

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

JULY 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 July 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 not out.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2023/24			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	680,763,743	-	166,389,864	24%
OPERATING EXPENDITURE	654,216,898	-	26,023,821	4%
TRANSFER - CAPITAL	79,756,000	-	-	0%
SURPLUS/(DEFICIT)	106,302,845	-	140,366,042	132%
CAPITAL EXPENDITURE	84,156,000	-	466,267	1%

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	-	3,519	3,519	5,252	(1,733)	-33%	63,025
Service charges	96,995	125,701	-	9,179	9,179	29,305	(20,127)	-69%	125,701
Investment revenue	2,996	2,306	-	573	573	-	573	0%	2,306
Transfers and subsidies	338,905	363,745	-	149,670	149,670	147,144	2,526	2%	363,745
Other own revenue	26,828	125,987	-	3,448	3,448	11,325	(7,877)	-70%	125,987
Total Revenue (excluding capital transfers and contributions)	520,718	680,764	-	166,390	166,390	193,027	(26,637)	-14%	680,764
Employee costs	162,017	194,460	-	13,630	13,630	15,679	(2,049)	-13%	194,460
Remuneration of Councillors	24,855	26,490	-	2,079	2,079	2,207	(129)	-6%	26,490
Depreciation & asset impairment	60,629	65,402	-	5,158	5,158	5,150	8	0%	65,402
Finance charges	1,623	931	-	-	-	101	(101)	-100%	931
Materials and bulk purchases	129,936	153,791	-	984	984	34,745	(33,761)	-97%	153,791
Transfers and subsidies	4,495	3,176	-	145	145	196	(52)	-26%	3,176
Other expenditure	151,158	209,967	-	4,028	4,028	34,198	(30,170)	-88%	209,967
Total Expenditure	534,713	654,217	-	26,024	26,024	92,277	(66,253)	-72%	654,217
Surplus/(Deficit)	(13,995)	26,547	-	140,366	140,366	100,749	39,617	39%	26,547
Transfers and subsidies - capital (monetary allocations)	91,816	79,756	-	-	-	18,850	(18,850)	-100%	79,756
Surplus/(Deficit) after capital transfers & contributions	77,820	106,303	-	140,366	140,366	119,600	20,766	17%	106,303
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	77,820	106,303	-	140,366	140,366	119,600	20,766	17%	106,303
Capital expenditure & funds sources									
Capital expenditure	98,645	84,156	-	466	466	1,718	(1,251)	-73%	84,156
Capital transfers recognised	77,457	79,756	-	466	466	1,505	(1,039)	-69%	79,756
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21,188	4,400	-	-	-	213	(213)	-100%	4,400
Total sources of capital funds	98,645	84,156	-	466	466	1,718	(1,251)	-73%	84,156
Financial position									
Total current assets	256,254	248,465	-		382,833				248,465
Total non current assets	1,239,934	1,379,378	-		1,212,387				1,379,378
Total current liabilities	169,725	124,219	-		152,092				124,219
Total non current liabilities	92,008	92,871	-		92,008				92,871
Community wealth/Equity	1,234,455	1,410,753	-		1,351,120				1,410,753
Cash flows									
Net cash from (used) operating	128,295	56,732	-	120,850	120,850	126,752	5,902	5%	56,732
Net cash from (used) investing	(98,645)	(71,634)	-	(466)	(466)	(3,545)	(3,079)	87%	(71,634)
Net cash from (used) financing	(7,251)	(7,009)	-	-	-	(609)	(609)	100%	(7,009)
Cash/cash equivalents at the month/year end	32,939	19,757	-	-	162,052	164,267	2,215	1%	19,757
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	14,875	5,100	3,865	3,952	3,603	3,973	6,717	3,253	45,339
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 July is R166, 390 million and the year to date budget of R193, 027 million and this reflects a negative variance of R26, 637 million which is mostly attributable to equitable shares received amounting to R149, 383 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 0% favorable variance,
- Interest earned – outstanding debtors: 127% favorable variance,
- Rental of Facilities and Equipment: 57% unfavorable variance,
- Fines, penalties and forfeits: 95% unfavorable variance
- Services Charges – electricity revenue: 70% unfavorable variance
- Services Charges – refuse revenue: 30% unfavorable variance
- Licenses and permits: 76% unfavorable variance
- Property rates: 33% unfavorable variance
- Other revenue: 158% unfavorable
- Transfer and subsidies: 2% favorable

Operating Expenditure

The year to date operational expenditure as at end of July amounts to R26, 024 million and the year to date budget is R92, 277 million. This reflects underspending variance of R66, 253 million that translates to 72% 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:

- Employee related costs: 13% under performance
- Debt impairment: 100% under performance
- Finance charges: 100% under performance
- Bulk purchase: 100% under performance
- Other material: 87% under performance
- Contracted services: 61% under performance
- Transfer and subsidies: 26% under performance
- Other expenditure: 80% under 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 July 2023 amounts to R466 thousand and the year to date budget amounts to R1, 718 million and this gives rise to R1, 251 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of July is R140, 366 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 July amounts to R187, 395 million and this shows an increase of R1,868 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 R116,332 million and other debtors amounting to R71, 062 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 July 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	-	93,866	93,866	91,152	2,715	3%	300,481
Executive and council	43,728	55,444	-	12,173	12,173	12,173	(0)	0%	55,444
Finance and administration	220,586	231,152	-	75,388	75,388	72,674	2,715	4%	231,152
Internal audit	13,455	13,884	-	6,305	6,305	6,305	(0)	0%	13,884
Community and public safety	31,175	129,150	-	12,971	12,971	20,486	(7,516)	-37%	129,150
Community and social services	10,947	11,327	-	3,205	3,205	3,216	(11)	0%	11,327
Sport and recreation	17,033	17,595	-	9,333	9,333	9,335	(2)	0%	17,595
Public safety	3,195	100,228	-	432	432	7,936	(7,503)	-95%	100,228
Economic and environmental services	140,432	130,503	-	26,830	26,830	42,544	(15,714)	-37%	130,503
Planning and development	21,669	22,674	-	9,800	9,800	9,516	285	3%	22,674
Road transport	117,952	106,992	-	16,536	16,536	32,535	(15,999)	-49%	106,992
Environmental protection	811	836	-	493	493	493	0	0%	836
Trading services	163,158	200,386	-	32,723	32,723	57,695	(24,971)	-43%	200,386
Energy sources	126,820	151,238	-	17,005	17,005	41,288	(24,283)	-59%	151,238
Waste management	36,339	49,148	-	15,718	15,718	16,406	(688)	-4%	49,148
Total Revenue - Functional	612,533	760,520	-	166,390	166,390	211,877	(45,487)	-21%	760,520
Expenditure - Functional									
Governance and administration	215,448	227,933	-	10,676	10,676	27,443	(16,767)	-61%	227,933
Executive and council	40,873	45,702	-	2,602	2,602	4,271	(1,669)	-39%	45,702
Finance and administration	162,605	170,758	-	7,758	7,758	22,123	(14,365)	-65%	170,758
Internal audit	11,970	11,472	-	316	316	1,049	(733)	-70%	11,472
Community and public safety	39,658	118,872	-	3,025	3,025	21,629	(18,604)	-86%	118,872
Community and social services	9,422	9,467	-	532	532	878	(346)	-39%	9,467
Sport and recreation	8,989	14,805	-	648	648	1,416	(768)	-54%	14,805
Public safety	21,246	94,601	-	1,845	1,845	19,335	(17,490)	-90%	94,601
Economic and environmental services	120,504	127,771	-	7,691	7,691	11,055	(3,364)	-30%	127,771
Planning and development	18,411	24,992	-	1,301	1,301	2,038	(738)	-36%	24,992
Road transport	102,093	102,085	-	6,390	6,390	8,959	(2,569)	-29%	102,085
Environmental protection	-	695	-	-	-	58	(58)	-100%	695
Trading services	159,103	179,641	-	4,632	4,632	32,150	(27,518)	-86%	179,641
Energy sources	109,850	133,039	-	1,047	1,047	29,312	(28,264)	-96%	133,039
Waste management	49,253	46,602	-	3,585	3,585	2,838	747	26%	46,602
Total Expenditure - Functional	534,713	654,217	-	26,024	26,024	92,277	(66,253)	-72%	654,217
Surplus/ (Deficit) for the year	77,820	106,303	-	140,366	140,366	119,600	20,766	17%	106,303

