

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

AUGUST 2021

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PART 1: IN - YEAR REPORT

PURPOSE

To report to the Council and submit to National and Provincial Treasury on the monthly financial performance of the Municipality as required by Section 71 of the Municipal Finance Management Act.

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further state that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the August or and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results. It must be noted that 2020-21 financial year amounts are not yet audited.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2021/22			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	546,626,097	-	156,782,106	29%
		-		
OPERATING EXPENDITURE	532,674,879	-	68,992,090	13%
		-		
TRANSFER - CAPITAL	79,332,000	-	8,717,319	11%
SURPLUS/(DEFICIT)	93,283,218	-	96,507,335	103%
CAPITAL EXPENDITURE	88,032,000	-	10,351,677	12%

Table C1 – Budget Statement Summary

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	39,442	38,865	-	3,154	6,708	6,587	122	2%	38,865
Service charges	97,738	113,490	-	8,953	18,548	16,767	1,781	11%	113,490
Investment revenue	585	1,900	-	304	501	338	163	48%	1,900
Transfers and subsidies	347,058	307,637	-	272	126,912	106,141	20,771	20%	307,637
Other own revenue	25,501	84,734	-	2,111	4,113	18,127	(14,014)	-77%	84,734
Total Revenue (excluding capital transfers and contributions)	510,324	546,626	-	14,794	156,782	147,960	8,822	6%	546,626
Employee costs	157,214	163,212	-	11,829	23,642	27,166	(3,524)	-13%	163,212
Remuneration of Councillors	24,279	27,334	-	2,020	4,040	4,556	(515)	-11%	27,334
Depreciation & asset impairment	58,174	58,392	-	-	-	9,732	(9,732)	-100%	58,392
Finance charges	2,123	3,729	-	986	986	645	341	53%	3,729
Materials and bulk purchases	114,597	129,586	-	12,634	13,714	21,666	(7,952)	-37%	129,586
Transfers and subsidies	2,963	3,784	-	365	599	660	(60)	-9%	3,784
Other expenditure	138,271	146,638	-	10,378	26,010	31,353	(5,343)	-17%	146,638
Total Expenditure	497,621	532,675	-	38,212	68,992	95,778	(26,785)	-28%	532,675
Surplus/(Deficit)	12,702	13,951	-	(23,417)	87,790	52,182	35,608	68%	13,951
Transfers and subsidies - capital (monetary allocations)	68,708	79,332	-	8,717	8,717	13,147	(4,430)	-34%	79,332
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	81,410	93,283	-	(14,700)	96,507	65,329	31,178	48%	93,283
Surplus/ (Deficit) for the year	81,410	93,283	-	(14,700)	96,507	65,329	31,178	48%	93,283
Capital expenditure & funds sources									
Capital expenditure	93,474	88,032	-	7,824	10,352	24,108	(13,756)	-57%	88,032
Capital transfers recognised	70,918	79,332	-	7,580	7,580	21,221	(13,641)	-64%	79,332
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	22,556	8,700	-	244	2,771	2,887	(115)	-4%	8,700
Total sources of capital funds	93,474	88,032	-	7,824	10,352	24,108	(13,756)	-57%	88,032
Financial position									
Total current assets	157,083	165,299	-		234,971				165,299
Total non current assets	1,211,674	1,305,435	-		1,148,646				1,305,435
Total current liabilities	101,365	111,087	-		116,526				111,087
Total non current liabilities	74,504	114,907	-		77,257				114,907
Community wealth/Equity	1,192,888	1,244,739	-		1,189,834				1,244,739
Cash flows									
Net cash from (used) operating	102,726	97,304	-	(26,822)	80,843	120,523	39,681	33%	97,304
Net cash from (used) investing	(84,301)	(80,993)	-	(7,824)	(10,352)	(6,611)	3,740	-57%	(80,993)
Net cash from (used) financing	(13,938)	(11,947)	-	(984)	(1,949)	(1,684)	265	-16%	(11,947)
Cash/cash equivalents at the month/year end	6,415	31,852	-	-	74,957	139,715	64,758	46%	10,780
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14,025	5,000	3,302	3,228	3,238	3,310	17,185	80,623	129,910
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue as at end of August is R156, 782 million and the year to date budget of R147, 960 million and this reflects a positive variance of R8, 822 million which is mostly attributable to equitable shares received amounting to R126, 162 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 48% favorable variance,
- Interest earned – outstanding debtors: 30% unfavorable variance,
- Rental on Facilities and Equipment: 12% unfavorable variance,
- Fines, penalties and forfeits: 100% unfavorable variance
- Services Charges – electricity revenue: 10% favorable variance
- Services Charges – refuse revenue: 17% favorable variance
- Licenses and permits: 5% favorable variance
- Property rates: 2% favorable variance
- Other revenue: 65% favorable
- Transfer and subsidies: 20% favorable

