

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

MARCH 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 March or and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results. It must be noted that 2021-22 financial year audit final report is out.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2022/23			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	601,350,985	628,261,582	473,176,946	79%
		-		
OPERATING EXPENDITURE	597,283,011	557,071,329	339,535,772	57%
		-		
TRANSFER - CAPITAL	79,606,001	79,606,001	55,934,682	70%
SURPLUS/(DEFICIT)	83,673,978	151,716,154	197,711,518	236%
CAPITAL EXPENDITURE	98,041,001	105,377,178	66,711,457	68%

Table C1 – Budget Statement Summary

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	39,913	44,645	59,853	4,590	41,057	43,630	(2,572)	-6%	59,853
Service charges	107,753	117,968	110,719	8,148	77,998	73,125	4,872	7%	110,719
Investment revenue	1,780	3,652	2,152	-	1,218	1,842	(625)	-34%	2,152
Transfers and subsidies	307,637	338,906	338,906	94,077	332,459	337,980	(5,520)	-2%	338,906
Other own revenue	30,560	96,180	116,631	2,347	20,445	39,735	(19,290)	-49%	116,631
Total Revenue (excluding capital transfers and contributions)	487,643	601,351	628,262	109,162	473,177	496,312	(23,136)	-5%	628,262
Employee costs	160,187	185,316	172,137	12,516	125,586	124,954	632	1%	172,137
Remuneration of Councillors	25,567	25,580	27,126	2,079	19,078	19,078	-	-	27,126
Depreciation & asset impairment	57,070	59,780	60,910	-	-	-	-	-	60,910
Finance charges	526	2,185	1,555	2	577	385	192	50%	1,555
Materials and bulk purchases	135,835	148,283	134,635	9,412	96,918	104,713	(7,795)	-7%	134,635
Transfers and subsidies	2,591	3,292	2,673	286	1,318	1,122	196	17%	2,673
Other expenditure	128,543	172,846	158,036	5,618	96,058	91,206	4,853	5%	158,036
Total Expenditure	510,319	597,283	557,071	29,913	339,536	341,458	(1,922)	-1%	557,071
Surplus/(Deficit)	(22,676)	4,068	71,190	79,248	133,641	154,855	(21,213)	-14%	71,190
Transfers and subsidies - capital (monetary allocations)	74,316	79,606	80,526	7,426	64,070	68,975	(4,905)	-7%	80,526
Surplus/(Deficit) after capital transfers & contributions	51,640	83,674	151,716	86,674	197,712	223,830	(26,118)	-12%	151,716
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	51,640	83,674	151,716	86,674	197,712	223,830	(26,118)	-12%	151,716
Capital expenditure & funds sources									
Capital expenditure	88,355	98,041	105,377	2,054	66,711	70,535	(3,824)	-5%	105,377
Capital transfers recognised	74,316	79,606	79,606	707	55,935	60,108	(4,173)	-7%	79,606
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14,040	18,435	25,771	1,347	10,777	10,428	349	3%	25,771
Total sources of capital funds	88,355	98,041	105,377	2,054	66,711	70,535	(3,824)	-5%	105,377
Financial position									
Total current assets	152,406	158,966	192,808		344,981				192,808
Total non current assets	1,201,016	1,325,025	1,328,717		1,253,548				1,328,717
Total current liabilities	118,941	120,343	118,035		174,431				118,035
Total non current liabilities	98,658	113,710	108,953		99,335				108,953
Community wealth/Equity	1,135,823	1,249,938	1,294,537		1,324,762				1,294,537
Cash flows									
Net cash from (used) operating	88,300	94,811	123,128	110,795	182,401	197,152	14,751	7%	123,128
Net cash from (used) investing	(75,949)	(78,022)	(89,012)	(2,054)	(66,299)	(72,271)	(5,972)	8%	(89,012)
Net cash from (used) financing	(4,457)	(6,971)	(7,792)	(962)	(2,957)	(1,561)	1,396	-89%	(7,792)
Cash/cash equivalents at the month/year end	14,710	24,063	41,034	-	119,743	138,031	18,288	13%	32,921
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	13,507	5,479	4,698	3,820	3,502	3,559	18,116	126,535	179,217
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 March is R473, 177 million and the year to date budget of R496, 312 million and this reflects a negative variance of R23, 136 million which is mostly attributable to equitable shares received amounting to R328, 760 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 34% unfavorable variance,
- Interest earned – outstanding debtors: 77% unfavorable variance,
- Rental on Facilities and Equipment: 2% favorable variance,
- Fines, penalties and forfeits: 91% unfavorable variance
- Services Charges – electricity revenue: 8% favorable variance
- Services Charges – refuse revenue: 3% unfavorable variance
- Licenses and permits: 1% unfavorable variance
- Property rates: 6% unfavorable variance
- Other revenue: 361% favorable
- Transfer and subsidies: 2% unfavorable

Operating Expenditure

The year to date operational expenditure as at end of March amounts to R339, 536 million and the year to date budget is R341, 458 million. This reflects overspending variance of R1, 922 million that translates to 1% variance. The variance is attributed underspending variance on depreciation and asset impairment and debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

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

- Finance charges: 50% over performance
- Other material: 16% under performance
- Transfer and subsidies: 17% over performance
- Other expenditure: 22% over performance

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

Capital Expenditure

The year to date actual capital expenditure as at end of March 2023 amounts to R66, 711 million and the year to date budget amounts to R70, 535 million and this gives rise to R3, 824 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of March is R197, 712 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 March amounts to R179, 217 million and this shows an increase of R20,879 million as compared to R158,338 million as at end of 2021/22 financial year.

Consumer debtors is made up of service charges and property rates that amount to R111,783 million and other debtors amounting to R67, 435 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 March as required by MFMA and as a result.

Table C2 – Financial Performance (Standard Classification)

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

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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	49,272	47,271	47,271	14,074	37,271	47,271	(10,000)	-21%	47,271
Vote 2 - Municipal Manager	37,701	46,531	46,531	9,000	46,531	46,531	0	0%	46,531
Vote 3 - Budget & Treasury	83,055	103,972	114,767	20,766	85,467	95,276	(9,810)	-10%	114,767
Vote 4 - Corporate Services	46,074	50,627	50,700	6,443	50,657	50,674	(17)	0%	50,700
Vote 5 - Community Services	64,581	138,801	162,889	13,867	68,662	88,554	(19,892)	-22%	162,889
Vote 6 - Technical Services	239,933	265,908	258,261	48,332	212,384	208,795	3,589	2%	258,261
Vote 7 - Developmental Planning	16,808	12,923	13,445	1,105	21,352	13,264	8,089	61%	13,445
Vote 8 - Executive Support	24,534	14,925	14,925	3,000	14,925	14,925	(0)	0%	14,925
Total Revenue by Vote	561,959	680,957	708,787	116,587	537,247	565,288	(28,041)	-5%	708,787
Expenditure by Vote									
Vote 1 - Executive & Council	35,993	35,371	37,710	2,657	27,744	26,650	1,094	4%	37,710
Vote 2 - Municipal Manager	45,860	41,983	47,114	2,658	34,158	35,625	(1,467)	-4%	47,114
Vote 3 - Budget & Treasury	53,340	66,301	64,034	3,010	44,544	45,489	(945)	-2%	64,034
Vote 4 - Corporate Services	28,369	36,714	32,357	1,107	18,610	18,699	(89)	0%	32,357
Vote 5 - Community Services	93,637	130,751	106,870	6,072	60,839	60,778	60	0%	106,870
Vote 6 - Technical Services	218,275	248,110	233,072	11,231	125,428	126,255	(827)	-1%	233,072
Vote 7 - Developmental Planning	12,208	15,057	12,251	1,161	10,260	10,086	174	2%	12,251
Vote 8 - Executive Support	22,638	22,996	23,663	2,016	17,953	17,876	77	0%	23,663
Total Expenditure by Vote	510,319	597,283	557,071	29,913	339,536	341,458	(1,922)	-1%	557,071
Surplus/ (Deficit) for the year	51,640	83,674	151,716	86,674	197,712	223,830	(26,118)	-12%	151,716