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	-	10,497	10,497	10,497	(0)	0%	48,780
Vote 2 - Municipal Manager	46,531	48,017	-	22,887	22,887	22,887	(0)	0%	48,017
Vote 3 - Budget & Treasury	109,827	116,810	-	26,897	26,897	24,173	2,724	11%	116,810
Vote 4 - Corporate Services	50,657	52,321	-	19,994	19,994	20,004	(10)	0%	52,321
Vote 5 - Community Services	76,536	188,606	-	30,220	30,220	39,766	(9,547)	-24%	188,606
Vote 6 - Technical Services	263,115	276,162	-	43,525	43,525	82,464	(38,939)	-47%	276,162
Vote 7 - Developmental Planning	13,673	14,423	-	6,295	6,295	6,011	285	5%	14,423
Vote 8 - Executive Support	14,925	15,401	-	6,075	6,075	6,075	0	0%	15,401
Total Revenue by Vote	612,533	760,520	-	166,390	166,390	211,877	(45,487)	-21%	760,520
Expenditure by Vote									
Vote 1 - Executive & Council	35,446	37,797	-	2,285	2,285	3,441	(1,155)	-34%	37,797
Vote 2 - Municipal Manager	45,914	46,270	-	1,076	1,076	4,396	(3,321)	-76%	46,270
Vote 3 - Budget & Treasury	61,222	61,056	-	2,856	2,856	10,292	(7,436)	-72%	61,056
Vote 4 - Corporate Services	27,772	41,928	-	1,973	1,973	3,703	(1,730)	-47%	41,928
Vote 5 - Community Services	97,515	175,066	-	7,320	7,320	25,238	(17,918)	-71%	175,066
Vote 6 - Technical Services	230,159	254,734	-	7,661	7,661	42,197	(34,536)	-82%	254,734
Vote 7 - Developmental Planning	13,119	18,039	-	880	880	1,429	(549)	-38%	18,039
Vote 8 - Executive Support	23,567	19,327	-	1,973	1,973	1,582	392	25%	19,327
Total Expenditure by Vote	534,713	654,217	-	26,024	26,024	92,277	(66,253)	-72%	654,217
Surplus/ (Deficit) for the year	77,820	106,303	-	140,366	140,366	119,600	20,766	17%	106,303

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	-	3,519	3,519	5,252	(1,733)	-33%	63,025
Service charges - electricity revenue	87,458	115,903	-	8,611	8,611	28,489	(19,878)	-70%	115,903
Service charges - refuse revenue	9,537	9,798	-	568	568	816	(248)	-30%	9,798
Rental of facilities and equipment	1,039	913	-	35	35	83	(48)	-57%	913
Interest earned - external investments	2,996	2,306	-	573	573	-	573	0%	2,306
Interest earned - outstanding debtors	14,200	14,686	-	2,730	2,730	1,205	1,526	127%	14,686
Fines, penalties and forfeits	3,300	100,528	-	436	436	7,961	(7,524)	-95%	100,528
Licences and permits	6,062	7,176	-	428	428	1,764	(1,336)	-76%	7,176
Transfers and subsidies	338,905	363,745	-	149,670	149,670	147,144	2,526	2%	363,745
Other revenue	2,227	2,684	-	(182)	(182)	313	(495)	-158%	2,684
Gains							-		
Total Revenue (excluding capital transfers and contributions)	520,718	680,764	-	166,390	166,390	193,027	(26,637)	-14%	680,764
Expenditure By Type									
Employee related costs	162,017	194,460	-	13,630	13,630	15,679	(2,049)	-13%	194,460
Remuneration of councillors	24,855	26,490	-	2,079	2,079	2,207	(129)	-6%	26,490
Debt impairment	19,063	95,607	-	-	-	20,378	(20,378)	-100%	95,607
Depreciation & asset impairment	60,629	65,402	-	5,158	5,158	5,150	8	0%	65,402
Finance charges	1,623	931	-	-	-	101	(101)	-100%	931
Bulk purchases	93,194	113,017	-	83	83	27,779	(27,696)	-100%	113,017
Other materials	36,742	40,774	-	901	901	6,966	(6,064)	-87%	40,774
Contracted services	75,840	61,720	-	2,593	2,593	6,570	(3,977)	-61%	61,720
Transfers and subsidies	4,495	3,176	-	145	145	196	(52)	-26%	3,176
Other expenditure	56,254	52,641	-	1,435	1,435	7,250	(5,815)	-80%	52,641
Losses	-	-	-	-	-	-	-		-
Total Expenditure	534,713	654,217	-	26,024	26,024	92,277	(66,253)	-72%	654,217
Surplus/(Deficit)	(13,995)	26,547	-	140,366	140,366	100,749	39,617	39%	26,547
Transfers and subsidies - capital (monetary allocations)	91,816	79,756	-	-	-	18,850	(18,850)	-100%	79,756
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		-
Surplus/(Deficit) after capital transfers & contributions	77,820	106,303	-	140,366	140,366	119,600			106,303
Taxation							-		
Surplus/(Deficit) after taxation	77,820	106,303	-	140,366	140,366	119,600			106,303
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	77,820	106,303	-	140,366	140,366	119,600			106,303
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	77,820	106,303	-	140,366	140,366	119,600			106,303

