	2 996	2 306	8 678	617	6 722	5 673	1 049	19%	8 678
Interest earned - outstanding debtors	14 200	14 686	18 959	712	12 919	13 423	(504)	-4%	18 959
Fines, penalties and forfeits	3 300	100 528	108 430	550	70 199	58 625	11 574	20%	108 430
Licences and permits	6 062	7 176	6 961	491	5 338	4 828	510	11%	6 961
Transfers and subsidies	338 905	363 745	363 612	642	362 401	359 475	2 926	1%	363 612
Other revenue	2 227	2 684	2 854	54	1 381	5 975	(4 594)	-77%	2 854
Gains							-		
Total Revenue (excluding capital transfers and contributions)	520 718	680 764	697 762	17 061	602 266	570 383	31 883	6%	697 762
Expenditure By Type									
Employee related costs	162 017	194 460	178 695	14 910	149 479	144 058	5 421	4%	178 695
Remuneration of councillors	24 855	26 490	28 006	2 182	23 014	22 703	312	1%	28 006
Debt impairment	19 063	95 607	119 358	15 879	63 819	64 048	(228)	0%	119 358
Depreciation & asset impairment	60 629	65 402	59 298	4 846	50 762	46 220	4 542	10%	59 298
Finance charges	1 623	931	1 543	111	1 482	1 312	170	13%	1 543
Bulk purchases	93 194	113 017	107 455	8 232	82 431	84 947	(2 516)	-3%	107 455
Other materials	36 742	40 774	37 046	1 544	33 016	31 552	1 464	5%	37 444
Contracted services	75 840	61 720	74 108	6 136	63 537	59 078	4 459	8%	73 821
Transfers and subsidies	4 495	3 176	7 131	741	5 595	5 381	214	4%	7 131
Other expenditure	56 254	52 641	64 985	3 991	52 061	52 637	(576)	-1%	64 875
Losses	-	-	48	(4)	20	48	(28)	-58%	48
Total Expenditure	534 713	654 217	677 675	58 566	525 217	511 983	13 234	3%	677 675
Surplus/(Deficit)	(13 995)	26 547	20 087	(41 505)	77 048	58 400	18 648	32%	20 087
Transfers and subsidies - capital (monetary allocations)	91 816	79 756	75 385	16 028	69 933	53 855	16 078	30%	75 385
Transfers and subsidies - capital (monetary allocations)			671	-	-	-	-		671
Transfers and subsidies - capital (in-kind - all)	-	-	20	-	20	20	-		20
Surplus/(Deficit) after capital transfers & contributions	77 820	106 303	96 163	(25 477)	147 001	112 274			96 163
Taxation							-		
Surplus/(Deficit) after taxation	77 820	106 303	96 163	(25 477)	147 001	112 274			96 163
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	77 820	106 303	96 163	(25 477)	147 001	112 274			96 163
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	77 820	106 303	96 163	(25 477)	147 001	112 274			96 163

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 councilors, 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

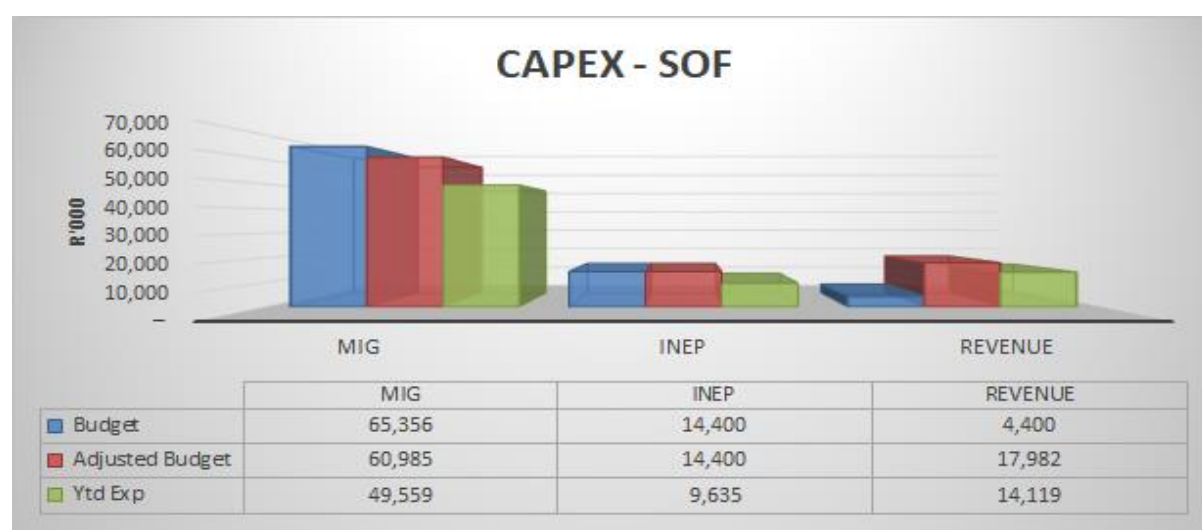
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	2,663	1,000	2,123	48	1,747	1,910	(163)	-9%	2,123
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	2,663	1,000	2,123	48	1,747	1,910	(163)	-9%	2,123
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	2,450	100	250	29	126	180	(54)	-30%	250
Community and social services	1,455	–	–	–	–	–	–	–	–
Sport and recreation	550	100	250	29	126	180	(54)	-30%	250
Public safety	445	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	75,671	66,256	69,900	8,699	55,611	50,684	4,927	10%	69,774
Planning and development	1,075	–	–	–	–	–	–	–	–
Road transport	74,596	66,256	69,900	8,699	55,611	50,684	4,927	10%	69,774
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	17,861	16,800	21,765	1,067	16,511	14,771	1,740	12%	21,765
Energy sources	16,001	15,000	20,559	198	15,616	14,108	1,508	11%	20,559
Waste management	1,860	1,800	1,206	869	895	663	232	35%	1,206
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	98,645	84,156	94,038	9,843	73,995	67,545	6,450	10%	94,038
Funded by:									
National Government	77,457	79,756	75,385	8,897	59,194	56,501	2,694	5%	75,385
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	–	–	671	–	662	671	(9)	-1%	671
Transfers recognised - capital	77,457	79,756	76,056	8,897	59,856	57,172	2,685	5%	76,056
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	21,188	4,400	17,982	946	14,139	10,373	3,765	36%	17,856
Total Capital Funding	98,645	84,156	94,038	9,843	73,995	67,545	6,450	10%	94,038

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	2,663	700	1,823	30	1,448	947	500	53%	1,823
Vote 5 - Community Services	4,063	1,000	1,000	869	869	540	329	61%	1,000
Vote 6 - Technical Services	40,032	73,356	80,685	8,749	65,679	59,088	6,592	11%	80,685
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total multi-year capital expenditure	46,759	75,056	83,508	9,648	67,996	60,575	7,421	12%	83,508
Expenditure of single-year capital appropriation							–		
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	–	300	300	19	300	962	(663)	-69%	300
Vote 5 - Community Services	247	900	456	29	152	303	(151)	-50%	456
Vote 6 - Technical Services	50,564	7,900	9,774	148	5,548	5,705	(157)	-3%	9,648
Vote 7 - Developmental Planning	1,075	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total single-year capital expenditure	51,886	9,100	10,530	195	5,999	6,970	(971)	-14%	10,530
Total Capital Expenditure	98,645	84,156	94,038	9,843	73,995	67,545	6,450	10%	94,038