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	39,913	44,645	59,853	4,590	41,057	43,630	(2,572)	-6%	59,853
Service charges - electricity revenue	98,371	108,186	101,418	7,346	70,954	65,885	5,070	8%	101,418
Service charges - refuse revenue	9,383	9,781	9,302	802	7,043	7,240	(197)	-3%	9,302
Rental of facilities and equipment	1,019	1,004	867	88	653	633	20	3%	867
Interest earned - external investments	1,780	3,652	2,152	-	1,218	1,842	(625)	-34%	2,152
Interest earned - outstanding debtors	19,283	18,817	15,322	1,202	2,429	10,736	(8,307)	-77%	15,322
Fines, penalties and forfeits	2,236	68,520	90,719	378	1,918	21,306	(19,388)	-91%	90,719
Licences and permits	5,966	6,315	6,815	569	4,700	4,727	(27)	-1%	6,815
Transfers and subsidies	307,637	338,906	338,906	94,077	332,459	337,980	(5,520)	-2%	338,906
Other revenue	2,055	1,524	2,907	110	10,746	2,333	8,412	361%	2,907
Gains							-		
Total Revenue (excluding capital transfers and contributions)	487,643	601,351	628,262	109,162	473,177	496,312	(23,136)	-5%	628,262
Expenditure By Type									
Employee related costs	160,187	185,316	172,137	12,516	125,586	124,954	632	1%	172,137
Remuneration of councillors	25,567	25,580	27,126	2,079	19,078	19,078	-		27,126
Debt impairment	19,690	61,181	29,223	-	-	-	-		29,223
Depreciation & asset impairment	57,070	59,780	60,910	-	-	-	-		60,910
Finance charges	526	2,185	1,555	2	577	385	192	50%	1,555
Bulk purchases	97,949	109,638	94,532	7,165	65,221	67,065	(1,843)	-3%	94,532
Other materials	37,886	38,645	40,103	2,247	31,697	37,648	(5,951)	-16%	40,103
Contracted services	77,956	67,165	77,281	3,467	54,874	57,362	(2,488)	-4%	77,281
Transfers and subsidies	2,591	3,292	2,673	286	1,318	1,122	196	17%	2,673
Other expenditure	44,245	44,500	51,532	2,151	41,185	33,844	7,341	22%	51,532
Losses	(13,349)						-		
Total Expenditure	510,319	597,283	557,071	29,913	339,536	341,458	(1,922)	-1%	557,071
Surplus/(Deficit)	(22,676)	4,068	71,190	79,248	133,641	154,855	(21,213)	-14%	71,190
Transfers and subsidies - capital (monetary allocations)	74,316	79,606	80,526	7,426	64,070	68,975	(4,905)	-7%	80,526
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) after capital transfers & contributions	51,640	83,674	151,716	86,674	197,712	223,830			151,716
Taxation							-		
Surplus/(Deficit) after taxation	51,640	83,674	151,716	86,674	197,712	223,830			151,716
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	51,640	83,674	151,716	86,674	197,712	223,830			151,716
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	51,640	83,674	151,716	86,674	197,712	223,830			151,716

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

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

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

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

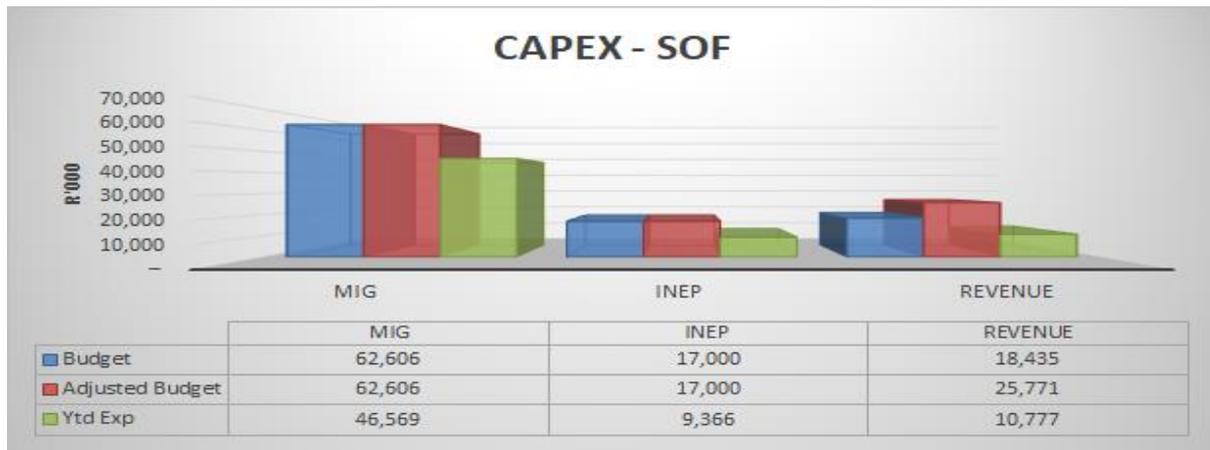
Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,903	1,500	3,040	390	2,246	2,341	(95)	-4%	3,040
Executive and council	-						-		
Finance and administration	1,903	1,500	3,040	390	2,246	2,341	(95)	-4%	3,040
Internal audit	-						-		
Community and public safety	498	3,935	3,533	237	2,637	2,409	228	9%	3,533
Community and social services	498	1,538	1,403	586	1,909	1,323	586	44%	1,403
Sport and recreation	-	1,680	1,264	(348)	527	884	(358)	-40%	1,264
Public safety	-	718	865	-	201	201	-		865
Housing							-		
Health							-		
Economic and environmental services	57,924	74,106	74,131	842	51,614	56,677	(5,063)	-9%	74,131
Planning and development	-	1,100	1,075	-	1,075	1,075	-		1,075
Road transport	57,924	73,006	73,056	842	50,539	55,602	(5,063)	-9%	73,056
Environmental protection	-						-		
Trading services	28,030	18,500	24,674	584	10,215	9,108	1,107	12%	24,674
Energy sources	28,030	17,250	22,524	584	9,896	8,757	1,139	13%	22,524
Waste management	-	1,250	2,150	-	319	351	(32)	-9%	2,150
Other							-		
Total Capital Expenditure - Functional Classification	88,355	98,041	105,377	2,054	66,711	70,535	(3,824)	-5%	105,377
Funded by:									
National Government	74,316	79,606	79,606	707	55,935	60,108	(4,173)	-7%	79,606
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	74,316	79,606	79,606	707	55,935	60,108	(4,173)	-7%	79,606
Borrowing							-		
Internally generated funds	14,040	18,435	25,771	1,347	10,777	10,428	349	3%	25,771
Total Capital Funding	88,355	98,041	105,377	2,054	66,711	70,535	(3,824)	-5%	105,377

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	824	1,500	3,040	390	2,246	2,341	(95)	-4%	3,040
Vote 5 - Community Services	-	4,368	4,887	237	2,436	2,240	196	9%	4,887
Vote 6 - Technical Services	46,398	29,334	34,708	1,363	21,490	20,385	1,105	5%	34,708
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	47,222	35,202	42,635	1,990	26,172	24,966	1,206	5%	42,635
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	498	818	795	-	520	520	-	-	795
Vote 6 - Technical Services	40,635	60,922	60,872	64	38,945	43,974	(5,029)	-11%	60,872
Vote 7 - Developmental Planning	-	1,100	1,075	-	1,075	1,075	-	-	1,075
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	41,133	62,839	62,742	64	40,540	45,569	(5,029)	-11%	62,742
Total Capital Expenditure	88,355	98,041	105,377	2,054	66,711	70,535	(3,824)	-5%	105,377