Operating Expenditure

The year to date operational expenditure as at end of August amounts to R68, 992 million and the year to date budget is R95, 778 million. This reflects underspending variance of R26, 785 million that translates to 28% variance. The variance is attributed underspending variance on depreciation and asset impairment and debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

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

- Employee related costs: 13% under performance
- Remuneration of councilors: 11% under performance
- Debt impairment: 100% under performance
- Depreciation and asset impairment: 100: under performance
- Finance charges: 53% over performance
- Bulk purchase: 40% under performance
- Other material: 18% under performance
- Contracted services: 20% under performance
- Other expenditure: 71% over performance

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

Capital Expenditure

The year to date actual capital expenditure as at end of August 2021 amounts to R10, 352 million and the year to date budget amounts to R24, 108 million and this gives rise to R13, 756 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of August is R96, 507 million that is mainly attributed over performance on capital and operating expenditure in the reporting period.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of August amounts to R129, 910 million and this shows an increase of R4, 899 million as compared to R125, 011 million as at end of 2020/21 financial year.

Consumer debtors is made up of service charges and property rates that amount to R84, 081 million and other debtors amounting to R45, 829 million. Debtors such those relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, the do not form part of consumer debtors.

Creditors

All creditors are paid within 30 days of receipt of invoice in the month of August as required by MFMA and as a result.

Table C2 – Financial Performance (Standard Classification)

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	273,715	245,185	-	4,992	90,711	79,655	11,056	14%	245,185
Executive and council	56,129	48,669	-	-	20,279	10,087	10,192	101%	48,669
Finance and administration	204,155	184,328	-	4,992	65,354	65,016	339	1%	184,328
Internal audit	13,430	12,188	-	-	5,078	4,552	526	12%	12,188
Community and public safety	29,655	88,396	-	31	9,767	24,104	(14,337)	-59%	88,396
Community and social services	11,515	9,924	-	10	4,130	3,820	309	8%	9,924
Sport and recreation	17,675	13,472	-	-	5,599	7,313	(1,714)	-23%	13,472
Public safety	465	65,000	-	21	38	12,971	(12,932)	-100%	65,000
Economic and environmental services	132,017	126,286	-	8,769	34,261	18,004	16,258	90%	126,286
Planning and development	30,386	24,295	-	198	9,492	6,327	3,164	50%	24,295
Road transport	100,013	99,173	-	8,570	23,596	10,555	13,041	124%	99,173
Environmental protection	1,617	2,818	-	-	1,174	1,122	52	5%	2,818
Trading services	143,645	166,092	-	9,720	30,759	39,344	(8,585)	-22%	166,092
Energy sources	109,642	134,030	-	8,919	19,661	25,353	(5,692)	-22%	134,030
Waste management	34,003	32,062	-	801	11,098	13,991	(2,893)	-21%	32,062
Total Revenue - Functional	579,032	625,958	-	23,512	165,499	161,107	4,392	3%	625,958
Expenditure - Functional									
Governance and administration	233,612	199,255	-	15,845	38,270	40,166	(1,896)	-5%	199,255
Executive and council	41,788	42,577	-	2,909	5,716	7,271	(1,555)	-21%	42,577
Finance and administration	183,778	148,683	-	12,476	31,575	31,189	387	1%	148,683
Internal audit	8,045	7,995	-	459	979	1,706	(727)	-43%	7,995
Community and public safety	31,882	76,374	-	2,490	4,704	12,891	(8,186)	-64%	76,374
Community and social services	7,155	7,280	-	415	866	1,182	(317)	-27%	7,280
Sport and recreation	8,287	12,783	-	588	1,102	2,110	(1,008)	-48%	12,783
Public safety	16,439	56,311	-	1,487	2,736	9,598	(6,862)	-71%	56,311
Economic and environmental services	101,322	103,751	-	3,796	6,955	16,617	(9,661)	-58%	103,751
Planning and development	12,907	17,950	-	913	1,821	2,628	(807)	-31%	17,950
Road transport	87,797	85,136	-	2,835	5,039	13,880	(8,841)	-64%	85,136
Environmental protection	618	665	-	48	96	109	(13)	-12%	665
Trading services	130,806	153,295	-	16,081	19,062	26,104	(7,042)	-27%	153,295
Energy sources	99,670	128,242	-	13,609	14,604	21,350	(6,746)	-32%	128,242
Waste management	31,136	25,053	-	2,473	4,458	4,755	(297)	-6%	25,053
Total Expenditure - Functional	497,621	532,675	-	38,212	68,992	95,778	(26,785)	-28%	532,675
Surplus/ (Deficit) for the year	81,410	93,283	-	(14,700)	96,507	65,329	31,178	48%	93,283