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

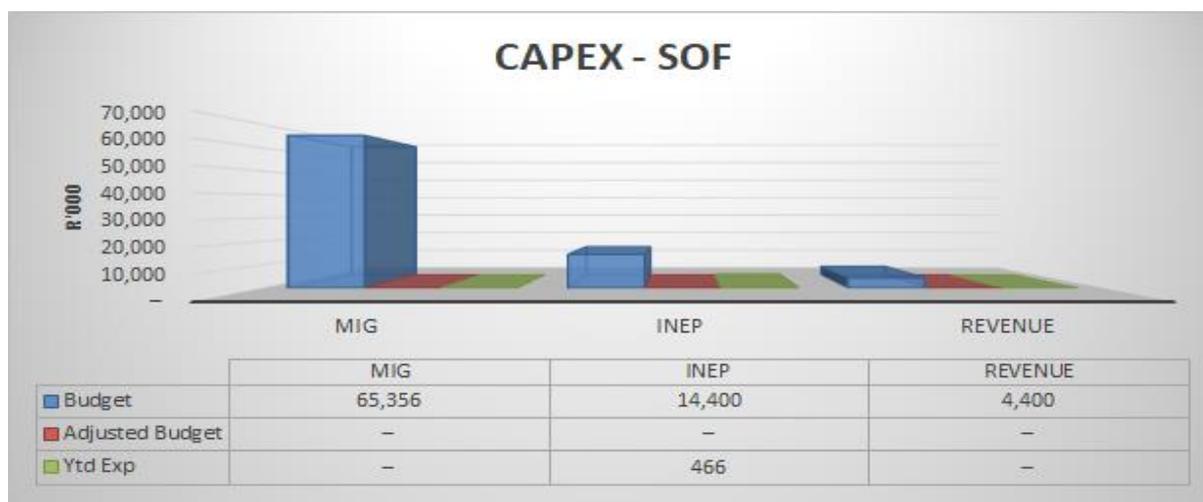
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	2,663	1,000	-	-	-	-	-	-	1,000
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	2,663	1,000	-	-	-	-	-	-	1,000
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	2,450	100	-	-	-	44	(44)	-100%	100
Community and social services	1,455	-	-	-	-	-	-	-	-
Sport and recreation	550	100	-	-	-	44	(44)	-100%	100
Public safety	445	-	-	-	-	-	-	-	-
Housing									
Health									
Economic and environmental services	75,671	66,256	-	-	-	1,168	(1,168)	-100%	66,256
Planning and development	1,075	-	-	-	-	-	-	-	-
Road transport	74,596	66,256	-	-	-	1,168	(1,168)	-100%	66,256
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17,861	16,800	-	466	466	505	(39)	-8%	16,800
Energy sources	16,001	15,000	-	466	466	347	120	34%	15,000
Waste management	1,860	1,800	-	-	-	159	(159)	-100%	1,800
Other									
Total Capital Expenditure - Functional Classification	98,645	84,156	-	466	466	1,718	(1,251)	-73%	84,156
Funded by:									
National Government	77,457	79,756	-	466	466	1,505	(1,039)	-69%	79,756
Provincial Government									
District Municipality									
Transfers and subsidies - capital (monetary allocations)									
Transfers recognised - capital	77,457	79,756	-	466	466	1,505	(1,039)	-69%	79,756
Borrowing									
Internally generated funds	21,188	4,400	-	-	-	213	(213)	-100%	4,400
Total Capital Funding	98,645	84,156	-	466	466	1,718	(1,251)	-73%	84,156

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
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	2,663	700	-	-	-	-	-	-	700
Vote 5 - Community Services	4,063	1,000	-	-	-	159	(159)	-100%	1,000
Vote 6 - Technical Services	40,032	73,356	-	-	-	1,168	(1,168)	-100%	73,356
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	46,759	75,056	-	-	-	1,327	(1,327)	-100%	75,056
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	300	-	-	-	-	-	-	300
Vote 5 - Community Services	247	900	-	-	-	44	(44)	-100%	900
Vote 6 - Technical Services	50,564	7,900	-	466	466	347	120	34%	7,900
Vote 7 - Developmental Planning	1,075	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	51,886	9,100	-	466	466	391	76	19%	9,100
Total Capital Expenditure	98,645	84,156	-	466	466	1,718	(1,251)	-73%	84,156

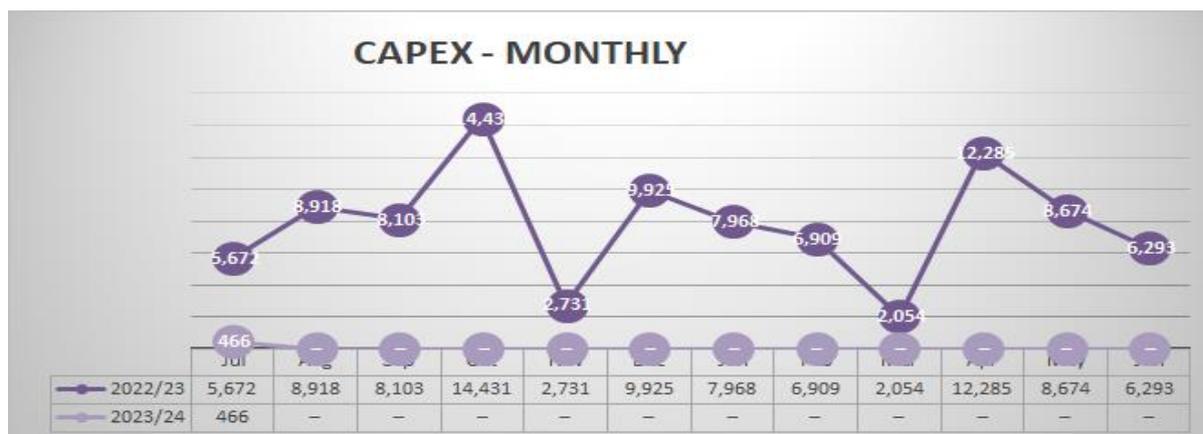
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of July 2023, R466 thousand spending is incurred and the year to date expenditure amounts to R466 thousand whilst the year to date budget is R1, 718 million and this gave rise to under spending variance of R1, 251 million that translates to 73%.

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 R84, 156 million, R65, 356 million is funded from Municipal Infrastructure grant, R14, 400 million from Integrated National Electrification Programme and R4, 400 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	–	71,583	18,804
Call investment deposits	25,460	–	–	90,469	–
Consumer debtors	109,709	178,921	–	113,394	178,921
Other debtors	88,862	12,169	–	83,895	12,169
Current portion of long-term receivables	–	–	–	–	–
Inventory	24,743	38,571	–	23,492	38,571
Total current assets	256,254	248,465	–	382,833	248,465
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	17,149	18,499	–	–	18,499
Investment property	96,399	48,884	–	96,399	48,884
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1,123,988	1,310,538	–	1,113,590	1,310,538
Biological	463	463	–	463	463
Intangible	7	606	–	7	606
Other non-current assets	1,928	388	–	1,928	388
Total non current assets	1,239,934	1,379,378	–	1,212,387	1,379,378
TOTAL ASSETS	1,496,188	1,627,843	–	1,595,220	1,627,843
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	4,650	7,246	–	4,650	7,246
Consumer deposits	5,757	5,937	–	5,717	5,937
Trade and other payables	158,176	108,287	–	140,583	108,287
Provisions	1,142	2,750	–	1,142	2,750
Total current liabilities	169,725	124,219	–	152,092	124,219
Non current liabilities					
Borrowing	7,288	5,456	–	7,288	5,456
Provisions	84,720	87,415	–	84,720	87,415
Total non current liabilities	92,008	92,871	–	92,008	92,871
TOTAL LIABILITIES	261,733	217,091	–	244,099	217,091
NET ASSETS	1,234,455	1,410,753	–	1,351,120	1,410,753
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,234,455	1,410,753	–	1,351,120	1,410,753
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,234,455	1,410,753	–	1,351,120	1,410,753