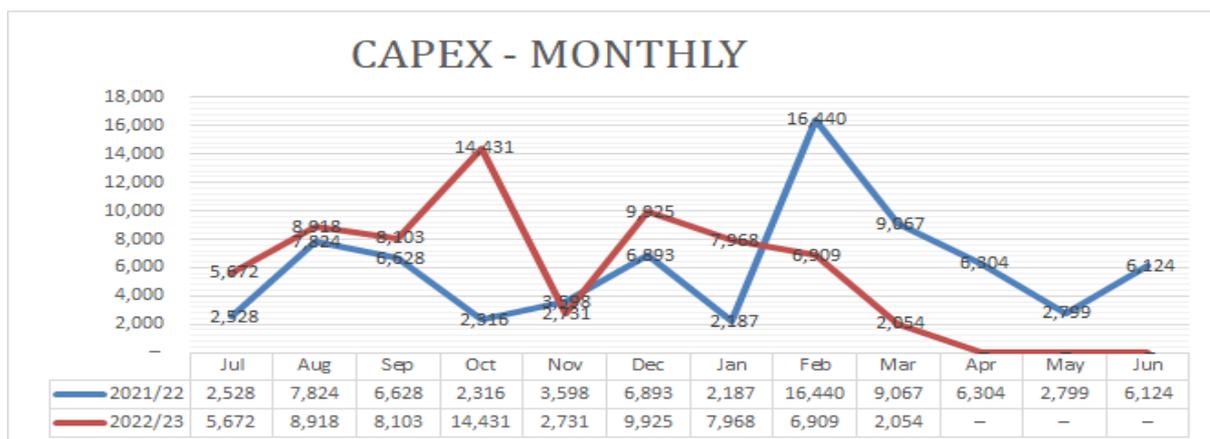
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of March 2023, R2, 054 million spending is incurred and the year to date expenditure amounts to R66 711 million whilst the year to date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

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R105, 377 million, R62, 606 million is funded from Municipal Infrastructure grant, R17, 000 million from Integrated National Electrification Programme and R25, 771 million from own revenue and the spending per source of finance is presented in the above graph.

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	14,710	24,162	41,034	119,743	41,034
Call investment deposits	–	–	–	–	–
Consumer debtors	96,531	61,834	64,191	120,826	64,191
Other debtors	20,810	62,845	75,304	81,506	75,304
Current portion of long-term receivables	–	119	119	–	119
Inventory	20,355	10,005	12,160	22,905	12,160
Total current assets	152,406	158,966	192,808	344,981	192,808
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	17,278	17,278	–	17,278
Investment property	96,399	48,547	48,547	96,399	48,547
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1,088,067	1,258,405	1,261,912	1,155,208	1,261,912
Biological	–	–	–	–	–
Intangible	14	331	516	14	516
Other non-current assets	16,536	463	463	1,928	463
Total non current assets	1,201,016	1,325,025	1,328,717	1,253,548	1,328,717
TOTAL ASSETS	1,353,422	1,483,992	1,521,524	1,598,529	1,521,524
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	6,638	7,459	6,638	1,810	6,638
Consumer deposits	5,621	5,700	5,700	5,107	5,700
Trade and other payables	104,167	101,172	99,684	166,373	99,684
Provisions	2,515	6,012	6,012	1,142	6,012
Total current liabilities	118,941	120,343	118,035	174,431	118,035
Non current liabilities					
Borrowing	12,702	17,458	12,701	14,616	12,701
Provisions	85,956	96,252	96,252	84,720	96,252
Total non current liabilities	98,658	113,710	108,953	99,335	108,953
TOTAL LIABILITIES	217,599	234,053	226,988	273,767	226,988
NET ASSETS	1,135,823	1,249,938	1,294,537	1,324,762	1,294,537
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,135,823	1,230,938	1,294,537	1,324,762	1,294,537
Reserves	–	19,000	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,135,823	1,249,938	1,294,537	1,324,762	1,294,537

The above table shows that community wealth amounts to R1, 394 billion, total liabilities R273, million and the total assets R1, 324 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 2:1 that is within the acceptable norm of 2:1. The municipality still needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	28,584	40,092	50,336	3,150	28,008	24,707	3,302	13%	50,336
Service charges	70,796	122,434	128,509	6,620	69,064	71,992	(2,929)	-4%	128,509
Other revenue	44,971	17,752	20,176	3,024	44,220	44,445	(226)	-1%	20,176
Transfers and Subsidies - Operational	307,767	338,906	338,906	93,594	333,406	338,906	(5,500)	-2%	338,906
Transfers and Subsidies - Capital	79,469	79,606	79,606	44,586	111,606	112,123	(517)	0%	79,606
Interest	1,780	3,652	2,152	483	3,745	5,622	(1,877)	-33%	2,152
Payments									
Suppliers and employees	(442,993)	(508,739)	(496,824)	(40,374)	(405,753)	(398,788)	6,964	-2%	(496,824)
Finance charges	(526)	(2,185)	(2,688)	(2)	(577)	(605)	(28)	5%	(2,688)
Transfers and Grants	(1,547)	3,292	2,954	(286)	(1,318)	(1,250)	68	-5%	2,954
NET CASH FROM/(USED) OPERATING ACTIVITIES	88,300	94,811	123,128	110,795	182,401	197,152	14,751	7%	123,128
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1,011	5,544	2,470			421	(421)	-100%	2,470
Decrease (increase) in non-current receivables	-	-					-		-
Decrease (increase) in non-current investments	-	(1,776)	(1,776)			(1,780)	1,780	-100%	(1,776)
Payments									
Capital assets	(76,960)	(81,790)	(89,706)	(2,054)	(66,299)	(70,912)	(4,613)	7%	(89,706)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(75,949)	(78,022)	(89,012)	(2,054)	(66,299)	(72,271)	(5,972)	8%	(89,012)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-					-		-
Borrowing long term/refinancing	-	-					-		-
Increase (decrease) in consumer deposits	-	488	488			42	(42)	-100%	488
Payments									
Repayment of borrowing	(4,457)	(7,459)	(8,281)	(962)	(2,957)	(1,603)	1,354	-84%	(8,281)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4,457)	(6,971)	(7,792)	(962)	(2,957)	(1,561)	1,396	-89%	(7,792)
NET INCREASE/ (DECREASE) IN CASH HELD	7,894	9,818	26,324	107,779	113,146	123,321			26,324
Cash/cash equivalents at beginning:	6,816	14,245	14,710		6,597	14,710			6,597
Cash/cash equivalents at month/year end:	14,710	24,063	41,034		119,743	138,031			32,921

Table C7 presents details pertaining to cash flow performance. As at end of March 2023, the net cash inflow from operating activities is R182, 401 million whilst net cash outflow from investing activities is R66, 299 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R2, 957 million. The cash and cash equivalent held at end of March 2023 amounted to R119, 743 million and the net effect of the above cash flows is cash inflow movement of R113, 146 million. The cash and cash equivalent at end of the reporting period of R119, 743 million, is mainly made up of cash in the primary bank account amounting to R119, 743 with a short term investment amounting to Nil million at the end of March 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	-6%	The projected monthly revenue appear to be higher in light of the actual revenue performance	The municipality should sustain the revenue collection and strategise on collection revenue.
Service charges - electricity revenue	8%	The projected monthly revenue appear to be lower in light of the actual revenue performance	No remedial action is needed as the actual revenue is more that the projections thereof.
Service charges - refuse revenue	-3%	The actual revenue generated is slightly lower than the projected monthly revenue	No remedial action is needed as the amount is immeterial.
Rental of facilities and equipment	3%	The actual revenue generated is slightly more than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipality should look into the revenue generated on their rental of facilities to see if they generate cash as they are rented out
Interest earned - external investments	-34%	The municipality has withdrawn all the investment inclusive of the interest earned.	The municipality should draft cash flow projections plan which will assist if there is a need to invest
Interest earned - outstanding debtors	-77%	The projected revenue is more than the actual revenue generated.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-91%	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 entrences where cashiers are available to collection on outstanding traffic fines.
Licences and permits	-1%	The actual revenue generated is slightly less than the projected monthly revenue	No remedial action is needed since the variance is immeterial.
Transfers and subsidies	-2%	The equitable share trenches received is slightly lower than the projections thereof as the result of set off from unspent MIG and INEP.	The budget unit should make use of the payment schedule during budget preparations.
Other revenue	361%	The actual revenue generated is more than the projected monthly revenue.	No remedial action is needed as the variance is positive.
Expenditure By Type			
Employee related costs	1%	The actual expenditure incurred on employee related costs is more than the projections thereof	Majority of the positions are vacant however spending of employee related costs has improved considering the projections thereof, and vacant posts should be filled.
Remuneration of councillors		The actual expenditure incurred on remuneration of councillors is equals to the projected monthly expenditure	No remedial action is needed.
Debt impairment		Debt impairment is still calculated annually	The municipality should do away with this approach as it not viable
Depreciation & asset impairment		Depreciation is still calculated annually.	The municipality should do away with this approach as it not viable
Finance charges	50%	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.
Bulk purchases	-3%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure.	No remedial action is needed.
Other materials	-16%	The projected expenditure is more than the actual expenditure thereof.	No remedial action is needed
Contracted services	-4%	The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial is needed as the variance was addressed during budget adjustment
Transfers and subsidies	17%	The actual expenditure incurred is more than the projected monthly expenditure	No remedial action is needed
Other expenditure	22%	The actual expenditure incurred is more than the projected monthly expenditure	No remedial action is needed

