

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SECTION 52 REPORT: 2024/25

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	2024/25			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	752,711,553	743,376,275	631,351,867	85%
OPERATING EXPENDITURE	734,364,413	726,702,433	514,771,637	71%
TRANSFER - CAPITAL	95,858,000	143,868,404	85,992,907	60%
SURPLUS/(DEFICIT)	114,565,544	160,542,246	202,573,138	126%
CAPITAL EXPENDITURE	110,495,280	158,166,958	94,833,708	60%

Table C1: Quarterly Budget Statement Summary

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	59,511	67,168	61,818	15,449	44,359	31,488	12,870	41%	61,818
Service charges	118,023	146,003	161,854	38,538	113,415	93,844	19,571	21%	161,854
Investment revenue	7,316	9,404	6,772	2,513	5,746	3,606	2,140	59%	6,772
Transfers and subsidies	364,580	383,099	383,099	95,138	382,067	286,981	95,086	33%	383,099
Other own revenue	121,102	147,038	129,833	63,322	85,765	17,936	67,829	378%	129,833
Total Revenue (excluding capital transfers and contributions)	670,532	752,712	743,376	214,960	631,352	433,855	197,497	46%	743,376
Employee costs	188,236	213,757	196,286	48,674	149,820	110,556	39,265	36%	196,286
Remuneration of Councillors	26,131	28,178	29,661	6,868	20,860	16,953	3,907	23%	29,661
Depreciation & asset impairment	61,877	58,901	62,754	15,233	47,748	39,016	8,733	22%	62,754
Finance charges	11,344	406	1,104	–	396	449	(53)	-12%	1,104
Materials and bulk purchases	152,718	158,988	180,954	49,038	143,497	117,160	26,337	22%	180,954
Transfers and subsidies	15,844	9,404	12,133	2,823	7,640	7,027	613	9%	12,133
Other expenditure	234,315	264,731	243,810	67,007	144,810	79,687	65,123	82%	243,810
Total Expenditure	690,466	734,364	726,702	189,644	514,772	370,848	143,924	39%	726,702
Surplus/(Deficit)	(19,933)	18,347	16,674	25,316	116,580	63,007	53,573	85%	16,674
Transfers and subsidies - capital (monetary allocations)	75,405	95,858	143,508	14,809	85,993	80,697	5,295	7%	143,508
Transfers and subsidies - capital (monetary allocations)	–	360	360	–	–	–	–	–	360
Surplus/(Deficit) after capital transfers & contributions	55,471	114,566	160,542	40,126	202,573	143,705	58,868	41%	160,542
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	55,471	114,566	160,542	40,126	202,573	143,705	58,868	41%	160,542
Capital expenditure & funds sources									
Capital expenditure	108,862	110,495	158,167	6,305	94,834	74,032	20,801	28%	158,167
Capital transfers recognised	81,945	96,218	143,868	5,260	88,997	70,830	18,167	26%	143,868
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26,917	14,277	14,299	1,045	5,837	3,202	2,634	82%	14,299
Total sources of capital funds	108,862	110,495	158,167	6,305	94,834	74,032	20,801	28%	158,167
Financial position									
Total current assets	215,289	277,229	298,373		450,743				298,373
Total non current assets	1,284,966	1,474,187	1,536,542		1,306,436				1,536,542
Total current liabilities	131,904	124,375	130,508		205,021				130,508
Total non current liabilities	122,639	117,850	135,904		138,281				135,904
Community wealth/Equity	1,245,713	1,509,192	1,568,503		1,413,877				1,568,503
Cash flows									
Net cash from (used) operating	21,066	193,674	216,849	66,917	227,103	(18,393)	(245,496)	1335%	216,849
Net cash from (used) investing	(97,122)	(100,130)	(143,515)	(16,746)	(89,748)	(98,957)	(9,210)	9%	(143,515)
Net cash from (used) financing	(10,601)	(9,494)	(11,751)	35	(5,374)	(5,310)	64	-1%	(11,751)
Cash/cash equivalents at the month/year end	(53,565)	93,259	84,257	–	154,655	(99,987)	(254,642)	255%	84,257
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	18,195	10,015	5,949	4,262	4,371	4,278	4,242	193,852	245,164
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Revenue

For the third quarter of January to March 2025, the year to date actual amounted to R631, 352 million with the year to date budget of R433, 855 which shows positive 46% 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 R377, 690 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 R514, 772 million with the year to date budget of R370, 848 million which shows positive 39% 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 R94, 834 million and the year to date budget amounts to R74, 032 million and this deviates with positive 28% 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 2025 amounts to R202, 573 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of March amounts to R245, 164 million and this shows an increase of R28, 514 million as compared to R216, 650 million as at end of 2023/24 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 R152, 325 million and other debtors amounting to R92, 839 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	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	312,699	339,405	331,211	80,022	301,076	225,736	75,340	33%	331,211
Executive and council	42,864	55,444	55,444	18,232	52,513	34,281	18,232	53%	55,444
Finance and administration	253,277	265,077	256,883	56,910	229,678	177,451	52,228	29%	256,883
Internal audit	16,559	18,884	18,884	4,880	18,884	14,004	4,880	35%	18,884
Community and public safety	123,210	147,318	131,774	61,385	97,124	29,050	68,075	234%	131,774
Community and social services	11,295	11,332	11,320	1,494	11,297	8,845	2,452	28%	11,320
Sport and recreation	17,577	17,596	17,612	3,901	17,590	14,649	2,941	20%	17,612
Public safety	94,338	118,389	102,842	55,990	68,237	5,555	62,681	1128%	102,842
Economic and environmental services	122,639	145,708	193,401	30,556	142,021	119,433	22,588	19%	193,401
Planning and development	23,661	26,909	27,921	5,809	27,192	21,867	5,325	24%	27,921
Road transport	98,141	117,962	164,644	24,517	111,062	94,028	17,034	18%	164,644
Environmental protection	836	836	836	230	3,767	3,538	230	6%	836
Trading services	187,389	216,500	230,859	57,807	177,124	140,334	36,789	26%	230,859
Energy sources	136,984	176,261	190,868	47,850	142,690	114,565	28,125	25%	190,868
Waste management	50,405	40,239	39,991	9,957	34,434	25,770	8,665	34%	39,991
Total Revenue - Functional	745,937	848,930	887,245	229,770	717,345	514,553	202,792	39%	887,245
Expenditure - Functional									
Governance and administration	250,913	256,051	260,926	58,900	188,816	145,662	43,154	30%	260,926
Executive and council	45,644	50,467	51,199	11,599	37,100	28,912	8,188	28%	51,199
Finance and administration	193,326	193,168	195,250	45,740	140,675	105,582	35,093	33%	195,600
Internal audit	11,943	12,416	14,127	1,562	11,041	11,168	(127)	-1%	14,127
Community and public safety	112,849	166,016	134,138	49,711	81,306	29,336	51,970	177%	134,138
Community and social services	12,405	16,523	8,026	1,043	5,820	1,115	4,705	422%	8,026
Sport and recreation	11,776	17,967	25,212	7,111	18,396	15,726	2,670	17%	25,212
Public safety	88,668	131,526	100,900	41,557	57,090	12,495	44,595	357%	100,900
Economic and environmental services	111,943	121,360	111,474	25,369	87,768	67,106	20,663	31%	111,474
Planning and development	20,264	29,097	24,646	5,245	17,326	12,141	5,185	43%	24,646
Road transport	91,679	91,267	86,651	20,095	70,385	55,295	15,090	27%	86,651
Environmental protection	-	996	176	28	57	(331)	387	-117%	176
Trading services	214,760	190,937	220,166	55,664	156,881	128,745	28,137	22%	220,166
Energy sources	135,137	139,573	158,050	44,514	123,264	98,748	24,516	25%	158,050
Waste management	79,623	51,364	62,115	11,150	33,617	29,997	3,621	12%	62,115
Total Expenditure - Functional	690,466	734,364	726,702	189,644	514,772	370,848	143,924	39%	726,702
Surplus/ (Deficit) for the year	55,471	114,566	160,542	40,126	202,573	143,705	58,868	41%	160,542