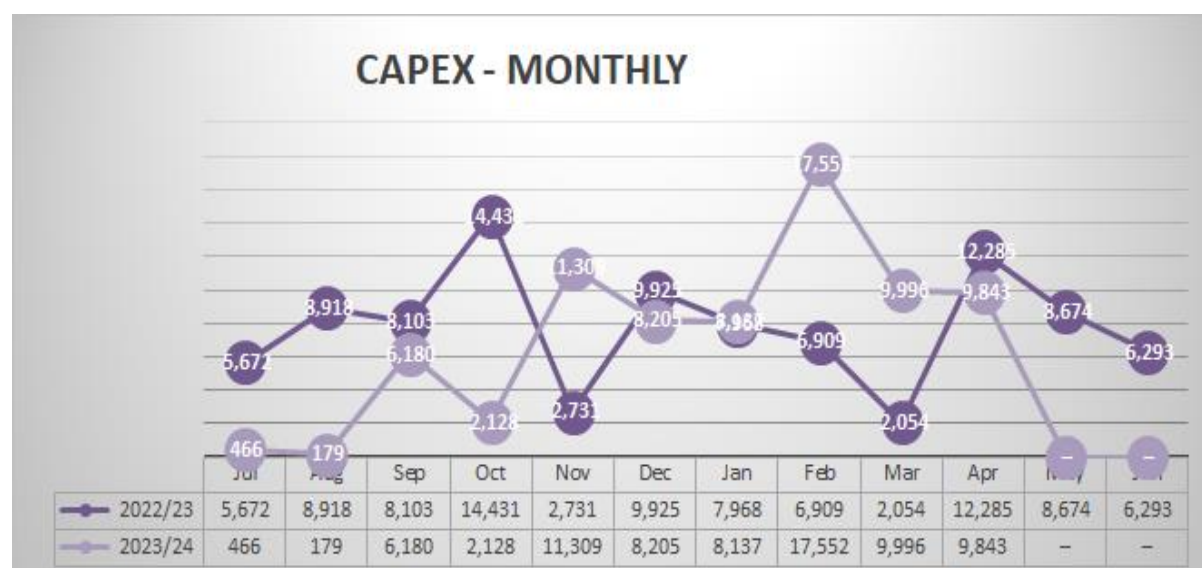
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of April 2024, R9,843 spending is incurred and the year-to-date expenditure amounts to R73, 995 whilst the year to date budget is R67, 545 million and this gave rise to over spending variance of R6, 450 million that translates to 10%.

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 R93, 367 million, R60, 985 million is funded from Municipal Infrastructure grant, R14, 400 million from Integrated National Electrification Programme and R17, 982 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 2022-23 and 2023/24 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	7 479	18 804	9 789	11 030	9 789
Call investment deposits	25 460	–	–	75 262	–
Consumer debtors	109 709	178 921	157 743	133 236	157 743
Other debtors	88 862	12 169	12 170	82 337	12 170
Current portion of long-term receivables	–	–	–	1 194	–
Inventory	24 743	38 571	41 891	29 364	41 891
Total current assets	256 254	248 465	221 593	332 423	221 593
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	17 149	18 499	18 499	–	18 499
Investment property	96 399	48 884	48 884	103 831	48 884
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 123 988	1 310 538	1 326 411	1 135 445	1 326 411
Biological	463	463	–	–	–
Intangible	7	606	671	1 381	671
Other non-current assets	1 928	388	388	1 928	388
Total non current assets	1 239 934	1 379 378	1 394 852	1 242 585	1 394 852
TOTAL ASSETS	1 496 188	1 627 843	1 616 444	1 575 008	1 616 444
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	4 650	7 246	9 494	6 942	9 494
Consumer deposits	5 757	5 937	5 937	5 594	5 937
Trade and other payables	158 176	108 287	114 060	116 854	114 060
Provisions	1 142	2 750	631	9 754	631
Total current liabilities	169 725	124 219	130 123	139 144	130 123
Non current liabilities					
Borrowing	7 288	5 456	7 637	1 962	7 637
Provisions	84 720	87 415	87 415	110 660	87 415
Total non current liabilities	92 008	92 871	95 052	112 622	95 052
TOTAL LIABILITIES	261 733	217 091	225 174	251 766	225 174
NET ASSETS	1 234 455	1 410 753	1 391 270	1 323 242	1 391 270
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 234 455	1 410 753	1 391 242	1 323 242	1 391 242
Reserves	–	–	28	–	28
TOTAL COMMUNITY WEALTH/EQUITY	1 234 455	1 410 753	1 391 270	1 323 242	1 391 270

The above table shows that community wealth amounts to R1, 391 billion, total liabilities R225, million and the total assets R1,616 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 2.4:1 that is above the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	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
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	37 194	54 392	45 020	3 317	35 438	36 025	(588)	-2%	45 020
Service charges	89 721	124 873	112 300	8 656	80 587	82 451	(1 864)	-2%	112 300
Other revenue	53 816	21 801	23 866	12 137	73 392	23 866	50 204	210%	23 866
Transfers and Subsidies - Operational	333 406	363 745	363 612	120	343 248	363 612	(20 364)	-6%	363 612
Transfers and Subsidies - Capital	111 606	79 756	76 056	–	75 385	76 056	(671)	-1%	76 056
Interest	5 365	1 455	21 490	757	5 430	5 866	(436)	-7%	21 490
Payments									
Suppliers and employees	(499 712)	(585 183)	(550 001)	(36 993)	(480 562)	(487 502)	(6 940)	1%	(550 001)
Finance charges	(1 314)	(931)	(1 491)	(111)	(1 182)	(1 954)	(772)	40%	(1 491)
Transfers and Grants	(1 787)	(3 176)	(5 241)	(741)	(5 595)	(5 642)	(47)	1%	(5 241)
NET CASH FROM/(USED) OPERATING ACTIVITIES	128 295	56 732	85 611	(12 857)	126 140	92 778	(34 040)	-37%	85 611
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	851	852			–	–		852
Decrease (increase) in non-current receivables	–	–	1 524	–	–		–		1 524
Decrease (increase) in non-current investments	–	–	–			–	–		–
Payments									
Capital assets	(98 645)	(72 485)	(83 652)	(9 843)	(73 976)	(73 482)	493	-1%	(83 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(98 645)	(71 634)	(81 275)	(9 843)	(73 976)	(73 482)	493	-1%	(81 275)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–					–		–
Borrowing long term/refinancing	–	–				–	–		–
Increase (decrease) in consumer deposits	–	237	237	(24)	390	452	(62)	-14%	237
Payments									
Repayment of borrowing	(7 251)	(7 246)	(9 494)	(809)	(7 931)	(8 542)	(611)	7%	(9 494)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 251)	(7 009)	(9 257)	(833)	(7 541)	(8 090)	(549)	7%	(9 257)
NET INCREASE/(DECREASE) IN CASH HELD	22 400	(21 911)	(4 921)	(22 856)	45 302	11 206			(4 921)
Cash/cash equivalents at beginning:	10 539	41 668	14 710		41 668	14 710			41 668
Cash/cash equivalents at month/year end:	32 939	19 757	9 789		86 292	25 916			36 747