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-7%	The projections on capital grants is more than the spending thereof.	The municipality should fast track slow moving projects in order to avoid unspent grants being return to National Treasury every year
Internally generated funds	3%	The actual spending on internally generated funds is slightly more than the projections thereof.	No remedial action is needed.
Cash Flow			
Property rates	13%	The actual collection rate on property rates is more than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	-4%	The collection rate on service charges is less than the projected rate	The municipality should come up strategies of collection methods in licenced municipal areas on electricity billings and refuse removal.
Other revenue	-1%	The collection rate on leased assets is slightly projected	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-2%	The receipted trenches of operational grants are in line with the projections thereof, however there was a setoff on the second trench of equitable share as a result of unspent INEP and MIG which their rollovers were not approved.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	0%	The receipted trenches of capital grants are in line with the projections thereof.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Interest	-33%	Interest on other revenue is slightly under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-2%	The actual costs incurred is more than the projected costs and the variance is caused by overspending on contracted services, other materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	5%	The finance charges have been slightly over projected.	No remedial action is needed
Transfers and Grants	-5%	The payments relating to this account are slightly higher than the projections thereof	No remedial action is needed
Capital assets	7%	The projected capital expenditure on capex is more than the actual spending thereof.	All the expected trenches of the grants have been received in line with their payment schedule
Increase (decrease) in consumer deposits		The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	-84%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2022/23											
	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	6,854	1,603	801	162	107	130	537	2,803	12,998	3,740	-	-
Receivables from Non-exchange Transactions - Property Rates	4,506	2,946	2,111	2,012	1,859	1,859	7,929	49,513	72,735	63,171	-	-
Receivables from Exchange Transactions - Waste Management	810	560	442	417	404	403	2,351	19,031	24,419	22,606	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	7	19	20	20	20	127	1,338	1,631	1,524	-	-
Interest on Arrear Debtor Accounts	1,243	1,352	1,188	1,152	1,125	1,101	7,925	49,793	64,878	61,096	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	(988)	137	58	(12)	46	(753)	4,056	2,557	3,395	-	-
Total By Income Source	13,507	5,479	4,698	3,820	3,502	3,559	18,116	126,535	179,217	155,532	-	-
2020/21 - totals only	13,747	5,951	3,560	3,407	3,479	3,298	18,231	106,666	158,338	135,081		
Debtors Age Analysis By Customer Group												
Organs of State	1,193	170	1,483	1,045	1,008	995	5,148	39,469	50,512	47,665	-	-
Commercial	7,079	1,865	887	555	486	548	1,284	7,908	20,613	10,782	-	-
Households	4,700	2,589	2,063	1,991	1,956	1,926	11,210	75,572	102,006	92,654	-	-
Other	534	856	265	228	53	90	474	3,586	6,086	4,431	-	-
Total By Customer Group	13,507	5,479	4,698	3,820	3,502	3,559	18,116	126,535	179,217	155,532	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March amount to R179, 217 million. The debtors' book is made up as follows:

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

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

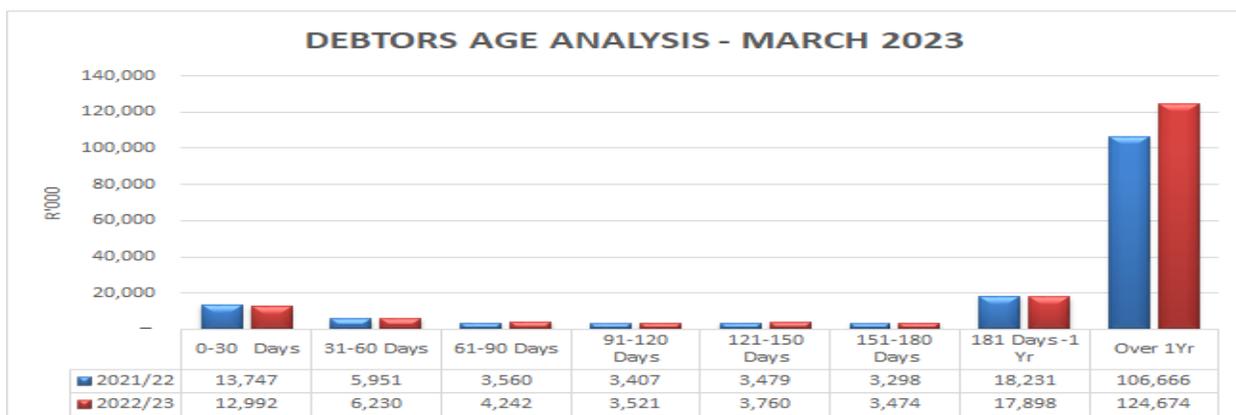
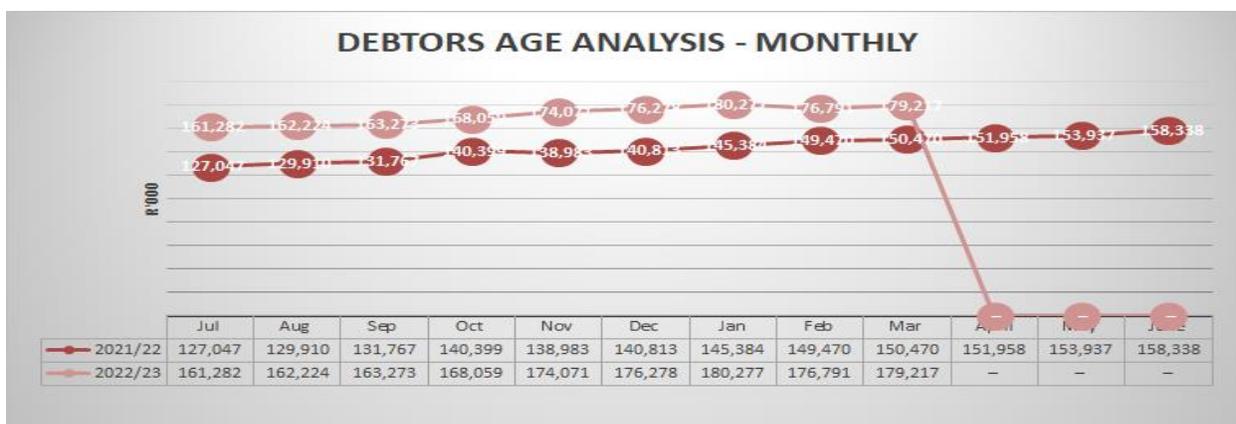


Figure 4: Monthly debtors book



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

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT STATUS	OCC/OWN	OUTSTANDING BALANCE
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	ACTIVE	OWNER	1,947,762
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	1,449,686
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OCCUPIER	1,167,854
800000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	626,705
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	556,903
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	507,183
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	462,197
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	460,940
2000129	DEPARTMENT OF PUBLIC WORKS (NATIONAL)	ACTIVE	OCCUPIER	457,891
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OCCUPIER	448,212
2913	SHOPRITE/CHECKERS	ACTIVE	OCCUPIER	443,209
1501364	JAN JOUBERT TRUST (JO JO TANKS)	ACTIVE	OCCUPIER	421,225
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	418,597
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	396,006
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	381,388
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	351,257
2200691	EHLERS JA	ACTIVE	OWNER	347,311
5000305	NKANGALA DISTRICT MUNICIPALITY	ACTIVE	OWNER	342,840
211693	BOXER SUPERSTORE'ATT KERSHNEE	ACTIVE	OCCUPIER	339,091
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	ACTIVE	OWNER	337,337
TOTAL				11,863,595

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2022/23									Prior year totals
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity										-
Bulk Water										-
PAYE deductions										-
VAT (output less input)										-
Pensions / Retirement deductions										-
Loan repayments										-
Trade Creditors										-
Auditor General										-
Other										-
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 R7, 310 million as outstanding creditors by the end of the month of March 2023.

