

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



## SECTION 52 REPORT: 2023/24

REPORTING PERIOD: FIRST 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	PERCENT AGE
OPERATING REVENUE	680,763,743	-	199,571,231	29%
		-		
OPERATING EXPENDITURE	654,216,898	-	130,935,551	20%
		-		
TRANSFER - CAPITAL	79,756,000	-	7,328,430	9%
SURPLUS/(DEFICIT)	106,302,845	-	75,964,110	71%
CAPITAL EXPENDITURE	84,156,000	-	6,825,293	8%

**Table C1: Quarterly Budget Statement Summary**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	54,993	63,025	-	12,733	12,733	15,756	(3,023)	-19%	63,025
Service charges	96,995	125,701	-	27,127	27,127	31,425	(4,298)	-14%	125,701
Investment revenue	2,996	2,306	-	2,382	2,382	537	1,845	344%	2,306
Transfers and subsidies	338,905	363,745	-	150,610	150,610	150,588	22	0%	363,745
Other own revenue	26,828	125,987	-	6,719	6,719	31,047	(24,329)	-78%	125,987
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>520,718</b>	<b>680,764</b>	<b>-</b>	<b>199,571</b>	<b>199,571</b>	<b>229,354</b>	<b>(29,783)</b>	<b>-13%</b>	<b>680,764</b>
Employee costs	162,017	194,460	-	41,319	41,319	47,061	(5,742)	-12%	194,460
Remuneration of Councillors	24,855	26,490	-	7,690	7,690	6,622	1,068	16%	26,490
Depreciation & asset impairment	60,629	65,402	-	15,315	15,315	15,450	(135)	-1%	65,402
Finance charges	1,623	931	-	-	-	287	(287)	-100%	931
Materials and bulk purchases	129,936	153,791	-	30,797	30,797	39,179	(8,382)	-21%	153,791
Transfers and subsidies	4,495	3,176	-	837	837	328	508	155%	3,176
Other expenditure	151,158	209,967	-	34,978	34,978	33,599	1,378	4%	209,967
<b>Total Expenditure</b>	<b>534,713</b>	<b>654,217</b>	<b>-</b>	<b>130,936</b>	<b>130,936</b>	<b>142,527</b>	<b>(11,592)</b>	<b>-8%</b>	<b>654,217</b>
<b>Surplus/(Deficit)</b>	<b>(13,995)</b>	<b>26,547</b>	<b>-</b>	<b>68,636</b>	<b>68,636</b>	<b>86,827</b>	<b>(18,191)</b>	<b>-21%</b>	<b>26,547</b>
Transfers and subsidies - capital (monetary allocations)	91,816	79,756	-	7,328	7,328	43,142	(35,814)	-83%	79,756
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>	<b>(54,005)</b>	<b>-42%</b>	<b>106,303</b>
<b>Surplus/ (Deficit) for the year</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>	<b>(54,005)</b>	<b>-42%</b>	<b>106,303</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>98,645</b>	<b>84,156</b>	<b>-</b>	<b>6,825</b>	<b>6,825</b>	<b>10,821</b>	<b>(3,995)</b>	<b>-37%</b>	<b>84,156</b>
Capital transfers recognised	77,457	79,756	-	6,373	6,373	9,719	(3,346)	-34%	79,756
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	21,188	4,400	-	453	453	1,102	(649)	-59%	4,400
<b>Total sources of capital funds</b>	<b>98,645</b>	<b>84,156</b>	<b>-</b>	<b>6,825</b>	<b>6,825</b>	<b>10,821</b>	<b>(3,995)</b>	<b>-37%</b>	<b>84,156</b>
<b>Financial position</b>									
Total current assets	256,254	248,465	-		320,175				248,465
Total non current assets	1,239,934	1,379,378	-		1,210,907				1,379,378
Total current liabilities	169,725	124,219	-		165,167				124,219
Total non current liabilities	92,008	92,871	-		120,017				92,871
Community wealth/Equity	1,234,455	1,410,753	-		1,245,898				1,410,753
<b>Cash flows</b>									
Net cash from (used) operating	128,295	56,732	-	59,058	59,058	78,244	19,186	25%	56,732
Net cash from (used) investing	(98,645)	(71,634)	-	(6,825)	(6,825)	(6,985)	(160)	2%	(71,634)
Net cash from (used) financing	(7,251)	(7,009)	-	(4)	(4)	(1,203)	(1,200)	100%	(7,009)
<b>Cash/cash equivalents at the month/year end</b>	<b>32,939</b>	<b>19,757</b>	<b>-</b>	<b>-</b>	<b>93,897</b>	<b>111,723</b>	<b>17,826</b>	<b>16%</b>	<b>19,757</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
Debtors Age Analysis									
Total By Income Source	12,009	9,111	4,394	3,366	3,385	3,548	3,283	149,990	189,085
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

## **Revenue**

For the first quarter of July to September 2023, the year to date actual amounted to R199, 571 million with the year to date budget of R229, 354 which shows negative 13% year to date variance when compared to the year to date budget. Of the total revenue received during the first quarter, the major portion of R149, 383 million is from equitable share. Other receipts are from property rates, service charges and other grants.

## **Operating Expenditure**

The operating expenditure for the first quarter amounts to R130, 936 million with the year to date budget of R142, 527 million which shows negative 8% 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 first quarter amounts to R6, 825 million and the year to date budget amounts to R10, 821 million and this deviates with negative 37% when compared to year to date target.

## **Surplus/Deficit**

Taking the above into consideration the net operating surplus for the first quarter ending 30 September 2023 amounts to R75, 964 million.

## **Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of September amounts to R189, 085 million and this shows an increase of R3, 558 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 R118, 221 million and other debtors amounting to R70, 864 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.