The above table shows that community wealth amounts to R1, 351 billion, total liabilities R244, million and the total assets R1, 595 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 2.5:1 that is above 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	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	-	4,158	4,158	5,351	(1,193)	-22%	54,392
Service charges	89,721	124,873	-	7,352	7,352	8,655	(1,303)	-15%	124,873
Other revenue	53,816	21,801	-	2,386	2,386	2,433	(47)	-2%	21,801
Transfers and Subsidies - Operational	333,406	363,745	-	150,023	150,023	154,023	(4,000)	-3%	363,745
Transfers and Subsidies - Capital	111,606	79,756	-	17,200	17,200	17,352	(152)	-1%	79,756
Interest	5,365	1,455	-	573	573	432	141	33%	1,455
Payments									
Suppliers and employees	(499,712)	(585,183)	-	(60,698)	(60,698)	(61,252)	(554)	1%	(585,183)
Finance charges	(1,314)	(931)	-	-	-	(87)	(87)	100%	(931)
Transfers and Grants	(1,787)	(3,176)	-	(145)	(145)	(154)	(10)	6%	(3,176)
NET CASH FROM/(USED) OPERATING ACTIVITIES	128,295	56,732	-	120,850	120,850	126,752	5,902	5%	56,732
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	851	-	-	-	-	-	-	851
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(98,645)	(72,485)	-	(466)	(466)	(3,545)	(3,079)	87%	(72,485)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(98,645)	(71,634)	-	(466)	(466)	(3,545)	(3,079)	87%	(71,634)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	237	-	-	-	42	(42)	-100%	237
Payments									
Repayment of borrowing	(7,251)	(7,246)	-	-	-	(651)	(651)	100%	(7,246)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7,251)	(7,009)	-	-	-	(609)	(609)	100%	(7,009)
NET INCREASE/ (DECREASE) IN CASH HELD	22,400	(21,911)	-	120,384	120,384	122,599			(21,911)
Cash/cash equivalents at beginning:	10,539	41,668	-		41,668	41,668			41,668
Cash/cash equivalents at month/year end:	32,939	19,757	-		162,052	164,267			19,757

Table C7 presents details pertaining to cash flow performance. As at end of July 2023, the net cash inflow from operating activities is R120, 850 million whilst net cash outflow from investing activities is R466 thousand that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R0 million. The cash and cash equivalent held at end of July 2023 amounted to R162, 052 million and the net effect of the above cash flows is cash inflow movement of R120, 384 million. The cash and cash equivalent at end of the reporting period of R162, 052 million, is mainly made up of cash in the primary bank account amounting to R71, 583 million with a short term investment amounting to R90, 469 million at the end of July 2023.

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	-33%	The projected monthly revenue appears 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	-70%	The projected monthly revenue appear to be higher 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	-30%	The actual revenue generated is slightly lower than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips are located
Rental of facilities and equipment	-57%	The actual revenue generated is slightly less 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	0%	The municipality has invested in five different investment portfolios with ABSA and Nedbank, 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	127%	The actual revenue generated is less than the projected monthly revenue.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-95%	The actual revenue issued on speed cameras is less than the projections. The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection.	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	-76%	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	2%	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	-158%	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	-13%	The actual expenditure incurred on employee related costs is less than the projections thereof	Majority of the positions are vacant, improvements should show once are the positions are filled.
Remuneration of councillors	-6%	The actual expenditure incurred on remuneration of councillors is slightly less than the projected monthly expenditure	No remedial action is needed.
Debt impairment	-100%	Debt impairment has not been calculated for the month of July.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	0%	Depreciation has been calculated for the month of July and the actuals is slight more than the projections.	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract with the system vendor.
Finance charges	-100%	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 sytem closure so payments are processed and captured on the system to avoid variances.
Bulk purchases	-100%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure, however the july payments were captured hence the actuals are less than the projections.	The municipality should encourages the service provider (Eskom) to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
Other materials	-87%	The projected expendire 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 lifes span.
Contracted services	-61%	The actual expenditure incurred is less 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	-26%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	-80%	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.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-69%	The projections on capital grants is more than the spending thereof.	Majority of projects haven't started according their planned schedules, the municipality should fasten the implementation process to avoid unspent grants being returned to national treasury after year end.
Internally generated funds	-100%	The actual spending on internally generated funds is less than the projections thereof.	The municipality should implement all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-22%	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	-15%	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	-2%	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	-3%	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	33%	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 less 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	100%	The finance costs which is for finance lease contracts has not paid.	The municipality should encourages Afirent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	6%	The payments relating to this account are less than the projections thereof	No remedial action is needed
Capital assets	87%	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	0%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	100%	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	7,217	1,053	233	202	123	167	222	3,300	12,517	4,014	-	-
Receivables from Non-exchange Transactions - Property Rates	4,979	2,534	2,222	2,043	1,904	2,171	3,295	57,182	76,328	66,594	-	-
Receivables from Exchange Transactions - Waste Management	861	507	460	424	414	401	797	21,999	25,862	24,034	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	16	16	20	37	4	39	1,461	1,624	1,561	-	-
Interest on Arrear Debtor Accounts	1,297	1,273	1,243	1,208	1,182	1,288	2,227	57,728	67,446	63,633	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	(283)	(309)	56	(58)	(58)	138	3,639	3,617	3,718	-	-
Total By Income Source	14,875	5,100	3,865	3,952	3,603	3,973	6,717	145,309	187,395	163,553	-	-
2022/23 - 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	2,138	814	689	928	889	736	1,740	42,428	50,362	46,721	-	-
Commercial	6,615	1,126	609	594	460	621	936	9,260	20,220	11,870	-	-
Households	5,618	2,742	2,226	2,128	1,989	1,987	3,858	89,310	109,858	99,273	-	-
Other	504	419	342	302	264	629	183	4,312	6,954	5,689	-	-
Total By Customer Group	14,875	5,100	3,865	3,952	3,603	3,973	6,717	145,309	187,395	163,553	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of July amount to R187, 395 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 7%
- Rental 3%
- Refuse removal 14%
- Interest on Debtors 36%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

