

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SECTION 52 REPORT: 2024/24

REPORTING PERIOD: THIRD QUARTER

PART 1: QUARTERLY REPORT

PURPOSE

To submit a report to council within 30 days of the end of each quarter on implementation of the Budget and Financial state of the Municipality as required by Section 52 of the Municipal Finance Management Act

Executive Summary

Section 52 of the Municipal Finance Management Act deals with requirements for quarterly reporting and further states that the Mayor of the Municipality must within 30 days of the end of each quarter submit a report to council on implementation of the Budget and the financial state of the Municipality.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2023/24			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	680,763,743	697,761,925	585,204,627	84%
		-		
OPERATING EXPENDITURE	654,216,898	677,674,528	466,651,025	69%
		-		
TRANSFER - CAPITAL	79,756,000	76,056,134	50,959,616	67%
SURPLUS/(DEFICIT)	106,302,845	96,163,125	172,477,859	179%
CAPITAL EXPENDITURE	84,156,000	93,912,144	64,065,936	68%

Table C1: Quarterly Budget Statement Summary

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	54,993	63,025	60,026	14,980	43,548	46,652	(3,104)	-7%	60,026
Service charges	96,995	125,701	125,520	28,679	84,094	74,047	10,047	14%	125,520
Investment revenue	2,996	2,306	8,678	2,561	6,105	5,673	433	8%	8,678
Transfers and subsidies	338,905	363,745	363,612	111,291	361,759	359,475	2,284	1%	363,612
Other own revenue	26,828	125,987	139,925	76,738	89,698	84,537	5,162	6%	139,925
Total Revenue (excluding capital transfers and contributions)	520,718	680,764	697,762	234,250	585,205	570,383	14,822	3%	697,762
Employee costs	162,017	194,460	178,695	42,823	134,570	129,127	5,443	4%	178,695
Remuneration of Councillors	24,855	26,490	28,006	6,538	20,833	20,281	551	3%	28,006
Depreciation & asset impairment	60,629	65,402	59,298	63,168	45,916	43,141	2,775	6%	59,298
Finance charges	1,623	931	1,543	676	1,371	1,475	(103)	-7%	1,543
Materials and bulk purchases	129,936	153,791	144,899	35,559	105,672	103,539	2,133	2%	144,899
Transfers and subsidies	4,495	3,176	7,131	2,287	4,854	4,582	273	6%	7,131
Other expenditure	151,158	209,967	258,102	38,107	153,435	143,186	10,249	7%	258,102
Total Expenditure	534,713	654,217	677,675	189,157	466,651	445,331	21,320	5%	677,675
Surplus/(Deficit)	(13,995)	26,547	20,087	45,093	118,554	125,052	(6,499)	-5%	20,087
Transfers and subsidies - capital (monetary allocations)	91,816	79,756	75,385	21,408	53,905	53,855	50	0%	75,385
Transfers and subsidies - capital (monetary allocations)	-	-	691	-	20	20	-	-	691
Surplus/(Deficit) after capital transfers & contributions	77,820	106,303	96,163	66,501	172,478	178,926	(6,449)	-4%	96,163
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	77,820	106,303	96,163	66,501	172,478	178,926	(6,449)	-4%	96,163
Capital expenditure & funds sources									
Capital expenditure	98,645	84,156	93,912	35,685	64,066	55,523	8,543	15%	93,912
Capital transfers recognised	77,457	79,756	76,056	23,796	50,960	48,623	2,337	5%	76,056
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21,188	4,400	17,856	11,889	13,106	6,900	6,207	90%	17,856
Total sources of capital funds	98,645	84,156	93,912	35,685	64,066	55,523	8,543	15%	93,912
Financial position									
Total current assets	256,254	248,465	221,593		366,083				221,593
Total non current assets	1,239,934	1,379,378	1,394,852		1,237,586				1,394,852
Total current liabilities	169,725	124,219	130,123		147,356				130,123
Total non current liabilities	92,008	92,871	95,052		119,872				95,052
Community wealth/Equity	1,234,455	1,410,753	1,391,270		1,336,439				1,391,270
Cash flows									
Net cash from (used) operating	128,295	56,732	85,611	69,288	139,104	112,519	(26,585)	-24%	85,611
Net cash from (used) investing	(98,645)	(71,634)	(81,275)	(9,996)	(64,133)	(65,421)	(1,289)	2%	(81,275)
Net cash from (used) financing	(7,251)	(7,009)	(9,257)	(1,282)	(6,707)	(6,980)	(273)	4%	(9,257)
Cash/cash equivalents at the month/year end	32,939	19,757	9,789	-	109,932	54,828	(55,104)	-101%	36,747
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16,025	6,465	4,320	3,737	3,941	3,710	3,649	163,628	205,475
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Revenue

For the third quarter of January to March 2024, the year to date actual amounted to R585, 205 million with the year-to-date budget of R570, 383 which shows positive 3% year to date variance when compared to the year-to-date budget. Of the total revenue received during the third quarter, the major portion of R337, 809 million is from equitable share. Other receipts are from property rates, service charges and other grants.

Operating Expenditure

The operating expenditure for the third quarter amounts to R446, 651 million with the year-to-date budget of R445, 331 million which shows negative 5% year to date variance when compared to the year-to-date budget.

Capital Expenditure

The year-to-date actual capital expenditure as at end of third quarter amounts to R64, 066 million and the year-to-date budget amounts to R55, 523 million and this deviates with positive 15% when compared to year to date target.

Surplus/Deficit

Taking the above into consideration the net operating surplus for the third quarter ending 31 March 2024 amounts to R172, 478 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of March amounts to R205, 475 million and this shows an increase of R19, 948 million as compared to R185, 527 million as at end of 2022/23 financial year. This increase portrays declining revenue collection of the municipality as the lesser the collection rate the more the increase in consumer debtors.

Consumer debtors is made up of service charges and property rates that amount to R125, 729 million and other debtors amounting to R79, 746 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

The municipality is currently striving for paying its creditors within 30 days of receipt of invoice as required by MFMA. However, the municipality has instances where the cash flow position was quite unfavorable, and it was then unable to service certain creditors as and when became due. This resulted in the municipality incurring penalties and/or fruitless and wasteful expenditure due to late payment, however the municipality try by all means to avoid such.