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>277,768</b>	<b>300,481</b>	<b>-</b>	<b>105,313</b>	<b>105,313</b>	<b>106,770</b>	<b>(1,458)</b>	<b>-1%</b>	<b>300,481</b>
Executive and council	43,728	55,444	-	12,173	12,173	12,173	(0)	0%	55,444
Finance and administration	220,586	231,152	-	86,835	86,835	88,292	(1,458)	-2%	231,152
Internal audit	13,455	13,884	-	6,305	6,305	6,305	(0)	0%	13,884
<b>Community and public safety</b>	<b>31,175</b>	<b>129,150</b>	<b>-</b>	<b>13,952</b>	<b>13,952</b>	<b>37,699</b>	<b>(23,747)</b>	<b>-63%</b>	<b>129,150</b>
Community and social services	10,947	11,327	-	3,212	3,212	3,236	(24)	-1%	11,327
Sport and recreation	17,033	17,595	-	9,333	9,333	9,339	(6)	0%	17,595
Public safety	3,195	100,228	-	1,408	1,408	25,125	(23,717)	-94%	100,228
<b>Economic and environmental services</b>	<b>140,432</b>	<b>130,503</b>	<b>-</b>	<b>36,004</b>	<b>36,004</b>	<b>67,796</b>	<b>(31,792)</b>	<b>-47%</b>	<b>130,503</b>
Planning and development	21,669	22,674	-	10,484	10,484	10,324	160	2%	22,674
Road transport	117,952	106,992	-	25,027	25,027	56,979	(31,952)	-56%	106,992
Environmental protection	811	836	-	493	493	493	0	0%	836
<b>Trading services</b>	<b>163,158</b>	<b>200,386</b>	<b>-</b>	<b>51,631</b>	<b>51,631</b>	<b>60,230</b>	<b>(8,600)</b>	<b>-14%</b>	<b>200,386</b>
Energy sources	126,820	151,238	-	33,810	33,810	41,980	(8,170)	-19%	151,238
Waste management	36,339	49,148	-	17,821	17,821	18,251	(429)	-2%	49,148
<b>Total Revenue - Functional</b>	<b>612,533</b>	<b>760,520</b>	<b>-</b>	<b>206,900</b>	<b>206,900</b>	<b>272,496</b>	<b>(65,597)</b>	<b>-24%</b>	<b>760,520</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>215,448</b>	<b>227,933</b>	<b>-</b>	<b>55,815</b>	<b>55,815</b>	<b>57,830</b>	<b>(2,015)</b>	<b>-3%</b>	<b>227,933</b>
Executive and council	40,873	45,702	-	11,722	11,722	11,038	684	6%	45,702
Finance and administration	162,605	170,758	-	42,897	42,897	42,156	741	2%	170,758
Internal audit	11,970	11,472	-	1,196	1,196	4,636	(3,440)	-74%	11,472
<b>Community and public safety</b>	<b>39,658</b>	<b>118,872</b>	<b>-</b>	<b>8,880</b>	<b>8,880</b>	<b>12,037</b>	<b>(3,157)</b>	<b>-26%</b>	<b>118,872</b>
Community and social services	9,422	9,467	-	1,581	1,581	2,389	(808)	-34%	9,467
Sport and recreation	8,989	14,805	-	2,085	2,085	3,787	(1,702)	-45%	14,805
Public safety	21,246	94,601	-	5,214	5,214	5,861	(647)	-11%	94,601
<b>Economic and environmental services</b>	<b>120,504</b>	<b>127,771</b>	<b>-</b>	<b>27,089</b>	<b>27,089</b>	<b>31,010</b>	<b>(3,921)</b>	<b>-13%</b>	<b>127,771</b>
Planning and development	18,411	24,992	-	4,548	4,548	6,142	(1,594)	-26%	24,992
Road transport	102,093	102,085	-	22,541	22,541	24,694	(2,154)	-9%	102,085
Environmental protection	-	695	-	-	-	174	(174)	-100%	695
<b>Trading services</b>	<b>159,103</b>	<b>179,641</b>	<b>-</b>	<b>39,152</b>	<b>39,152</b>	<b>41,650</b>	<b>(2,499)</b>	<b>-6%</b>	<b>179,641</b>
Energy sources	109,850	133,039	-	28,098	28,098	33,683	(5,585)	-17%	133,039
Waste management	49,253	46,602	-	11,053	11,053	7,967	3,086	39%	46,602
<b>Total Expenditure - Functional</b>	<b>534,713</b>	<b>654,217</b>	<b>-</b>	<b>130,936</b>	<b>130,936</b>	<b>142,527</b>	<b>(11,592)</b>	<b>-8%</b>	<b>654,217</b>
<b>Surplus/ (Deficit) for the year</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>	<b>(54,005)</b>	<b>-42%</b>	<b>106,303</b>

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

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive & Council	37,271	48,780	–	10,497	10,497	10,497	(0)	0%	48,780
Vote 2 - Municipal Manager	46,531	48,017	–	22,887	22,887	22,887	(0)	0%	48,017
Vote 3 - Budget & Treasury	109,827	116,810	–	38,343	38,343	39,767	(1,424)	-4%	116,810
Vote 4 - Corporate Services	50,657	52,321	–	19,994	19,994	20,028	(34)	0%	52,321
Vote 5 - Community Services	76,536	188,606	–	34,451	34,451	58,863	(24,412)	-41%	188,606
Vote 6 - Technical Services	263,115	276,162	–	67,673	67,673	107,561	(39,887)	-37%	276,162
Vote 7 - Developmental Planning	13,673	14,423	–	6,979	6,979	6,819	160	2%	14,423
Vote 8 - Executive Support	14,925	15,401	–	6,075	6,075	6,075	0	0%	15,401
<b>Total Revenue by Vote</b>	<b>612,533</b>	<b>760,520</b>	<b>–</b>	<b>206,900</b>	<b>206,900</b>	<b>272,496</b>	<b>(65,597)</b>	<b>-24%</b>	<b>760,520</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	35,446	37,797	–	10,019	10,019	9,025	994	11%	37,797
Vote 2 - Municipal Manager	45,914	46,270	–	9,406	9,406	13,355	(3,950)	-30%	46,270
Vote 3 - Budget & Treasury	61,222	61,056	–	18,004	18,004	16,965	1,039	6%	61,056
Vote 4 - Corporate Services	27,772	41,928	–	8,607	8,607	9,984	(1,377)	-14%	41,928
Vote 5 - Community Services	97,515	175,066	–	22,084	22,084	22,324	(240)	-1%	175,066
Vote 6 - Technical Services	230,159	254,734	–	54,027	54,027	61,944	(7,917)	-13%	254,734
Vote 7 - Developmental Planning	13,119	18,039	–	2,545	2,545	4,435	(1,890)	-43%	18,039
Vote 8 - Executive Support	23,567	19,327	–	6,245	6,245	4,495	1,749	39%	19,327
<b>Total Expenditure by Vote</b>	<b>534,713</b>	<b>654,217</b>	<b>–</b>	<b>130,936</b>	<b>130,936</b>	<b>142,527</b>	<b>(11,592)</b>	<b>-8%</b>	<b>654,217</b>
<b>Surplus/ (Deficit) for the year</b>	<b>77,820</b>	<b>106,303</b>	<b>–</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>	<b>(54,005)</b>	<b>-42%</b>	<b>106,303</b>

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	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	54,993	63,025	-	12,733	12,733	15,756	(3,023)	-19%	63,025
Service charges - electricity revenue	87,458	115,903	-	24,456	24,456	28,976	(4,520)	-16%	115,903
Service charges - refuse revenue	9,537	9,798	-	2,671	2,671	2,449	222	9%	9,798
Rental of facilities and equipment	1,039	913	-	996	996	192	804	419%	913
Interest earned - external investments	2,996	2,306	-	2,382	2,382	537	1,845	344%	2,306
Interest earned - outstanding debtors	14,200	14,686	-	6,031	6,031	3,008	3,024	101%	14,686
Fines, penalties and forfeits	3,300	100,528	-	1,410	1,410	25,200	(23,790)	-94%	100,528
Licences and permits	6,062	7,176	-	1,576	1,576	1,794	(218)	-12%	7,176
Transfers and subsidies	338,905	363,745	-	150,610	150,610	150,588	22	0%	363,745
Other revenue	2,227	2,684	-	(3,294)	(3,294)	854	(4,148)	-486%	2,684
Gains							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>520,718</b>	<b>680,764</b>	<b>-</b>	<b>199,571</b>	<b>199,571</b>	<b>229,354</b>	<b>(29,783)</b>	<b>-13%</b>	<b>680,764</b>
<b>Expenditure By Type</b>									
Employee related costs	162,017	194,460	-	41,319	41,319	47,061	(5,742)	-12%	194,460
Remuneration of councillors	24,855	26,490	-	7,690	7,690	6,622	1,068	16%	26,490
Debt impairment	19,063	95,607	-	-	-	2,652	(2,652)	-100%	95,607
Depreciation & asset impairment	60,629	65,402	-	15,315	15,315	15,450	(135)	-1%	65,402
Finance charges	1,623	931	-	-	-	287	(287)	-100%	931
Bulk purchases	93,194	113,017	-	24,124	24,124	28,254	(4,131)	-15%	113,017
Other materials	36,742	40,774	-	6,673	6,673	10,924	(4,251)	-39%	40,774
Contracted services	75,840	61,720	-	18,729	18,729	15,275	3,454	23%	61,720
Transfers and subsidies	4,495	3,176	-	837	837	328	508	155%	3,176
Other expenditure	56,254	52,641	-	16,278	16,278	15,484	794	5%	52,641
Losses	-	-	-	(30)	(30)	188	(218)	-116%	-
<b>Total Expenditure</b>	<b>534,713</b>	<b>654,217</b>	<b>-</b>	<b>130,936</b>	<b>130,936</b>	<b>142,527</b>	<b>(11,592)</b>	<b>-8%</b>	<b>654,217</b>
<b>Surplus/(Deficit)</b>	<b>(13,995)</b>	<b>26,547</b>	<b>-</b>	<b>68,636</b>	<b>68,636</b>	<b>86,827</b>	<b>(18,191)</b>	<b>-21%</b>	<b>26,547</b>
Transfers and subsidies - capital (monetary allocations)	91,816	79,756	-	7,328	7,328	43,142	(35,814)	-83%	79,756
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>			<b>106,303</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>			<b>106,303</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>			<b>106,303</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>77,820</b>	<b>106,303</b>	<b>-</b>	<b>75,964</b>	<b>75,964</b>	<b>129,969</b>			<b>106,303</b>