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

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	49,347	42,820	-	-	17,842	8,429	9,413	112%	42,820
Vote 2 - Municipal Manager	47,408	42,149	-	-	17,562	20,540	(2,978)	-14%	42,149
Vote 3 - Budget & Treasury	84,867	74,785	-	4,992	19,712	22,174	(2,462)	-11%	74,785
Vote 4 - Corporate Services	51,329	46,749	-	-	19,478	15,249	4,230	28%	46,749
Vote 5 - Community Services	72,659	130,531	-	1,366	23,833	40,835	(17,002)	-42%	130,531
Vote 6 - Technical Services	228,759	250,001	-	16,955	51,486	42,014	9,472	23%	250,001
Vote 7 - Developmental Planning	21,988	17,052	-	198	6,474	3,713	2,761	74%	17,052
Vote 8 - Executive Support	22,675	21,871	-	-	9,113	8,153	960	12%	21,871
Total Revenue by Vote	579,032	625,958	-	23,512	165,499	161,107	4,392	3%	625,958
Expenditure by Vote									
Vote 1 - Executive & Council	37,251	37,114	-	2,642	5,217	6,393	(1,176)	-18%	37,114
Vote 2 - Municipal Manager	45,687	36,199	-	3,260	6,622	6,411	211	3%	36,199
Vote 3 - Budget & Treasury	78,762	56,980	-	4,099	14,414	15,436	(1,022)	-7%	56,980
Vote 4 - Corporate Services	27,189	35,707	-	1,660	6,172	6,180	(8)	0%	35,707
Vote 5 - Community Services	71,254	109,512	-	5,606	10,463	18,984	(8,521)	-45%	109,512
Vote 6 - Technical Services	207,669	228,211	-	18,584	21,623	38,136	(16,512)	-43%	228,211
Vote 7 - Developmental Planning	8,333	13,293	-	587	1,169	1,798	(629)	-35%	13,293
Vote 8 - Executive Support	21,476	15,657	-	1,773	3,312	2,440	872	36%	15,657
Total Expenditure by Vote	497,621	532,675	-	38,212	68,992	95,778	(26,785)	-28%	532,675
Surplus/ (Deficit) for the year	81,410	93,283	-	(14,700)	96,507	65,329	31,178	48%	93,283