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

Vote Description	2023/24	Budget Year 2024/25							
	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	36,200	48,780	48,780	16,806	48,780	31,974	16,806	53%	48,780
Vote 2 - Municipal Manager	52,692	53,017	53,017	12,582	50,086	37,504	12,582	34%	53,017
Vote 3 - Budget & Treasury	134,073	155,069	146,875	35,378	120,032	89,367	30,665	34%	146,875
Vote 4 - Corporate Services	57,641	46,686	46,686	10,178	46,294	36,116	10,178	28%	46,686
Vote 5 - Community Services	183,060	197,934	182,142	73,644	142,226	63,696	78,530	123%	182,142
Vote 6 - Technical Services	253,091	309,085	370,373	73,953	271,254	223,999	47,254	21%	370,373
Vote 7 - Developmental Planning	13,410	18,658	19,670	3,571	18,941	15,854	3,087	19%	19,670
Vote 8 - Executive Support	15,770	19,701	19,701	3,659	19,701	16,043	3,659	23%	19,701
Total Revenue by Vote	745,937	848,930	887,245	229,770	717,314	514,553	202,761	39%	887,245
Expenditure by Vote									
Vote 1 - Executive & Council	38,807	42,336	43,295	9,516	31,473	25,511	5,962	23%	43,295
Vote 2 - Municipal Manager	46,652	43,952	51,629	9,583	35,946	32,276	3,670	11%	51,629
Vote 3 - Budget & Treasury	85,803	84,203	84,720	19,564	63,766	47,654	16,112	34%	84,720
Vote 4 - Corporate Services	32,461	45,697	31,015	4,333	19,310	9,988	9,323	93%	31,015
Vote 5 - Community Services	201,461	229,017	206,201	63,278	122,337	64,387	57,951	90%	206,201
Vote 6 - Technical Services	245,055	249,634	265,197	73,061	209,697	163,651	46,046	28%	265,197
Vote 7 - Developmental Planning	13,444	21,637	17,899	3,868	12,022	7,853	4,169	53%	17,899
Vote 8 - Executive Support	26,783	17,889	26,747	6,441	20,220	19,500	719	4%	26,747
Total Expenditure by Vote	690,466	734,364	726,702	189,644	514,772	370,820	143,952	39%	726,702
Surplus/ (Deficit) for the year	55,471	114,566	160,542	40,126	202,542	143,733	58,809	41%	160,542

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	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	59,511	67,168	61,818	15,449	44,359	31,488	12,870	41%	61,818
Service charges - electricity revenue	105,796	133,515	147,578	35,345	103,584	85,416	18,167	21%	147,578
Service charges - refuse revenue	12,227	12,488	14,276	3,193	9,831	8,428	1,403	17%	14,276
Rental of facilities and equipment	1,301	2,855	1,886	400	843	186	658	354%	1,886
Interest earned - external investments	7,316	9,404	6,772	2,513	5,746	3,606	2,140	59%	6,772
Interest earned - outstanding debtors	15,860	19,888	17,852	4,940	13,866	9,765	4,102	42%	17,852
Fines, penalties and forfeits	90,047	113,999	98,497	55,619	64,390	2,134	62,256	2918%	98,497
Licences and permits	6,344	7,302	7,302	1,481	4,661	3,691	970	26%	7,302
Transfers and subsidies	364,580	383,099	383,099	95,138	382,067	286,981	95,086	33%	383,099
Other revenue	635	2,994	4,296	879	1,973	2,160	(187)	-9%	4,296
Gains	6,914		-	3	31	-	31	0%	-
Total Revenue (excluding capital transfers and contributions)	670,532	752,712	743,376	214,960	631,352	433,855	197,497	46%	743,376
Expenditure By Type									
Employee related costs	188,236	213,757	196,286	48,674	149,820	110,556	39,265	36%	196,286
Remuneration of councillors	26,131	28,178	29,661	6,868	20,860	16,953	3,907	23%	29,661
Debt impairment	92,121	125,207	94,211	37,085	37,085	(5,528)	42,613	-771%	94,211
Depreciation & asset impairment	61,877	58,901	62,754	15,233	47,748	39,016	8,733	22%	62,754
Finance charges	11,344	406	1,104	-	396	449	(53)	-12%	1,104
Bulk purchases	109,783	121,123	139,391	39,422	110,118	89,944	20,174	22%	139,391
Other materials	42,936	37,865	41,563	9,616	33,379	27,216	6,163	23%	41,563
Contracted services	79,028	70,102	85,088	19,262	59,267	53,613	5,654	11%	85,088
Transfers and subsidies	15,844	9,404	12,133	2,823	7,640	7,027	613	9%	12,133
Other expenditure	61,771	69,371	64,444	10,639	48,413	31,556	16,857	53%	64,444
Losses	1,396	50	67	22	45	46	(1)	-3%	67
Total Expenditure	690,466	734,364	726,702	189,644	514,772	370,848	143,924	39%	726,702
Surplus/(Deficit)	(19,933)	18,347	16,674	25,316	116,580	63,007	53,573	85%	16,674
Transfers and subsidies - capital (monetary allocations)	75,405	95,858	143,508	14,809	85,993	80,697	5,295	7%	143,508
Transfers and subsidies - capital (monetary allocations)	-	360	360	-	-	-	-		360
Surplus/(Deficit) after capital transfers & contributions	55,471	114,566	160,542	40,126	202,573	143,705			160,542
Taxation							-		
Surplus/(Deficit) after taxation	55,471	114,566	160,542	40,126	202,573	143,705			160,542
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	55,471	114,566	160,542	40,126	202,573	143,705			160,542
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	55,471	114,566	160,542	40,126	202,573	143,705			160,542

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.

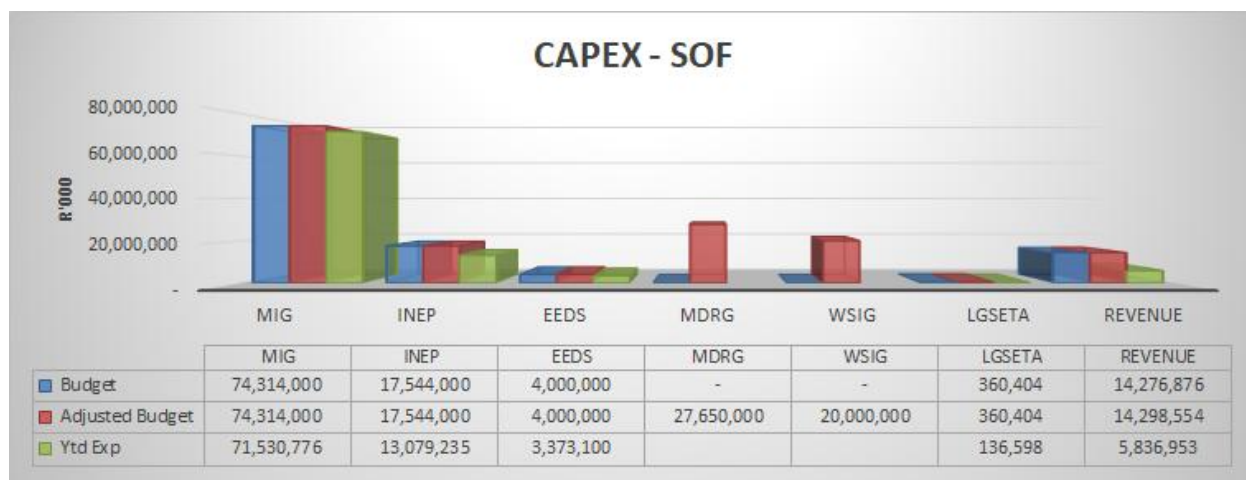
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	2023/24	Budget Year 2024/25							
	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	8,643	7,170	2,370	363	1,458	(3,980)	5,438	-137%	2,370
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	8,643	7,170	2,370	363	1,458	(3,980)	5,438	-137%	2,370
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	216	11,100	10,974	3,636	5,439	1,701	3,738	220%	10,974
Community and social services	–	800	696	104	800	692	108	16%	696
Sport and recreation	216	10,300	10,278	3,532	4,638	1,009	3,629	360%	10,278
Public safety	–	–	–	–	–	–	–	–	–
Economic and environmental services	76,556	68,949	121,446	6,232	71,395	65,423	5,973	9%	121,446
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	76,556	68,949	121,446	6,232	71,395	65,423	5,973	9%	121,446
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	23,448	23,277	23,377	6,515	16,541	10,889	5,653	52%	23,377
Energy sources	21,342	22,227	22,227	6,515	16,452	11,121	5,331	48%	22,227
Waste management	2,107	1,050	1,150	–	89	(232)	322	-138%	1,150
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	108,862	110,495	158,167	16,746	94,834	74,032	20,801	28%	158,167
Funded by:									
National Government	81,945	95,858	123,508	14,829	88,860	70,830	18,030	25%	123,508
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	–	–	20,000	–	–	–	–	–	20,000
Transfers and subsidies - capital (monetary allocations)	–	360	360	–	137	–	137	0%	360
Transfers recognised - capital	81,945	96,218	143,868	14,829	88,997	70,830	18,167	26%	143,868
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26,917	14,277	14,299	1,916	5,837	3,202	2,634	82%	14,299
Total Capital Funding	108,862	110,495	158,167	16,746	94,834	74,032	20,801	28%	158,167