Table C2 – Quarterly Financial Performance (Standard Classification)

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	277,768	300,481	304,943	98,297	283,679	276,842	6,837	2%	304,943
Executive and council	43,728	55,444	55,444	17,387	42,864	36,024	6,839	19%	55,444
Finance and administration	220,586	231,152	235,615	73,347	224,256	223,934	323	0%	235,615
Internal audit	13,455	13,884	13,884	7,563	16,559	16,884	(325)	-2%	13,884
Community and public safety	31,175	129,150	140,865	73,284	102,261	109,398	(7,137)	-7%	140,865
Community and social services	10,947	11,327	11,326	2,522	11,283	11,296	(13)	0%	11,326
Sport and recreation	17,033	17,595	17,595	4,029	17,578	17,581	(4)	0%	17,595
Public safety	3,195	100,228	111,944	66,734	73,400	80,521	(7,120)	-9%	111,944
Economic and environmental services	140,432	130,503	127,503	31,181	104,864	99,327	5,538	6%	127,503
Planning and development	21,669	22,674	22,508	3,590	23,637	21,886	1,751	8%	22,508
Road transport	117,952	106,992	104,159	27,460	80,391	76,604	3,787	5%	104,159
Environmental protection	811	836	836	131	836	836	-		836
Trading services	163,158	200,386	200,526	52,896	148,325	138,690	9,634	7%	200,526
Energy sources	126,820	151,238	150,886	35,023	101,207	90,274	10,933	12%	150,886
Waste management	36,339	49,148	49,641	17,872	47,117	48,416	(1,299)	-3%	49,641
Total Revenue - Functional	612,533	760,520	773,838	255,657	639,129	624,257	14,872	2%	773,838
Expenditure - Functional									
Governance and administration	215,448	227,933	242,944	62,731	178,740	179,777	(1,037)	-1%	242,944
Executive and council	40,873	45,702	47,275	11,898	35,614	33,624	1,990	6%	47,275
Finance and administration	162,605	170,758	183,871	47,949	133,428	137,605	(4,177)	-3%	183,871
Internal audit	11,970	11,472	11,798	2,884	9,698	8,548	1,150	13%	11,798
Community and public safety	39,658	118,872	135,309	68,991	89,282	60,875	28,407	47%	135,309
Community and social services	9,422	9,467	7,004	922	5,137	5,035	102	2%	7,004
Sport and recreation	8,989	14,805	10,043	3,621	7,648	7,579	69	1%	10,043
Public safety	21,246	94,601	118,262	64,448	76,497	48,260	28,237	59%	118,262
Economic and environmental services	120,504	127,771	111,225	22,031	82,725	75,247	7,478	10%	111,225
Planning and development	18,411	24,992	20,820	3,958	13,373	13,428	(55)	0%	20,820
Road transport	102,093	102,085	90,405	18,073	69,352	61,818	7,534	12%	90,405
Environmental protection	-	695	0	-	-	-	-		0
Trading services	159,103	179,641	188,196	35,404	115,904	129,433	(13,529)	-10%	188,196
Energy sources	109,850	133,039	125,592	28,332	85,329	86,919	(1,589)	-2%	125,592
Waste management	49,253	46,602	62,604	7,072	30,575	42,514	(11,939)	-28%	62,604
Total Expenditure - Functional	534,713	654,217	677,675	189,157	466,651	445,331	21,320	5%	677,675
Surplus/ (Deficit) for the year	77,820	106,303	96,163	66,501	172,478	178,926	(6,449)	-4%	96,163

Table C3 – Quarterly Fin’ Performance (Revenue and Expenditure by vote)

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	37,271	48,780	48,780	14,890	36,200	29,361	6,839	23%	48,780
Vote 2 - Municipal Manager	46,531	48,017	48,017	15,504	52,692	49,274	3,417	7%	48,017
Vote 3 - Budget & Treasury	109,827	116,810	120,601	36,467	106,066	103,987	2,080	2%	120,601
Vote 4 - Corporate Services	50,657	52,321	52,992	22,963	56,628	61,927	(5,299)	-9%	52,992
Vote 5 - Community Services	76,536	188,606	200,542	93,373	157,301	165,721	(8,420)	-5%	200,542
Vote 6 - Technical Services	263,115	276,162	273,247	66,249	201,087	187,210	13,876	7%	273,247
Vote 7 - Developmental Planning	13,673	14,423	14,257	1,011	13,385	13,635	(249)	-2%	14,257
Vote 8 - Executive Support	14,925	15,401	15,401	5,200	15,770	13,143	2,628	20%	15,401
Total Revenue by Vote	612,533	760,520	773,838	255,657	639,129	624,257	14,872	2%	773,838
Expenditure by Vote									
Vote 1 - Executive & Council	35,446	37,797	40,914	11,017	30,880	28,753	2,128	7%	40,914
Vote 2 - Municipal Manager	45,914	46,270	44,275	11,759	34,953	32,062	2,891	9%	44,275
Vote 3 - Budget & Treasury	61,222	61,056	78,940	17,062	52,297	59,127	(6,831)	-12%	78,940
Vote 4 - Corporate Services	27,772	41,928	31,596	7,181	22,441	22,746	(305)	-1%	31,596
Vote 5 - Community Services	97,515	175,066	206,991	78,280	126,892	110,088	16,805	15%	206,991
Vote 6 - Technical Services	230,159	254,734	233,989	54,343	169,846	163,893	5,953	4%	233,989
Vote 7 - Developmental Planning	13,119	18,039	14,114	2,698	8,533	8,718	(185)	-2%	14,114
Vote 8 - Executive Support	23,567	19,327	26,855	6,817	20,808	19,943	865	4%	26,855
Total Expenditure by Vote	534,713	654,217	677,675	189,157	466,651	445,331	21,320	5%	677,675
Surplus/ (Deficit) for the year	77,820	106,303	96,163	66,501	172,478	178,926	(6,449)	-4%	96,163

Table C2 and C3 measures the quarterly actual against the year-to-date performance targets which is realized by vote and standard classification. 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: Quarterly Financial performance by Revenue Source and Expenditure Type