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	39,442	38,865		3,154	6,708	6,587	122	2%	38,865
Service charges - electricity revenue	88,812	104,214		8,152	16,943	15,393	1,550	10%	104,214
Service charges - refuse revenue	8,926	9,276		801	1,605	1,374	231	17%	9,276
Rental of facilities and equipment	1,081	898		82	132	150	(18)	-12%	898
Interest earned - external investments	585	1,900		304	501	338	163	48%	1,900
Interest earned - outstanding debtors	17,041	12,860		1,419	2,786	3,985	(1,199)	-30%	12,860
Fines, penalties and forfeits	473	65,071		21	64	12,979	(12,915)	-100%	65,071
Licences and permits	4,635	5,240		534	949	903	46	5%	5,240
Transfers and subsidies	347,058	307,637		272	126,912	106,141	20,771	20%	307,637
Other revenue	2,271	664		55	182	111	71	65%	664
Gains							-		
Total Revenue (excluding capital transfers and contributions)	510,324	546,626	-	14,794	156,782	147,960	8,822	6%	546,626
Expenditure By Type									
Employee related costs	157,214	163,212		11,829	23,642	27,166	(3,524)	-13%	163,212
Remuneration of councillors	24,279	27,334		2,020	4,040	4,556	(515)	-11%	27,334
Debt impairment	19,637	48,632		-	-	8,105	(8,105)	-100%	48,632
Depreciation & asset impairment	58,174	58,392		-	-	9,732	(9,732)	-100%	58,392
Finance charges	2,123	3,729		986	986	645	341	53%	3,729
Bulk purchases	88,182	110,035		10,612	10,724	18,003	(7,280)	-40%	110,035
Other materials	26,415	19,551		2,022	2,991	3,663	(672)	-18%	19,551
Contracted services	75,437	60,088		8,210	12,133	15,121	(2,987)	-20%	60,088
Transfers and subsidies	2,963	3,784		365	599	660	(60)	-9%	3,784
Other expenditure	43,197	37,918		2,168	13,877	8,127	5,749	71%	37,918
Losses							-		
Total Expenditure	497,621	532,675	-	38,212	68,992	95,778	(26,785)	-28%	532,675
Surplus/(Deficit)	12,702	13,951	-	(23,417)	87,790	52,182	35,608	68%	13,951
Transfers and subsidies - capital (monetary allocations)	68,708	79,332		8,717	8,717	13,147	(4,430)	-34%	79,332
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		-
Surplus/(Deficit) after capital transfers & contributions	81,410	93,283	-	(14,700)	96,507	65,329			93,283
Taxation									
Surplus/(Deficit) after taxation	81,410	93,283	-	(14,700)	96,507	65,329			93,283
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	81,410	93,283	-	(14,700)	96,507	65,329			93,283
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	81,410	93,283	-	(14,700)	96,507	65,329		-	93,283

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

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

In the 2020/21 financial year an amount of R1, 483 million has been spent to date for COVID 19 danger allowance, which is included on the year to date expenditure of R150, 113 million spent on employees related costs. For the month August 2021, no COVID 19 danger allowances were paid.

Other expenditure relating to COVID 19 amounts to R887, 228 thousands relating to 2019/20 financial year and R106, 061 relating to 2020/21 financial year.