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2023/24	Budget Year 2024/25							
	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	2,375	1,000	1,660	(32)	966	994	(28)	-3%	1,660
Vote 5 - Community Services	1,915	10,000	10,000	3,384	4,360	901	3,459	384%	10,000
Vote 6 - Technical Services	93,610	70,688	75,558	7,462	71,668	66,505	5,163	8%	75,558
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total multi-year capital expenditure	97,900	81,688	87,218	10,814	76,994	68,400	8,594	13%	87,218
Expenditure of single-year capital appropriation							–		
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	6,268	6,170	710	395	493	(4,974)	5,467	-110%	710
Vote 5 - Community Services	407	2,150	2,124	252	1,168	568	600	106%	2,124
Vote 6 - Technical Services	4,287	20,487	68,114	5,284	16,180	10,039	6,141	61%	68,114
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total single-year capital expenditure	10,962	28,807	70,948	5,931	17,840	5,633	12,207	217%	70,948
Total Capital Expenditure	108,862	110,495	158,167	16,746	94,834	74,032	20,801	28%	158,167

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. R94, 834 million spending was incurred on capital budget, year to date budget is R74, 032 million, and this gave rise to an over performance variance of R20, 801 million that translates to 28%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R158, 167 million, R74, 314 is funded from Municipal Infrastructure grant, R17, 544 million from INEP, R4,000 million from Energy Efficiency and Demand Side Management grant, R360 thousands from LGSETA grant, R27,650 million from Municipal Disaster Recovery grant, R20, 000 million from Water Services Infrastructure grant in agreement with Sekhukhune District and R14, 277 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	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	22,674	76,076	71,789	15,079	71,789
Call investment deposits	–	–	–	121,170	–
Consumer debtors	131,274	145,085	167,485	188,404	167,485
Other debtors	29,832	13,993	20,723	89,981	20,723
Current portion of long-term receivables	–	119	119	–	119
Inventory	31,509	41,956	38,258	36,109	38,258
Total current assets	215,289	277,229	298,373	450,743	298,373
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	18,475	19,693	20,193	–	20,193
Investment property	110,604	47,492	47,492	110,604	47,492
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1,155,424	1,405,876	1,467,731	1,192,797	1,467,731
Biological	463	–	–	–	–
Intangible	–	663	663	–	663
Other non-current assets	–	463	463	3,036	463
Total non current assets	1,284,966	1,474,187	1,536,542	1,306,436	1,536,542
TOTAL ASSETS	1,500,256	1,751,416	1,834,915	1,757,179	1,834,915
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	8,006	8,895	6,639	2,169	6,639
Consumer deposits	5,518	6,653	6,810	5,304	6,810
Trade and other payables	108,238	102,261	112,056	188,781	112,056
Provisions	10,141	6,565	5,003	8,768	5,003
Total current liabilities	131,904	124,375	130,508	205,021	130,508
Non current liabilities					
Borrowing	27,611	27,548	45,602	16,491	45,602
Provisions	95,028	90,302	90,302	121,790	90,302
Total non current liabilities	122,639	117,850	135,904	138,281	135,904
TOTAL LIABILITIES	254,543	242,225	266,412	343,302	266,412
NET ASSETS	1,245,713	1,509,192	1,568,503	1,413,877	1,568,503
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,245,713	1,509,192	1,568,503	1,413,877	1,568,503
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,245,713	1,509,192	1,568,503	1,413,877	1,568,503

The above table shows that community wealth amounts to R1, 413 billion, total liabilities R343, thousand and the total assets R1, 757 million. 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 positive picture of the municipality's current ratio of 2.2:1 which is above the acceptable norm of 2:1.

The bank balance as at end of March amounted to R15, 079 million and the short term investment amounted to R121, 170 million which resulted to cash and cash equivalent of R136, 249 million, unspent conditional grants amounts to R103, 211 million and total operational expenditure amounted to R514, 772 million which resulted to the cash/cost coverage ratio of 0.39 months.

Table C7: Quarterly Budgeted Statement Cash Flow

Description	2023/24	Budget Year 2024/25							
	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	35,212	68,803	64,791	11,561	32,299	33,645	(1,346)	-4%	64,791
Service charges	95,066	144,048	158,130	32,416	91,830	91,926	(95)	0%	158,130
Other revenue	6,795	28,186	26,864	22,026	92,457	121,987	(29,530)	-24%	26,864
Transfers and Subsidies - Operational	343,852	383,099	376,370	95,205	383,182	215,522	167,659	78%	376,370
Transfers and Subsidies - Capital	13,000	91,858	139,508	60,270	140,867	156,585	(15,719)	-10%	139,508
Interest	2,234	8,210	5,078	2,237	5,624	5,366	258	5%	5,078
Payments									
Suppliers and employees	(475,093)	(520,719)	(540,656)	(153,974)	(511,120)	(632,756)	(121,636)	19%	(540,656)
Finance charges	-	(406)	(1,104)	-	(396)	(870)	(473)	54%	(1,104)
Transfers and Grants	-	(9,404)	(12,133)	(2,823)	(7,640)	(9,799)	(2,159)	22%	(12,133)
NET CASH FROM/(USED) OPERATING ACTIVITIES	21,066	193,674	216,849	66,917	227,103	(18,393)	(245,496)	1335%	216,849
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	659	659	-	-	-	-		659
Decrease (increase) in non-current receivables	-	(1,194)	(1,694)	-	-	-	-		(1,694)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
Payments									
Capital assets	(97,122)	(99,595)	(142,480)	(16,746)	(94,834)	(98,957)	(4,123)	4%	(142,480)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(97,122)	(100,130)	(143,515)	(16,746)	(94,834)	(98,957)	(4,123)	4%	(143,515)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	35	(103)	679	(782)	-115%	-
Payments									
Repayment of borrowing	(10,601)	(9,494)	(11,751)	-	(5,127)	(5,989)	(862)	14%	(11,751)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10,601)	(9,494)	(11,751)	35	(5,230)	(5,310)	(81)	2%	(11,751)
NET INCREASE/ (DECREASE) IN CASH HELD	(86,658)	84,050	61,583	50,206	127,040	(122,661)			61,583
Cash/cash equivalents at beginning:	33,093	9,209	22,674		9,209	22,674			22,674
Cash/cash equivalents at month/year end:	(53,565)	93,259	84,257		136,249	(99,987)			84,257