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	54,993	63,025	60,026	14,980	43,548	46,652	(3,104)	-7%	60,026
Service charges - electricity revenue	87,458	115,903	113,616	25,526	75,070	62,193	12,877	21%	113,616
Service charges - refuse revenue	9,537	9,798	11,904	3,153	9,025	11,854	(2,829)	-24%	11,904
Rental of facilities and equipment	1,039	913	2,721	393	1,669	1,686	(17)	-1%	2,721
Interest earned - external investments	2,996	2,306	8,678	2,561	6,105	5,673	433	8%	8,678
Interest earned - outstanding debtors	14,200	14,686	18,959	3,642	12,207	13,423	(1,216)	-9%	18,959
Fines, penalties and forfeits	3,300	100,528	108,430	66,738	69,648	58,625	11,023	19%	108,430
Licences and permits	6,062	7,176	6,961	1,625	4,847	4,828	20	0%	6,961
Transfers and subsidies	338,905	363,745	363,612	111,291	361,759	359,475	2,284	1%	363,612
Other revenue	2,227	2,684	2,854	4,340	1,327	5,975	(4,648)	-78%	2,854
Gains							-		
Total Revenue (excluding capital transfers and contributions)	520,718	680,764	697,762	234,250	585,205	570,383	14,822	3%	697,762
Expenditure By Type									
Employee related costs	162,017	194,460	178,695	42,823	134,570	129,127	5,443	4%	178,695
Remuneration of councillors	24,855	26,490	28,006	6,538	20,833	20,281	551	3%	28,006
Debt impairment	19,063	95,607	119,358	47,940	47,940	39,140	8,800	22%	119,358
Depreciation & asset impairment	60,629	65,402	59,298	15,228	45,916	43,141	2,775	6%	59,298
Finance charges	1,623	931	1,543	676	1,371	1,475	(103)	-7%	1,543
Bulk purchases	93,194	113,017	107,455	24,963	74,200	74,672	(473)	-1%	107,455
Other materials	36,742	40,774	37,444	10,596	31,472	28,867	2,606	9%	37,444
Contracted services	75,840	61,720	73,821	20,446	57,401	52,460	4,941	9%	73,821
Transfers and subsidies	4,495	3,176	7,131	2,287	4,854	4,582	273	6%	7,131
Other expenditure	56,254	52,641	64,875	17,637	48,070	51,489	(3,420)	-7%	64,875
Losses	-	-	48	24	24	96	(72)	-75%	48
Total Expenditure	534,713	654,217	677,675	189,157	466,651	445,331	21,320	5%	677,675
Surplus/(Deficit)	(13,995)	26,547	20,087	45,093	118,554	125,052	(6,499)	-5%	20,087
Transfers and subsidies - capital (monetary allocations)	91,816	79,756	75,385	21,408	53,905	53,855	50	0%	75,385
Transfers and subsidies - capital (monetary allocations)			671	-	-	-	-	-	671
Transfers and subsidies - capital (in-kind - all)	-	-	20	-	20	20	-	-	20
Surplus/(Deficit) after capital transfers & contributions	77,820	106,303	96,163	66,501	172,478	178,926			96,163
Taxation							-		
Surplus/(Deficit) after taxation	77,820	106,303	96,163	66,501	172,478	178,926			96,163
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	77,820	106,303	96,163	66,501	172,478	178,926			96,163
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	77,820	106,303	96,163	66,501	172,478	178,926			96,163

This table provides the quarterly details for revenue by source and expenditure by type. The reasons for deviations will only be provided in cases where the difference is more than 10% and can be viewed in supporting table SC1.

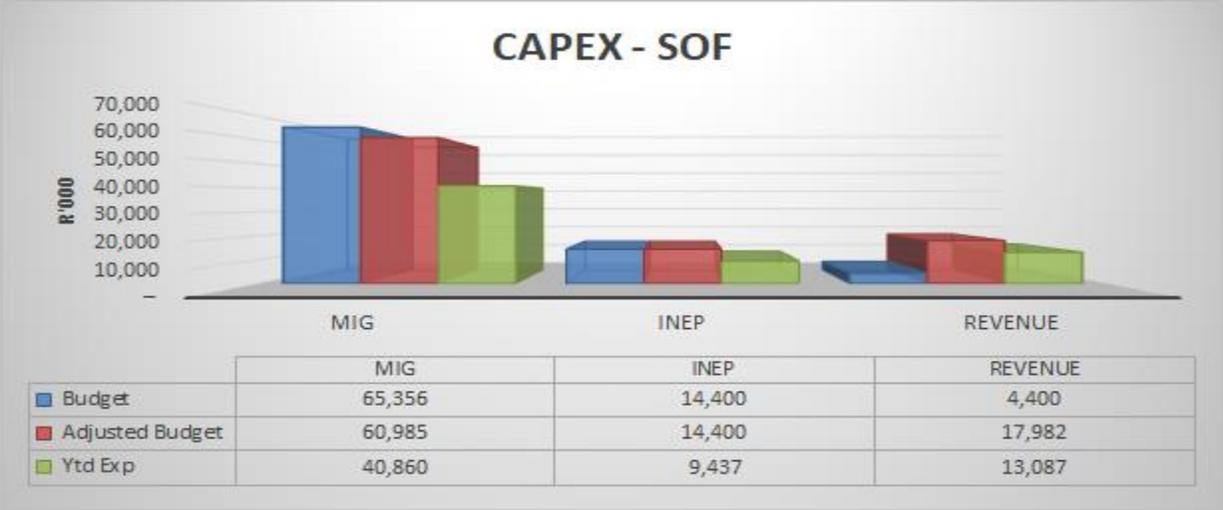
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	2,663	1,000	2,123	820	1,699	1,812	(114)	-6%	2,123
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	2,663	1,000	2,123	820	1,699	1,812	(114)	-6%	2,123
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	2,450	100	250	-	97	147	(51)	-34%	250
Community and social services	1,455	-	-	-	-	-	-	-	-
Sport and recreation	550	100	250	-	97	147	(51)	-34%	250
Public safety	445	-	-	-	-	-	-	-	-
Housing									
Health									
Economic and environmental services	75,671	66,256	69,900	25,003	46,826	42,041	4,785	11%	69,900
Planning and development	1,075	-	-	-	-	-	-	-	-
Road transport	74,596	66,256	69,900	25,003	46,826	42,041	4,785	11%	69,900
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17,861	16,800	21,765	9,862	15,444	11,522	3,923	34%	21,765
Energy sources	16,001	15,000	20,559	9,862	15,418	11,106	4,312	39%	20,559
Waste management	1,860	1,800	1,206	-	26	415	(389)	-94%	1,206
Other									
Total Capital Expenditure - Functional Classification	98,645	84,156	94,038	35,685	64,066	55,523	8,543	15%	94,038
Funded by:									
National Government	77,457	79,756	75,385	23,134	50,298	47,952	2,346	5%	75,385
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies)			671	662	662	671	(9)	-1%	671
Transfers recognised - capital	77,457	79,756	76,056	23,796	50,960	48,623	2,337	5%	76,056
Borrowing							-		
Internally generated funds	21,188	4,400	17,982	11,889	13,106	6,900	6,207	90%	17,982
Total Capital Funding	98,645	84,156	94,038	35,685	64,066	55,523	8,543	15%	94,038

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	2,663	700	1,823	129	756	854	(98)	-11%	1,823
Vote 5 - Community Services	4,063	1,000	1,000	-	-	330	(330)	-100%	1,000
Vote 6 - Technical Services	40,032	73,356	80,685	32,198	56,931	48,718	8,213	17%	80,685
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	46,759	75,056	83,508	32,327	57,686	49,902	7,785	16%	83,508
Expenditure of single-year capital appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	300	300	691	943	959	(15)	-2%	300
Vote 5 - Community Services	247	900	456	-	123	233	(110)	-47%	456
Vote 6 - Technical Services	50,564	7,900	9,774	2,667	5,314	4,429	884	20%	9,774
Vote 7 - Developmental Planning	1,075	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	51,886	9,100	10,530	3,358	6,379	5,621	759	13%	10,530
Total Capital Expenditure	98,645	84,156	94,038	35,685	64,066	55,523	8,543	15%	94,038

Table C5 Capex and C5C present capital expenditure performance for all votes, standard classification and the funding thereof and measures the year-to-date performance targets against the actual capital expenditure figures. R64, 066 million spending was incurred on capital budget, year to date budget is R55, 523 million, and this gave rise to an over-performance variance of R8, 543 million that translates to 15%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R94, 038 million, R60, 985 is funded from Municipal Infrastructure grant, R14, 400 million from INEP and R17, 982 million from own revenue and the spending per source of finance is presented in the above graph.