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.

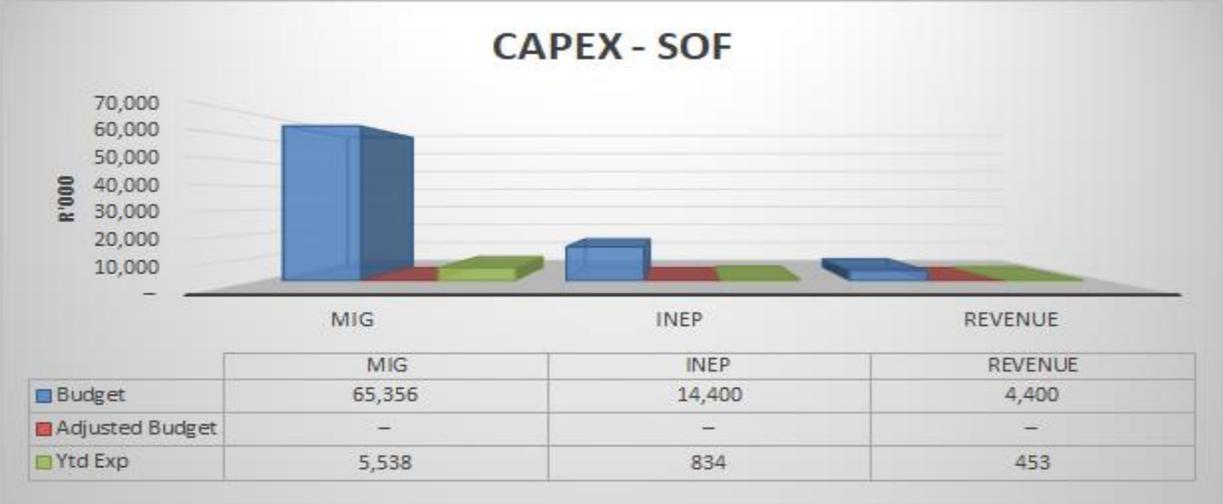
**Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding**

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	2,663	1,000	-	179	179	307	(127)	-42%	1,000
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	2,663	1,000	-	179	179	307	(127)	-42%	1,000
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	2,450	100	-	-	-	51	(51)	-100%	100
Community and social services	1,455	-	-	-	-	-	-	-	-
Sport and recreation	550	100	-	-	-	51	(51)	-100%	100
Public safety	445	-	-	-	-	-	-	-	-
Housing									
Health									
<b>Economic and environmental services</b>	75,671	66,256	-	5,567	5,567	6,499	(932)	-14%	66,256
Planning and development	1,075	-	-	-	-	-	-	-	-
Road transport	74,596	66,256	-	5,567	5,567	6,499	(932)	-14%	66,256
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	17,861	16,800	-	1,079	1,079	3,963	(2,885)	-73%	16,800
Energy sources	16,001	15,000	-	1,079	1,079	3,430	(2,351)	-69%	15,000
Waste management	1,860	1,800	-	-	-	533	(533)	-100%	1,800
Other									
<b>Total Capital Expenditure - Functional Classification</b>	<b>98,645</b>	<b>84,156</b>	<b>-</b>	<b>6,825</b>	<b>6,825</b>	<b>10,821</b>	<b>(3,995)</b>	<b>-37%</b>	<b>84,156</b>
<b>Funded by:</b>									
National Government	77,457	79,756	-	6,373	6,373	9,719	(3,346)	-34%	79,756
Provincial Government									
District Municipality									
Transfers and subsidies - capital (monetary allocations)									
<b>Transfers recognised - capital</b>	<b>77,457</b>	<b>79,756</b>	<b>-</b>	<b>6,373</b>	<b>6,373</b>	<b>9,719</b>	<b>(3,346)</b>	<b>-34%</b>	<b>79,756</b>
Borrowing									
Internally generated funds	21,188	4,400	-	453	453	1,102	(649)	-59%	4,400
<b>Total Capital Funding</b>	<b>98,645</b>	<b>84,156</b>	<b>-</b>	<b>6,825</b>	<b>6,825</b>	<b>10,821</b>	<b>(3,995)</b>	<b>-37%</b>	<b>84,156</b>

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

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	2,663	700	-	-	-	207	(207)	-100%	700
Vote 5 - Community Services	4,063	1,000	-	-	-	273	(273)	-100%	1,000
Vote 6 - Technical Services	40,032	73,356	-	5,538	5,538	8,805	(3,266)	-37%	73,356
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>46,759</b>	<b>75,056</b>	<b>-</b>	<b>5,538</b>	<b>5,538</b>	<b>9,285</b>	<b>(3,747)</b>	<b>-40%</b>	<b>75,056</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	300	-	179	179	100	79	79%	300
Vote 5 - Community Services	247	900	-	-	-	311	(311)	-100%	900
Vote 6 - Technical Services	50,564	7,900	-	1,108	1,108	1,125	(17)	-2%	7,900
Vote 7 - Developmental Planning	1,075	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>51,886</b>	<b>9,100</b>	<b>-</b>	<b>1,287</b>	<b>1,287</b>	<b>1,536</b>	<b>(248)</b>	<b>-16%</b>	<b>9,100</b>
<b>Total Capital Expenditure</b>	<b>98,645</b>	<b>84,156</b>	<b>-</b>	<b>6,825</b>	<b>6,825</b>	<b>10,821</b>	<b>(3,995)</b>	<b>-37%</b>	<b>84,156</b>