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

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

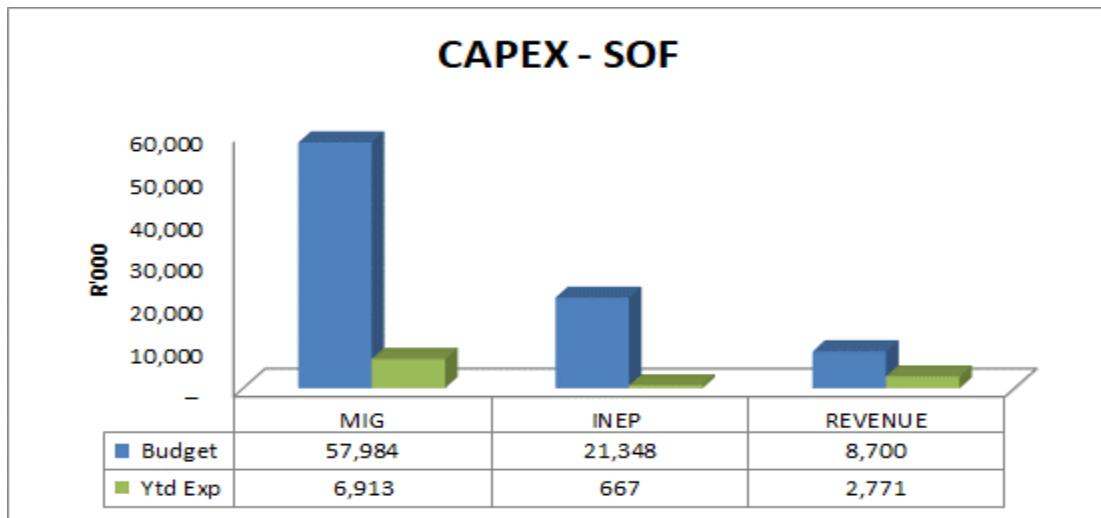
Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,105	1,360	-	244	271	477	(205)	-43%	1,360
Executive and council							-		
Finance and administration	1,105	1,360		244	271	477	(205)	-43%	1,360
Internal audit							-		
Community and public safety	1,972	800	-	-	-	-	-		800
Community and social services	687	600		-	-	-	-		600
Sport and recreation	602	200		-	-	-	-		200
Public safety	682						-		
Housing							-		
Health							-		
Economic and environmental services	69,845	63,584	-	6,913	9,413	21,324	(11,911)	-56%	63,584
Planning and development		1,100		-	-	-	-		1,100
Road transport	69,845	62,484		6,913	9,413	21,324	(11,911)	-56%	62,484
Environmental protection							-		
Trading services	20,552	22,288	-	667	667	2,307	(1,640)	-71%	21,988
Energy sources	20,552	21,988		667	667	2,107	(1,440)	-68%	21,988
Waste management	-	300		-	-	200	(200)	-100%	-
Other							-		
Total Capital Expenditure - Functional Classification	93,474	88,032	-	7,824	10,352	24,108	(13,756)	-57%	87,732
Funded by:									
National Government	70,918	79,332		7,580	7,580	21,221	(13,641)	-64%	79,332
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	70,918	79,332	-	7,580	7,580	21,221	(13,641)	-64%	79,332
Borrowing							-		
Internally generated funds	22,556	8,700		244	2,771	2,887	(115)	-4%	8,700
Total Capital Funding	93,474	88,032	-	7,824	10,352	24,108	(13,756)	-57%	88,032

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1,105	460	-	244	271	185	86	46%	460
Vote 5 - Community Services	-	300	-	-	-	-	-	-	300
Vote 6 - Technical Services	9,057	40,840	-	5,126	7,626	9,313	(1,687)	-18%	40,840
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	10,163	41,600	-	5,370	7,897	9,499	(1,601)	-17%	41,600
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	100	-	-	-	-	-	-	100
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	1,972	800	-	-	-	200	(200)	-100%	800
Vote 6 - Technical Services	81,339	44,432	-	2,454	2,454	14,409	(11,955)	-83%	44,432
Vote 7 - Developmental Planning	-	1,100	-	-	-	-	-	-	1,100
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	83,311	46,432	-	2,454	2,454	14,609	(12,155)	-83%	46,432
Total Capital Expenditure	93,474	88,032	-	7,824	10,352	24,108	(13,756)	-57%	88,032