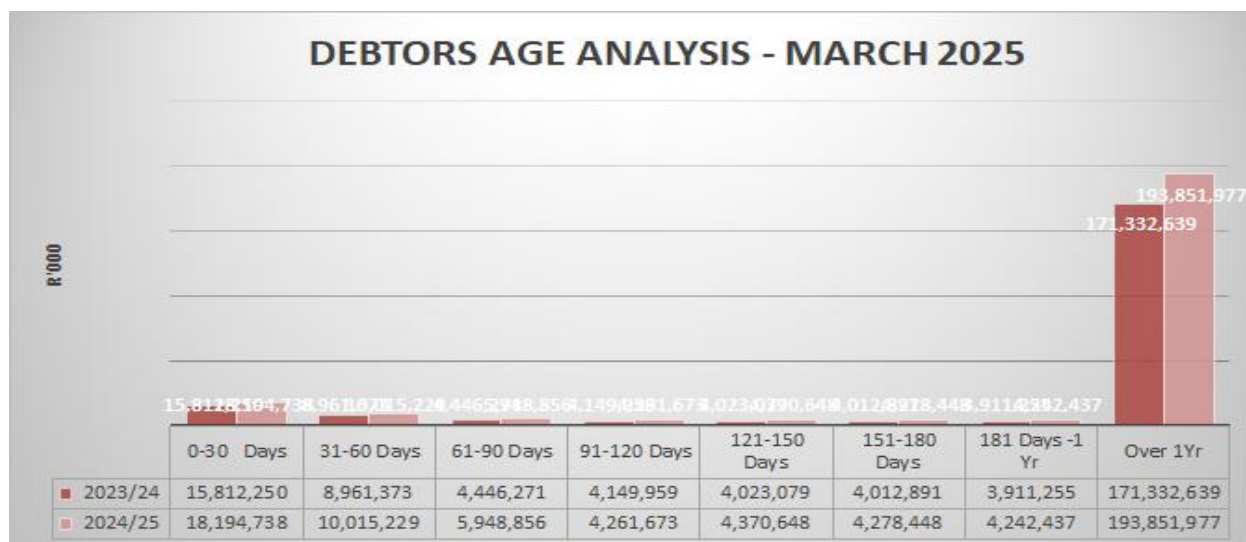
Table C7 provides details of the monthly cash in and outflow. For the quarter ending 31 March 2025 the net cash from operating activities is R227, 103 million whilst cash used for investing activities is R94, 834 million and the net cash from financing activities is R5 230 million. The cash and cash equivalent held at end of the third quarter amounted to R136, 249 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 R235, 063 million as at 31 March 2025. Consumer debtors amounts to R152, 325 million and sundry debtors amounts to R 92, 839 million as at end of the third quarter.

Description	Budget Year 2024/25											
	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	9,885	4,305	1,223	2	195	173	169	4,060	20,013	4,599	-	-
Receivables from Non-exchange Transactions - Property Rates	4,752	2,638	2,112	1,975	1,894	1,859	1,804	76,907	93,940	84,439	-	-
Receivables from Exchange Transactions - Waste Management	1,030	752	695	673	678	668	654	31,374	36,523	34,046	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	62	52	52	51	51	50	1,445	1,849	1,649	-	-
Interest on Arrear Debtor Accounts	1,695	1,665	1,606	1,563	1,514	1,488	1,457	74,545	85,534	80,569	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	746	593	262	(4)	38	40	108	5,521	7,305	5,703	-	-
Total By Income Source	18,195	10,015	5,949	4,262	4,371	4,278	4,242	193,852	245,164	211,005	-	-
2023/24 - totals only	15,812	8,961	4,446	4,150	4,023	4,013	3,911	171,333	216,650	187,430		
Debtors Age Analysis By Customer Group												
Organs of State	2,100	1,654	1,921	1,535	983	972	949	47,406	57,521	51,846	-	-
Commercial	9,632	4,636	1,033	(160)	610	544	560	13,538	30,393	15,092	-	-
Households	6,623	3,528	2,903	2,798	2,704	2,657	2,645	130,947	154,804	141,750	-	-
Other	(161)	198	91	89	74	105	88	1,961	2,445	2,318	-	-
Total By Customer Group	18,195	10,015	5,949	4,262	4,371	4,278	4,242	193,852	245,164	211,005	-	-



The graph compares debtors' age analysis for 2023/24 financial year and 2024/25 (as at end of Third quarter) and noted from the graph there is an increase in the municipal debt book for 2024/25 financial year.

Table SC4: Creditors Analysis

Description	Budget Year 2024/25								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								679	
Total By Customer Type	-	-	-	-	-	-	-	679	-

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. One creditor was outstanding for more than 30 days which amounted to R679 thousand. All other 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 Realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
STANDARD BANK (038823527023)	3 Months	Current Investment	8.5%		24-Feb-25	25,122,807	315,789	- 25,438,596	-	-
STANDARD BANK (038823527024)	2 Months	Current Investment	8.5%		23-Jan-25	30,146,712	153,699	- 30,300,411	-	-
STANDARD BANK (038823527025)	4 Months	Current Investment	8.6%		24-Mar-25	25,123,339	481,610	- 25,604,949	-	-
ABSA CALL ACCOUNT (9393951418)	4 Months	Current Investment	8.2%		31-Mar-25	3,065,819	62,432	-	-	3,128,251
ABSA CALL ACCOUNT (9396519964)	1 Month	Current Investment	8.1%		31-Mar-25	-	134,997	-	42,650,000	42,784,997
STANDARD BANK (038823527023)	2 Months	Current Investment	8.3%		24-Apr-25	-	85,017	-	25,000,000	25,085,017
STANDARD BANK (038823527024)	3 Months	Current Investment	8.3%		23-May-25	-	85,531	-	25,000,000	25,085,531
STANDARD BANK (038823527025)	4 Months	Current Investment	8.4%		24-Jun-25	-	86,045	-	25,000,000	25,086,045
TOTAL INVESTMENTS AND INTEREST						83,458,677	1,405,119	- 81,343,955	117,650,000	121,169,841

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an investment with an opening balance of R83, 458 million at the beginning of third quarter, earned an interest of R1, 405 million, withdrew R81, 343 million with a top up in a different portfolio investments and closed off with the amount of R121, 169 million.