Table C7 presents details pertaining to cash flow performance. As at end of April 2024, the net cash inflow from operating activities is R126, 140 million whilst net cash outflow from investing activities is R73, 976 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R7, 541 million. The cash and cash equivalent held at end of April 2024 amounted to R86, 292 million and the net effect of the above cash flows is cash inflow movement of R45, 302 million. The cash and cash equivalent at end of the reporting period of R86, 292 million, is mainly made up of cash in the primary bank account amounting to R11, 030 million with a short term investment amounting to R75, 262 million at the end of April 2024.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	5%	The actual revenue generated is higher than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips are located
Service charges - electricity revenue	34%	The projected monthly revenue appear to be lower in light of the actual revenue performance	No remedial action since the actual revenue is performing well.
Service charges - refuse revenue	-15%	The actual revenue generated is lower than the projected monthly revenue	The municipality should continue collecting revenue in all business areas where skips are located
Rental of facilities and equipment	-40%	The actual revenue generated is slightly the as the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	No remedial action since the actual revenue is performing well.
Interest earned - external investments	19%	The municipality has invested in five different investment portfolios with ABSA and Standard bank, and the actual interest generated is more budgeted revenue	The municipality should draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoid variances.
Interest earned - outstanding debtors	-4%	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	20%	The actual revenue issued on speed cameras is more than the projections. The contract of the speed fine cameras has been appointed.	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	11%	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	1%	The equitable share trenches received is slightly lower than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
Other revenue	-77%	The actual revenue generated is less than the projected monthly revenue.	The municipality should ensure that all write offs on the outstanding debts are true reflections of what should be written off.
Expenditure By Type			
Employee related costs	4%	The actual expenditure incurred on employee related costs is more than the projections thereof	Majority of the positions were vacant and now the positions are filled which explains the actual spending increase.
Remuneration of councillors	1%	The actual expenditure incurred on remuneration of councillors is more than the projected monthly expenditure	No remedial action is needed.
Debt impairment	0%	Debt impairment has not been calculated for the month of beginning of the year.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	10%	Depreciation has been calculated on monthly basis and the actuals is slightly more than the projections.	No remedial action is needed
Finance charges	13%	Finance charges is mainly for finance lease and the municipality has a lease contract with Afrivent Pty Ltd.	The municipality should encourage the service provider to submit invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Bulk purchases	-3%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure, the monthly payments were captured before month end hence the actuals are more than the projections.	The municipality should encourage the service provider (Eskom) to submit invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Other materials	5%	The projected expenditure is more than the actual expenditure thereof.	The municipality should have establish a clear maintenance plan policy to ensure all their vehicles and other assets are maintained to avoid their assets depreciated quickly than their life span.
Contracted services	8%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	4%	The actual expenditure incurred is slightly than the projected monthly expenditure	No remedial action is needed
Other expenditure	-1%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should identify expenditure lead to significant variances and improve on those items to avoid the variances.
Losses	-58%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should continue with the remedy that they use to identify expenditure lead to significant variances and improve on those items to avoid the variances.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	5%	The projections on capital grants is more than the spending thereof.	Majority of projects are moving slowly, the municipality should ensure all projects are performing according to planned schedule.
Internally generated funds	36%	The actual spending on internally generated funds is more than the projections thereof.	The municipality should continue implementing all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-2%	The actual collection rate on property rates is less than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	-2%	The collection rate on service charges is more than the projected rate	The municipality should continue using the strategies they use to collect on licenced municipal areas on electricity billings and refuse removal
Other revenue	208%	The collection rate on leased assets is more than the projected amount	The municipality should continue with the strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-6%	The receipted trenches of operational grants are not in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	-1%	The receipted trenches of capital grants are in line with the projections however there is slow implementations of the capital projects.	The municipality should make use of DORA during the draft and final budget preparations.
Interest	-7%	Interest on other revenue is over projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	1%	The actual costs incurred is more than the projected costs .	No remedial action is needed
Finance charges	40%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality should encourages Afrivent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	1%	The payments relating to this account are less than the projections thereof	No remedial action is needed
Capital assets	-1%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality should fast track implementation of all capital projects.
Increase (decrease) in consumer deposits	-14%	The actual payments on consumer deposit is more than the projections thereof	No remedial action is needed
Repayment of borrowing	7%	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 2023/24											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Bad Debts Written Off	Impairment - Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	7,705	1,254	259	129	167	119	(4)	3,848	13,477	4,259	-	-
Receivables from Non-exchange Transactions - Property Rates	4,939	2,315	1,933	1,877	1,823	1,807	1,772	66,259	82,725	73,538	-	-
Receivables from Exchange Transactions - Waste Management	1,073	728	656	642	631	618	616	25,419	30,383	27,926	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	52	42	77	44	27	27	1,337	1,696	1,511	-	-
Interest on Arrear Debtor Accounts	1,432	1,399	1,365	1,335	1,304	1,277	1,250	64,317	73,679	69,483	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	692	77	31	88	(127)	42	28	4,644	5,474	4,674	-	-
Total By Income Source	15,933	5,825	4,285	4,149	3,841	3,889	3,689	165,823	207,434	181,391	-	-
2019/20 - totals only	12,408	5,852	3,684	3,769	4,182	3,602	18,485	133,545	185,527	163,584		
Debtors Age Analysis By Customer Group												
Organs of State	1,944	1,097	1,022	1,041	754	863	900	45,370	52,990	48,927	-	-
Commercial	7,862	1,421	637	545	554	516	315	11,870	23,720	13,800	-	-
Households	5,531	3,098	2,564	2,463	2,441	2,415	2,381	106,241	127,133	115,941	-	-
Other	595	209	63	101	92	96	92	2,343	3,591	2,724	-	-
Total By Customer Group	15,933	5,825	4,285	4,149	3,841	3,889	3,689	165,823	207,434	181,391	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of April amount to R207, 434 million. The debtors' book is made up as follows:

- Rates 40%
- Electricity 6%
- Rental 1%
- Refuse removal 15%
- Interest on Debtors 36%
- Other 3%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