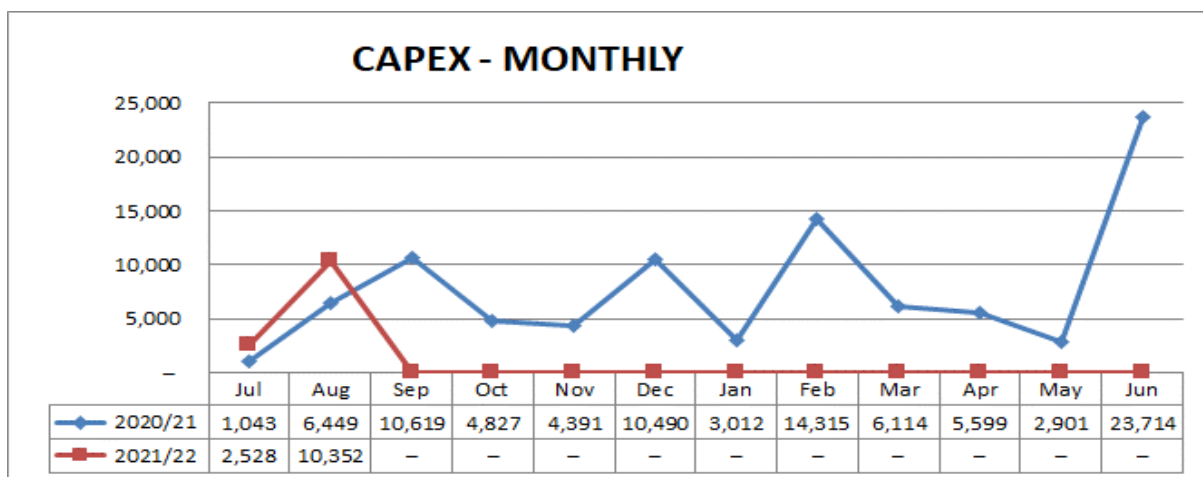
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of August 2021, R7, 824 million spending is incurred and that increased the year to date expenditure to R10, 352 million whilst the year to date budget is R24, 108 million and this gave rise to under spending variance of R13, 756 million that translates to 57%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R88, 032 million, R57, 984 million is funded from Municipal Infrastructure grant, R21, 348 million from Integrated National Electrification Programme and R8, 700 million from own revenue and the spending per source of finance is presented in the above graph.

Figure 2: Monthly capital expenditure



The above graph compares the 2020/21 and 2021/22 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	6,415	8,536		14,603	8,536
Call investment deposits		23,315		60,354	23,315
Consumer debtors	77,298	63,924		83,853	63,924
Other debtors	62,288	60,917		64,093	60,917
Current portion of long-term receivables					
Inventory	11,082	8,606		12,068	8,606
Total current assets	157,083	165,299	-	234,971	165,299
Non current assets					
Long-term receivables				-	
Investments	-	-		-	-
Investment property	67,612	60,343		80,022	60,343
Investments in Associate					
Property, plant and equipment	1,127,375	1,229,559		1,066,673	1,229,559
Biological	463			-	
Intangible	31	31		23	31
Other non-current assets	16,193	15,502		1,928	15,502
Total non current assets	1,211,674	1,305,435	-	1,148,646	1,305,435
TOTAL ASSETS	1,368,758	1,470,733	-	1,383,617	1,470,733
LIABILITIES					
Current liabilities					
Bank overdraft	-	-		-	-
Borrowing	2,441	12,271		569	12,271
Consumer deposits	5,782	5,700		5,786	5,700
Trade and other payables	88,822	87,165		107,923	87,165
Provisions	4,319	5,950		2,247	5,950
Total current liabilities	101,365	111,087	-	116,526	111,087
Non current liabilities					
Borrowing	(2,110)	19,467		2,058	19,467
Provisions	76,614	95,439		75,199	95,439
Total non current liabilities	74,504	114,907	-	77,257	114,907
TOTAL LIABILITIES	175,869	225,994	-	193,783	225,994
NET ASSETS	1,192,888	1,244,739	-	1,189,834	1,244,739
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,192,888	1,244,739		1,189,834	1,244,739
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	1,192,888	1,244,739	-	1,189,834	1,244,739