CODE	CREDITOR NAME	AMOUNT
81282	BROWN DOGS SECURITY UNIT	1,507,644
37581	PHELADI NOKO B1 FUNERAL	928,559
37771	MASHUMI CONSTRUCTION & SUPPLY	777,010
81045	MWELASE THOBS CONSTRUCTION	503,503
81042	MATUPUNUKA ICT	461,082
81200	VAPOPAX	445,280
81002	SELEMA PLANT HIRE	407,468
81223	STEAGLE JV LM GEOMATICS	320,000
81041	LEKONAKONETSI CONSULTING SERVI	289,896
81000	KHUMALO MASONDO ATTORNEYS	278,650
81283	SYNTELL	217,212
41027	KDM TRAVEL EXPRESS	208,309
80674	OB MEDIA SOLUTIONS	199,194
80948	TSWAKO (PTY) LTD	182,100
81225	LOSKOP ALARMS	134,287
41095	REAKGONA TRAVEL SERVICES	129,116
32701	UNIQUECO PROPERTIES (PTY) LTD	106,720
7989	MUNSOFT (PTY) LTD	94,800
35516	MAHLOME TRADING ENTERPRISE	78,950
81213	KOPANEGO TRAVEL/THEROMBA JV	40,520
TOTAL		7,310,299

Supporting Table: SC 5 - Investment Portfolio

The Municipality had no investment portfolio during the month of March 2023

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	307,638	338,906	338,906	93,594	333,406	338,906	(5,500)	-2%	338,906
Local Government Equitable Share	302,789	334,260	334,260	93,594	328,760	334,260	(5,500)	-2%	334,260
Finance Management	2,650	2,850	2,850	-	2,850	2,850	-		2,850
EPWP Incentive	2,199	1,796	1,796	-	1,796	1,796	-		1,796
Other grant providers:	130	-	-	-	-	-	-	-	-
LGSETA Learnership and Development	130						-		
Total Operating Transfers and Grants	307,768	338,906	338,906	93,594	333,406	338,906	(5,500)	-2%	338,906
Capital Transfers and Grants									
National Government:	79,332	79,606	111,606	44,586	111,606	69,442	1,578	2%	111,606
Municipal Infrastructure Grant (MIG)	57,984	62,606	94,606	40,586	94,606	55,455	(1,435)	-3%	94,606
Intergrated National Electrification Grant	21,348	17,000	17,000	4,000	17,000	13,988	3,012	22%	17,000
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development		-					-		-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-		
Total Capital Transfers and Grants	79,332	79,606	111,606	44,586	111,606	69,442	1,578	2%	111,606
TOTAL RECEIPTS OF TRANSFERS & GRANTS	387,100	418,512	445,012	138,180	445,012	408,348	(3,922)	-1%	445,012

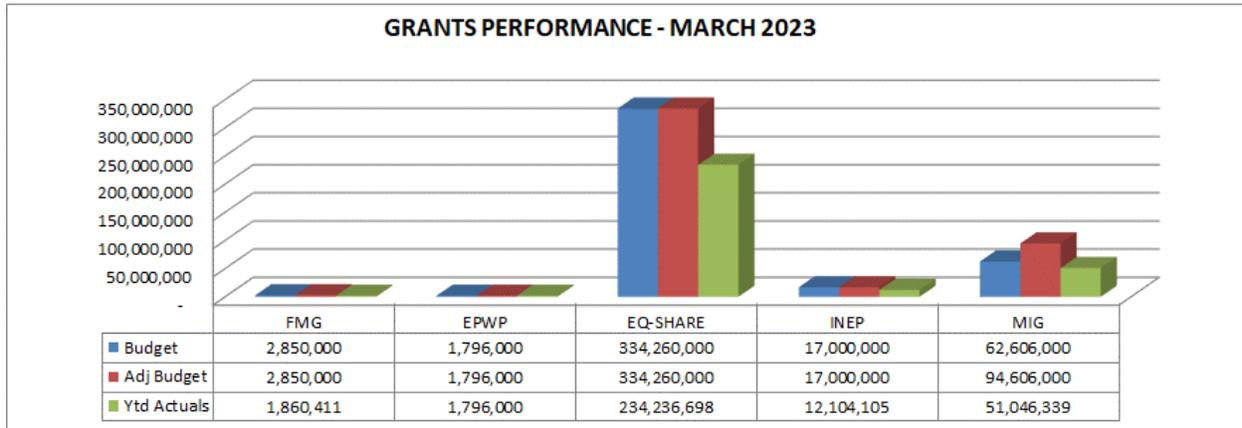
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R445, 012 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R328, 760 million; Financial Management Grant amounting to R2,850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

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2021/23	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	307,637	338,906	338,906	19,250	237,893	338,906	(101,013)	-30%	338,906
Local Government Equitable Share	302,788	334,260	334,260	18,767	234,237	334,260	(100,023)	-30%	334,260
Finance Management	2,650	2,850	2,850	483	1,860	2,850	(990)	-35%	2,850
EPWP Incentive	2,199	1,796	1,796	-	1,796	1,796	-		1,796
Other transfers and grants [insert description]							-		
Other transfers and grants [insert description]							-		
Total operating expenditure of Transfers and Grants:	307,637	338,906	338,906	19,250	237,893	338,906	(101,013)	-30%	338,906
Capital expenditure of Transfers and Grants									
National Government:	74,316	79,606	111,606	7,426	63,150	69,442	(6,292)	-9%	111,606
Municipal Infrastructure Grant (MIG)	57,924	62,606	94,606	2,970	51,046	55,455	(4,408)	-8%	94,606
Intergrated National Electrification Grant	16,392	17,000	17,000	4,455	12,104	13,988	(1,884)	-13%	17,000
Provincial Government:	-	-	-	-	-	-	-		-
Coghssta - Development		-					-		
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
N/A									
Total capital expenditure of Transfers and Grants	74,316	79,606	111,606	7,426	63,150	69,442	(6,292)	-9%	111,606
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	381,953	418,512	445,012	26,676	301,044	408,348	(107,305)	-26%	445,012

An amount of R26, 676 million has been spent on grants during the month of March 2023 and the year to date actuals is R301, 044 million whilst the year to date budget amounts to R408, 348 million and this results in an under spending variance of R107 305 million that translates to 9%. Of the total spending amounting to R26, 676 million, R19, 250 million is spent on operational grants whilst capital grants spent R7, 426 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 March 2023. The grants expenditure are shown below in percentages:

- Financial Management Grant 65.28%
- Expanded Public Work Programme 100.00%
- Equitable Share 70.08%
- Integrated National Electrification Grant 71.20%
- Municipal Infrastructure Grant 53.96%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councilor remuneration	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	15,253	14,476	14,986	1,223	11,398	11,398	-		14,986
Pension and UIF Contributions	1,863	2,504	2,996	172	1,540	1,540	-		2,996
Medical Aid Contributions	194	89	89	8	67	67	-		89
Motor Vehicle Allowance	5,281	5,536	6,144	450	4,180	4,180	-		6,144
Cellphone Allowance	2,738	2,753	2,652	207	1,704	1,704	-		2,652
Other benefits and allowances	238	223	259	19	190	190	-		259
Sub Total - Councillors	25,567	25,580	27,126	2,079	19,078	19,078	-		27,126
% increase		0%	6%						6%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,197	4,315	2,769	118	1,412	1,412	(0)	0%	2,769
Pension and UIF Contributions	88	338	140	(48)	19	76	(57)	-74%	140
Medical Aid Contributions	80	1,464	257	11	80	79	1	2%	257
Motor Vehicle Allowance	186	519	251	17	144	144	-		251
Cellphone Allowance	85	166	79	5	48	48	-		79
Other benefits and allowances	211	312	201	0	92	92	-		201
Payments in lieu of leave							-		
Sub Total - Senior Managers of Municipality	3,847	7,112	3,697	103	1,795	1,851	(56)	-3%	3,697
% increase		85%	-4%						-4%
Other Municipal Staff									
Basic Salaries and Wages	102,769	115,473	104,223	8,618	79,916	79,342	574	1%	104,223
Pension and UIF Contributions	19,579	26,387	20,625	1,692	15,423	15,432	(9)	0%	20,625
Medical Aid Contributions	5,442	5,593	5,906	501	4,353	4,368	(15)	0%	5,906
Overtime	1,055	1,163	347	22	269	233	36	15%	347
Motor Vehicle Allowance	13,018	15,702	14,056	1,166	10,537	10,534	3	0%	14,056
Cellphone Allowance	1,917	1,426	1,925	159	1,440	1,440	-		1,925
Housing Allowances	220	230	253	21	189	189	-		253
Other benefits and allowances	10,429	11,279	15,605	215	10,060	9,845	215	2%	15,605
Payments in lieu of leave	624	442	4,283	-	1,007	1,007	-		4,283
Long service awards	1,288	510	253	19	596	713	(117)	-16%	253
Post-retirement benefit obligations		-	-	-	-	-	-		-
Sub Total - Other Municipal Staff	156,340	178,204	167,476	12,413	123,790	123,103	687	1%	167,476
% increase		14%	7%						7%
Total Parent Municipality	185,754	210,897	198,299	14,595	144,664	144,032	632	0%	198,299
% increase		14%	7%						7%
TOTAL SALARY, ALLOWANCES & BENEFITS	185,754	210,897	198,299	14,595	144,664	144,032	632	0%	198,299
% increase		14%	7%						7%
TOTAL MANAGERS AND STAFF	160,187	185,316	171,173	12,516	125,586	124,954	632	1%	171,173

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of March 2023 amounts to R144, 664 million and the year to date budget is R144, 032 million and the expenditure for remuneration of councilors amounts to R19, 078 million while the year to date budget is R19, 078 million. The year to date actual expenditure for senior managers is R1, 795 million and the year to date budget thereof is R1, 851 million. There are four senior managerial vacant positions (Budget and Treasury, Corporate services, Infrastructure and Planning) and this is causing underspending variance on budget performance for senior management. The year to date actuals for other municipal staff is R123, 790 million and the year to date budget is R123, 103 million. The remuneration of councilors and other municipal staff category has under spending variance, and there are four vacant positions in the senior management level and the positions should be filled in the new financial year 2022/23.

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

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	2020/21	2021/22	2022/23	
Cash Receipts By Source																
Property rates	2,878	4,492	2,679	2,585	2,916	2,289	2,287	4,732	3,150	3,341	3,341	15,646	50,336	41,856	43,740	
Service charges - electricity revenue	8,018	7,087	7,464	6,636	6,815	7,783	7,743	7,555	6,207	9,569	9,569	37,989	122,434	119,873	125,264	
Service charges - refuse	509	364	478	389	387	407	378	430	413	642	642	1,034	6,075	8,047	8,409	
Rental of facilities and equipment	46	29	40	31	34	28	29	24	42	193	193	179	867			
Interest earned - external investments	71	157	324	127	27	248	286	35	-	32	32	(951)	389	3,669	3,675	
Interest earned - outstanding debtors	213	537	128	159	148	66	145	593	483	754	422	4,735	8,381	7,551	8,541	
Fines, penalties and forfeits	21	35	48	160	375	319	323	260	378	353	353	920	3,544	9,300	9,718	
Licences and permits	500	612	576	578	481	381	441	562	569	526	526	790	6,542	6,593	6,890	
Transfers and Subsidies - Operational	130,361	3,299	-	-	809	104,805	-	538	93,594	-	-	5,500	338,906	359,874	384,977	
Other revenue	1,599	2,742	1,624	1,246	22,806	1,324	1,341	2,581	2,036	1,877	1,877	(38,448)	2,605	2,640	2,758	
Cash Receipts by Source	144,217	19,354	13,360	11,911	34,799	117,649	12,972	17,311	106,871	17,288	16,956	27,393	540,080	559,405	593,974	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	19,000	-	23,270		4,000	16,750	-	4,000	44,586	-	-	-	111,606	76,364	79,794	
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits												488	488	237	505	
Decrease (increase) in non-current receivables												-				
Decrease (increase) in non-current investments												-				
Total Cash Receipts by Source	163,217	19,354	36,630	11,911	38,799	134,399	12,972	21,311	151,457	17,288	16,956	27,881	652,174	636,006	674,273	
Cash Payments by Type																
Employee related costs	12,738	13,454	13,127	13,783	13,274	21,430	12,571	12,692	12,516	12,704	12,875	13,134	164,299	210,668	219,614	
Remuneration of councillors	2,069	2,393	2,080	2,079	2,079	2,141	2,079	2,079	2,079	2,069	2,069	3,185	26,401	30,493	34,153	
Interest paid	-	137	-	-	-	-	-	437	2	354	321	1,436	2,688	2,326	2,472	
Bulk purchases - Electricity	83	10,506	11,386	8,400	7,014	7,402	6,753	6,513	7,165	9,137	9,137	11,038	94,532	114,462	119,613	
Other materials	5,315	6,109	4,668	2,557	2,165	5,954	1,210	1,471	2,247	3,320	3,320	1,507	39,844	35,165	36,667	
Contracted services	3,535	6,867	9,209	6,185	3,571	9,339	7,183	5,518	3,467	5,805	5,805	3,180	69,664	63,305	66,069	
Grants and subsidies paid - other	136	61	75	57	93	130	149	331	286	274	274	1,087	2,954	3,436	3,588	
General expenses	10,729	2,360	2,363	4,338	4,725	3,801	3,237	7,481	2,151	14,216	11,454	29,321	96,175	61,842	52,478	
Cash Payments by Type	34,604	41,887	42,908	37,399	32,920	50,197	33,182	36,524	29,913	47,880	45,257	63,886	496,558	521,699	534,655	
Other Cash Flows/Payments by Type																
Capital assets	5,672	8,918	8,103	14,431	2,731	9,925	7,797	6,667	2,054	6,667	6,667	10,073	89,706	81,383	90,922	
Repayment of borrowing	-	542	-	-	-	-	-	1,452	962	1,499	1,521	2,304	8,281	25,723	26,588	
Other Cash Flows/Payments	23,500	2,986	11,668	4,103	-	28,707	12,415	(26,014)	10,748	(33,212)	3,456	(47,163)	(8,806)	31,800	46,694	
Total Cash Payments by Type	63,776	54,333	62,679	55,934	35,652	88,829	53,394	18,629	43,677	22,834	56,901	29,100	585,738	660,605	698,859	
NET INCREASE/(DECREASE) IN CASH HELD	99,441	(34,979)	(26,049)	(44,022)	3,147	45,570	(40,422)	2,682	107,779	(5,546)	(39,945)	(1,219)	66,436	(24,599)	(24,586)	
Cash/cash equivalents at the month/year beginning:	6,597	106,038	71,059	45,010	987	4,134	49,704	9,282	11,964	119,743	114,197	74,252	6,597	73,034	48,434	
Cash/cash equivalents at the month/year end:	106,038	71,059	45,010	987	4,134	49,704	9,282	11,964	119,743	114,197	74,252	73,034	73,034	48,434	23,848	