Table C6: Quarterly Budget Statement Financial Position

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	7,479	18,804	9,789	88,184	9,789
Call investment deposits	25,460	–	–	21,748	–
Consumer debtors	109,709	178,921	157,743	143,148	157,743
Other debtors	88,862	12,169	12,170	84,006	12,170
Current portion of long-term receivables	–	–	–	1,194	–
Inventory	24,743	38,571	41,891	27,802	41,891
Total current assets	256,254	248,465	221,593	366,083	221,593
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	17,149	18,499	18,499	–	18,499
Investment property	96,399	48,884	48,884	103,831	48,884
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1,123,988	1,310,538	1,326,411	1,130,444	1,326,411
Biological	463	463	–	–	–
Intangible	7	606	671	1,382	671
Other non-current assets	1,928	388	388	1,928	388
Total non current assets	1,239,934	1,379,378	1,394,852	1,237,586	1,394,852
TOTAL ASSETS	1,496,188	1,627,843	1,616,444	1,603,668	1,616,444
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	4,650	7,246	9,494	501	9,494
Consumer deposits	5,757	5,937	5,937	5,618	5,937
Trade and other payables	158,176	108,287	114,060	131,483	114,060
Provisions	1,142	2,750	631	9,754	631
Total current liabilities	169,725	124,219	130,123	147,356	130,123
Non current liabilities					
Borrowing	7,288	5,456	7,637	9,213	7,637
Provisions	84,720	87,415	87,415	110,660	87,415
Total non current liabilities	92,008	92,871	95,052	119,872	95,052
TOTAL LIABILITIES	261,733	217,091	225,174	267,229	225,174
NET ASSETS	1,234,455	1,410,753	1,391,270	1,336,439	1,391,270
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,234,455	1,410,753	1,391,242	1,336,439	1,391,242
Reserves	–	–	28	–	28
TOTAL COMMUNITY WEALTH/EQUITY	1,234,455	1,410,753	1,391,270	1,336,439	1,391,270

The above table shows that community wealth amounts to R1, 336 billion, total liabilities R267, 229 million and the total assets R1, 603 billion. Non-current liabilities are mainly made up of provisions for long service award, landfill site and bonus.

Total current assets appear to be fairly reasonable relative to total current liabilities and this as a result portray a much better picture of the municipality's current ratio of 2.5:1 which is above the acceptable norm of 2:1.

Table C7: Quarterly Budgeted Statement Cash Flow

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	37,194	54,392	45,020	9,994	32,121	31,440	681	2%	45,020
Service charges	89,721	124,873	112,300	24,473	71,931	69,523	2,409	3%	112,300
Other revenue	53,816	21,801	23,866	33,718	61,255	22,522	38,733	172%	23,866
Transfers and Subsidies - Operational	333,406	363,745	363,612	90,343	343,128	363,612	(20,484)	-6%	363,612
Transfers and Subsidies - Capital	111,606	79,756	76,056	16,709	75,385	76,056	(671)	-1%	76,056
Interest	5,365	1,455	21,490	1,241	4,673	5,222	(549)	-11%	21,490
Payments									
Suppliers and employees	(499,712)	(585,183)	(550,001)	(125,434)	(443,462)	(449,522)	(6,060)	1%	(550,001)
Finance charges	(1,314)	(931)	(1,491)	(676)	(1,071)	(1,121)	(50)	4%	(1,491)
Transfers and Grants	(1,787)	(3,176)	(5,241)	(2,287)	(4,854)	(5,212)	(358)	7%	(5,241)
NET CASH FROM/(USED) OPERATING ACTIVITIES	128,295	56,732	85,611	48,082	139,104	112,519	(26,585)	-24%	85,611
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	851	852	-	-	-	-	-	852
Decrease (increase) in non-current receivables	-	-	1,524	-	-	-	-	-	1,524
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(98,645)	(72,485)	(83,652)	(35,685)	(64,133)	(65,421)	(1,289)	2%	(83,652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(98,645)	(71,634)	(81,275)	(35,685)	(64,133)	(65,421)	(1,289)	2%	(81,275)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	237	237	358	414	452	(38)	-8%	237
Payments									
Repayment of borrowing	(7,251)	(7,246)	(9,494)	(3,915)	(7,122)	(7,432)	(311)	4%	(9,494)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7,251)	(7,009)	(9,257)	(3,557)	(6,707)	(6,980)	(273)	4%	(9,257)
NET INCREASE/ (DECREASE) IN CASH HELD	22,400	(21,911)	(4,921)	8,840	68,264	40,118			(4,921)
Cash/cash equivalents at beginning:	10,539	41,668	14,710		41,668	14,710			41,668
Cash/cash equivalents at month/year end:	32,939	19,757	9,789		109,932	54,828			36,747

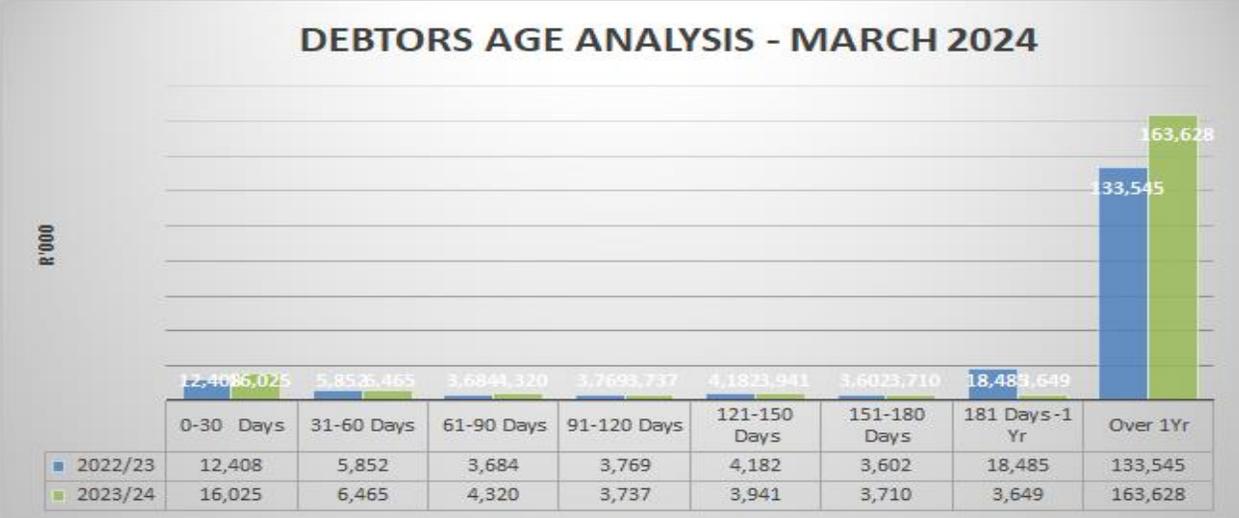
Table C7 provides details of the monthly cash in and outflow. For the quarter ending 31 March 2024 the net cash from operating activities is R139, 104 million whilst cash used for investing activities is R64, 133 million and the net cash from financing activities is R6, 707 million. The cash and cash equivalent held at end of the third quarter amounted to R109, 932 million.