The above table shows that community wealth amounts to R1, 189 billion, total liabilities R193, 783 million and the total assets R1, 383 billion. Non-current liabilities are mainly made up of borrowing and provisions for long service award, landfill site. Taking the current liabilities and current assets together, the municipality has current ratio of 2.02:1 that is within the acceptable norm of 2:1. The municipality still needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	47,281	29,997		2,286	4,979	4,940	39	1%	29,997
Service charges	128,148	107,419		7,974	16,704	18,797	(2,093)	-11%	107,419
Other revenue	13,218	20,923		1,854	3,187	3,232	(45)	-1%	20,923
Transfers and Subsidies - Operational	249,240	307,637		2,780	129,492	139,302	(9,810)	-7%	307,637
Transfers and Subsidies - Capital	70,918	79,332		-	31,000	22,844	8,156	36%	79,332
Interest	941	3,018		260	571	143	427	298%	3,018
Payments									
Suppliers and employees	(404,748)	(443,509)		(41,599)	(104,458)	(67,634)	36,824	-54%	(443,509)
Finance charges	(786)	(3,729)		(12)	(33)	(625)	(592)	95%	(3,729)
Transfers and Grants	(1,487)	(3,784)		(365)	(599)	(476)	123	-26%	(3,784)
NET CASH FROM/(USED) OPERATING ACTIVITIES	102,726	97,304	-	(26,822)	80,843	120,523	39,681	33%	97,304
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(58)	-					-		-
Decrease (increase) in non-current receivables	-	-					-		-
Decrease (increase) in non-current investments	-	-					-		-
Payments									
Capital assets	(84,243)	(80,993)		(7,824)	(10,352)	(6,611)	3,740	-57%	(80,993)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(84,301)	(80,993)	-	(7,824)	(10,352)	(6,611)	3,740	-57%	(80,993)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-					-		-
Borrowing long term/refinancing	-	-					-		-
Increase (decrease) in consumer deposits		325		(10)	(10)	-	(10)	#DIV/0!	325
Payments									
Repayment of borrowing	(13,938)	(12,271)		(973)	(1,939)	(1,684)	255	-15%	(12,271)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(13,938)	(11,947)	-	(984)	(1,949)	(1,684)	265	-16%	(11,947)
NET INCREASE/ (DECREASE) IN CASH HELD	4,486	4,364	-	(35,630)	68,542	112,228			4,364
Cash/cash equivalents at beginning:	1,929	27,487			6,415	27,487			6,415
Cash/cash equivalents at month/year end:	6,415	31,852	-		74,957	139,715			10,780