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. R6, 825 million spending was incurred on capital budget, year to date budget is R10, 821 million, and this gave rise to an under performance variance of R3, 995 million that translates to 37%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R84, 156 million, R65, 356 is funded from Municipal Infrastructure grant, R14, 400 million from INEP and R4, 400 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
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	7,479	18,804	–	2,226	18,804
Call investment deposits	25,460	–	–	91,671	–
Consumer debtors	109,709	178,921	–	117,917	178,921
Other debtors	88,862	12,169	–	84,090	12,169
Current portion of long-term receivables	–	–	–	–	–
Inventory	24,743	38,571	–	24,272	38,571
<b>Total current assets</b>	<b>256,254</b>	<b>248,465</b>	<b>–</b>	<b>320,175</b>	<b>248,465</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	17,149	18,499	–	–	18,499
Investment property	96,399	48,884	–	103,831	48,884
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1,123,988	1,310,538	–	1,103,763	1,310,538
Biological	463	463	–	–	463
Intangible	7	606	–	1,386	606
Other non-current assets	1,928	388	–	1,928	388
<b>Total non current assets</b>	<b>1,239,934</b>	<b>1,379,378</b>	<b>–</b>	<b>1,210,907</b>	<b>1,379,378</b>
<b>TOTAL ASSETS</b>	<b>1,496,188</b>	<b>1,627,843</b>	<b>–</b>	<b>1,531,083</b>	<b>1,627,843</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	4,650	7,246	–	7,622	7,246
Consumer deposits	5,757	5,937	–	5,705	5,937
Trade and other payables	158,176	108,287	–	142,086	108,287
Provisions	1,142	2,750	–	9,754	2,750
<b>Total current liabilities</b>	<b>169,725</b>	<b>124,219</b>	<b>–</b>	<b>165,167</b>	<b>124,219</b>
<b>Non current liabilities</b>					
Borrowing	7,288	5,456	–	9,357	5,456
Provisions	84,720	87,415	–	110,660	87,415
<b>Total non current liabilities</b>	<b>92,008</b>	<b>92,871</b>	<b>–</b>	<b>120,017</b>	<b>92,871</b>
<b>TOTAL LIABILITIES</b>	<b>261,733</b>	<b>217,091</b>	<b>–</b>	<b>285,184</b>	<b>217,091</b>
<b>NET ASSETS</b>	<b>1,234,455</b>	<b>1,410,753</b>	<b>–</b>	<b>1,245,898</b>	<b>1,410,753</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1,234,455	1,410,753	–	1,245,898	1,410,753
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1,234,455</b>	<b>1,410,753</b>	<b>–</b>	<b>1,245,898</b>	<b>1,410,753</b>

The above table shows that community wealth amounts to R1, 245 billion, total liabilities R285, 184 million and the total assets R1, 531 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 1.9:1 which is below 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	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	37,194	54,392	-	12,031	12,031	13,252	(1,221)	-9%	54,392
Service charges	89,721	124,873	-	22,117	22,117	22,895	(778)	-3%	124,873
Other revenue	53,816	21,801	-	9,619	9,619	7,562	2,057	27%	21,801
Transfers and Subsidies - Operational	333,406	363,745	-	152,920	152,920	154,023	(1,104)	-1%	363,745
Transfers and Subsidies - Capital	111,606	79,756	-	17,200	17,200	36,700	(19,500)	-53%	79,756
Interest	5,365	1,455	-	1,200	1,200	1,200	(0)	0%	1,455
<b>Payments</b>									
Suppliers and employees	(499,712)	(585,183)	-	(155,192)	(155,192)	(156,457)	(1,265)	1%	(585,183)
Finance charges	(1,314)	(931)	-	-	-	(87)	(87)	100%	(931)
Transfers and Grants	(1,787)	(3,176)	-	(837)	(837)	(845)	(9)	1%	(3,176)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>128,295</b>	<b>56,732</b>	<b>-</b>	<b>59,058</b>	<b>59,058</b>	<b>78,244</b>	<b>19,186</b>	<b>25%</b>	<b>56,732</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	851	-	-	-	-	-	-	851
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(98,645)	(72,485)	-	(6,825)	(6,825)	(6,985)	(160)	2%	(72,485)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(98,645)</b>	<b>(71,634)</b>	<b>-</b>	<b>(6,825)</b>	<b>(6,825)</b>	<b>(6,985)</b>	<b>(160)</b>	<b>2%</b>	<b>(71,634)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	237	-	(4)	(4)	42	(46)	-109%	237
<b>Payments</b>									
Repayment of borrowing	(7,251)	(7,246)	-	-	-	(1,246)	(1,246)	100%	(7,246)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(7,251)</b>	<b>(7,009)</b>	<b>-</b>	<b>(4)</b>	<b>(4)</b>	<b>(1,203)</b>	<b>(1,200)</b>	<b>100%</b>	<b>(7,009)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>22,400</b>	<b>(21,911)</b>	<b>-</b>	<b>52,229</b>	<b>52,229</b>	<b>70,055</b>			<b>(21,911)</b>
Cash/cash equivalents at beginning:	10,539	41,668	-		41,668	41,668			41,668
Cash/cash equivalents at month/year end:	32,939	19,757	-		93,897	111,723			19,757

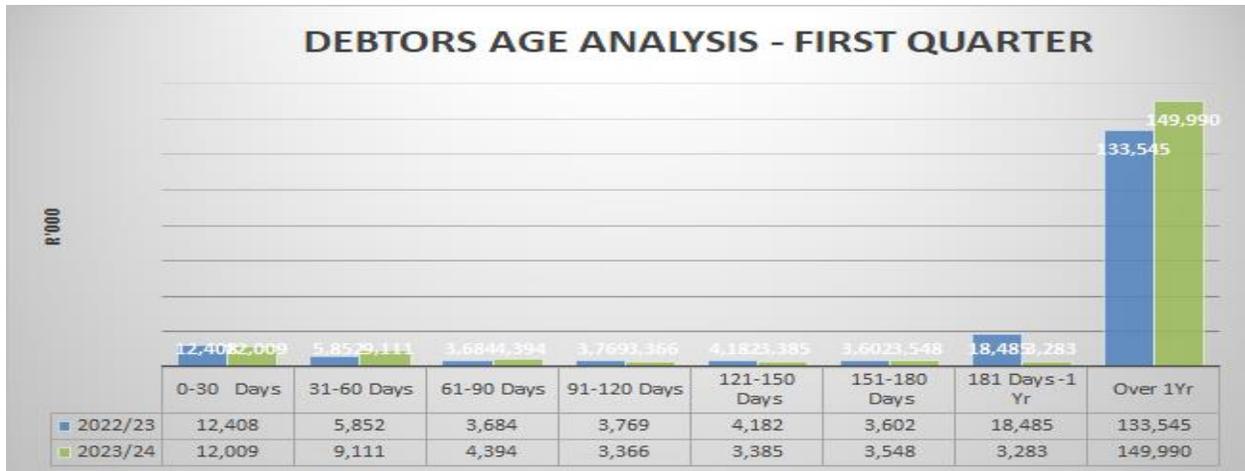
Table C7 provides details of the monthly cash in and outflow. For the quarter ending 30 September 2023 the net cash from operating activities is R59, 058 million whilst cash used for investing activities is R6, 825 million and the net cash from financing activities is -R4 thousand. The cash and cash equivalent held at end of the first quarter amounted to R93, 897 million.