PART 2: SUPPORTING TABLES

Table SC3: Debtors Analysis

Table provides a breakdown of the consumer and sundry debtors at the end of the Third quarter. The outstanding debtors amounted to R205, 475 million as of 31 March 2024. Consumer debtors amounts to R125, 729 million and sundry debtors amounts to R 79, 746 million as at end of the third quarter.

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	7,826	1,727	209	184	127	0	102	3,818	13,993	4,231	-	-
Receivables from Non-exchange Transactions - Property Rates	4,937	2,420	1,955	1,861	1,838	1,798	1,792	65,275	81,876	72,565	-	-
Receivables from Exchange Transactions - Waste Management	1,061	750	654	642	631	619	618	24,887	29,860	27,396	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	48	77	44	27	27	27	1,310	1,638	1,434	-	-
Interest on Arrear Debtor Accounts	1,419	1,384	1,349	1,260	1,290	1,263	1,236	63,765	72,966	68,813	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	704	137	77	(253)	28	3	(125)	4,573	5,143	4,225	-	-
Total By Income Source	16,025	6,465	4,320	3,737	3,941	3,710	3,649	163,628	205,475	178,665	-	-
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	1,911	989	1,060	713	888	911	893	45,171	52,536	48,577	-	-
Commercial	8,030	2,060	612	560	516	299	477	11,388	23,943	13,241	-	-
Households	5,584	3,298	2,539	2,427	2,438	2,404	2,374	104,732	125,796	114,375	-	-
Other	500	118	110	37	99	96	(95)	2,336	3,200	2,473	-	-
Total By Customer Group	16,025	6,465	4,320	3,737	3,941	3,710	3,649	163,628	205,475	178,665	-	-



The graph compares debtors' age analysis for 2022/23 financial year and 2024/24 (as at end of third quarter) and noted from the graph there is an increase in the municipal debt book for 2023/24 financial year.

Table SC4: Creditors Analysis

Description	Budget Year 2023/24								Prior year totals for chart
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type									
Bulk Electricity									
Bulk Water									
PAYE deductions									
VAT (output less input)									
Pensions / Retirement deductions									
Loan repayments									
Trade Creditors									
Auditor General									
Other									
Total By Customer Type	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. No creditors were outstanding for more than 30 days. All invoices were paid within the prescribed period for the Third quarter.

Table SC5: Investment Portfolio Analysis

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 CALL ACCOUNT (9381052783)	1 Month	Current Investment	8.9%		31-Dec-23	31,148,649	599,745	-10,000,000	-	21,748,393
STANDARD BANK (03882352013)		Current Investment	9.1%		22-Mar-24	20,050,274	251,370	-20,301,644		-
STANDARD BANK (038823527014)		Current Investment	9.2%		22-Jan-24	20,050,000	105,000	-20,155,000		-
ABSA (2081371923)		Current Investment	9.3%		20-Feb-24	20,050,274	410,959	-20,461,233	-	-
TOTAL INVESTMENTS AND INTEREST						91,299,197	1,367,073	-70,917,877	-	21,748,393

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an investment with opening balance of R91, 299 million in the third quarter, withdrew R70, 917 million, earned interest of R1, 367 million and closed off with R21, 748 million at the end of third quarter.

Table SC6- Allocation and grant receipts

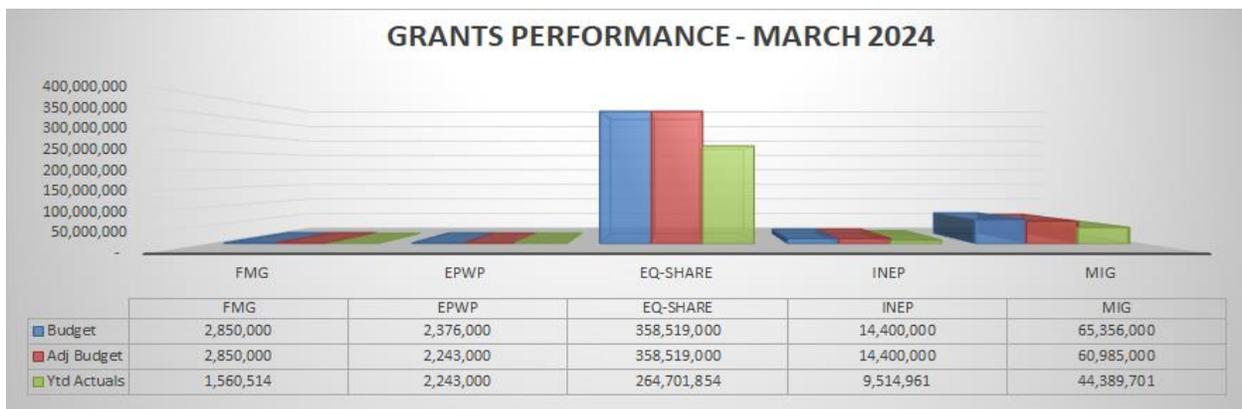
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	338,905	363,745	363,612	90,210	342,902	281,825	61,077	22%	363,612
Local Government Equitable Share	334,259	358,519	358,519	89,630	337,809	276,310	61,499	22%	358,519
Finance Management	2,850	2,850	2,850	-	2,850	2,850	-		2,850
EPWP Incentive	1,796	2,376	2,243	580	2,243	2,664	(421)	-16%	2,243
Other grant providers:	358	-	-	-	46	-	46	0%	-
LGSETA Learnership and Development	358			-	46		46	0%	
Total Operating Transfers and Grants	339,263	363,745	363,612	90,210	342,948	281,825	61,124	22%	363,612
Capital Transfers and Grants									
National Government:	111,606	79,756	75,385	16,709	75,385	70,016	5,369	8%	75,385
Municipal Infrastructure Grant (MIG)	94,606	65,356	60,985	11,209	60,985	56,393	4,592	8%	60,985
Intergrated National Electrification Grant	17,000	14,400	14,400	5,500	14,400	13,624	776	6%	14,400
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development		-					-		-
Total Capital Transfers and Grants	111,606	79,756	75,385	16,709	75,385	70,016	5,369	8%	75,385
TOTAL RECEIPTS OF TRANSFERS & GRANTS	450,869	443,501	438,997	106,919	418,333	351,841	66,492	19%	438,997

Supporting tables SC6 provides details of grants received. The year-to-date actual receipts amounts to R418, 333 million of which the major portion is attributed to equitable share. In the reporting period, all gazetted grants were received according to National Treasury's grants payment schedule.