Table SC6- Allocation and grant receipts

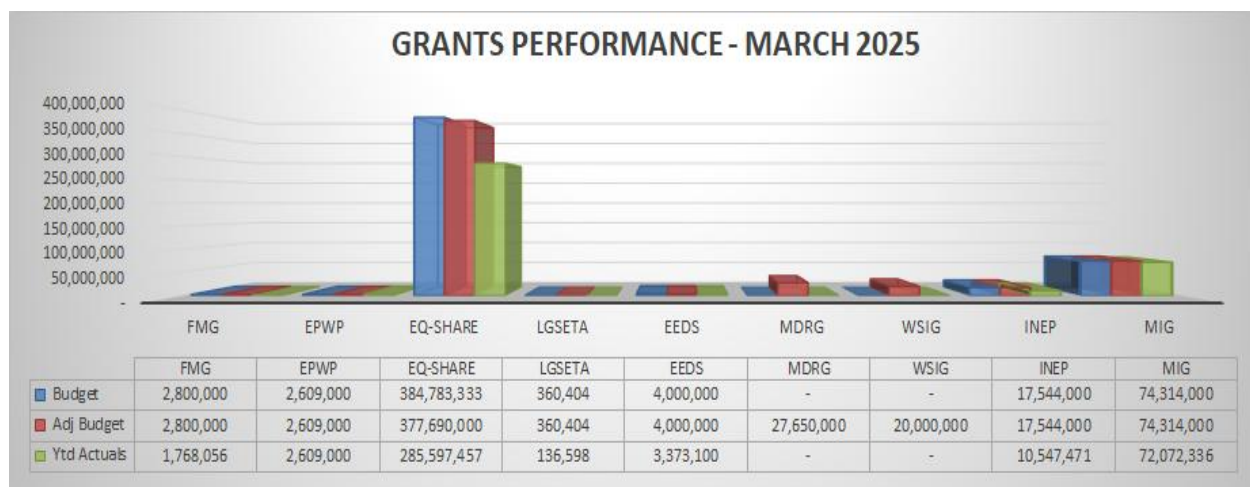
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	363,612	383,099	383,099	94,422	383,099	288,677	94,422	33%	390,192
Local Government Equitable Share	358,519	377,690	377,690	94,422	377,690	283,268	94,422	33%	384,783
Finance Management	2,850	2,800	2,800	-	2,800	2,800	-		2,800
EPWP Incentive	2,243	2,609	2,609	-	2,609	2,609	-		2,609
Total Operating Transfers and Grants	363,612	383,099	383,099	94,422	383,099	288,677	94,422	33%	390,192
Capital Transfers and Grants									
National Government:	75,385	95,858	123,508	54,650	140,508	80,776	37,346	46%	123,508
Municipal Infrastructure Grant (MIG)	60,985	74,314	74,314	27,000	91,314	61,296	30,018	49%	74,314
Integrated National Electrification Grant	14,400	17,544	17,544	-	17,544	10,843	6,701	62%	17,544
Energy Efficiency and Demand Side Management Grant	-	4,000	4,000	-	4,000	3,373	627	19%	4,000
Disaster Recovery Grant	-	-	27,650	27,650	27,650	5,264			27,650
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development		-					-		-
District Municipality:	-	-	20,000	-	-	1,965	(1,965)	-100%	20,000
Sekhukhune Boreholes	-	-	20,000	-	-	1,965	(1,965)	-100%	20,000
Other grant providers:	344	360	360	249	359	31	328	1075%	360
LGSETA Learnership and Development	344	360	360	249	359	31	328	1075%	360
Total Capital Transfers and Grants	75,729	96,218	143,868	54,899	140,867	82,772	35,709	43%	143,868
TOTAL RECEIPTS OF TRANSFERS & GRANTS	439,341	479,317	526,967	149,321	523,966	371,449	130,131	35%	534,061

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R523, 966 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	2023/24	Budget Year 2024/25							
	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:	379,159	384,501	388,308	61,608	289,975	259,997	29,978	12%	388,308
Local Government Equitable Share	374,066	379,092	382,899	61,253	285,597	255,548	30,049	12%	382,899
Finance Management	2,850	2,800	2,800	355	1,768	1,826	(58)	-3%	2,800
EPWP Incentive	2,243	2,609	2,609	-	2,609	2,623	(14)	-1%	2,609
Total operating expenditure of Transfers and Grants:	379,159	384,501	388,308	61,608	289,975	259,997	29,978	12%	388,308
Capital expenditure of Transfers and Grants									
National Government:	80,970	95,858	123,508	13,952	85,993	73,468	12,525	17%	123,508
Municipal Infrastructure Grant (MIG)	66,506	74,314	74,314	7,438	72,072	61,296	10,777	18%	74,314
Integrated National Electrification Grant	14,464	17,544	17,544	4,230	10,547	8,799	1,749	20%	17,544
Energy Efficiency and Demand Side Management Grant		4,000	4,000	2,284	3,373	3,373	-		4,000
Municipal Disaster Recovery Grant		-	27,650	-	-	-	-		27,650
District Municipality:	-	-	20,000	-	-	-	-		20,000
Water Service Infrastructure Grant			20,000				-		20,000
Other grant providers:	976	360	360	-	137	110	27	25%	360
LGSETA Learnership and Development	976	360	360	-	137	110	27	25%	360
Total capital expenditure of Transfers and Grants	81,945	96,218	143,868	13,952	86,130	73,577	12,552	17%	143,868
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	461,104	480,719	532,176	75,561	376,104	333,574	42,530	13%	532,176

A total amount of R376, 104 million that have been spent on grants by the end third quarter and the year to date budget thereof amount to R333, 574 million and this resulted in under spending variance of R42, 530 million that translates to 13%. Of the total spending amounting to R376, 104 million, R289, 975 million is spent on operational grants whilst R75, 561 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 63.14%
- Expanded Public Work Programme 100%
- Equitable Share 75.62%
- Municipal Infrastructure Grant 96.98%
- Integrated National Electrification Grant 60.12%
- Energy Efficiency and Demand Side Management Grant 84.33%
- Municipal Disaster Recovery Grant 0%
- Water Services Infrastructure Grant 0%

Table SC8: Councilor Allowances and Employee Benefits

Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25							
	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	15,739	16,754	17,052	4,037	12,385	9,883	2,503	25%	17,052
Pension and UIF Contributions	2,137	2,187	2,442	574	1,637	1,334	303	23%	2,442
Medical Aid Contributions	99	88	6	–	6	(10)	17	-159%	6
Motor Vehicle Allowance	5,796	5,726	6,759	1,562	4,575	3,933	642	16%	6,759
Cellphone Allowance	3,240	3,154	3,118	719	2,122	1,623	500	31%	3,118
Other benefits and allowances	264	239	285	(24)	134	191	(57)	-30%	285
Sub Total - Councillors	27,275	28,148	29,661	6,868	20,860	16,953	3,907	23%	29,661
% increase		3%	9%						9%
Senior Managers of the Municipality									
Basic Salaries and Wages	2,125	5,567	3,896	1,971	3,472	1,192	2,280	191%	3,896
Pension and UIF Contributions	122	325	332	91	205	120	85	71%	332
Medical Aid Contributions	127	223	285	77	182	101	82	81%	285
Motor Vehicle Allowance	404	902	740	227	493	284	209	73%	740
Cellphone Allowance	81	138	355	42	98	52	47	90%	355
Housing Allowances	–	–	–	–	–	–	–	0%	–
Other benefits and allowances	143	319	177	137	163	54	110	204%	177
Sub Total - Senior Managers of Municipality	3,002	7,474	5,785	2,408	4,614	1,802	2,811	156%	5,785
% increase		149%	93%						93%
Other Municipal Staff									
Basic Salaries and Wages	112,799	136,119	125,657	31,916	94,058	68,972	25,086	36%	125,657
Pension and UIF Contributions	22,094	26,099	23,028	6,096	17,929	12,611	5,318	42%	23,028
Medical Aid Contributions	6,848	7,397	7,735	2,042	5,740	4,461	1,279	29%	7,735
Overtime	343	1,095	931	256	408	212	197	93%	931
Performance Bonus	–	–	–	–	–	–	–	0%	–
Motor Vehicle Allowance	15,316	17,755	16,172	3,937	11,899	8,612	3,287	38%	16,172
Cellphone Allowance	2,113	2,358	2,377	596	1,751	1,386	365	26%	2,377
Housing Allowances	284	295	294	77	231	182	49	27%	294
Other benefits and allowances	11,222	14,225	12,487	986	11,616	10,420	1,196	11%	12,487
Payments in lieu of leave	1,715	106	938	21	801	1,113	(312)	-28%	938
Long service awards	3,221	538	881	339	775	785	(10)	-1%	881
Sub Total - Other Municipal Staff	175,953	205,987	190,501	46,266	145,207	108,753	36,453	34%	190,501
% increase		17%	8%						8%
Total Parent Municipality	206,231	241,609	225,947	55,542	170,681	127,509	43,172	34%	225,947
% increase		17%	10%						10%
TOTAL SALARY, ALLOWANCES & BENEFITS	206,231	241,609	225,947	55,542	170,681	127,509	43,172	34%	225,947
% increase		17%	10%						10%
TOTAL MANAGERS AND STAFF	178,956	213,461	196,286	48,674	149,820	110,556	39,265	36%	196,286

This table provides the details for councilor and employee benefits. For the third quarter the total salaries, allowances and benefits amounted to R170, 681 million, which deviates with R43, 172 million from the planned figure.