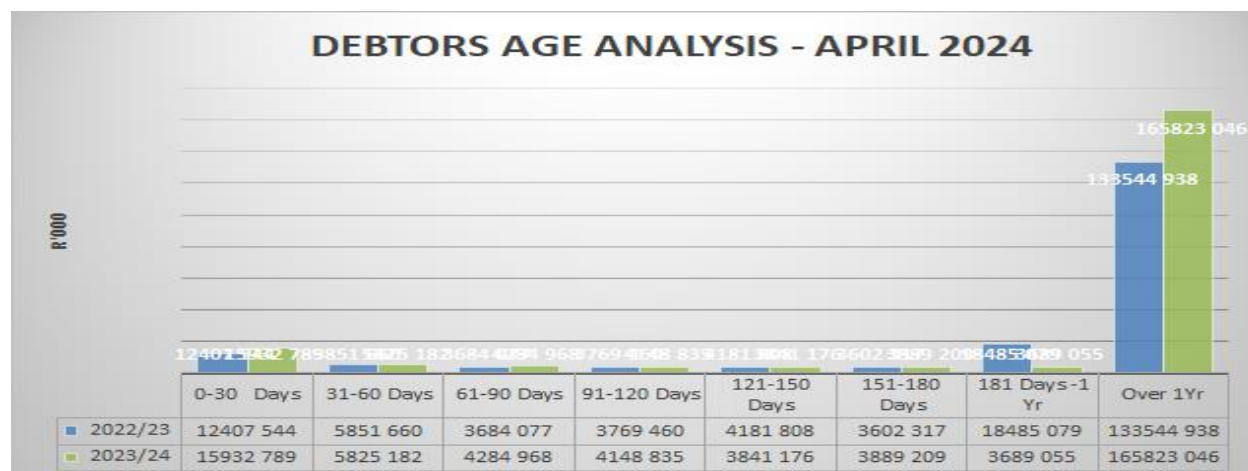
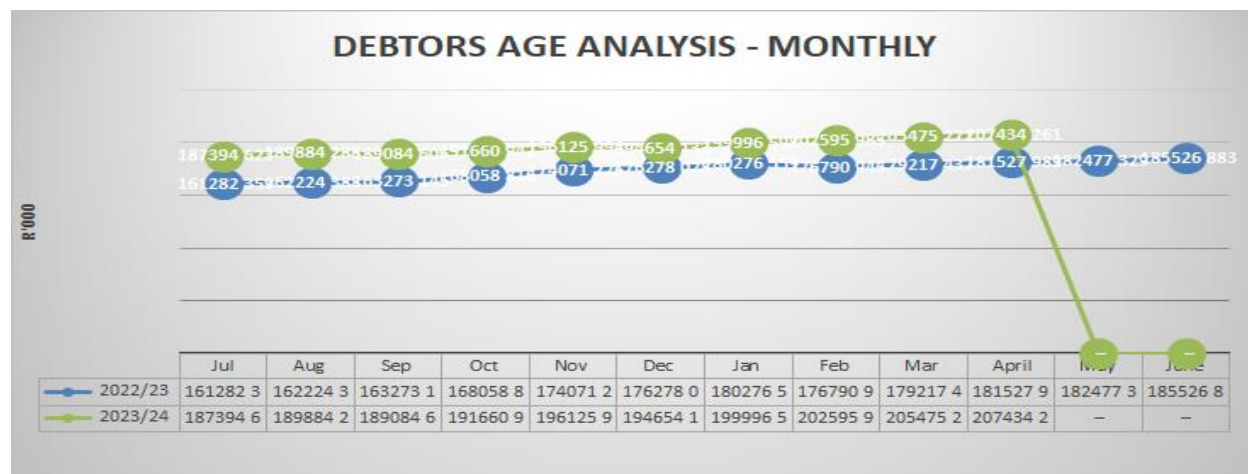


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2022-23 financial year and 2023/24 (as at end of April 2024) whilst the latter shows monthly movement of debtors for both the current financial year and the 2022-23 financial year. The debtors book is materially less than the 2023/24 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	OCC/OWN	OUTSTANDING BALANCE
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	OWNER	1,745,229
9012345	BREED J & OOSTHUIZEN J F	OCCUPIER	1,598,905
6000908	DEPARTMENT OF EDUCATION	OCCUPIER	1,292,001
911906	TAFELKOP MALL (PTY) LTD	OWNER	1,010,271
9001667	NDEBELE MAHLANGU TRIBE	OWNER	670,698
9001668	NDEBELE MAHLANGU TRIBE	OWNER	670,338
9002327	LEMONS EMANUEL MARQUES DE	OWNER	551,917
9001763	TSHEHLA TRUST MAMAILE GEORGE	OWNER	551,142
7000918	MATHEBULA JABULANI JACK TITUS	OCCUPIER	495,264
9002503	GOUWS BOERDERY TRUST 1999/022459/07	OWNER	474,687
9019006	TIGER STRIPES INVESTMENTS (PTY	OWNER	454,692
9000207	GROMAR TRUST	OWNER	450,753
1501364	JAN JOUBERT TRUST (JO JO TANKS)	OCCUPIER	440,695
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	OWNER	427,593
72010812	PROVINCIAL GOVERNMENT OF THE PROVINCE OF MPUMALANGA	OWNER	418,168
9000157	NEDERDUITSE GEREFORMEERDE KERK	OWNER	417,326
9002065	GOVERNMENT OF KWANDEBELE(RURAL DEVELOPMENT)	OWNER	406,173
5000633	ERASMUS G J	OCCUPIER	404,574
9001550	LEHLAKONG COMMUNAL PROP ASSOC	OWNER	388,071
9000178	PRIVATE SCHOOL INV (LIVING WATERS)	OWNER	385,395
TOTAL			13,253,895

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2023/24								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	
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									
Total By Customer Type	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice.

The contracted services are to be paid through order system payments and that should feed the age analysis module every month.

Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest Earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA (9381052783)	1 Month	Current Investment	8.9%		30-Apr-24	21 748 393	190 058	- 7 000 000	10 000 000	24 938 451
STANDARD BANK(038823527-018)		Current Investment	9.1%		21-May-24	-	161 164	-	25 000 000	25 161 164
STANDARD BANK(038823527-019)		Current Investment	9.1%		20-Jun-24	-	162 286	-	25 000 000	25 162 286
STANDARD BANK(038823527-020)		Current Investment	8.9%		22-Apr-24	-	103 339	-25 103 339	25 000 000	-
Municipality sub-total						21 748 393		-32 103 339	35 000 000	75 261 902

The Municipality had short investment portfolios during the month of April 2024 with an opening balance of R21, 748 million in various investment portfolios. An amount of R617 thousand was earned as an interest, with investment top up of R35 million, closed off with R75, 262 million at the end of April 2024.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	338 905	363 745	363 612	–	363 612	281 825	81 787	29%	363 612
Local Government Equitable Share	334 259	358 519	358 519	–	358 519	276 310	82 209	30%	358 519
Finance Management	2 850	2 850	2 850	–	2 850	2 850	–		2 850
EPWP Incentive	1 796	2 376	2 243	–	2 243	2 664	(421)	-16%	2 243
Other grant providers:	358	–	–	120	344	–	344	0%	–
LGSETA Learnership and Development	358			120	344		344	0%	
Total Operating Transfers and Grants	339 263	363 745	363 612	120	363 956	281 825	82 131	29%	363 612
Capital Transfers and Grants									
National Government:	111 606	79 756	75 385	–	75 385	70 016	5 369	8%	75 385
Municipal Infrastructure Grant (MIG)	94 606	65 356	60 985	–	60 985	56 393	4 592	8%	60 985
Integrated National Electrification Grant	17 000	14 400	14 400	–	14 400	13 624	776	6%	14 400
Provincial Government:	–	–	–	–	–	–	–		–
Cogesta - Development		–					–		–
District Municipality:	–	–	–	–	–	–	–		–
[insert description]							–		
Other grant providers:	–	–	–	–	–	–	–		–
[insert description]							–		
Total Capital Transfers and Grants	111 606	79 756	75 385	–	75 385	70 016	5 369	8%	75 385
TOTAL RECEIPTS OF TRANSFERS & GRANTS	450 869	443 501	438 997	120	439 341	351 841	87 499	25%	438 997