Table SC7: Transfers and Grant Expenditure

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	338,905	363,745	363,612	70,151	268,505	193,547	74,959	39%	363,612
Local Government Equitable Share	334,259	358,519	358,519	69,200	264,702	190,092	74,610	39%	358,519
Finance Management	2,850	2,850	2,850	633	1,561	1,216	344	28%	2,850
EPWP Incentive	1,796	2,376	2,243	318	2,243	2,239	4	0%	2,243
Other grant providers:							-		
LGSETA Learnership and Development	358						-		
Total operating expenditure of Transfers and Grants:	339,263	363,745	363,612	70,151	268,505	193,547	74,959	39%	363,612
Capital expenditure of Transfers and Grants									
National Government:	90,896	79,756	75,385	21,408	53,905	40,961	12,944	32%	75,385
Municipal Infrastructure Grant (MIG)	73,896	65,356	60,985	17,468	44,390	32,935	11,455	35%	60,985
Integrated National Electrification Grant	17,000	14,400	14,400	3,940	9,515	8,026	1,489	19%	14,400
Provincial Government:	-	-	-	-	-	-	-		-
Cogesta - Development		-					-		
Total capital expenditure of Transfers and Grants	90,896	79,756	75,385	21,408	53,905	40,961	12,944	32%	75,385
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	430,159	443,501	438,997	91,559	322,410	234,508	87,902	37%	438,997

A total amount of R322, 410 million that have been spent on grants by the end third quarter and the year-to-date budget thereof amount to R234, 508 million and this resulted in overspending variance of R87, 902 million that translates to 37%. Of the total spending amounting to R322, 410 million, R268, 505 million is spent on operational grants whilst R53, 905 million is spent of capital grants.



The above graph depicts the gazetted and/or budgeted amounts for all the grants and the expenditure thereof as at end of third quarter. The grants expenditure is shown below in percentages:

- Financial Management Grant 54.75%
- Expanded Public Work Programme 100%
- Equitable Share 73.83%
- Municipal Infrastructure Grant 72.79%
- Integrated National Electrification Grant 66.08%

Table SC8: Councilor Allowances and Employee Benefits

Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14,631	16,222	16,734	3,789	12,000	10,564	1,436	14%	16,734
Pension and UIF Contributions	2,008	2,060	2,144	540	1,604	1,379	225	16%	2,144
Medical Aid Contributions	91	89	117	26	73	65	8	12%	117
Motor Vehicle Allowance	5,376	5,399	5,828	1,399	4,416	3,836	581	15%	5,828
Cellphone Allowance	2,511	2,489	2,856	717	2,529	2,172	357	16%	2,856
Other benefits and allowances	239	230	299	60	204	185	20	11%	299
Sub Total - Councillors	24,855	26,490	27,978	6,531	20,826	18,200	2,626	14%	27,978
% increase		7%	13%						13%
Senior Managers of the Municipality									
Basic Salaries and Wages	1,798	4,877	2,019	558	1,494	1,263	232	18%	2,019
Pension and UIF Contributions	97	366	379	(99)	78	215	(136)	-63%	379
Medical Aid Contributions	109	211	146	37	82	70	12	17%	146
Motor Vehicle Allowance	200	545	478	124	289	244	44	18%	478
Cellphone Allowance	58	168	117	23	58	53	5	9%	117
Other benefits and allowances	97	361	278	10	143	221	(79)	-36%	278
Payments in lieu of leave	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	2,358	6,527	3,416	653	2,144	2,066	78	4%	3,416
% increase		177%	45%						45%
Other Municipal Staff									
Basic Salaries and Wages	105,415	124,064	111,667	27,900	83,111	71,176	11,935	17%	111,667
Pension and UIF Contributions	20,535	25,011	22,903	5,501	16,364	14,172	2,192	15%	22,903
Medical Aid Contributions	5,908	6,133	6,968	1,745	5,015	4,320	695	16%	6,968
Overtime	312	1,232	379	56	254	238	17	7%	379
Performance Bonus				-			-		
Motor Vehicle Allowance	14,071	15,907	15,511	3,804	11,474	9,931	1,543	16%	15,511
Cellphone Allowance	1,919	1,830	2,058	541	1,553	1,320	233	18%	2,058
Housing Allowances	255	268	281	70	211	182	29	16%	281
Other benefits and allowances	10,609	12,655	11,300	711	10,563	10,203	360	4%	11,300
Payments in lieu of leave	(177)	35	1,705	715	1,552	1,175	377	32%	1,705
Long service awards	812	797	2,507	1,127	2,329	1,547	782	51%	2,507
Sub Total - Other Municipal Staff	159,659	187,932	175,280	42,170	132,426	114,263	18,163	16%	175,280
% increase		18%	10%						10%
Total Parent Municipality	186,872	220,949	206,674	49,354	155,396	134,529	20,867	16%	206,674
% increase		18%	11%						11%
TOTAL SALARY, ALLOWANCES & BENEFITS	186,872	220,949	206,674	49,354	155,396	134,529	20,867	16%	206,674
% increase		18%	11%						11%
TOTAL MANAGERS AND STAFF	162,017	194,460	178,695	42,823	134,570	116,329	18,241	16%	178,695

This table provides the details for councilor and employee benefits. For the third quarter the total salaries, allowances and benefits amounted to R155, 396 million which deviates with R134, 529 million from the planned figure.