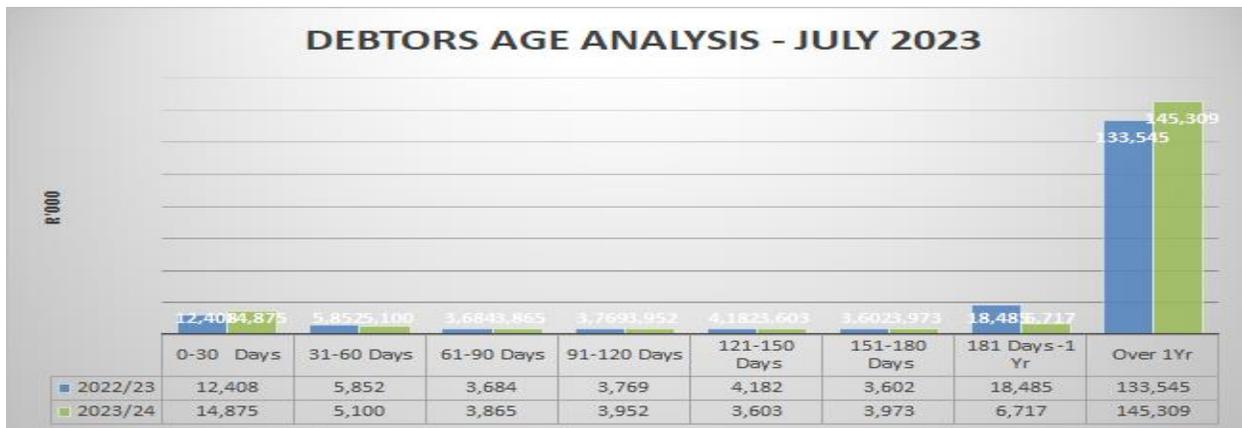
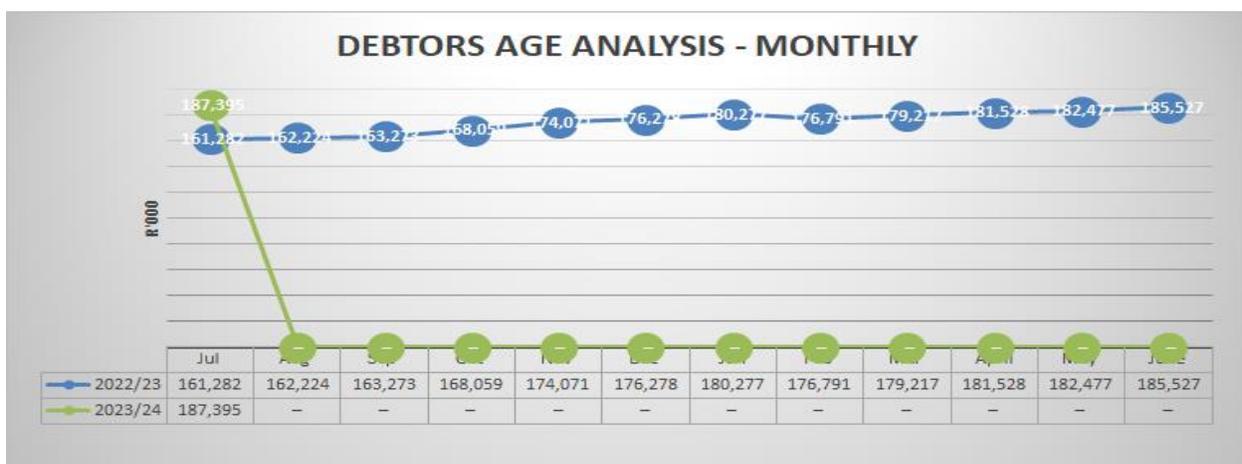


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2022-23 financial year and 2023/24 (as at end of July 2023) 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	ACCOUNT	OCC/OWN	OUTSTANDING BALANCE
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	1,494,024
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OCCUPIER	1,204,731
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	ACTIVE	OWNER	1,200,498
800000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	896,488
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	723,304
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	509,818
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	487,417
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OCCUPIER	462,193
1501364	JAN JOUBERT TRUST (JO JO TANKS)	ACTIVE	OCCUPIER	437,386
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	419,097
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	402,910
9002327	LEMOS EMANUEL MARQUES DE	ACTIVE	OWNER	389,429
9001667	NDEBELE MAHLANGU TRIBE	ACTIVE	OWNER	383,984
9001668	NDEBELE MAHLANGU TRIBE	ACTIVE	OWNER	383,648
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	380,614
2200691	EHLERS JA	ACTIVE	OWNER	368,388
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	366,976
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	ACTIVE	OWNER	363,729
5000305	NKANGALA DISTRICT MUNICIPALITY	ACTIVE	OWNER	354,648
72010812	PROVINCIAL GOVERNMENT OF THE PROVINCE OF MPUMALANGA	ACTIVE	OWNER	347,430
TOTAL				11,576,712

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	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										-
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 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 R4, 023 million as outstanding creditors by the end of the month of July 2023.

CODE	CREDITOR NAME	AMOUNT
37771	MASHUMI CONSTRUCTION & SUPPLY	1,256,715
81054	KGWADI YA MADIBA GENERAL	782,000
81061	MOGALEMOLE CONSULTING ENGINEER	536,207
81042	MATUPUNUKA ICT	479,564
81041	LEKONAKONETSI CONSULTING SERVI	289,896
41095	REKONGA TRAVEL SERVICES	154,359
81225	LOSKOP ALARMS	143,609
81147	DZANGI CONSULTING SERVICES	124,380
7989	MUNSOFT (PTY) LTD	75,809
81035	SPECTRUM UTILITY MANAGEMENT	39,352
80957	SEDIKANE INVESTMENTS	28,950
81078	DSQUARED CONCEPT	28,950
81295	MDLULI BHEKISWAYO	28,850
80617	LESNOEK PROJECTS (PTY) LTD	28,500
80342	REDIRA SINTLE TRADING	20,250
81218	PRECIOUS CUISINE	6,000
TOTAL		4,023,390

Supporting Table: SC 5 - Investment Portfolio

The Municipality had short investment portfolios during the month of July 2023 with an opening balance of R25, 459 million and initial investment of R90,000 million in various investment portfolios. An amount R573 466 thousand was earned as an interest, withdrew R25, 563 million, closed off with R90, 469 million at the end of July 2023.

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 (2081036577)	1 Month	Current Investment	9.0%		18-Jul-23	25,459,760	104,212	- 25,563,973	-	-
NEDBANK (037881068264000066)		Current Investment	9.2%		21-Aug-23	-	101,041	-	20,000,000	20,101,041
NEDBANK (037881068264000067)		Current Investment	9.3%		20-Aug-23	-	101,808	-	20,000,000	20,101,808
ABSA (2081162528)		Current Investment	9.6%		20-Nov-23	-	137,363	-	25,000,000	25,137,363
ABSA (2081162388)		Current Investment	9.4%		20-Oct-23	-	129,041	-	25,000,000	25,129,041
TOTAL INVESTMENTS AND INTEREST						25,459,760		- 25,563,973	90,000,000	90,469,253

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	-	149,977	149,977	147,144	2,833	2%	363,745
Local Government Equitable Share	334,259	358,519	-	149,383	149,383	147,144	2,239	2%	358,519
Finance Management	2,850	2,850	-	-	-	-	-		2,850
EPWP Incentive	1,796	2,376	-	594	594	-	594	0%	2,376
Other grant providers:	358	-	-	-	-	-	-		-
LGSETA Learnership and Development	358								
Total Operating Transfers and Grants	339,263	363,745	-	149,977	149,977	147,144	2,833	2%	363,745
Capital Transfers and Grants									
National Government:	111,606	79,756	-	17,200	17,200	18,850	(1,650)	-9%	79,756
Municipal Infrastructure Grant (MIG)	94,606	65,356	-	13,500	13,500	14,615	(1,115)	-8%	65,356
Integrated National Electrification Grant	17,000	14,400	-	3,700	3,700	4,235	(535)	-13%	14,400
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development									
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
N/A									
Total Capital Transfers and Grants	111,606	79,756	-	17,200	17,200	18,850	(1,650)	-9%	79,756
TOTAL RECEIPTS OF TRANSFERS & GRANTS	450,869	443,501	-	167,177	167,177	165,994	1,183	1%	443,501