## PART 2: SUPPORTING TABLES

### Table SC3: Debtors Analysis

Table provides a breakdown of the consumer and sundry debtors at the end of the first quarter. The outstanding debtors amounted to R189, 085 million as at 30 September 2023. Consumer debtors amounts to R118, 221 million and sundry debtors amounts to R 70, 864 million as at end of the first 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
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Electricity	5,612	3,653	237	150	115	145	94	3,533	13,539	4,038	-	-
Receivables from Non-exchange Transactions - Property Rates	4,978	2,654	2,031	1,863	1,879	1,781	1,651	59,491	76,327	66,665	-	-
Receivables from Exchange Transactions - Waste Management	1,067	772	645	408	422	385	383	22,347	26,427	23,944	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	286	1	16	16	20	37	1,460	1,927	1,550	-	-
Interest on Arrear Debtor Accounts	1,319	1,266	1,235	1,208	1,188	1,157	1,134	58,944	67,451	63,631	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1,056)	479	246	(279)	(236)	60	(16)	4,215	3,413	3,744	-	-
<b>Total By Income Source</b>	<b>12,009</b>	<b>9,111</b>	<b>4,394</b>	<b>3,366</b>	<b>3,385</b>	<b>3,548</b>	<b>3,283</b>	<b>149,990</b>	<b>189,085</b>	<b>163,571</b>	-	-
<b>2022/23 - totals only</b>	<b>12,408</b>	<b>5,852</b>	<b>3,684</b>	<b>3,769</b>	<b>4,182</b>	<b>3,602</b>	<b>18,485</b>	<b>133,545</b>	<b>185,527</b>	<b>163,584</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1,986	1,229	1,300	700	663	884	865	44,369	51,995	47,480	-	-
Commercial	5,472	4,383	544	472	476	501	368	9,820	22,037	11,638	-	-
Households	5,664	3,352	2,448	2,080	2,146	2,062	1,954	93,553	113,261	101,796	-	-
Other	(1,113)	146	102	113	100	100	96	2,247	1,792	2,656	-	-
<b>Total By Customer Group</b>	<b>12,009</b>	<b>9,111</b>	<b>4,394</b>	<b>3,366</b>	<b>3,385</b>	<b>3,548</b>	<b>3,283</b>	<b>149,990</b>	<b>189,085</b>	<b>163,571</b>	-	-



The graph compares debtors' age analysis for 2022/23 financial year and 2023/24 (as at end of first 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
	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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity										-
Bulk Water										-
PAYE deductions										-
VAT (output less input)										-
Pensions / Retirement deductions										-
Loan repayments										-
Trade Creditors	370									370
Auditor General										-
Other										-
<b>Total By Customer Type</b>	<b>370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>

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

**Table SC5: Investment Portfolio Analysis**

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commissi on Paid	Expiry Date	Opening Balance	Interest Erned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA (9381052783)	1 Month	Current Investment	8.9%		31-Aug-23	40,292,603	294,743	-	-	40,587,346
NEDBANK (037881068264000067)		Current Investment	9.3%		20-Sep-23	20,259,611	96,718	- 20,356,329	-	-
ABSA (2081162528)		Current Investment	9.6%		20-Nov-23	25,340,137	196,233	-	-	25,536,370
ABSA (2081162388)		Current Investment	9.4%		20-Oct-23	25,329,055	193,562	-	-	25,522,616
NEDBANK CALL ACCOUNT (037881068264000037)		Current Investment	7.0%		31-Aug-23	20,250,789	24,420	- 20,250,789	-	24,420
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>131,472,194</b>		<b>- 40,607,117</b>	<b>-</b>	<b>91,670,752</b>

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an investment of R91, 670 million at the end of first quarter

**Table SC6- Allocation and grant receipts**

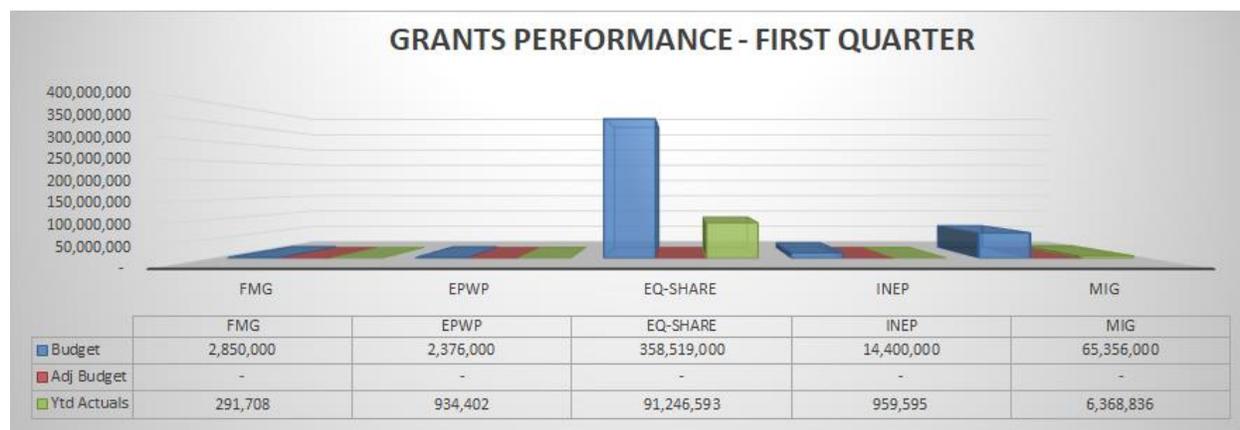
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>338,905</b>	<b>363,745</b>	<b>-</b>	<b>152,827</b>	<b>152,827</b>	<b>150,588</b>	<b>2,239</b>	<b>1%</b>	<b>363,745</b>
Local Government Equitable Share	334,259	358,519	-	149,383	149,383	147,144	2,239	2%	358,519
Finance Management	2,850	2,850	-	2,850	2,850	2,850	-		2,850
EPWP Incentive	1,796	2,376	-	594	594	594	-		2,376
<b>Other grant providers:</b>	<b>358</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>46</b>	<b>-</b>	<b>46</b>	<b>0%</b>	<b>-</b>
LGSETA Learnership and Development	358			46	46		46	0%	
<b>Total Operating Transfers and Grants</b>	<b>339,263</b>	<b>363,745</b>	<b>-</b>	<b>152,873</b>	<b>152,873</b>	<b>150,588</b>	<b>2,285</b>	<b>2%</b>	<b>363,745</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>111,606</b>	<b>79,756</b>	<b>-</b>	<b>17,200</b>	<b>17,200</b>	<b>43,142</b>	<b>(25,942)</b>	<b>-60%</b>	<b>79,756</b>
Municipal Infrastructure Grant (MIG)	94,606	65,356	-	13,500	13,500	38,907	(25,407)	-65%	65,356
Intergrated National Electrification Grant	17,000	14,400	-	3,700	3,700	4,235	(535)	-13%	14,400
<b>Total Capital Transfers and Grants</b>	<b>111,606</b>	<b>79,756</b>	<b>-</b>	<b>17,200</b>	<b>17,200</b>	<b>43,142</b>	<b>(25,942)</b>	<b>-60%</b>	<b>79,756</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>450,869</b>	<b>443,501</b>	<b>-</b>	<b>170,073</b>	<b>170,073</b>	<b>193,730</b>	<b>(23,657)</b>	<b>-12%</b>	<b>443,501</b>