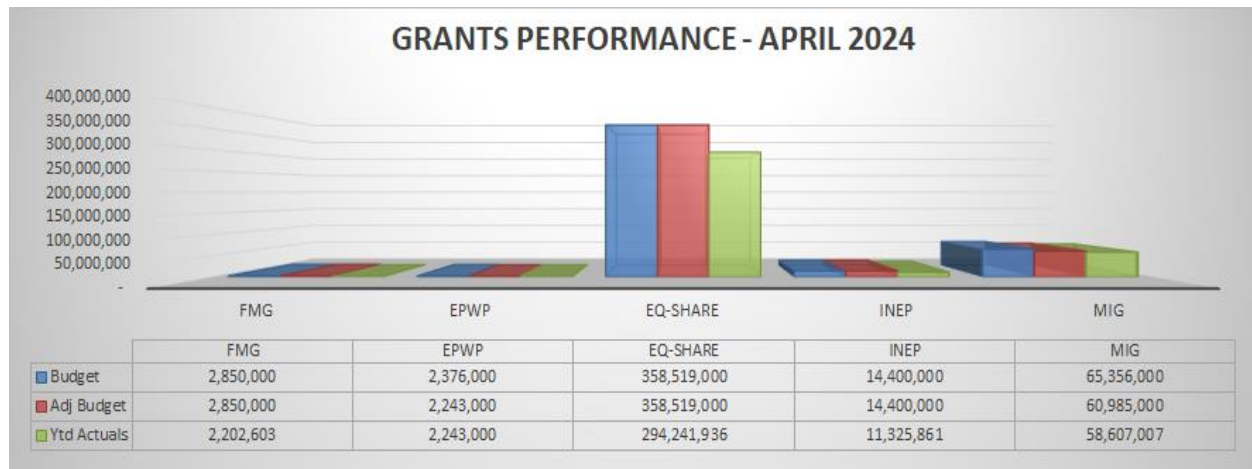
Supporting tables SC6 provides details of grants received. The year-to-date actual receipts amounts to R439, 341 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R358, 519 million; Financial Management Grant amounting to R2, 850 million; LGSETA amounting to R344 hundred, Municipal Infrastructure Grant amounting to R60 985 million; Integrated National Energy Grant R14, 400 million and Expanded Public Works Programme R2, 243 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.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	338 905	363 745	363 612	30 182	298 688	275 872	22 816	8%	363 612
Local Government Equitable Share	334 259	358 519	358 519	29 540	294 242	272 288	21 954	8%	358 519
Finance Management	2 850	2 850	2 850	642	2 203	1 341	862	64%	2 850
EPWP Incentive	1 796	2 376	2 243	–	2 243	2 243	(0)	0%	2 243
Other grant providers:	358	–	–	–	–	–	–		–
LGSETA Learnership and Development	358						–		
Total operating expenditure of Transfers and Grants:	339 263	363 745	363 612	30 182	298 688	275 872	22 816	8%	363 612
Capital expenditure of Transfers and Grants									
National Government:	90 896	79 756	75 385	16 028	69 933	56 501	13 432	24%	75 385
Municipal Infrastructure Grant (MIG)	73 896	65 356	60 985	14 217	58 607	45 831	12 776	28%	60 985
Integrated National Electrification Grant	17 000	14 400	14 400	1 811	11 326	10 670	656	6%	14 400
Other capital transfers [insert description]							–		
Coghsta - Development		–					–		
District Municipality:	–	–	–	–	–	–	–		–
N/A							–		
Other grant providers:	–	–	–	–	–	–	–		–
N/A							–		
Total capital expenditure of Transfers and Grants	90 896	79 756	75 385	16 028	69 933	56 501	13 432	24%	75 385
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	430 159	443 501	438 997	46 210	368 620	332 372	36 248	11%	438 997

An amount of R46, 210 million has been spent on grants during the month of April 2024 and the year-to-date actuals is R368, 620 million whilst the year to date budget amounts to R332,372 million and this results in an over spending variance of R36 ,248 million that translates to 11%. Of the total spending amounting to R368, 620 million, R298, 688 million is spent on operational grants whilst capital grants spent R69, 933 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 2024. The grants expenditure are shown below in percentages:

- Financial Management Grant 77.28%
- Expanded Public Work Programme 100%
- Equitable Share 82.07%
- Integrated National Electrification Grant 78.65%
- Municipal Infrastructure Grant 96.10%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14 631	16 222	16 734	1 265	13 264	13 395	(131)	-1%	16 734
Pension and UIF Contributions	2 008	2 060	2 144	180	1 784	1 730	54	3%	2 144
Medical Aid Contributions	91	89	117	9	81	89	(7)	-8%	117
Motor Vehicle Allowance	5 376	5 399	5 828	467	4 883	4 750	134	3%	5 828
Cellphone Allowance	2 511	2 489	2 856	239	2 768	2 486	282	11%	2 856
Other benefits and allowances	239	230	299	20	224	237	(13)	-6%	299
Sub Total - Councillors	24 855	26 490	27 978	2 179	23 005	22 687	319	1%	27 978
% increase		7%	13%						13%
Senior Managers of the Municipality									
Basic Salaries and Wages	1 798	4 877	2 019	165	1 659	1 677	(18)	-1%	2 019
Pension and UIF Contributions	97	366	379	12	91	289	(198)	-69%	379
Medical Aid Contributions	109	211	146	14	96	105	(9)	-9%	146
Motor Vehicle Allowance	200	545	478	35	324	352	(27)	-8%	478
Cellphone Allowance	58	168	117	7	65	82	(17)	-21%	117
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	97	361	278	0	143	295	(152)	-52%	278
Sub Total - Senior Managers of Municipality	2 358	6 527	3 416	233	2 377	2 799	(422)	-15%	3 416
% increase		177%	45%						45%
Other Municipal Staff									
Basic Salaries and Wages	105 415	124 064	111 667	9 919	93 029	88 984	4 045	5%	111 667
Pension and UIF Contributions	20 535	25 011	22 903	1 913	18 278	18 106	172	1%	22 903
Medical Aid Contributions	5 908	6 133	6 968	595	5 609	5 535	75	1%	6 968
Overtime	312	1 232	379	33	287	297	(10)	-3%	379
Performance Bonus							–		
Motor Vehicle Allowance	14 071	15 907	15 511	1 281	12 755	12 528	227	2%	15 511
Cellphone Allowance	1 919	1 830	2 058	185	1 738	1 659	80	5%	2 058
Housing Allowances	255	268	281	23	235	228	7	3%	281
Other benefits and allowances	10 609	12 655	11 300	198	10 760	10 574	187	2%	11 300
Payments in lieu of leave	(177)	35	1 705	61	1 614	1 418	195	14%	1 705
Long service awards	812	797	2 507	468	2 797	1 931	866	45%	2 507
Sub Total - Other Municipal Staff	159 659	187 932	175 280	14 677	147 102	141 259	5 843	4%	175 280
% increase		18%	10%						10%
Total Parent Municipality	186 872	220 949	206 674	17 089	172 485	166 745	5 740	3%	206 674
		18%	11%						11%
TOTAL SALARY, ALLOWANCES & BENEFITS	186 872	220 949	206 674	17 089	172 485	166 745	5 740	3%	206 674
% increase		18%	11%						11%
TOTAL MANAGERS AND STAFF	162 017	194 460	178 695	14 910	149 479	144 058	5 421	4%	178 695