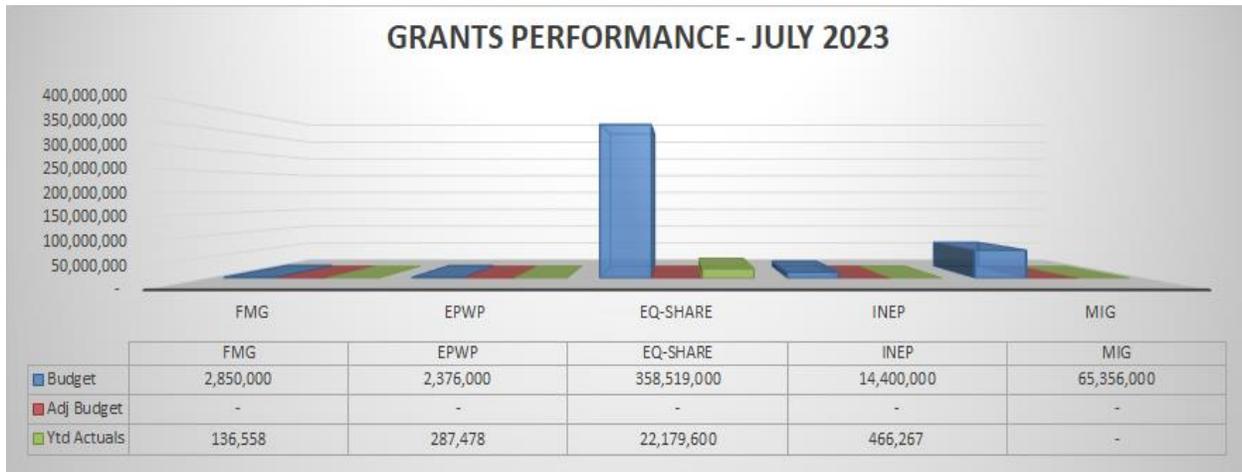
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R167, 177 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R149, 383 million; Financial Management Grant amounting to R0 million; Municipal Infrastructure Grant amounting to R17, 500 million; Integrated National Energy Grant R3, 700 million and Expanded Public Works Programme R594 thousand were received. All the tranches 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	-	22,604	22,604	34,612	(12,008)	-35%	363,745
Local Government Equitable Share	334,259	358,519	-	22,180	22,180	34,204	(12,025)	-35%	358,519
Finance Management	2,850	2,850	-	137	137	210	(73)	-35%	2,850
EPWP Incentive	1,796	2,376	-	287	287	198	89	45%	2,376
Total operating expenditure of Transfers and Grants:	339,263	363,745	-	22,604	22,604	34,612	(12,008)	-35%	363,745
Capital expenditure of Transfers and Grants									
National Government:	90,896	79,756	-	466	466	1,505	(1,039)	-69%	79,756
Municipal Infrastructure Grant (MIG)	73,896	65,356	-	-	-	1,168	(1,168)	-100%	65,356
Intergrated National Electrification Grant	17,000	14,400	-	466	466	337	130	38%	14,400
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development		-					-		
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
N/A							0		
Total capital expenditure of Transfers and Grants	90,896	79,756	-	466	466	1,505	(1,039)	-69%	79,756
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	430,159	443,501	-	23,070	23,070	36,117	(13,047)	-36%	443,501

An amount of R23, 070 million has been spent on grants during the month of July 2023 and the year to date actuals is R23, 070 million whilst the year to date budget amounts to R36, 117 million and this results in an under spending variance of R13 047 million that translates to 36%. Of the total spending amounting to R23, 070 million, 22, 604 million is spent on operational grants whilst capital grants spent R466 thousand.

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 July 2023. The grants expenditure are shown below in percentages:

- Financial Management Grant 4.79%
- Expanded Public Work Programme 12.10%
- Equitable Share 6.19%
- Integrated National Electrification Grant 3.24%
- Municipal Infrastructure Grant 0%

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	-	1,223	1,223	1,352	(129)	-10%	16,222
Pension and UIF Contributions	2,008	2,060	-	172	172	172	(0)	0%	2,060
Medical Aid Contributions	91	89	-	8	8	7	1	7%	89
Motor Vehicle Allowance	5,376	5,399	-	450	450	450	-		5,399
Cellphone Allowance	2,511	2,489	-	207	207	207	-		2,489
Other benefits and allowances	239	230	-	19	19	19	-		230
Sub Total - Councillors	24,855	26,490	-	2,079	2,079	2,207	(129)	-6%	26,490
% increase		7%							7%
Senior Managers of the Municipality									
Basic Salaries and Wages	1,798	4,877	-	208	208	406	(199)	-49%	4,877
Pension and UIF Contributions	97	366	-	144	144	30	114	374%	366
Medical Aid Contributions	109	211	-	11	11	18	(7)	-39%	211
Motor Vehicle Allowance	200	545	-	32	32	45	(13)	-30%	545
Cellphone Allowance	58	168	-	7	7	14	(7)	-49%	168
Other benefits and allowances	97	361	-	0	0	30	(30)	-100%	361
Payments in lieu of leave	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	2,358	6,527	-	402	402	544	(142)	-26%	6,527
% increase		177%							177%
Other Municipal Staff									
Basic Salaries and Wages	105,415	124,064	-	9,182	9,182	10,339	(1,157)	-11%	124,064
Pension and UIF Contributions	20,535	25,011	-	1,806	1,806	2,084	(279)	-13%	25,011
Medical Aid Contributions	5,908	6,133	-	535	535	511	24	5%	6,133
Overtime	312	1,232	-	8	8	103	(95)	-92%	1,232
Motor Vehicle Allowance	14,071	15,907	-	1,263	1,263	1,326	(63)	-5%	15,907
Cellphone Allowance	1,919	1,830	-	162	162	153	9	6%	1,830
Housing Allowances	255	268	-	23	23	22	1	5%	268
Other benefits and allowances	10,609	12,655	-	165	165	529	(365)	-69%	12,655
Payments in lieu of leave	(177)	35	-	36	36	-	36	#DIV/0!	35
Long service awards	812	797	-	49	49	69	(20)	-29%	797
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Other Municipal Staff	159,659	187,932	-	13,228	13,228	15,135	(1,907)	-13%	187,932
% increase		18%							18%
Total Parent Municipality	186,872	220,949	-	15,709	15,709	17,887	(2,177)	-12%	220,949
		18%							18%
TOTAL SALARY, ALLOWANCES & BENEFITS	186,872	220,949	-	15,709	15,709	17,887	(2,177)	-12%	220,949
% increase		18%							18%
TOTAL MANAGERS AND STAFF	162,017	194,460	-	13,630	13,630	15,679	(2,049)	-13%	194,460