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R170, 073 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	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>338,905</b>	<b>363,745</b>	<b>-</b>	<b>92,473</b>	<b>92,473</b>	<b>84,360</b>	<b>8,112</b>	<b>10%</b>	<b>363,745</b>
Local Government Equitable Share	334,259	358,519	-	91,247	91,247	83,332	7,915	9%	358,519
Finance Management	2,850	2,850	-	292	292	435	(143)	-33%	2,850
EPWP Incentive	1,796	2,376	-	934	934	594	340	57%	2,376
<b>Other grant providers:</b>	<b>358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
LGSETA Learnership and Development	358	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>339,263</b>	<b>363,745</b>	<b>-</b>	<b>92,473</b>	<b>92,473</b>	<b>84,360</b>	<b>8,112</b>	<b>10%</b>	<b>363,745</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>90,896</b>	<b>79,756</b>	<b>-</b>	<b>7,328</b>	<b>7,328</b>	<b>9,719</b>	<b>(2,390)</b>	<b>-25%</b>	<b>79,756</b>
Municipal Infrastructure Grant (MIG)	73,896	65,356	-	6,369	6,369	6,382	(14)	0%	65,356
Integrated National Electrification Grant	17,000	14,400	-	960	960	3,336	(2,377)	-71%	14,400
<b>Total capital expenditure of Transfers and Grants</b>	<b>90,896</b>	<b>79,756</b>	<b>-</b>	<b>7,328</b>	<b>7,328</b>	<b>9,719</b>	<b>(2,390)</b>	<b>-25%</b>	<b>79,756</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>430,159</b>	<b>443,501</b>	<b>-</b>	<b>99,801</b>	<b>99,801</b>	<b>94,079</b>	<b>5,722</b>	<b>6%</b>	<b>443,501</b>

A total amount of R99, 801 million that have been spent on grants by the end first quarter and the year to date budget thereof amount to R94, 079 million and this resulted in underspending variance of R5, 722 million that translates to 6%. Of the total spending amounting to R99, 801 million, R92, 473 million is spent on operational grants whilst R7, 328 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 first quarter. The grants expenditure is shown below in percentages:

- Financial Management Grant 10.24%
- Expanded Public Work Programme 39.33%
- Equitable Share 25.45%
- Municipal Infrastructure Grant 9.74%
- Integrated National Electrification Grant 6.66%

**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	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	14,631	16,222	-	4,349	4,349	4,056	293	7%	16,222
Pension and UIF Contributions	2,008	2,060	-	521	521	515	6	1%	2,060
Medical Aid Contributions	91	89	-	24	24	22	2	7%	89
Motor Vehicle Allowance	5,376	5,399	-	1,616	1,616	1,350	266	20%	5,399
Cellphone Allowance	2,511	2,489	-	1,095	1,095	622	473	76%	2,489
Other benefits and allowances	239	230	-	85	85	58	27	48%	230
<b>Sub Total - Councillors</b>	<b>24,855</b>	<b>26,490</b>	<b>-</b>	<b>7,690</b>	<b>7,690</b>	<b>6,622</b>	<b>1,068</b>	<b>16%</b>	<b>26,490</b>
<b>% increase</b>		<b>7%</b>							<b>7%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	1,798	4,877	-	581	581	1,219	(638)	-52%	4,877
Pension and UIF Contributions	97	366	-	164	164	91	72	79%	366
Medical Aid Contributions	109	211	-	32	32	53	(20)	-39%	211
Motor Vehicle Allowance	200	545	-	96	96	136	(40)	-30%	545
Cellphone Allowance	58	168	-	21	21	42	(21)	-49%	168
Other benefits and allowances	97	361	-	48	48	90	(42)	-46%	361
Payments in lieu of leave	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>2,358</b>	<b>6,527</b>	<b>-</b>	<b>943</b>	<b>943</b>	<b>1,632</b>	<b>(689)</b>	<b>-42%</b>	<b>6,527</b>
<b>% increase</b>		<b>177%</b>							<b>177%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	105,415	124,064	-	27,599	27,599	31,016	(3,417)	-11%	124,064
Pension and UIF Contributions	20,535	25,011	-	5,421	5,421	6,253	(831)	-13%	25,011
Medical Aid Contributions	5,908	6,133	-	1,630	1,630	1,533	97	6%	6,133
Overtime	312	1,232	-	85	85	308	(223)	-72%	1,232
Motor Vehicle Allowance	14,071	15,907	-	3,831	3,831	3,977	(145)	-4%	15,907
Cellphone Allowance	1,919	1,830	-	492	492	458	35	8%	1,830
Housing Allowances	255	268	-	70	70	67	3	5%	268
Other benefits and allowances	10,609	12,655	-	540	540	1,612	(1,072)	-67%	12,655
Payments in lieu of leave	(177)	35	-	366	366	-	366	#DIV/0!	35
Long service awards	812	797	-	340	340	206	134	65%	797
Post-retirement benefit obligations		-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>	<b>159,659</b>	<b>187,932</b>	<b>-</b>	<b>40,376</b>	<b>40,376</b>	<b>45,429</b>	<b>(5,054)</b>	<b>-11%</b>	<b>187,932</b>
<b>% increase</b>		<b>18%</b>							<b>18%</b>
<b>Total Parent Municipality</b>	<b>186,872</b>	<b>220,949</b>	<b>-</b>	<b>49,009</b>	<b>49,009</b>	<b>53,684</b>	<b>(4,675)</b>	<b>-9%</b>	<b>220,949</b>
		<b>18%</b>							<b>18%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>186,872</b>	<b>220,949</b>	<b>-</b>	<b>49,009</b>	<b>49,009</b>	<b>53,684</b>	<b>(4,675)</b>	<b>-9%</b>	<b>220,949</b>
<b>% increase</b>		<b>18%</b>							<b>18%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>162,017</b>	<b>194,460</b>	<b>-</b>	<b>41,319</b>	<b>41,319</b>	<b>47,061</b>	<b>(5,742)</b>	<b>-12%</b>	<b>194,460</b>

This table provides the details for councilor and employee benefits. For the first quarter the total salaries, allowances and benefits amounted to R49, 009 million which deviates with R4, 675 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	Budget	Budgeted	Budgeted	2023/24	2024/25	2025/26
<b>Cash Receipts By Source</b>							
Property rates	12,031	13,614	13,614	15,133	54,392	58,227	62,147
Service charges - electricity revenue	19,975	22,988	21,584	47,459	112,005	130,679	153,686
Service charges - refuse	1,375	1,715	1,715	2,408	7,213	7,791	8,385
Rental of facilities and equipment	135	213	294	271	913	958	1,003
Interest earned - external investments	1,200	190	123	(58)	1,455	1,600	1,659
Interest earned - outstanding debtors	768	1,146	1,952	1,789	5,655	5,864	5,965
Fines, penalties and forfeits	1,410	3,008	3,008	3,602	11,028	11,568	12,112
Licences and permits	1,576	1,957	1,957	1,686	7,176	7,528	7,882
Transfers and Subsidies - Operational	152,920	120,575	90,343	(93)	363,745	387,608	378,480
Other revenue	6,497	-	-	(3,813)	2,684	2,816	2,948
<b>Cash Receipts by Source</b>	<b>197,887</b>	<b>165,405</b>	<b>134,590</b>	<b>68,384</b>	<b>566,266</b>	<b>614,639</b>	<b>634,268</b>
<b>Other Cash Flows by Source</b>	-	-	-	-			
Transfers and subsidies - capital (monetary allocations)	17,200	21,976	21,080	19,500	79,756	76,283	79,692
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4)	21	92	128	237	305	320
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	193	307	351	851	891	935
<b>Total Cash Receipts by Source</b>	<b>215,083</b>	<b>187,595</b>	<b>156,069</b>	<b>88,363</b>	<b>647,110</b>	<b>692,118</b>	<b>715,215</b>
<b>Cash Payments by Type</b>	-	-	-	-			
Employee related costs	41,319	52,583	46,527	51,911	192,340	198,267	207,585
Remuneration of councillors	7,690	6,711	6,711	5,788	26,900	28,218	29,544
Interest paid	-	246	205	480	931	471	100
Bulk purchases - Electricity	24,124	28,041	28,041	32,811	113,017	127,505	150,074
Other materials	6,673	5,157	7,905	13,584	33,319	34,942	36,575
Contracted services	18,729	17,380	15,868	11,543	63,520	67,294	70,501
Grants and subsidies paid - other	837	198	487	1,654	3,176	3,417	3,671
General expenses	21,302	10,762	13,261	3,434	48,758	49,202	51,469
<b>Cash Payments by Type</b>	<b>120,674</b>	<b>121,078</b>	<b>119,005</b>	<b>121,205</b>	<b>481,961</b>	<b>509,316</b>	<b>549,519</b>
<b>Other Cash Flows/Payments by Type</b>	-	-	-	-			
Capital assets	6,825	13,700	23,652	28,308	72,485	77,363	77,492
Repayment of borrowing	-	1,791	1,832	3,623	7,246	5,456	-
Other Cash Flows/Payments	35,355	-	40,000	31,974	107,329	67,329	67,329
<b>Total Cash Payments by Type</b>	<b>162,854</b>	<b>136,569</b>	<b>184,489</b>	<b>185,109</b>	<b>669,022</b>	<b>659,465</b>	<b>694,340</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>52,229</b>	<b>51,026</b>	<b>(28,420)</b>	<b>(96,746)</b>	<b>(21,911)</b>	<b>32,654</b>	<b>20,875</b>
Cash/cash equivalents at the month/year beginning:	146,126	199,775	303,846	276,952	41,668	19,757	52,411
Cash/cash equivalents at the month/year end:	93,897	250,801	275,426	180,206	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 first quarter, cash receipts reflect an amount of R215, 083 million whilst the total cash payment is R162, 854 million. The cash and cash equivalent at end of the quarter amounted to R93, 897 million that is inclusive of unspent conditional grants amounting to R70, 225 million