Table SC9: Actual and Revised Targets for Cash Receipts

Description	Budget Year 2024/25				2024/25 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	10,346	10,392	11,561	36,504	68,803	71,969	75,280
Service charges - electricity revenue	27,624	28,719	30,875	47,562	134,780	149,222	165,244
Service charges - refuse	1,551	1,521	1,540	4,656	9,268	9,695	10,141
Rental of facilities and equipment	143	122	376	2,214	2,855	2,986	3,123
Interest earned - external investments	1,170	968	1,405	4,667	8,210	8,588	8,983
Interest earned - outstanding debtors	544	705	832	(2,081)	–	–	–
Fines, penalties and forfeits	4,358	4,413	2,403	3,667	14,840	16,824	21,497
Licences and permits	1,126	1,443	1,481	3,252	7,302	7,638	7,989
Transfers and Subsidies - Operational	160,906	127,071	95,205	(83)	383,099	379,202	365,452
Other revenue	55,312	3,514	17,767	(73,404)	3,188	3,335	3,488
Cash Receipts by Source	263,080	178,868	163,445	26,953	632,345	649,459	661,197
Other Cash Flows by Source	–	–	–	–			
Transfers and subsidies - capital (monetary allocations)	57,514	23,000	59,994	(48,650)	91,858	72,932	78,173
Transfers and subsidies - capital (monetary allocations)	83	–	276	(359)			
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	659	659	131	137
Increase (decrease) in consumer deposits	(114)	(23)	35	103	–	–	–
Decrease (increase) in non-current receivables	–	–	–	(1,194)	(1,194)	1,249	1,307
Decrease (increase) in non-current investments	–	–	–	–	–	–	–
Total Cash Receipts by Source	320,562	201,845	223,749	(22,489)	723,668	723,771	740,814
Cash Payments by Type	–	–	–	–			
Employee related costs	45,545	55,601	48,674	61,714	211,534	218,928	228,721
Remuneration of councillors	6,515	7,651	6,868	7,144	28,178	30,996	34,095
Interest paid	150	246	–	10	406	1,737	1,815
Bulk purchases - Electricity	40,887	29,809	39,422	11,005	121,123	136,530	153,896
Other materials	13,113	10,650	9,616	(1,548)	31,831	38,703	40,483
Contracted services	21,569	18,436	19,262	10,835	70,102	68,548	72,158
Grants and subsidies paid - other	1,642	3,175	2,823	1,764	9,404	9,913	10,442
General expenses	41,449	26,451	10,639	(19,101)	59,438	67,901	70,983
Cash Payments by Type	170,870	152,019	137,304	71,823	532,016	573,255	612,594
Other Cash Flows/Payments by Type	–	–	–	–			
Capital assets	43,341	34,747	16,746	4,761	99,595	75,203	74,932
Repayment of borrowing	1,691	3,437	–	4,367	9,494	–	–
Other Cash Flows/Payments	23,199	16,271	19,494	(42,680)	16,284	16,533	16,891
Total Cash Payments by Type	239,100	206,473	173,543	38,272	657,389	664,991	704,417
NET INCREASE/(DECREASE) IN CASH HELD	81,462	(4,628)	50,206	(60,761)	66,279	58,780	36,397
Cash/cash equivalents at the month/year beginning:	9,209	90,671	86,042	349,569	9,209	75,488	134,268
Cash/cash equivalents at the month/year end:	90,671	86,042	136,249	288,809	75,488	134,268	170,665

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 R223, 845 million whilst the total cash payment is R173, 543 million. The cash and cash equivalent at end of the quarter amounted to R136, 249 million.

Table SC12: Capital Expenditure Trend

Month	2023/24	Budget Year 2024/25							
	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	7,840	17,997	17,997	43,341	43,341	33,222	(10,119)	-30%	39%
Second Quarter	24,574	24,157	24,157	34,747	78,088	105,179	27,091	26%	71%
Third Quarter	41,274	33,340	67,905	16,746	94,834	110,059	15,225	14%	86%
Fourth Quarter	35,173	35,002	48,108	–	–	–	–	–	–
Total Capital expenditure	108,862	110,495	158,167	94,834					

Supporting table SC12 provides information on the monthly trends for capital expenditure and this table serves as a supporting table for table C5. In terms of this table the capital expenditure for third quarter amounts to R16, 746 million. The year to date actual amounts to R94, 834 million and year to date capital budget is R110, 059 million that gives rise to overspending variance of R15, 225 million that translate to 14%.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	2023/24	Budget Year 2024/25							
	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	30,361	32,450	42,127	6,515	16,841	8,778	(8,063)	-92%	42,127
Roads Infrastructure	800	300	20,300	-	300	-	(300)	0%	20,300
Roads	800	300	20,000	-	300	-	(300)	0%	20,300
Road Structures	-	-	-	-	-	-	-	0%	-
Drainage Collection	-	-	-	-	-	-	-	0%	-
Electrical Infrastructure	21,472	21,727	21,727	6,515	16,452	11,121	(5,331)	-48%	21,727
Power Plants	6,597	4,000	4,000	2,284	3,373	2,933	(440)	-15%	4,000
MV Substations	-	-	-	-	-	-	-	-	-
MV Networks	14,875	17,544	17,544	4,230	13,079	8,188	(4,891)	-60%	17,544
Capital Spares	-	183	183	-	-	-	-	-	183
Solid Waste Infrastructure	8,089	8,250	100	-	89	(169)	(258)	153%	100
Landfill Sites	8,089	8,250	100	-	89	(169)	(258)	153%	100
Waste Transfer Stations	-	-	-	-	-	-	-	0%	-
Capital Spares	-	-	-	-	-	-	-	0%	-
Rail Infrastructure	-	2,174	-	-	-	(2,174)	(2,174)	100%	-
Drainage Collection	-	2,174	-	-	-	(2,174)	(2,174)	100%	-
Community Assets	-	-	-	-	-	-	-	0%	-
Community Facilities	-	-	-	-	-	-	-	0%	-
Other assets	-	-	-	-	-	-	-	0%	-
Operational Buildings	-	-	-	-	-	-	-	0%	-
Municipal Offices	-	-	-	-	-	-	-	0%	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	0%	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Computer Equipment	2,375	1,360	1,660	(32)	966	994	28	3%	1,660
Computer Equipment	2,375	1,360	1,660	(32)	966	994	28	3%	1,660
Furniture and Office Equipment	6,459	6,110	760	395	493	(5,224)	(5,717)	109%	760
Furniture and Office Equipment	6,459	6,110	760	395	493	(5,224)	(5,717)	109%	760
Machinery and Equipment	331	800	278	18	301	261	(40)	-15%	278
Machinery and Equipment	331	800	278	18	301	261	(40)	-15%	278
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	0%	-
Total Capital Expenditure on new assets	39,526	40,720	44,525	6,896	18,601	4,810	(13,791)	-287%	44,825