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of April 2024 amounts to R172, 485 million and the year-to-date budget is R166, 745 million and the expenditure for remuneration of councilors amounts to R23, 005 million while the year-to-date budget is R22, 687 million. The year-to-date actual expenditure for senior managers is R2, 377 million and the year-to-date budget thereof is R2, 799 million. There is two senior managerial vacant position (Corporate services and Infrastructure,) and this is causing an underspending variance on budget performance for senior management. The year-to-date actual for other municipal staff is R147, 102 million and the year-to-date budget is R141, 259 million. The remuneration of councilors has overspending variance, senior managers has under spending and other municipal staff category has over spending variance, and there is two vacant positions in the senior management level and the positions should be filled in this financial year 2023/24.

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

Description	Budget Year 2023/24												2023/24 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	2021/22	2022/23
Cash Receipts By Source															
Property rates	4,158	3,574	4,299	3,361	3,176	3,558	3,445	3,583	2,966	3,317	4,538	14,416	54,392	58,227	62,147
Service charges - electricity revenue	6,586	6,734	6,655	7,489	7,076	10,108	6,653	8,436	8,016	8,152	13,585	22,517	112,005	130,679	153,686
Service charges - refuse	494	468	413	472	481	482	451	476	442	504	795	1,734	7,213	7,791	8,385
Rental of facilities and equipment	42	61	33	29	30	35	521	48	23	18	57	17	913	958	1,003
Interest earned - external investments	573	429	197	273	296	162	315	218	157	339		(1,505)	1,455	1,600	1,659
Interest earned - outstanding debtors	272	286	210	356	181	196	150	236	165	418	514	2,671	5,655	5,864	5,965
Fines, penalties and forfeits	436	449	525	565	485	451	412	406		550	1,003	5,746	11,028	11,568	12,112
Licences and permits	428	593	555	653	491	503	555	501	569	491	652	1,186	7,176	7,528	7,882
Transfers and Subsidies - Operational	150,023	2,896	–	–	1,069	98,796	–	713	89,630	120	–	20,497	363,745	387,608	378,480
Other revenue	1,480	–	5,017	1,550	10,897	2,230	10,766	18,400	1,516	11,078	–	(60,251)	2,684	2,816	2,948
Cash Receipts by Source	164,492	15,489	17,905	14,748	24,182	116,521	23,268	33,018	103,484	24,987	21,144	7,028	566,266	614,639	634,268
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	17,200	–	–	–	24,700	16,776	–	4,000	12,709	–	–	4,371	79,756	76,283	79,692
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(12)	9	(68)	138	(10)	(67)	110	315	(24)	94	(247)	237	305	320
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	0	851	851	891	935
Total Cash Receipts by Source	181,692	15,477	17,914	14,681	49,020	133,286	23,200	37,127	116,508	24,963	21,238	12,002	647,110	692,118	715,215
Cash Payments by Type															
Employee related costs	13,630	13,725	13,964	13,686	14,351	22,391	13,917	13,850	15,056	14,910	15,508	27,353	192,340	198,267	207,585
Remuneration of councillors	2,079	2,079	3,532	2,182	2,182	2,242	2,182	2,182	2,174	2,182	2,237	1,649	26,900	28,218	29,544
Interest paid	–	–	–	315	81	–	150	287	238	111	53	(304)	931	471	100
Bulk purchases - Electricity	83	12,020	12,021	9,159	8,361	7,592	9,289	7,783	7,891	8,232	9,347	21,239	113,017	127,505	150,074
Other materials	901	1,930	3,842	2,991	5,619	5,592	3,996	1,975	4,626	1,544	2,193	(1,890)	33,319	34,942	36,575
Contracted services	2,593	5,361	10,775	3,222	9,380	5,624	5,093	4,879	10,474	6,136	4,376	(4,393)	63,520	67,294	70,501
Grants and subsidies paid - other	145	331	362	578	406	747	758	621	907	741	66	(2,485)	3,176	3,417	3,671
General expenses	6,459	8,672	6,171	2,512	5,996	26,871	3,888	10,643	3,106	3,991	4,146	(33,696)	48,758	49,202	51,469
Cash Payments by Type	25,889	44,117	50,667	34,645	46,376	71,059	39,272	42,219	44,474	37,845	37,926	7,472	481,961	509,316	549,519
Other Cash Flows/Payments by Type															
Capital assets	466	179	6,180	2,128	11,309	8,185	8,137	17,552	9,996	9,843	5,364	(6,855)	72,485	77,363	77,492
Repayment of borrowing	–	–	–	1,522	1,685	–	76	2,241	1,598	809	625	(1,310)	7,246	5,456	–
Other Cash Flows/Payments	34,953	402	–	12,990	–	–	–	–	2,431	–	–	56,553	107,329	67,329	67,329
Total Cash Payments by Type	61,309	44,699	56,847	51,284	59,371	79,244	47,485	62,012	58,499	48,497	43,915	55,861	669,022	659,465	694,340
NET INCREASE/(DECREASE) IN CASH HELD	120,384	(29,222)	(38,932)	(36,604)	(10,351)	54,043	(24,285)	(24,885)	58,010	(23,534)	(22,677)	(43,858)	(21,911)	32,654	20,875
Cash/cash equivalents at the month/year beginning:	41,668	162,052	132,830	93,897	57,294	46,943	100,985	76,701	51,816	109,826	86,292	63,615	41,668	19,757	52,411
Cash/cash equivalents at the month/year end:	162,052	132,830	93,897	57,294	46,943	100,985	76,701	51,816	109,826	86,292	63,615	19,757	19,757	52,411	73,286

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 R24, 963 million and the total cash payment for the month were R37, 845 million and this resulted in net increase in cash held amounting to R48, 497 million. With cash and cash equivalent of R86,292 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R86, 292 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

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
Monthly expenditure performance trend									
July	5 672	1 718	1 718	466	466	1 718	1 251	73%	1%
August	8 918	4 713	4 713	179	646	6 431	5 785	90%	1%
September	8 103	4 390	4 390	6 180	6 825	10 821	3 995	37%	8%
October	14 431	8 295	8 295	2 128	8 953	19 115	10 162	53%	11%
November	2 731	6 262	6 262	11 309	20 262	25 378	5 115	20%	24%
December	9 925	13 059	13 059	8 205	28 467	38 437	9 970	26%	34%
January	7 968	5 318	5 318	8 137	36 604	43 755	7 151	16%	43%
February	6 909	4 512	6 307	17 552	54 156	48 266	(5 890)	-12%	64%
March	2 054	9 195	11 031	9 996	64 152	57 462	(6 691)	-12%	76%
April	12 525	4 478	6 452	9 843	73 995	61 940	(12 056)	-19%	88%
May	7 513	9 027	12 680	–		70 967	–		
June	11 895	13 189	13 813	–		84 156	–		
Total Capital expenditure	98 645	84 156	94 038	73 995					

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 R9, 843 million. The year-to-date actual expenditure incurred is R73, 995 million whilst the year to date budget is R61, 940 million, that gives rise to under spending variance of R12, 058 million that translate to 19%.