**Table SC12: Capital Expenditure Trend**

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>Monthly expenditure performance trend</b>									
First Quarter	22,693	10,821	–	6,825	7,937	10,821	11,032	67%	3%
Second Quarter	27,088	27,617	–	–	–	27,617	–	0%	0%
Third Quarter	16,931	19,024	–	–	–	19,024	–	0%	0%
Fourth Quarter	31,933	26,694	–	–	–	26,694	–	0%	0%
<b>Total Capital expenditure</b>	<b>98,645</b>	<b>84,156</b>	<b>–</b>	<b>6,825</b>					

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 first quarter amounts to R6, 825 million. The year to date actual amounts to R7, 937 and year to date capital budget is R10, 821 million that gives rise to underspending variance of R11, 032 million that translate to 67%.

**Table SC13a: Quarterly Capital Expenditure on New Assets**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class</b>									
<b>Infrastructure</b>	16,629	15,800	-	1,079	1,079	3,477	2,398	69%	15,800
<b>Roads Infrastructure</b>	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-
Road Structures									
Storm water Infrastructure	-	800	-	-	-	47	47	100%	800
Drainage Collection		800	-	-	-	47	47	100%	800
<b>Electrical Infrastructure</b>	15,895	15,000	-	1,079	1,079	3,430	2,351	69%	15,000
Power Plants	2,230		-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
MV Networks	13,665	14,800	-	1,079	1,079	3,405	2,326	68%	14,800
Capital Spares	-	200	-	-	-	25	25	100%	200
<b>Solid Waste Infrastructure</b>	734	-	-	-	-	-	-	-	-
Landfill Sites									
Waste Transfer Stations									
Capital Spares	734	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Computer Software and Applications		-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	1,930	700	-	-	-	207	207	100%	700
Computer Equipment	1,930	700	-	-	-	207	207	100%	700
<b>Furniture and Office Equipment</b>	1,036	1,100	-	179	179	360	181	50%	1,100
Furniture and Office Equipment	1,036	1,100	-	179	179	360	181	50%	1,100
<b>Machinery and Equipment</b>	2,227	200	-	29	29	121	92	76%	200
Machinery and Equipment	2,227	200	-	29	29	121	92	76%	200
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-								
<b>Total Capital Expenditure on new assets</b>	<b>21,822</b>	<b>17,800</b>	<b>-</b>	<b>1,287</b>	<b>1,287</b>	<b>4,165</b>	<b>2,877</b>	<b>69%</b>	<b>17,800</b>

**Table SC13b: Quarterly Expenditure on Existing Assets**

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

**Table SC13c: Quarterly Expenditure on Repairs & Maintenance**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class</b>									
<b>Infrastructure</b>	26,633	19,481	-	4,709	4,709	5,496	788	14%	19,481
<b>Roads Infrastructure</b>	21,436	12,165	-	3,471	3,471	2,871	(600)	-21%	12,165
Roads	21,436	12,165	-	3,471	3,471	2,871	(600)	-21%	12,165
Road Furniture							-		
<b>Electrical Infrastructure</b>	2,203	6,073	-	713	713	2,315	1,602	69%	6,073
MV Switching Stations							-		
MV Networks	2,203	6,073	-	713	713	2,315	1,602	69%	6,073
<b>Solid Waste Infrastructure</b>	2,994	1,243	-	525	525	311	(214)	-69%	1,243
Landfill Sites	2,994	1,243	-	525	525	311	(214)	-69%	1,243
Capital Spares							-		
<b>Community Assets</b>	537	573	-	88	88	320	232	73%	573
Community Facilities	537	573	-	88	88	320	232	73%	573
Parks	537	573	-	88	88	320	232	73%	573
<b>Other assets</b>	1,443	1,698	-	70	70	490	420	86%	1,698
Operational Buildings	1,443	1,698	-	70	70	490	420	86%	1,698
Municipal Offices	1,443	1,698	-	70	70	490	420	86%	1,698
<b>Intangible Assets</b>	58	211	-	-	-	13	13	100%	211
Licences and Rights	58	211	-	-	-	13	13	100%	211
Computer Software and Applications	58	211	-	-	-	13	13	100%	211
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment							-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
<b>Machinery and Equipment</b>	7,250	6,262	-	2,660	2,660	1,799	(861)	-48%	6,262
Machinery and Equipment	7,250	6,262	-	2,660	2,660	1,799	(861)	-48%	6,262
<b>Transport Assets</b>	3,424	2,646	-	987	987	2,163	1,176	54%	2,646
Transport Assets	3,424	2,646	-	987	987	2,163	1,176	54%	2,646
<b>Total Repairs and Maintenance Expenditure</b>	39,346	30,871	-	8,513	8,513	10,282	1,769	17%	30,871