Table SC9: Actual and Revised Targets for Cash Receipts

Description	Budget Year 2023/24				2023/24 Medium Term Revenue & Expenditure Framework		
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year	Year +1	Year +2
	Outcome	Outcome	Outcome	Budget	2020/21	2021/22	2022/23
Cash Receipts By Source							
Property rates	12,031	10,096	9,994	22,271	54,392	58,227	62,147
Service charges - electricity revenue	19,975	24,673	23,104	44,254	112,005	130,679	153,686
Service charges - refuse	1,375	1,435	1,369	3,034	7,213	7,791	8,385
Rental of facilities and equipment	135	94	592	92	913	958	1,003
Interest earned - external investments	1,200	732	690	(1,167)	1,455	1,600	1,659
Interest earned - outstanding debtors	768	733	551	3,603	5,655	5,864	5,965
Fines, penalties and forfeits	1,410	1,501	818	7,299	11,028	11,568	12,112
Licences and permits	1,576	1,646	1,625	2,329	7,176	7,528	7,882
Transfers and Subsidies - Operational	152,920	99,865	90,343	20,617	363,745	387,608	378,480
Other revenue	6,497	14,677	30,682	(49,173)	2,684	2,816	2,948
Cash Receipts by Source	197,887	155,451	159,769	53,159	566,266	614,639	634,268
Other Cash Flows by Source	-	-	-	-			
Transfers and subsidies - capital (monetary allocations)	17,200	41,476	16,709	4,371	79,756	76,283	79,692
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4)	60	358	(177)	237	305	320
Decrease (increase) in non-current receivables	-	-	-	-			
Decrease (increase) in non-current investments	-	-	106	745	851	891	935
Total Cash Receipts by Source	215,083	196,987	176,943	58,097	647,110	692,118	715,215
Cash Payments by Type	-	-	-	-			
Employee related costs	41,319	50,428	42,823	57,770	192,340	198,267	207,585
Remuneration of councillors	7,690	6,605	6,538	6,067	26,900	28,218	29,544
Interest paid	-	396	676	(140)	931	471	100
Bulk purchases - Electricity	24,124	25,113	24,963	38,817	113,017	127,505	150,074
Other materials	6,673	14,203	10,596	1,847	33,319	34,942	36,575
Contracted services	18,729	18,226	20,446	6,119	63,520	67,294	70,501
Grants and subsidies paid - other	837	1,731	2,287	(1,678)	3,176	3,417	3,671
General expenses	21,302	35,379	17,637	(25,559)	48,758	49,202	51,469
Cash Payments by Type	120,674	152,080	125,965	83,243	481,961	509,316	549,519
Other Cash Flows/Payments by Type	-	-	-	-			
Capital assets	6,825	21,622	35,685	8,352	72,485	77,363	77,492
Repayment of borrowing	-	3,207	3,915	124	7,246	5,456	-
Other Cash Flows/Payments	35,355	12,990	2,431	56,553	107,329	67,329	67,329
Total Cash Payments by Type	162,854	189,899	167,996	148,273	669,022	659,465	694,340
NET INCREASE/(DECREASE) IN CASH HELD	52,229	7,088	8,947	(90,175)	(21,911)	32,654	20,875
Cash/cash equivalents at the month/year beginning:	336,549	198,134	229,502	257,240	41,668	19,757	52,411
Cash/cash equivalents at the month/year end:	388,779	205,222	238,449	167,064	19,757	52,411	73,286

Supporting Table SC9 provides the details of the cash inflow for the budget setting out receipt by source and payments by type. As at end of third quarter, cash receipts reflect an amount of R647, 110 million whilst the total cash payment is R669, 022 million. The cash and cash equivalent at end of the third quarter amounted to R238, 449 million that is inclusive of unspent conditional grants amounting to R22, 769 million

Table SC12: Capital Expenditure Trend

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
First Quarter	22,693	10,821	10,821	6,825	7,937	10,821	2,883	27%	9%
Second Quarter	27,088	27,617	27,617	21,642	28,447	38,437	9,990	26%	34%
Third Quarter	16,931	19,024	22,656	35,685	64,152	57,462	(6,691)	-12%	76%
Fourth Quarter	31,933	26,694	32,945	-	-	-	-	-	-
Total Capital expenditure	98,645	84,156	94,038	64,152					

Supporting table SC12 provides information on the monthly trends for capital expenditure and this tables serves as a supporting table for table C5. In terms of this table the capital expenditure for the third quarter amounts to R35, 685 million. The year-to-date actual amounts to R64, 152 million and year to date capital budget is R57, 462 million that gives rise to underspending variance of R6, 691 million that translate to negative 12%.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	16,629	15,800	33,639	12,067	17,623	15,423	(2,200)	-14%	33,639
Roads Infrastructure	-	-	1,430	734	734	472	(262)	-56%	1,430
Roads			1,430	734	734	472	(262)	-56%	1,430
Road Structures							-		
Storm water Infrastructure	-	800	-	-	-	-	-		-
Drainage Collection		800	-	-	-	-	-		-
Electrical Infrastructure	15,895	15,000	20,559	9,862	15,418	11,106	(4,312)	-39%	20,559
Power Plants	2,230		5,741	5,737	5,737	1,895	(3,842)	-203%	5,741
MV Substations	-	-	-	-	-	-	-		-
MV Networks	13,665	14,800	14,644	4,125	9,682	9,154	(527)	-6%	14,644
Capital Spares	-	200	174	-	-	57	57	100%	174
Solid Waste Infrastructure	734	-	11,650	1,471	1,471	3,845	2,374	62%	11,650
Landfill Sites			11,650	1,471	1,471	3,845	2,374	62%	11,650
Waste Transfer Stations							-		
Capital Spares	734	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Computer Software and Applications							-		
Computer Equipment	1,930	700	1,823	791	1,418	1,525	107	7%	1,823
Computer Equipment	1,930	700	1,823	791	1,418	1,525	107	7%	1,823
Furniture and Office Equipment	1,036	1,100	506	29	307	373	66	18%	506
Furniture and Office Equipment	1,036	1,100	506	29	307	373	66	18%	506
Machinery and Equipment	2,227	200	250	29	97	247	150	61%	250
Machinery and Equipment	2,227	200	250	29	97	247	150	61%	250
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	21,822	17,800	36,218	12,915	19,445	17,567	(1,877)	-11%	36,218

Table SC13b: Quarterly Expenditure on Existing Assets

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

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	26,633	21,666	21,371	3,869	17,201	17,219	18	0%	21,371
Roads Infrastructure	21,436	14,350	14,350	1,275	12,251	12,457	206	2%	14,350
Roads	21,436	14,350	14,350	1,275	12,251	12,457	206	2%	14,350
Road Furniture							-		
Electrical Infrastructure	2,203	6,073	4,528	2,068	3,375	3,118	(257)	-8%	4,528
MV Switching Stations							-		
MV Networks	2,203	6,073	4,528	2,068	3,375	3,118	(257)	-8%	4,528
Solid Waste Infrastructure	2,994	1,243	2,493	525	1,575	1,643	68	4%	2,493
Landfill Sites	2,994	1,243	2,493	525	1,575	1,643	68	4%	2,493
Capital Spares							-		
Community Assets	537	323	1,299	207	381	605	224	37%	1,299
Community Facilities	537	323	1,299	207	381	605	224	37%	1,299
Parks	537	323	1,299	207	381	605	224	37%	1,299
Other assets	1,443	1,598	2,283	1,028	1,646	629	(1,017)	-162%	2,283
Operational Buildings	1,443	1,598	2,283	1,028	1,646	629	(1,017)	-162%	2,283
Municipal Offices	1,443	1,598	2,283	1,028	1,646	629	(1,017)	-162%	2,283
Intangible Assets	58	211	211	40	113	79	(34)	-43%	211
Licences and Rights	58	211	211	40	113	79	(34)	-43%	211
Computer Software and Applications	58	211	211	40	113	79	(34)	-43%	211
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	7,250	6,212	10,179	2,851	7,950	7,128	(822)	-12%	10,179
Machinery and Equipment	7,250	6,212	10,179	2,851	7,950	7,128	(822)	-12%	10,179
Transport Assets	3,424	2,646	1,643	568	1,720	2,155	436	20%	1,643
Transport Assets	3,424	2,646	1,643	568	1,720	2,155	436	20%	1,643
Total Repairs and Maintenance Expenditure	39,346	32,656	36,985	8,562	29,010	27,814	(1,196)	-4%	36,985