Table SC13b: Quarterly Expenditure on Existing Assets

Description	2023/24	Budget Year 2024/25							
	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	-	500	17,550	877	877	-	(877)	0%	17,550
Roads Infrastructure	-	-	17,050	877	877	-	(877)	0%	17,050
Roads	-	-	17,050	877	877	-	(877)	0%	17,050
Electrical Infrastructure	-	500	500	-	-	-	-	0%	500
MV Networks	-	-	-	-	-	-	-	0%	-
Capital Spares	-	500	500	-	-	-	-	0%	500
Solid Waste Infrastructure	-	-	-	-	-	-	-	0%	-
Landfill Sites	-	-	-	-	-	-	-	0%	-
Capital Spares	-	-	-	-	-	-	-	0%	-
Community Assets	-	800	1,696	104	800	878	78	9%	1,696
Community Facilities	-	800	1,696	104	800	878	78	9%	1,696
Cemeteries/Crematoria	-	800	1,696	104	800	878	78	9%	1,696
Sport and Recreation Facilities	-	-	-	-	-	-	-	0%	-
Indoor Facilities	-	-	-	-	-	-	-	0%	-
Outdoor Facilities	-	-	-	-	-	-	-	0%	-
Other assets	-	-	-	-	-	-	-	0%	-
Operational Buildings	-	-	-	-	-	-	-	0%	-
Municipal Offices	-	-	-	-	-	-	-	0%	-
Intangible Assets	-	-	-	-	-	-	-	0%	-
Servitudes	-	-	-	-	-	-	-	0%	-
Computer Software and Applications	-	-	-	-	-	-	-	0%	-
Computer Equipment	-	-	-	-	-	-	-	0%	-
Computer Equipment	-	-	-	-	-	-	-	0%	-
Furniture and Office Equipment	-	-	-	-	-	-	-	0%	-
Furniture and Office Equipment	-	-	-	-	-	-	-	0%	-
Machinery and Equipment	-	261	238	166	249	55	(194)	-352%	238
Machinery and Equipment	-	261	238	166	249	55	(194)	-352%	238
Transport Assets	-	-	-	-	-	-	-	0%	-
Transport Assets	-	-	-	-	-	-	-	0%	-
Total Capital Expenditure on renewal of existing assets	-	1,561	19,484	1,148	1,926	933	(993)	-106.4%	19,484

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	2023/24	Budget Year 2024/25							
	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	19,675	14,718	15,856	3,284	14,476	12,830	(1,646)	-13%	15,856
Roads Infrastructure	13,024	7,766	8,266	705	7,720	7,564	(156)	-2%	8,266
Roads	13,024	7,766	8,266	705	7,720	7,564	(156)	-2%	8,266
Electrical Infrastructure	4,551	4,750	4,750	1,632	4,626	3,135	(1,490)	-48%	4,750
MV Networks	4,551	4,750	4,750	1,632	4,626	3,135	(1,490)	-48%	4,750
Solid Waste Infrastructure	2,100	2,203	2,841	947	2,130	2,130	-	0%	2,841
Landfill Sites	2,100	2,203	2,841	947	2,130	2,130	-	0%	2,841
Community Assets	448	5,986	7,686	2,195	5,031	3,516	(1,515)	-43%	7,686
Community Facilities	448	5,986	7,686	2,195	5,031	3,516	(1,515)	-43%	7,686
Parks	448	5,986	7,686	2,195	5,031	3,516	(1,515)	-43%	7,686
Other assets	959	1,353	1,383	624	1,372	747	(624)	-83%	1,383
Operational Buildings	959	1,353	1,383	624	1,372	747	(624)	-83%	1,383
Municipal Offices	959	1,353	1,383	624	1,372	747	(624)	-83%	1,383
Intangible Assets	1,470	221	185	122	160	2	(158)	-8413%	185
Licences and Rights	1,470	221	185	122	160	2	(158)	-8413%	185
Computer Software and Applications	1,470	221	185	122	160	2	(158)	-8413%	185
Computer Equipment	-	-	-	-	-	-	-	0%	-
Computer Equipment	-	-	-	-	-	-	-	0%	-
Furniture and Office Equipment	-	550	550	-	256	256	-	0%	550
Furniture and Office Equipment	-	550	550	-	256	256	-	0%	550
Machinery and Equipment	12,401	12,324	12,181	2,052	8,898	7,551	(1,347)	-18%	12,181
Machinery and Equipment	12,401	12,324	12,181	2,052	8,898	7,551	(1,347)	-18%	12,181
Transport Assets	4,295	2,776	3,276	553	2,477	2,186	(292)	-13%	3,276
Transport Assets	4,295	2,776	3,276	553	2,477	2,186	(292)	-13%	3,276
Total Repairs and Maintenance Expenditure	39,247	37,929	41,118	8,831	32,670	27,088	(5,582)	-21%	41,118

Table SC13d: Quarterly Expenditure on Depreciation

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class									
Infrastructure	31,545	40,397	44,147	29,938	35,317	6,593	(28,724)	-436%	44,147
Roads Infrastructure	24,678	36,420	36,327	28,339	30,387	1,077	(29,310)	-2722%	36,327
Roads	24,221	35,937	35,937	28,228	30,050	840	(29,210)	-3478%	35,937
Road Structures	228	241	227	55	168	125	(43)	-34%	227
Road Furniture	229	242	163	55	169	112	(57)	-51%	163
Capital Spares	–	–	–	–	–	–	–	0%	–
Drainage Collection	–	–	–	–	–	–	–	0%	–
Electrical Infrastructure	4,640	3,226	6,199	1,147	3,489	4,219	729	17%	6,199
MV Substations	1,226	2,014	3,037	2,230	2,703	1,301	(1,402)	-108%	3,037
MV Switching Stations	(1)	–	321	78	238	159	(80)	-50%	321
MV Networks	1,543	1,212	599	(404)	191	687	496	72%	599
LV Networks	262	–	641	(217)	102	607	505	83%	641
Capital Spares	1,610	–	1,601	(541)	255	1,464	1,209	83%	1,601
Solid Waste Infrastructure	2,227	710	1,578	452	1,441	1,297	(143)	-11%	1,578
Landfill Sites	516	417	426	120	366	290	(76)	-26%	426
Waste Transfer Stations	–	–	–	–	–	–	–	0%	–
Waste Processing Facilities	1,708	289	1,150	331	1,073	1,006	(67)	-7%	1,150
Capital Spares	3	3	3	1	2	2	(0)	-27%	3
Rail Infrastructure	–	42	42	–	–	–	–	–	42
Drainage Collection	–	42	42	–	–	–	–	–	42
Community Assets	958	1,117	1,071	242	721	420	(301)	-72%	1,071
Community Facilities	802	854	807	68	469	347	(122)	-35%	807
Halls	30	31	28	7	20	15	(5)	(0)	28
Centres	183	193	185	(38)	54	39	(15)	(0)	185
Cemeteries/Crematoria	92	97	93	22	68	52	(16)	(0)	93
Purls	1	3	1	0	1	(0)	(1)	870%	1
Taxi Ranks/Bus Terminals	244	263	247	18	141	103	(38)	(0)	247
Capital Spares	253	267	253	59	185	137	(47)	(0)	253
Sport and Recreation Facilities	156	263	263	173	252	73	(179)	-244%	263
Indoor Facilities	–	–	–	–	–	–	–	0%	–
Outdoor Facilities	156	263	263	173	252	73	(179)	(0)	263
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	6	6	–	–	–	–	–	6
Other Heritage	–	6	6	–	–	–	–	–	6
Other assets	3,966	6,366	5,003	509	2,412	1,206	(1,206)	-100%	5,003
Operational Buildings	1,415	2,608	2,086	235	1,575	1,391	(184)	-13%	2,086
Municipal Offices	716	2,574	1,538	290	1,358	911	(447)	(0)	1,538
Stores	389	34	234	57	173	181	7	0	234
Training Centres	310	–	314	(113)	43	299	256	0	314
Housing	2,552	3,759	2,917	275	837	(185)	(1,022)	553%	2,917
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	2,552	3,759	2,917	275	837	(185)	(1,022)	553%	2,917
Intangible Assets	6	22	22	–	–	–	–	–	22
Servitudes	6	14	14	–	–	–	–	–	14
Licences and Rights	–	8	8	–	–	–	–	–	8
Computer Software and Applications	–	8	8	–	–	–	–	–	8
Computer Equipment	673	994	967	782	1,036	292	(744)	-255%	967
Computer Equipment	673	994	967	782	1,036	292	(744)	-255%	967
Furniture and Office Equipment	763	840	2,433	447	1,339	1,683	344	20%	2,433
Furniture and Office Equipment	763	840	2,433	447	1,339	1,683	344	20%	2,433
Machinery and Equipment	3,564	3,168	3,939	573	3,009	25,690	22,681	88%	3,939
Machinery and Equipment	3,564	3,168	3,939	573	3,009	25,690	22,681	88%	3,939
Transport Assets	20,401	5,990	5,168	(17,256)	3,914	3,131	(783)	-25%	5,168
Transport Assets	20,401	5,990	5,168	(17,256)	3,914	3,131	(783)	-25%	5,168
Total Depreciation	61,877	58,901	62,754	15,233	47,748	39,016	(8,733)	-22%	62,754