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 R151, 457 million and the total cash payment for the month were R43, 677 million and this resulted in net increase in cash held amounting to R107, 779 million. With cash and cash equivalent of R11, 964 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R119, 743 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	2,528	11,281	11,281	5,672	5,672	11,281	5,608	50%	6%
August	7,824	13,110	13,110	8,918	14,590	24,391	9,800	40%	15%
September	6,628	8,644	8,644	8,103	22,693	33,034	10,341	31%	23%
October	2,316	8,526	8,526	14,431	37,124	41,561	4,436	11%	38%
November	3,598	7,411	7,411	2,731	39,856	48,972	9,116	19%	41%
December	6,893	11,299	11,299	9,925	49,781	60,271	10,490	17%	51%
January	2,187	3,718	3,718	7,968	57,749	63,989	6,240	10%	59%
February	16,440	10,392	7,407	6,909	64,658	71,396	6,738	9%	66%
March	9,067	7,436	5,550	2,054	66,711	76,946	10,234	13%	68%
April	6,304	8,496	12,117	-		89,062	-		
May	2,799	2,619	9,492	-		98,554	-		
June	21,773	5,109	6,823	-		105,377	-		
Total Capital expenditure	88,355	98,041	105,377	66,711					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of March amounts to R2, 054 million. The year to date actual expenditure incurred is R66, 711 million whilst the year to date budget is R76, 946 million that gives rise to under spending variance of R10, 234 million that translate to 13%.

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	22,332	18,500	23,674	584	10,215	9,108	(1,107)	-12%	23,674
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-		-
Road Structures							-		
Road Furniture							-		
Attenuation							-		
Electrical Infrastructure	22,332	17,250	22,524	584	9,896	8,757	(1,139)	-13%	22,524
Power Plants			3,400				-		3,400
MV Substations		50	-	-		-	-		-
MV Networks	22,332	17,000	18,924	584	9,804	8,665	(1,139)	-13%	18,924
Capital Spares		200	200	-	92	92	-		200
Solid Waste Infrastructure	-	1,250	1,150	-	319	351	32	9%	1,150
Landfill Sites							-		
Waste Transfer Stations							-		
Capital Spares		1,250	1,150	-	319	351	32	9%	1,150
Community Assets	-	418	238	-	201	201	-		238
Capital Spares		418	238	-	201	201	-		238
Other assets	-	458	454	-	454	454	-		454
Operational Buildings	-	458	454	-	454	454	-		454
Stores		458	454	-	454	454	-		454
Intangible Assets	-	300	185	370	185	-	(185)	#DIV/0!	185
Servitudes							-		
Computer Software and Applications		300	185	370	185	-	(185)	#DIV/0!	185
Computer Equipment	824	700	2,135	-	1,605	1,905	300	16%	2,135
Computer Equipment	824	700	2,135	-	1,605	1,905	300	16%	2,135
Furniture and Office Equipment	-	500	1,139	20	456	436	(20)	-4%	1,139
Furniture and Office Equipment		500	1,139	20	456	436	(20)	-4%	1,139
Machinery and Equipment	214	1,610	1,400	389	1,395	507	(888)	-175%	1,400
Machinery and Equipment	214	1,610	1,400	389	1,395	507	(888)	-175%	1,400
Transport Assets	1,079	-	-	-	-	-	-		-
Transport Assets	1,079						-		
Total Capital Expenditure on new assets	24,449	22,485	29,225	1,363	14,511	12,611	(1,900)	-15%	29,225

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	44,874	30,723	30,983	131	21,885	24,061	2,176	9%	30,983
Roads Infrastructure	39,750	28,631	28,891	131	19,793	21,969	2,176	10%	28,891
Roads	39,750	28,331	28,331	131	19,793	21,969	2,176	10%	28,331
Road Furniture		300	560	-	-	-	-		560
Electrical Infrastructure	5,124	-	-	-	-	-	-		-
HV Substations									
HV Switching Station									
MV Networks	5,124								
Solid Waste Infrastructure	-	2,092	2,092	-	2,092	2,092	-		2,092
Landfill Sites		2,092	2,092	-	2,092	2,092	-		2,092
Capital Spares									
Community Assets	-	1,000	869	507	1,376	869	(507)	-58%	869
Cemeteries/Crematoria		1,000	869	507	1,376	869	(507)	-58%	869
Police									
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities									
Outdoor Facilities									
Other assets	-	-	208	-	-	-	-		208
Municipal Offices		-	208	-	-	-	-		208
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	44,874	31,723	32,060	637	23,261	24,930	1,670	6.7%	32,060

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	30,270	25,453	29,653	1,650	22,553	23,867	1,314	6%	29,653
Roads Infrastructure	13,895	15,467	21,167	390	15,316	17,736	2,420	14%	21,167
Roads	13,895	15,467	21,167	390	15,316	17,736	2,420	14%	21,167
Road Structures							-		
Road Furniture							-		
Electrical Infrastructure	12,201	8,263	5,763	1,259	5,311	3,964	(1,347)	-34%	5,763
MV Substations							-		
MV Switching Stations							-		
MV Networks	12,201	8,263	5,763	1,259	5,311	3,964	(1,347)	-34%	5,763
Solid Waste Infrastructure	4,175	1,722	2,722	-	1,926	2,167	241	11%	2,722
Landfill Sites	4,175	1,722	2,722	-	1,926	2,167	241	11%	2,722
Waste Transfer Stations							-		
Community Assets	166	594	544	59	500	389	(110)	-28%	544
Community Facilities	166	594	544	59	500	389	(110)	-28%	544
Libraries							-		
Parks	166	594	544	59	500	389	(110)	-28%	544
Other assets	575	1,095	1,495	2	1,052	1,546	495	32%	1,495
Operational Buildings	575	1,095	1,495	2	1,052	1,546	495	32%	1,495
Municipal Offices	541	1,095	1,495	2	1,052	1,546	495	32%	1,495
Stores	34						-		
Intangible Assets	38	200	100	-	28	99	71	72%	100
Computer Software and Applications	38	200	100	-	28	99	71	72%	100
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Machinery and Equipment	3,214	6,556	6,849	432	5,152	5,089	(63)	-1%	6,849
Machinery and Equipment	3,214	6,556	6,849	432	5,152	5,089	(63)	-1%	6,849
Transport Assets	4,117	3,794	3,794	(151)	3,231	3,235	5	0%	3,794
Transport Assets	4,117	3,794	3,794	(151)	3,231	3,235	5	0%	3,794
Total Repairs and Maintenance Expenditure	38,380	37,692	42,436	1,991	32,516	34,226	1,710	5.0%	42,436

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	41,746	44,007	44,907	–	–	11,002	11,002	100%	44,907
Roads Infrastructure	36,879	39,127	39,727	–	–	9,782	9,782	100%	39,727
Roads	36,879	39,127	39,727			9,782	9,782	100%	39,727
Storm water Infrastructure	399	418	418	–	–	104	104	100%	418
Drainage Collection	399	418	418			104	104	100%	418
Electrical Infrastructure	3,754	3,724	4,024	–	–	931	931	100%	4,024
HV Switching Station							–		
HV Transmission Conductors	3,754	3,724	4,024			931	931	100%	4,024
MV Substations							–		
Solid Waste Infrastructure	714	738	738	–	–	184	184	100%	738
Landfill Sites	714	738	738			184	184	100%	738
Waste Transfer Stations							–		
Community Assets	1,231	1,266	1,266	–	–	316	316	100%	1,266
Community Facilities	1,231	1,266	1,266	–	–	316	316	100%	1,266
Public Open Space	1,231	1,266	1,266			316	316	100%	1,266
Heritage assets	5	6	6	–	–	1	1	100%	6
Other Heritage	5	6	6			1	1	0	6
Other assets	4,140	4,229	4,229	–	–	1,057	1,057	100%	4,229
Operational Buildings	4,140	4,229	4,229	–	–	1,057	1,057	100%	4,229
Municipal Offices	4,140	4,229	4,229			1,057	1,057	100%	4,229
Intangible Assets	51	53	83	–	–	13	13	100%	83
Licences and Rights	51	53	83	–	–	13	13	100%	83
Computer Software and Applications	51	53	83			13	13	100%	83
Computer Equipment	692	725	925	–	–	181	181	100%	925
Computer Equipment	692	725	925			181	181	100%	925
Furniture and Office Equipment	590	618	618	–	–	154	154	100%	618
Furniture and Office Equipment	590	618	618			154	154	100%	618
Machinery and Equipment	2,864	2,961	2,961	–	–	740	740	100%	2,961
Machinery and Equipment	2,864	2,961	2,961			740	740	100%	2,961
Transport Assets	5,751	5,915	5,915	–	–	1,479	1,479	100%	5,915
Transport Assets	5,751	5,915	5,915			1,479	1,479	100%	5,915
Total Depreciation	57,070	59,780	60,910	–	–	14,945	14,945	100%	60,910