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	16 629	15 800	33 639	5 222	22 845	21 171	(1 673)	-8%	33 639
Roads Infrastructure	-	-	1 430	-	734	772	38	5%	1 430
Roads		-	1 430	-	734	772	38	5%	1 430
Road Structures							-		
Storm water Infrastructure	-	800	-	-	-	-	-		-
Drainage Collection		800		-	-	-	-		-
Electrical Infrastructure	15 895	15 000	20 559	198	15 616	14 108	(1 508)	-11%	20 559
Power Plants	2 230		5 741	-	5 737	3 100	(2 637)	-85%	5 741
MV Substations	-	-	-	-	-	-	-		-
MV Networks	13 665	14 800	14 644	198	9 879	10 914	1 035	9%	14 644
Capital Spares	-	200	174	-	-	94	94	100%	174
Solid Waste Infrastructure	734	-	11 650	5 024	6 495	6 291	(204)	-3%	11 650
Landfill Sites			11 650	5 024	6 495	6 291	(204)	-3%	11 650
Waste Transfer Stations							-		
Capital Spares	734	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Computer Software and Applications		-	-	-	-	-	-		-
Computer Equipment	1 930	700	1 823	30	1 448	1 618	171	11%	1 823
Computer Equipment	1 930	700	1 823	30	1 448	1 618	171	11%	1 823
Furniture and Office Equipment	1 036	1 100	506	19	326	415	89	21%	506
Furniture and Office Equipment	1 036	1 100	506	19	326	415	89	21%	506
Machinery and Equipment	2 227	200	376	29	212	287	75	26%	250
Machinery and Equipment	2 227	200	376	29	212	287	75	26%	250
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-						-		
Total Capital Expenditure on new assets	21 822	17 800	36 344	5 299	24 830	23 491	(1 338)	-6%	36 218

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	29 802	-	-	-	-	-	-		-
Roads Infrastructure	26 455	-	-	-	-	-	-		-
Roads	26 294	-	-	-	-	-	-		-
Road Furniture	161	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
MV Substations							-		
MV Networks	-						-		
Solid Waste Infrastructure	3 347	-	-	-	-	-	-		-
Landfill Sites	3 347	-	-	-	-	-	-		-
Capital Spares							-		
Community Assets	1 376	-	-	-	-	-	-		-
Community Facilities	1 376	-	-	-	-	-	-		-
Cemeteries/Crematoria	1 376	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	247	-	-	-	-	-	-		-
Operational Buildings	247	-	-	-	-	-	-		-
Municipal Offices	247	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment			-	-	-		-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	31 425	-	-	-	-	-	-		-

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	26 633	21 666	21 271	1 063	18 264	18 520	256	1%	21 371
Roads Infrastructure	21 436	14 350	14 350	888	13 139	13 050	(88)	-1%	14 350
Roads	21 436	14 350	14 350	888	13 139	13 050	(88)	-1%	14 350
Road Furniture							-		
Electrical Infrastructure	2 203	6 073	4 428	-	3 375	3 560	185	5%	4 528
MV Switching Stations							-		
MV Networks	2 203	6 073	4 428	-	3 375	3 560	185	5%	4 528
Solid Waste Infrastructure	2 994	1 243	2 493	175	1 750	1 910	160	8%	2 493
Landfill Sites	2 994	1 243	2 493	175	1 750	1 910	160	8%	2 493
Capital Spares							-		
Community Assets	537	323	1 149	33	413	822	409	50%	1 299
Community Facilities	537	323	1 149	33	413	822	409	50%	1 299
Parks	537	323	1 149	33	413	822	409	50%	1 299
Other assets	1 443	1 598	2 283	158	1 804	896	(907)	-101%	2 283
Operational Buildings	1 443	1 598	2 283	158	1 804	896	(907)	-101%	2 283
Municipal Offices	1 443	1 598	2 283	158	1 804	896	(907)	-101%	2 283
Intangible Assets	58	211	211	6	119	79	(40)	-51%	211
Licences and Rights	58	211	211	6	119	79	(40)	-51%	211
Computer Software and Applications	58	211	211	6	119	79	(40)	-51%	211
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	7 250	6 212	10 179	682	8 633	8 085	(548)	-7%	10 179
Machinery and Equipment	7 250	6 212	10 179	682	8 633	8 085	(548)	-7%	10 179
Transport Assets	3 424	2 646	1 643	-	1 720	2 308	589	26%	1 643
Transport Assets	3 424	2 646	1 643	-	1 720	2 308	589	26%	1 643
Total Repairs and Maintenance Expenditure	39 346	32 656	36 735	1 941	30 951	30 710	(241)	-1%	36 985