Table SC13e: Quarterly Capital Expenditure on Upgrading of Existing Assets

Description	2023/24	Budget Year 2024/25							
	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	69,337	58,214	84,158	5,318	70,246	67,388	(2,558)	-4%	83,858
Roads Infrastructure	67,552	58,214	84,158	5,318	70,246	67,388	(2,558)	-4%	83,858
Roads	67,552	58,214	84,158	5,318	70,246	67,388	(2,558)	-4%	83,858
Road Structures	-	-	-	-	-	-	-	0%	-
Storm water Infrastructure	-	-	-	-	-	-	-	0%	-
Electrical Infrastructure	916	-	-	-	-	-	-	0%	-
MV Substations	-	-	-	-	-	-	-	0%	-
MV Switching Stations	-	-	-	-	-	-	-	0%	-
MV Networks	916	-	-	-	-	-	-	0%	-
LV Networks	-	-	-	-	-	-	-	0%	-
Solid Waste Infrastructure	869	-	-	-	-	-	-	0%	-
Landfill Sites	869	-	-	-	-	-	-	0%	-
Waste Transfer Stations	-	-	-	-	-	-	-	0%	-
Community Assets	-	10,000	10,000	3,384	4,360	901	(3,459)	-384%	10,000
Community Facilities	-	-	-	-	-	-	-	0%	-
Parks	-	-	-	-	-	-	-	0%	-
Sport and Recreation Facilities	-	10,000	10,000	3,384	4,360	901	(3,459)	-384%	10,000
Indoor Facilities	-	-	-	-	-	-	-	0%	-
Outdoor Facilities	-	10,000	10,000	3,384	4,360	901	(3,459)	-384%	10,000
Other assets	-	-	-	-	-	-	-	0%	-
Operational Buildings	-	-	-	-	-	-	-	0%	-
Municipal Offices	-	-	-	-	-	-	-	0%	-
Yards	-	-	-	-	-	-	-	0%	-
Intangible Assets	-	-	-	-	-	-	-	0%	-
Licences and Rights	-	-	-	-	-	-	-	0%	-
Computer Software and Applications	-	-	-	-	-	-	-	0%	-
Computer Equipment	-	-	-	-	-	-	-	0%	-
Computer Equipment	-	-	-	-	-	-	-	0%	-
Furniture and Office Equipment	-	-	-	-	-	-	-	0%	-
Furniture and Office Equipment	-	-	-	-	-	-	-	0%	-
Machinery and Equipment	-	-	-	-	-	-	-	0%	-
Machinery and Equipment	-	-	-	-	-	-	-	0%	-
Transport Assets	-	-	-	-	-	-	-	0%	-
Transport Assets	-	-	-	-	-	-	-	0%	-
Total Capital Expenditure on upgrading of existing assets	69,337	68,214	94,158	8,702	74,607	68,289	(6,017)	-9%	93,858

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.

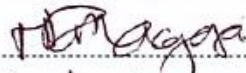
List of Capital Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2024/25 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Community Services	Fencing of Elandsdoorn/Ntwane Cemetery	Single	Community Assets	Community Assets	700,000	696,000	800,400	115%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	300,000	50,000	-	0%
	Construction of washbay at Groblersdal landfill site	Single	Solid Waste Infrastructure	Landfill Sites	250,000	-	-	0%
	Landfill Sites:Elansdooren Landfill Site	Single	Community Assets	Community Assets	500,000	1,000,000	-	0%
	Landfill Sites:Notice Boards	Single	Machinery and Equipment	Machinery and Equipment	100,000	100,000	89,100	89%
	Machinery and Equipment	Single	Machinery and Equipment	Machinery and Equipment	300,000	278,000	278,000	100%
	Upgrading of Tafelkop Stadium	Multi	Community Assets	Community Assets	10,000,000	10,000,000	4,360,335	44%
Corporate Services	Computer Equipment	Multi	Computer Equipment	Computer Equipment	1,360,404	1,660,404	965,550	58%
	Furniture and Office Equipment	Single	Furniture and Office Equipment	Furniture and Office Equipment	5,809,566	710,000	492,833	69%
Technical Services	Groblersdal Traffic lights	Single	Electrical Infrastructure	Capital Spares	500,000	500,000	-	0%
	Groblersdal Storm water	Multi	Storm water Infrastructure	Drainage Collection	2,173,914	-	-	0%
	AIRCONS	Multi	Electrical Infrastructure	Capital Spares	182,526	182,526	-	0%
	Machinery and Equipment	Multi	Machinery and Equipment	Machinery and Equipment	260,870	237,948	271,902	114%
	Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	200,000	200,000	199,392	100%
	Electrification of Luckau Maganagobuswa	single	Electrical Infrastructure	MV Networks	5,277,000	5,277,000	3,833,015	73%
	Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	200,000	200,000	-	0%
	Electrification of Magukubjane	single	Electrical Infrastructure	MV Networks	4,267,000	4,267,000	4,300,240	101%
	Electrification of Mantrombi Section	single	Electrical Infrastructure	MV Networks	2,000,000	2,000,000	473,119	24%
	Electrification of Motetema High view	Single	Electrical Infrastructure	MV Networks	2,000,000	2,000,000	1,972,996	99%
	Electrification of Ntswelemotse ext (Designs)	Multi	Electrical Infrastructure	MV Networks	200,000	200,000	-	0%
	Electrification of Oorlog (Designs)	Single	Electrical Infrastructure	MV Networks	200,000	200,000	200,000	100%
	Electrification of Phooko	Single	Electrical Infrastructure	MV Networks	3,000,000	3,000,000	1,900,472	63%
	Electrification of Zaaiplass Police Station (Designs)	Single	Electrical Infrastructure	MV Networks	200,000	200,000	200,000	100%
	Energy Efficiency and Demand Side Management	Multi	Electrical Infrastructure	Power Plants	4,000,000	4,000,000	3,373,100	84%
	Construction of Jerusalema/Motsephiri stormwater control	Single	Roads Infrastructure	Roads		12,350,000	492,386	4%
	Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads		3,500,000	384,661	11%
	Re - construction of gabions on RHS & LHS at Marapong village	Single	Roads Infrastructure	Roads		1,200,000		0%
	Ugrading of Stompo Bus Road	Single	Roads Infrastructure	Roads	300,000	300,000	299,995	100%
	Upgrading of gravel road to pave and storm water control at Moteti village	Single	Roads Infrastructure	Roads		10,600,000		0%
	Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	21,000,000	23,834,257	21,230,270	89%
	Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	17,750,000	17,877,013	18,722,724	105%
	Roads:Upgrading of Maraganeng internal Access road	Multi	Roads Infrastructure	Roads	-	1,155,383	1,154,864	100%
	Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	8,574,200	9,729,583	9,771,749	100%
	Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Multi	Roads Infrastructure	Roads	16,989,800	19,917,227	17,414,979	87%
	Upgrading of Tafelkop Bapeding Bus route	Single	Roads Infrastructure	Roads	600,000	600,000	362,130	60%
	Upgrading of Talane Bus route	Single	Roads Infrastructure	Roads	600,000	600,000	598,141	100%
	Upgrading of Waalkral Bus route	Single	Roads Infrastructure	Roads	700,000	700,000	691,354	99%
	Boreholes:Sekhukhune Boreholes	Single	Roads Infrastructure	Roads	-	20,000,000	-	0%

Quality Certificate

I, **Namudi Reginah Makgata**, Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 31 March 2025 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 24/04/2025