Table SC13d: Quarterly Expenditure on Depreciation

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	43,983	51,395	41,285	11,339	34,235	35,521	1,285	4%	41,285
Roads Infrastructure	37,525	43,096	34,719	9,732	29,374	29,690	317	1%	34,719
Roads	37,233	43,096	34,258	9,619	29,068	29,522	454	2%	34,258
Road Structures	227			(77)	-	-	-		
Road Furniture	64		460	191	306	168	(138)	-82%	460
Storm water Infrastructure	-	440	40	-	-	-	-		40
Drainage Collection	-	440	40	-	-	-	-		40
Electrical Infrastructure	5,390	7,083	5,851	1,440	4,357	5,289	932	18%	5,851
MV Substations		4,238	1,569	382	1,162	1,422	260	18%	1,569
MV Switching Stations			358	88	267	290	22	8%	358
MV Networks	3,254	2,845	1,794	658	1,234	1,622	388	24%	1,794
LV Networks				(215)	104	-	(104)	#DIV/0!	
Capital Spares	2,136		2,130	527	1,590	1,955	365	19%	2,130
Solid Waste Infrastructure	1,068	777	676	167	505	541	36	7%	676
Landfill Sites	764	777	398	98	297	293	(4)	-1%	398
Waste Transfer Stations							-		
Waste Processing Facilities	302		276	68	206	245	39	16%	276
Capital Spares	3		3	1	2	3	1	36%	3
Community Assets	1,039	1,333	1,065	263	795	902	107	12%	1,065
Community Facilities	799	1,333	814	201	607	670	62	9%	814
Halls			30	7	22	35	13	36%	30
Centres			184	45	137	142	5	3%	184
Cemeteries/Crematoria	91		92	23	69	76	7	9%	92
Purvs	456		2	1	2	1	(1)	-48%	2
Public Open Space	-	1,333		-	-	-	-		
Taxi Ranks/Bus Terminals			251	62	187	201	14	7%	251
Capital Spares	252		255	63	190	214	24	11%	255
Sport and Recreation Facilities	240	-	251	62	187	232	45	19%	251
Indoor Facilities	240						-		
Outdoor Facilities			251	62	187	232	45	19%	251
Heritage assets	-	6	6	-	-	-	-	-	6
Other Heritage	-	6	6	-	-	-	-		6
Other assets	3,999	4,453	6,440	989	2,990	6,295	3,306	53%	6,440
Operational Buildings	3,999	4,453	2,857	(722)	716	2,774	2,058	74%	2,857
Municipal Offices	3,999	4,453	2,453	(821)	415	2,399	1,984	83%	2,453
Stores			33	8	24	30	6	19%	33
Training Centres			371	92	277	345	68	20%	371
Housing	-	-	3,583	1,711	2,274	3,521	1,248	35%	3,583
Staff Housing							-		
Social Housing			3,583	1,711	2,274	3,521	1,248	35%	3,583
Intangible Assets	7	88	21	5	9	12	3	29%	21
Servitudes			13	5	9	12	3	29%	13
Licences and Rights	7	88	8	-	-	-	-		8
Computer Software and Applications	7	88	8	-	-	-	-		8
Computer Equipment	835	974	948	560	584	942	359	38%	948
Computer Equipment	835	974	948	560	584	942	359	38%	948
Furniture and Office Equipment	766	651	801	203	602	790	187	24%	801
Furniture and Office Equipment	766	651	801	203	602	790	187	24%	801
Machinery and Equipment	3,355	3,118	3,021	749	2,254	3,020	766	25%	3,021
Machinery and Equipment	3,355	3,118	3,021	749	2,254	3,020	766	25%	3,021
Transport Assets	6,645	3,384	5,710	1,119	4,410	5,641	1,231	22%	5,710
Transport Assets	6,645	3,384	5,710	1,119	4,410	5,641	1,231	22%	5,710
Total Depreciation	60,629	65,402	59,298	15,290	45,878	53,123	7,244	14%	59,298

Table SC13e: Quarterly Capital Expenditure on Upgrading of Existing Assets

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	44,323	66,356	57,694	22,770	44,621	37,956	(6,666)	-18%	57,694
Roads Infrastructure	43,487	65,356	56,694	22,770	44,621	37,626	(6,996)	-19%	56,694
Roads	43,487	65,356	56,694	22,770	44,621	37,626	(6,996)	-19%	56,694
Road Structures							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
MV Substations							-		
MV Switching Stations							-		
MV Networks							-		
LV Networks							-		
Solid Waste Infrastructure	836	1,000	1,000	-	-	330	330	100%	1,000
Landfill Sites	836	1,000	1,000	-	-	330	330	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	57,694	22,770	44,621	37,956	(6,666)	-18%	57,694

Supporting Tables SC13a and SC13b provide the details of capital expenditure by asset classification for new and replacements of assets separately, whilst Supporting Table SC13c measure's the extent to which the municipality's assets are maintained.

List of Capital Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2023/24 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	26,000	3%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	100,000	96,753	97%
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	607,500	87%
Technical Services	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300,000	251,950	84%
	Groblerdsdal Stormwater	Single	Storm water Infrastructure	Drainage Collection	800,000	-	0%
	Upgrading of Hlogottlou-Bopanang Road	Multi	Roads Infrastructure	Roads	12,275,600	4,648,971	38%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	20,580,400	6,182,294	30%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	10,000,000	3,578,799	36%
	Upgrading of Mokumong Access Road to Marateng Taxi Rank	Multi	Roads Infrastructure	Roads	22,500,000	7,441,533	33%
	Electrification of Magukubjane	Single	Electrical Infrastructure	MV Networks	400,000	244,295	61%
	Electrification of Masakaneng	Multi	Electrical Infrastructure	MV Networks	8,000,000	2,881,046	36%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2,000,000	368,164	18%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	1,400,000	268,645	19%
Electrification of Phomola	Single	Electrical Infrastructure	MV Networks	2,000,000	1,543,844	77%	
Electrification of Vlakkfontein	Single	Electrical Infrastructure	MV Networks	1,000,000	250,274	25%	
Aircons	Single	Furniture and Office Equipment	Furniture and Office Equipment	174,000	-	0%	
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	126,000	57,400	46%

Quality Certificate

I, **MAKGOKE WALTER MOHLALA**, the Acting Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 31 March 2024 have been prepared in accordance with the Municipal Finance Management Act and the regulation made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality

Signature 

Date 12/04/2024