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of July 2023 amounts to R15, 709 million and the year to date budget is R17, 887 million and the expenditure for remuneration of councilors amounts to R2, 079 million while the year to date budget is R2, 207 million. The year to date actual expenditure for senior managers is R402 thousand and the year to date budget thereof is R544 thousand. There are three senior managerial vacant positions (Budget and Treasury, Corporate services, and Planning) and this is causing underspending variance on budget performance for senior management. The year to date actuals for other municipal staff is R13, 228 million and the year to date budget is R15, 135 million. The remuneration of councilors, senior managers and other municipal staff category has under spending variance, and there are three vacant positions in the senior management level and the positions should be filled in the new 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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	2024/25	2025/26
Cash Receipts By Source															
Property rates	4,158	4,538	4,538	4,538	4,538	4,538	4,538	4,538	4,538	4,538	4,538	4,854	54,392	58,227	62,147
Service charges - electricity revenue	6,586	8,079	5,694	6,635	7,695	8,658	7,560	7,491	6,533	11,620	13,585	21,870	112,005	130,679	153,686
Service charges - refuse	494	516	516	572	516	627	516	683	516	627	795	835	7,213	7,791	8,385
Rental of facilities and equipment	42	44	65	56	56	101	164	99	31	37	57	161	913	958	1,003
Interest earned - external investments	573	-	320	-	-	190	123	-	-	150	-	99	1,455	1,600	1,659
Interest earned - outstanding debtors	272	274	285	310	322	514	642	635	675	680	514	533	5,655	5,864	5,965
Fines, penalties and forfeits	436	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	566	11,028	11,568	12,112
Licences and permits	428	652	652	652	652	652	652	652	652	652	652	225	7,176	7,528	7,882
Transfers and Subsidies - Operational	150,023	2,850	-	-	1,069	119,506	-	713	89,630	-	-	(46)	363,745	387,608	378,480
Other revenue	1,480	-	2,684	-	-	-	-	-	-	-	-	(1,480)	2,684	2,816	2,948
Cash Receipts by Source	164,492	17,956	15,757	13,766	15,850	135,789	15,198	15,813	103,578	19,306	21,144	27,616	566,266	614,639	634,268
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	17,200	-	19,500	-	5,200	16,776	-	4,000	17,080	-	-	-	79,756	76,283	79,692
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		21	9	15	6		27	52	13		94	-	237	305	320
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments		85	88	89	-	103	95	105	106	108	0	71	851	891	935
Total Cash Receipts by Source	181,692	18,062	35,353	13,870	21,056	152,668	15,320	19,971	120,778	19,414	21,238	27,687	647,110	692,118	715,215
Cash Payments by Type															
Employee related costs	13,630	15,526	15,502	15,510	15,502	21,571	15,517	15,505	15,505	15,516	15,508	17,548	192,340	198,267	207,585
Remuneration of councillors	2,079	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,451	26,900	28,218	29,544
Interest paid	-	96	89	87	81	78	74	67	64	57	53	185	931	471	100
Bulk purchases - Electricity	83	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	9,347	19,464	113,017	127,505	150,074
Other materials	901	2,562	3,169	2,373	933	1,851	1,623	3,703	2,579	2,346	2,193	9,086	33,319	34,942	36,575
Contracted services	2,593	4,685	4,801	5,239	6,088	6,053	5,721	5,279	4,868	4,643	4,376	9,174	63,520	67,294	70,501
Grants and subsidies paid - other	145	66	66	66	66	66	270	151	66	66	66	2,083	3,176	3,417	3,671
General expenses	6,459	4,481	4,068	3,544	3,738	3,480	4,287	4,193	4,781	3,651	4,146	1,931	48,758	49,202	51,469
Cash Payments by Type	25,889	39,000	39,279	38,403	37,992	44,683	39,076	40,482	39,447	37,863	37,926	61,921	481,961	509,316	549,519
Other Cash Flows/Payments by Type															
Capital assets	466	3,044	3,769	3,842	6,451	3,407	4,530	12,018	7,104	5,871	5,364	16,619	72,485	77,363	77,492
Repayment of borrowing	-	583	588	592	597	602	606	611	615	620	625	1,207	7,246	5,456	-
Other Cash Flows/Payments	34,953	-	-	-	-	-	-	40,000	-	-	-	32,376	107,329	67,329	67,329
Total Cash Payments by Type	61,309	42,627	43,636	42,837	45,040	48,692	44,212	93,111	47,166	44,354	43,915	112,123	669,022	659,465	694,340
NET INCREASE/(DECREASE) IN CASH HELD	120,384	(24,565)	(8,283)	(28,967)	(23,984)	103,976	(28,892)	(73,140)	73,612	(24,940)	(22,677)	(84,436)	(21,911)	32,654	20,875
Cash/cash equivalents at the month/year beginning:	41,668	162,052	137,487	129,204	100,237	76,254	180,230	151,339	78,198	151,810	126,870	104,193	41,668	19,757	52,411
Cash/cash equivalents at the month/year end:	162,052	137,487	129,204	100,237	76,254	180,230	151,339	78,198	151,810	126,870	104,193	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 R181, 692 million and the total cash payment for the month were R61, 309 million and this resulted in net decrease in cash held amounting to R120, 384 million. With cash and cash equivalent of R41, 668 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R162, 052 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	–	466	466	1,718	1,251	73%	1%
August	8,918	4,713	–	–	–	6,431	–		
September	8,103	4,390	–	–	–	10,821	–		
October	14,431	8,295	–	–	–	19,115	–		
November	2,731	6,262	–	–	–	25,378	–		
December	9,925	13,059	–	–	–	38,437	–		
January	7,968	5,318	–	–	–	43,755	–		
February	6,909	4,512	–	–	–	48,266	–		
March	2,054	9,195	–	–	–	57,462	–		
April	12,525	4,478	–	–	–	61,940	–		
May	7,513	9,027	–	–	–	70,967	–		
June	11,895	13,189	–	–	–	84,156	–		
Total Capital expenditure	98,645	84,156	–	466					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of July amounts to R466 thousand. The year to date actual expenditure incurred is R466 thousand whilst the year to date budget is R1, 718 million that gives rise to under spending variance of R1, 251 million that translate to 1%.

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	-	466	466	347	(120)	-34%	15,800
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-		-
Road Structures									
Storm water Infrastructure	-	800	-	-	-	-	-		800
Drainage Collection		800	-	-	-	-	-		800
Electrical Infrastructure	15,895	15,000	-	466	466	347	(120)	-34%	15,000
Power Plants	2,230		-	-	-	-	-		-
MV Substations	-	-	-	-	-	-	-		-
MV Networks	13,665	14,800	-	466	466	337	(130)	-38%	14,800
Capital Spares	-	200	-	-	-	10	10	100%	200
Solid Waste Infrastructure	734	-	-	-	-	-	-		-
Landfill Sites									
Waste Transfer Stations									
Capital Spares	734	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes									
Computer Software and Applications		-	-	-	-	-	-		-
Computer Equipment	1,930	700	-	-	-	-	-		700
Computer Equipment	1,930	700	-	-	-	-	-		700
Furniture and Office Equipment	1,036	1,100	-	-	-	-	-		1,100
Furniture and Office Equipment	1,036	1,100	-	-	-	-	-		1,100
Machinery and Equipment	2,227	200	-	-	-	44	44	100%	200
Machinery and Equipment	2,227	200	-	-	-	44	44	100%	200
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-								
Total Capital Expenditure on new assets	21,822	17,800	-	466	466	391	(76)	-19%	17,800