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class									
Infrastructure	43 983	51 395	41 285	3 740	38 012	33 460	(4 552)	-14%	41 285
Roads Infrastructure	37 525	43 096	34 719	3 208	32 620	28 387	(4 232)	-15%	34 719
Roads	37 233	43 096	34 258	3 171	32 239	28 031	(4 208)	-15%	34 258
Road Structures	227			19	56	178	122	68%	
Road Furniture	64		460	19	325	179	(146)	-82%	460
Storm water Infrastructure	–	440	40	–	–	18	18	100%	40
Drainage Collection	–	440	40	–	–	18	18	100%	40
Electrical Infrastructure	5 390	7 083	5 851	476	4 833	4 530	(303)	-7%	5 851
MV Substations		4 238	1 569	127	1 289	1 212	(77)	-6%	1 569
MV Switching Stations			358	29	296	278	(19)	-7%	358
MV Networks	3 254	2 845	1 794	94	1 328	1 390	62	4%	1 794
LV Networks				52	156	–	(156)	#DIV/0!	
Capital Spares	2 136		2 130	174	1 763	1 651	(112)	-7%	2 130
Solid Waste Infrastructure	1 068	777	676	55	560	524	(36)	-7%	676
Landfill Sites	764	777	398	32	329	308	(21)	-7%	398
Waste Transfer Stations							–		
Waste Processing Facilities	302		276	23	228	214	(15)	-7%	276
Capital Spares	3		3	0	2	2	(0)	-7%	3
Community Assets	1 039	1 333	1 065	87	881	826	(56)	-7%	1 065
Community Facilities	799	1 333	814	66	674	631	(43)	(0)	814
Halls			30	2	25	23	(2)	-7%	30
Centres			184	15	152	143	(10)	-7%	184
Cemeteries/Crematoria	91		92	8	76	71	(5)	-7%	92
Purfs	456		2	0	2	2	(0)	-7%	2
Public Open Space	–	1 333		–	–	–	–		
Taxi Ranks/Bus Terminals			251	20	208	194	(13)	-7%	251
Capital Spares	252		255	21	211	197	(13)	-7%	255
Sport and Recreation Facilities	240	–	251	20	208	195	(13)	-7%	251
Indoor Facilities	240						–		
Outdoor Facilities			251	20	208	195	(13)	-7%	251
Heritage assets	–	6	6	–	–	3	3	100%	6
Other Heritage	–	6	6	–	–	3	3	100%	6
Investment properties	–	–	–	–	–	237	237	100%	–
Non-revenue Generating	–	–	–	–	–	237	237	100%	–
Improved Property						–	–		
Unimproved Property						237	237	100%	
Other assets	3 999	4 453	6 440	326	3 316	3 451	135	4%	6 440
Operational Buildings	3 999	4 453	2 857	234	950	674	(276)	-41%	2 857
Municipal Offices	3 999	4 453	2 453	202	616	361	(255)	-71%	2 453
Stores			33	3	27	25	(2)	-7%	33
Training Centres			371	30	307	288	(19)	-7%	371
Housing	–	–	3 583	92	2 365	2 777	412	15%	3 583
Social Housing			3 583	92	2 365	2 777	412	15%	3 583
Intangible Assets	7	88	21	1	9	14	4	33%	21
Servitudes			13	1	9	10	1	9%	13
Licences and Rights	7	88	8	–	–	4	4	100%	8
Computer Software and Applicatio	7	88	8	–	–	4	4	100%	8
Computer Equipment	835	974	948	24	608	735	127	17%	948
Computer Equipment	835	974	948	24	608	735	127	17%	948
Furniture and Office Equipment	766	651	801	67	669	621	(48)	-8%	801
Furniture and Office Equipment	766	651	801	67	669	621	(48)	-8%	801
Machinery and Equipment	3 355	3 118	3 021	248	2 502	2 340	(161)	-7%	3 021
Machinery and Equipment	3 355	3 118	3 021	248	2 502	2 340	(161)	-7%	3 021
Transport Assets	6 645	3 384	5 710	354	4 765	4 534	(230)	-5%	5 710
Transport Assets	6 645	3 384	5 710	354	4 765	4 534	(230)	-5%	5 710
Total Depreciation	60 629	65 402	59 298	4 846	50 762	46 220	(4 542)	-10%	59 298

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	44 323	66 356	57 694	4 544	49 165	44 054	(5 112)	-12%	57 694
Roads Infrastructure	43 487	65 356	56 694	3 675	48 296	43 514	(4 783)	-11%	56 694
Roads	43 487	65 356	56 694	3 675	48 296	43 514	(4 783)	-11%	56 694
Road Structures							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
MV Substations							-		
MV Switching Stations							-		
MV Networks							-		
LV Networks							-		
Solid Waste Infrastructure	836	1 000	1 000	869	869	540	(329)	-61%	1 000
Landfill Sites	836	1 000	1 000	869	869	540	(329)	-61%	1 000
Waste Transfer Stations							-		
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-		-
Other assets	1 075	-	-	-	-	-	-		-
Operational Buildings	1 075	-	-	-	-	-	-		-
Municipal Offices	-						-		
Yards	1 075	-		-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment			-	-	-		-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on upgrading of existing assets	45 398	66 356	57 694	4 544	49 165	44 054	(5 112)	-12%	57 694

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 R24, 830 million and the year to date budget is R23, 491 million that reflects negative spending variance of R1, 338 million that translates to 6% variance.

The renewal of existing assets is not budgeted for the 2023/24 financial year.

The year-to-date actual expenditure on repairs and maintenance is R30, 951 million, and the year-to-date budget is R30, 710 million, reflecting an underspending variance of R241 million that translates to 1%.

The year-to-date actual expenditure on upgrading of existing assets is R49, 165 and the year-to-date budget is R44, 054 million, reflecting a negative spending variance of R5 ,112 million that translates to 12%.

The year-to-date actual expenditure on depreciation and asset impairment is R50, 762 and the year-to-date budget is R46, 220 million, reflecting a negative spending variance of R 4,542 million, that translates to 10% which means the integration between asset management system and core financial system is not working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is not with complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2023/24 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Community Services	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	800,000	206,000	26,000	13%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	100,000	250,000	125,603	50%
	Fencing of Roossenekal Landfill Site	Multi	Solid Waste Infrastructure	Landfill Sites	1,000,000	1,000,000	869,000	87%
Corporate Services	Computer Equipment	Multi	Computer Equipment	Computer Equipment	700,000	1,823,134	1,447,502	79%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300,000	300,000	299,660	100%
Technical Services	Groblersdal Stormwater	Single	Storm water Infrastructure	Drainage Collection	800,000	-	-	0%
	6.6	Multi	Solid Waste Infrastructure	Landfill Sites	-	11,650,000	6,494,636	56%
	Road	Multi	Roads Infrastructure	Roads	12,275,600	-	-	0%
	Kgaphamadi Road	Multi	Roads Infrastructure	Roads	20,580,400	13,580,400	12,675,685	93%
	Access Road	Multi	Roads Infrastructure	Roads	10,000,000	11,000,000	7,497,618	68%
	Road to Marateng Taxi Rank	Multi	Roads Infrastructure	Roads	22,500,000	16,500,000	16,452,231	100%
	Road	single	Roads Infrastructure	Roads	-	695,649		0%
	internal Access road (MIG)	Multi	Roads Infrastructure	Roads	-	8,254,600	6,439,314	78%
	route	single	Roads Infrastructure	Roads	-	734,100	734,100	100%
	stadium Access Road 600	single	Roads Infrastructure	Roads	-	7,359,000	5,231,606	71%
	Electrification of Magukubjane	Single	Electrical Infrastructure	MV Networks	400,000	244,300	244,295	100%
	Electrification of Masakaneng	Multi	Electrical Infrastructure	MV Networks	8,000,000	6,600,000	5,151,685	78%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2,000,000	2,000,000	368,164	18%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	1,400,000	1,400,000	268,645	19%
	Electrification of Phomola	Single	Electrical Infrastructure	MV Networks	2,000,000	2,000,000	1,781,185	89%
	Electrification of Vlaktefontein	Single	Electrical Infrastructure	MV Networks	1,000,000	1,000,000	702,989	70%
	Solution	Multi	Electrical Infrastructure	Power Plants	-	5,740,961	5,736,714	100%
	Electrification of Makaepa	Single	Electrical Infrastructure	MV Networks	-	1,400,000	1,362,297	97%
	Aircons	Single	Furniture and Office Equipment	Furniture and Office Equipment	174,000	174,000	-	0%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	126,000	126,000	86,200	68%

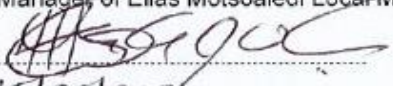
Quality certificate

I, **MAKGOKE WALTER MOHLALA**, the Acting Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 30 April 2024 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


15/05/2024