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	18,534	41,433	42,133	561	27,865	31,034	3,170	10%	42,133
Roads Infrastructure	18,534	41,433	41,133	561	27,865	31,034	3,170	10%	41,133
Roads	18,534	41,433	41,133	561	27,865	31,034	3,170	10%	41,133
Road Structures							-		
Road Furniture							-		
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
HV Substations							-		
MV Switching Stations							-		
MV Networks							-		
LV Networks							-		
Solid Waste Infrastructure	-	-	1,000	-	-	-	-		1,000
Landfill Sites	-		1,000	-	-	-	-		1,000
Waste Transfer Stations							-		
Community Assets	498	1,300	884	(507)	-	884	884	100%	884
Community Facilities	498	1,300	884	(507)	-	884	884	100%	884
Cemeteries/Crematoria	498						-		
Parks		1,300	884	(507)	-	884	884	100%	884
Other assets	-	1,100	1,075	-	1,075	1,075	-		1,075
Operational Buildings	-	1,100	1,075	-	1,075	1,075	-		1,075
Municipal Offices	-						-		
Yards		1,100	1,075	-	1,075	1,075	-		1,075
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	19,032	43,833	44,092	54	28,940	32,994	4,054	12%	44,092

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 R14, 511 and the year to date budget is R12, 611 million that reflects under spending variance of R1, 900 million that translates to 15% variance.

The year to date actuals on renewal of existing assets amounts R23, 261 million and with the year to date budget of R24, 930 million and this reflects under spending variance of R1, 670 million that translates to 6.7% variance.

The year to date actual expenditure on repairs and maintenance is R32, 516 million, and the year to date budget is R34, 226 million, reflecting under spending variance of R1, 710 million that translates to 5%.

The year to date actual expenditure on upgrading of existing assets is R28, 940 million and the year to date budget is R32, 994 million, reflecting over spending variance of R4, 054 million that translates to 12%.

The year to date actual expenditure on depreciation and asset impairment is R0 and the year to date budget is R14, 945 million, reflecting spending variance of R14, 945 million, that translates to 100% which means the integration between asset management system and core financial system is done annually and this is not the requirements for implementation of mSCOA. This is basically mean that the municipality is partially complying with some of mSCOA requirements.

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2022/23 Medium Term Revenue and Expenditure Framework				
					Original Budget	Adjusted Budget	YTD Actuals	Percentage	
Community Services	No Illegal Dumping Boards	Single	Solid Waste Infrastructure	Capital Spares	100,000	59,000	28,500	48%	
	Street litter Bibs	Multi	Solid Waste Infrastructure	Capital Spares	850,000	800,000	-	0%	
	Fencing of Elandsdoorn/Ntwane Cemetery	Multi	Community Assets	Cemeteries/Crematoria	1,000,000	869,000	1,375,614	158%	
	Upgrading and Development of Parks	Multi	Community Assets	Parks	1,300,000	884,469	-	0%	
	6.4 Disaster Management Centre & Emergency Relief Store room	Multi	Operational Buildings	Stores	457,500	454,300	454,230	100%	
	500 Twenty skip bins 500	Single	Solid Waste Infrastructure	Capital Spares	300,000	290,600	290,500	100%	
	Gable Roof	Single	Other assets	Municipal Offices	-	208,000	-	-	
	Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	-	419,250	-	-	
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	380,000	380,000	526,642	139%	
	Trailer	Multi	Machinery and Equipment	Machinery and Equipment	380,000	80,000	79,144	99%	
	Vehicles	Single	Community Assets	Capital Spares	417,500	237,500	200,905	85%	
	Fencing of Roossenekal Landfill Site	Multi	Solid Waste Infrastructure	Landfill Sites	-	1,000,000	-	-	
	Corporate Services	Computer Equipment	Multi	Computer Equipment	Computer Equipment	700,000	2,134,652	1,605,202	75%
		Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	500,000	720,001	455,832	63%
Record Management System		Multi	Intangible Assets	Unspecified	300,000	185,000	185,000	100%	
Economic Development Planning	Razor Fencing of Portion 39 of Farm Klipbank 26 JS (Game Farm)	Single	Other assets	Yards	1,100,000	1,075,000	1,075,000	100%	
Technical Services	Culverts and Road signs 600	Multi	Roads Infrastructure	Road Furniture	300,000	560,000	-	0%	
	Moletema Streets Upgrade	Multi	Roads Infrastructure	Roads	3,500,000	3,500,000	2,885,458	82%	
	Upgrading of Bloomport and Uitspanning Access Road	Single	Roads Infrastructure	Roads	24,830,820	24,830,820	16,907,135	68%	
	Groblersdal Landfill site 6.6	Multi	Solid Waste Infrastructure	Landfill Sites	2,092,365	2,092,365	2,092,364	100%	
	Upgrading of Stompo Bus Road	Multi	Roads Infrastructure	Roads	800,000	800,000	-	0%	
	Upgrading Maraganeng Access Road 600	Multi	Roads Infrastructure	Roads	900,000	750,000	-	0%	
	Upgrading of Hlogotlou-Bopanang Road	Multi	Roads Infrastructure	Roads	800,000	800,000	-	0%	
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	800,000	800,000	295,652	37%	
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	900,000	750,000	-	0%	
	Upgrading of Masoing Bus route	Multi	Roads Infrastructure	Roads	850,000	850,000	-	0%	
	Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Multi	Roads Infrastructure	Roads	700,000	700,000	-	0%	
	Upgrading of Dipakapakeng	Multi	Roads Infrastructure	Roads	2,169,180	2,169,180	1,660,514	77%	
	Upgrading of Nyakoroane Internal Access Road	Multi	Roads Infrastructure	Roads	6,512,520	6,512,520	6,420,065	99%	
	Upgrading of Tafelkop stadium Access Road	Single	Roads Infrastructure	Roads	27,001,116	27,001,116	19,488,459	72%	
	Electrification of Makaepa	Single	Electrical Infrastructure	MV Networks	3,240,000	3,240,000	289,557	9%	
	Electrification of Masakaneng	Multi	Electrical Infrastructure	MV Networks	7,960,000	7,960,000	6,816,880	86%	
	Electrification of Maleoskop	Multi	Electrical Infrastructure	MV Networks	-	1,924,407	437,828	23%	
	Electrification of Nyakelang Extension	Single	Electrical Infrastructure	MV Networks	3,800,000	3,800,000	1,828,038	48%	
	Electrification of Phomola	Single	Electrical Infrastructure	MV Networks	2,000,000	2,000,000	431,668	22%	
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	-	-	-	0%	
	Main substation	Single	Electrical Infrastructure	MV Substations	50,000	-	-	0%	
	Aircons	Multi	Electrical Infrastructure	Capital Spares	200,000	200,000	91,753	46%	
	Alternative Energy Solution	Multi	Electrical Infrastructure	Power Plants	-	3,400,000	-	-	
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	850,000	940,000	789,514	84%	

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 March 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 14 April 2023