**Table SC13d: Quarterly Expenditure on Depreciation**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	First Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>43,983</b>	<b>51,395</b>	<b>-</b>	<b>11,466</b>	<b>11,466</b>	<b>12,033</b>	<b>567</b>	<b>5%</b>	<b>51,395</b>
<b>Roads Infrastructure</b>	<b>37,525</b>	<b>43,096</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>9,955</b>	<b>115</b>	<b>1%</b>	<b>43,096</b>
Roads	37,233	43,096	-	9,725	9,725	9,874	149	2%	43,096
Road Structures	227			57	57	40	(17)	-42%	
Road Furniture	64			58	58	40	(17)	-43%	
Storm water Infrastructure	-	440	-	-	-	37	37	100%	440
Drainage Collection	-	440	-	-	-	37	37	100%	440
<b>Electrical Infrastructure</b>	<b>5,390</b>	<b>7,083</b>	<b>-</b>	<b>1,458</b>	<b>1,458</b>	<b>1,771</b>	<b>313</b>	<b>18%</b>	<b>7,083</b>
MV Substations		4,238	-	390	390	353	(37)	-10%	4,238
MV Switching Stations				89	89	103	13	13%	
MV Networks	3,254	2,845	-	288	288	556	268	48%	2,845
LV Networks				159	159	172	13	7%	
Capital Spares	2,136			531	531	587	56	9%	
<b>Solid Waste Infrastructure</b>	<b>1,068</b>	<b>777</b>	<b>-</b>	<b>169</b>	<b>169</b>	<b>272</b>	<b>103</b>	<b>38%</b>	<b>777</b>
Landfill Sites	764	777	-	99	99	194	95	49%	777
Waste Transfer Stations							-		
Waste Processing Facilities	302			69	69	77	8	10%	
Capital Spares	3			1	1	1	0	14%	
<b>Community Assets</b>	<b>1,039</b>	<b>1,333</b>	<b>-</b>	<b>266</b>	<b>266</b>	<b>397</b>	<b>131</b>	<b>33%</b>	<b>1,333</b>
Community Facilities	799	1,333	-	203	203	333	129	0	1,333
Halls				7	7	7	(0)	-7%	
Centres				46	46	48	2	3%	
Cemeteries/Crematoria	91			23	23	24	1	4%	
Parks	456			1	1	2	2	74%	
Public Open Space	-	1,333	-	-	-	111	111	100%	1,333
Taxi Ranks/Bus Terminals				63	63	73	11	14%	
Capital Spares	252			64	64	68	4	6%	
<b>Sport and Recreation Facilities</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>63</b>	<b>65</b>	<b>2</b>	<b>3%</b>	<b>-</b>
Indoor Facilities	240						-		
Outdoor Facilities				63	63	65	2	3%	
<b>Heritage assets</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>100%</b>	<b>6</b>
Other Heritage	-	6	-	-	-	1	1	100%	6
<b>Other assets</b>	<b>3,999</b>	<b>4,453</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,186</b>	<b>186</b>	<b>16%</b>	<b>4,453</b>
Operational Buildings	3,999	4,453	-	719	719	887	169	19%	4,453
Municipal Offices	3,999	4,453	-	618	618	786	168	21%	4,453
Stores				8	8	8	(1)	-8%	
Training Centres				93	93	94	2	2%	
Housing	-	-	-	281	281	299	17	6%	-
Social Housing				281	281	299	17	6%	
<b>Intangible Assets</b>	<b>7</b>	<b>88</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>9</b>	<b>8</b>	<b>83%</b>	<b>88</b>
Servitudes				2	2	2	0	16%	
Licences and Rights	7	88	-	-	-	7	7	100%	88
Computer Software and Applications	7	88	-	-	-	7	7	100%	88
Load Settlement Software Applications							-		
<b>Computer Equipment</b>	<b>835</b>	<b>974</b>	<b>-</b>	<b>222</b>	<b>222</b>	<b>243</b>	<b>21</b>	<b>9%</b>	<b>974</b>
Computer Equipment	835	974	-	222	222	243	21	9%	974
<b>Furniture and Office Equipment</b>	<b>766</b>	<b>651</b>	<b>-</b>	<b>196</b>	<b>196</b>	<b>201</b>	<b>5</b>	<b>3%</b>	<b>651</b>
Furniture and Office Equipment	766	651	-	196	196	201	5	3%	651
<b>Machinery and Equipment</b>	<b>3,355</b>	<b>3,118</b>	<b>-</b>	<b>750</b>	<b>750</b>	<b>779</b>	<b>29</b>	<b>4%</b>	<b>3,118</b>
Machinery and Equipment	3,355	3,118	-	750	750	779	29	4%	3,118
Transport Assets	6,645	3,384	-	1,413	1,413	846	(567)	-67%	3,384
Transport Assets	6,645	3,384	-	1,413	1,413	846	(567)	-67%	3,384
<b>Total Depreciation</b>	<b>60,629</b>	<b>65,402</b>	<b>-</b>	<b>15,315</b>	<b>15,315</b>	<b>15,696</b>	<b>381</b>	<b>2%</b>	<b>65,402</b>

**Table SC13e: Quarterly Capital Expenditure on Upgrading of Existing Assets**

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on upgrading of existing assets by Asset Class</b>									
<b>Infrastructure</b>	18,534	41,433	53,040	11,090	38,955	53,040	14,085	27%	53,040
<b>Roads Infrastructure</b>	18,534	41,433	52,040	11,090	38,955	52,040	13,085	25%	52,040
Roads	18,534	41,433	52,040	11,090	38,955	52,040	13,085	25%	52,040
Road Structures							-		
Road Furniture							-		
<b>Electrical Infrastructure</b>	-	-	-	-	-	-	-		-
MV Substations							-		
MV Switching Stations							-		
MV Networks							-		
LV Networks							-		
<b>Solid Waste Infrastructure</b>	-	-	1,000	-	-	1,000	1,000	100%	1,000
Landfill Sites	-		1,000	-	-	1,000	1,000	100%	1,000
Waste Transfer Stations							-		
<b>Community Assets</b>	498	1,300	284	-	-	284	284	100%	284
Community Facilities	498	1,300	284	-	-	284	284	100%	284
Cemeteries/Crematoria	498		-			-	-		-
Parks		1,300	284	-	-	284	284	100%	284
<b>Other assets</b>	-	1,100	1,075	-	1,075	1,075	-		1,075
Operational Buildings	-	1,100	1,075	-	1,075	1,075	-		1,075
Municipal Offices	-						-		
Yards		1,100	1,075	-	1,075	1,075	-		1,075
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment							-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
Transport Assets							-		
<b>Total Capital Expenditure on upgrading of existing assets</b>	19,032	43,833	54,399	11,090	40,030	54,399	14,369	26%	54,399

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.

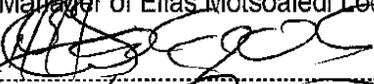
## List of Capital Projects

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	-	0%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	100,000	-	0%
Corporate Services	Fencing of Roossenekal Landfill Site	Multi	Solid Waste Infrastructure	Landfill Sites	1,000,000	-	0%
	Computer Equipment	Multi	Computer Equipment	Computer Equipment	700,000	179,450	26%
Technical Services	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300,000	-	0%
	Groblerdsdal Stormwater	Single	Storm water Infrastructure	Drainage Collection	800,000	-	0%
	Upgrading of Hlogottlou-Bopanang Road	Multi	Roads Infrastructure	Roads	12,275,600	1,622,383	0%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	20,580,400	2,393,606	0%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	10,000,000	1,522,128	0%
	Upgrading of Mokumong Access Road to Marateng Taxi Rank	Multi	Roads Infrastructure	Roads	22,500,000	-	0%
	Electrification of Magukubjane	Single	Electrical Infrastructure	MV Networks	400,000	244,295	0%
	Electrification of Masakaneng	Multi	Electrical Infrastructure	MV Networks	8,000,000	-	0%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2,000,000	368,164	0%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	1,400,000	-	0%
	Electrification of Phomola	Single	Electrical Infrastructure	MV Networks	2,000,000	466,267	23%
	Electrification of Vlakfontein	Single	Electrical Infrastructure	MV Networks	1,000,000	-	0%
	Aircons	Single	Furniture and Office Equipment	Furniture and Office Equipment	200,000	-	0%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	100,000	29,000	0%

# 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 30 September 2023 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 (LIM472)

Signature: 

Date: 