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 Switching Stations									
MV Networks	-								
Solid Waste Infrastructure	3,347	-	-	-	-	-	-	-	-
Landfill Sites	3,347	-	-	-	-	-	-	-	-
Capital Spares									
Community Assets	1,376	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	1,376	-	-	-	-	-	-	-	-
Police									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Other assets	247	-	-	-	-	-	-	-	-
Municipal Offices	247	-	-	-	-	-	-	-	-
Workshops									
Intangible Assets	-	-	-	-	-	-	-	-	-
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	19,481	-	240	240	1,467	1,227	84%	19,481
Roads Infrastructure	21,436	12,165	-	0	0	1,253	1,253	100%	12,165
Roads	21,436	12,165	-	0	0	1,253	1,253	100%	12,165
Road Structures							-		
Road Furniture							-		
Electrical Infrastructure	2,203	6,073	-	65	65	110	45	41%	6,073
MV Substations							-		
MV Switching Stations							-		
MV Networks	2,203	6,073	-	65	65	110	45	41%	6,073
Solid Waste Infrastructure	2,994	1,243	-	175	175	104	(71)	-69%	1,243
Landfill Sites	2,994	1,243	-	175	175	104	(71)	-69%	1,243
Waste Transfer Stations							-		
Community Assets	537	573	-	1	1	132	131	99%	573
Community Facilities	537	573	-	1	1	132	131	99%	573
Libraries							-		
Parks	537	573	-	1	1	132	131	99%	573
Other assets	1,443	1,698	-	4	4	260	257	98%	1,698
Municipal Offices	1,443	1,698	-	4	4	260	257	98%	1,698
Stores	-	-	-	-	-	-	-		-
Capital Spares							-		
Intangible Assets	58	211	-	-	-	10	10	100%	211
Computer Software and Applications	58	211	-	-	-	10	10	100%	211
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Machinery and Equipment	7,250	6,262	-	894	894	893	(0)	0%	6,262
Machinery and Equipment	7,250	6,262	-	894	894	893	(0)	0%	6,262
Transport Assets	3,424	2,646	-	136	136	1,217	1,080	89%	2,646
Transport Assets	3,424	2,646	-	136	136	1,217	1,080	89%	2,646
Total Repairs and Maintenance Expenditure	39,346	30,871	-	1,275	1,275	3,980	2,704	68.0%	30,871

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/Sub-class									
Infrastructure	43,983	51,395	-	3,887	3,887	3,983	96	2%	51,395
Roads Infrastructure	37,525	43,096	-	3,315	3,315	3,291	(24)	-1%	43,096
Roads	37,233	43,096	-	3,315	3,315	3,291	(24)	-1%	43,096
Road Structures	227						-		
Road Furniture	64						-		
Storm water Infrastructure	-	440	-	-	-	37	37	100%	440
Drainage Collection	-	440	-	-	-	37	37	100%	440
Electrical Infrastructure	5,390	7,083	-	472	472	590	118	20%	7,083
MV Substations		4,238	-	165	165	353	188	53%	4,238
MV Networks	3,254	2,845	-	307	307	237	(70)	-30%	2,845
Capital Spares	2,136						-		
Solid Waste Infrastructure	1,068	777	-	100	100	65	(35)	-54%	777
Landfill Sites	764	777	-	100	100	65	(35)	-54%	777
Capital Spares	3						-		
Community Assets	1,039	1,333	-	89	89	111	23	20%	1,333
Community Facilities	799	1,333	-	89	89	111	23	20%	1,333
Parks	456						-		
Public Open Space	-	1,333	-	89	89	111	23	20%	1,333
Heritage assets	-	6	-	-	-	1	1	100%	6
Other Heritage	-	6	-	-	-	1	1	0	6
Other assets	3,999	4,453	-	336	336	371	35	9%	4,453
Operational Buildings	3,999	4,453	-	336	336	371	35	9%	4,453
Municipal Offices	3,999	4,453	-	336	336	371	35	9%	4,453
Intangible Assets	7	88	-	1	1	7	7	92%	88
Licences and Rights	7	88	-	1	1	7	7	92%	88
Computer Software and Applications	7	88	-	1	1	7	7	92%	88
Computer Equipment	835	974	-	75	75	81	6	8%	974
Computer Equipment	835	974	-	75	75	81	6	8%	974
Furniture and Office Equipment	766	651	-	63	63	54	(9)	-16%	651
Furniture and Office Equipment	766	651	-	63	63	54	(9)	-16%	651
Machinery and Equipment	3,355	3,118	-	248	248	260	12	5%	3,118
Machinery and Equipment	3,355	3,118	-	248	248	260	12	5%	3,118
Transport Assets	6,645	3,384	-	460	460	282	(178)	-63%	3,384
Transport Assets	6,645	3,384	-	460	460	282	(178)	-63%	3,384
Total Depreciation	60,629	65,402	-	5,158	5,158	5,150	(8)	0%	65,402

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	-	-	-	1,327	1,327	100%	66,356
Roads Infrastructure	43,487	65,356	-	-	-	1,168	1,168	100%	65,356
Roads	43,487	65,356	-	-	-	1,168	1,168	100%	65,356
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	836	1,000	-	-	-	159	159	100%	1,000
Landfill Sites	836	1,000	-	-	-	159	159	100%	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	-	-	-	1,327	1,327	100%	66,356

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 R466 thousand and the year to date budget is R391 thousand that reflects under spending variance of R76 thousand that translates to 19% 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 R1, 275 million, and the year to date budget is R3, 980 million, reflecting a positive spending variance of R2, 704 million that translates to 68%.

The year to date actual expenditure on upgrading of existing assets is R0 and the year to date budget is R1, 327 million, reflecting a positive spending variance of R1, 327 million that translates to 100%.

The year to date actual expenditure on depreciation and asset impairment is R5, 158 and the year to date budget is R5, 150 million, reflecting a negative spending variance of R8 thousand, that translates to 0% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method.

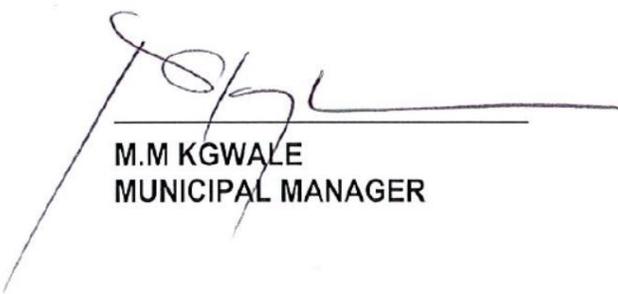
List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2022/24 Medium Term Revenue and Expenditure Framework		
					Original Budget	YTD Actuals	Percentage
Community Services	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	800,000	-	0%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	100,000	-	0%
Corporate Services	Fencing of Roossenekal Landfill Site	Multi	Solid Waste Infrastructure	Landfill Sites	1,000,000	-	0%
	Computer Equipment	Multi	Computer Equipment	Computer Equipment	700,000	-	0%
Technical Services	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300,000	-	0%
	Groblerdsdal Stormwater	Single	Storm water Infrastructure	Drainage Collection	800,000	-	0%
	Upgrading of Hlogottlou-Bopanang Road	Multi	Roads Infrastructure	Roads	12,275,600	-	0%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	20,580,400	-	0%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	10,000,000	-	0%
	Upgrading of Mokumong Access Road to Marateng Taxi Rank	Multi	Roads Infrastructure	Roads	22,500,000	-	0%
	Electrification of Magukubjane	Single	Electrical Infrastructure	MV Networks	400,000	-	0%
	Electrification of Masakaneng	Multi	Electrical Infrastructure	MV Networks	8,000,000	-	0%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2,000,000	-	0%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	1,400,000	-	0%
	Electrification of Phomola	Single	Electrical Infrastructure	MV Networks	2,000,000	466,267	23%
	Electrification of Vlakfontein	Single	Electrical Infrastructure	MV Networks	1,000,000	-	0%
	Aircons	Single	Furniture and Office Equipment	Furniture and Office Equipment	200,000	-	0%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	100,000	-	0%

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 31 July 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)



M.M KGWALE
MUNICIPAL MANAGER

Date :15 August 2023