Table C7 presents details pertaining to cash flow performance. As at end of August 2021, the net cash inflow from operating activities is R80, 843 million whilst net cash outflow from investing activities is R10, 352 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R1, 949 million. The cash and cash equivalent held at end of August 2021 amounted to R74, 957 million and the net effect of the above cash flows is cash inflow movement of 68, 542 million. The cash and cash equivalent at end of the reporting period of R74, 957 million, is mainly made up of cash in the primary bank account amounting to R14, 603 million and a short term investment of R60, 354 million.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	2%	The projected monthly revenue appear to be lower in light of the actual revenue performance	The variance is immaterial however it will be addressed in the main adjusted budget.
Service charges - electricity revenue	10%	The projected monthly revenue appear to be lower in light of the actual revenue performance	No remedial action is needed as it shows the municipality has improved on the electricity revenue collection
Service charges - refuse revenue	17%	The actual revenue generated is slightly more than the projected monthly revenue	No remedial action is needed as the collection is high.
Rental of facilities and equipment	-12%	The actual revenue generated is lower than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipality should look into the revenue generated on their rental of facilities to see if they generate cash as they are rented out
Interest earned - external investments	48%	The municipality has short term investment with STANDARD BANK and NEDBANK and the actual revenue is more than the projected revenue.	The municipality should draft cash flow projections pain which will assist if there is a need to invest
Interest earned - outstanding debtors	-30%	The projected revenue is more than the actual revenue generated.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-100%	The contract of the speed fine cameras has been re-advertised hence there is still challenges on revenue collection.	The municipality should prioritise the appointment of the service provider so that revenue is collected as intended.
Licences and permits	5%	The actual revenue generated is slightly higher than the projected monthly revenue	No remedial action is needed since there is limited number of customers assisted everyday due to COVID 19 precautions.
Transfers and subsidies	20%	The equitable share trenches received is higher than the projections thereof.	No remedial action is needed.
Other revenue	65%	The actual revenue generated is higher than the projected monthly revenue.	No remedial action is needed as the variance is positive.
Expenditure By Type			
Employee related costs	-13%	The actual expenditure incurred on employee related costs are less than the projections thereof	The expenditure should improve as soon as the appoint of vacant positions are filled
Remuneration of councillors	-11%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	This will be addressed in the main budget adjustment.
Debt impairment	-100%	Debt impairment is still calculated at bi-annually	The municipality should do away with this approach as it not viable
Depreciation & asset impairment	-100%	Depreciation is still calculated bi-annually.	The municipality should do away with this approach as it not viable
Finance charges	53%	Finance charges is mainly for finance lease and the leased invoice for july was incorrectly captured.	The expenditure unit should priorities the capturing of invoice prior to month end closure however some of the invoices are received late from the suppliers.
Bulk purchases	-40%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure the August invoice is not captured on the system before month end closure..	The end users which happens to be the infrastructure department should sent invoices on time the supply chain for orders.
Other materials	-18%	The discrepancy is caused by non spending on repairs and maintenance and the major portion of other materials as the results of lockdown since the fewer material is consumed.	No remedial action is needed.
Contracted services	-20%	The actual expenditure incurred is less than the projected monthly expenditure	Major contracted payments should be captured immedially when they are paid to minimize the difference between the actual and projected.
Transfers and subsidies	-9%	The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial action is needed
Other expenditure	71%	The actual expenditure incurred is more than the projected monthly expenditure	The projections will be addressed during the main adjustment budget should this continue.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-64%	The projections on capital grants is more than the spending thereof.	No remedial action is needed
Provincial Government	0%		
Internally generated funds	-4%	The actual spending of internally generated funds are more than the projections thereof.	No remedial action is needed for now.
Cash Flow			
Property rates	1%	The actual collection rate on property rates is slightly more than the projected rate	The municipality should improve on the actual collection on residential and business areas.
Service charges	-11%	The collection rate on service charges is lower than the projected rate	The municipality should come up strategies of collection methods in licenced municipal areas
Other revenue	-1%	The collection rate on leased assets are over projected	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-7%	The first trenches of operational grants are over projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Government - Capital	36%	The first trenches of capital grants are under projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Interest	298%	Interest on other revenue is under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-54%	The actual costs incurred is way higher than the projected costs	The variance is caused by outstanding payment on Contracted services. Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	95%	The finance charges have been over projected.	No remedial action is needed
Transfers and Grants	-26%	The payments relating to this account are slightly higher than the projections thereof	No remedial action is needed
Capital assets	-57%	The projected capital expenditure on capex is lower than the actual spending thereof.	All the expected first trench of the grants have been received in line with their payment schedule
Increase (decrease) in consumer deposits	0%		
Repayment of borrowing	-15%	The projections is not in line with the amortisation schedule	This will be addressed in the main adjustment budget

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2021/22											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Bad Debts Written Off	Impairment - Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	7,585	1,531	188	124	88	98	485	1,787	11,887	2,582		
Receivables from Non-exchange Transactions - Property Rates	3,008	1,693	1,359	1,301	1,269	1,256	6,558	36,842	53,287	47,226		
Receivables from Exchange Transactions - Waste Management	785	512	403	384	381	383	2,263	12,360	17,471	15,771		
Receivables from Exchange Transactions - Property Rental Debtors	68	34	32	25	25	140	143	970	1,437	1,302		
Interest on Arrear Debtor Accounts	1,420	1,372	1,327	1,468	1,430	1,387	7,520	27,426	43,350	39,231		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-		
Other	1,157	(141)	(8)	(76)	45	46	217	1,239	2,479	1,471		
Total By Income Source	14,025	5,000	3,302	3,228	3,238	3,310	17,185	80,623	129,910	107,583	-	-
2019/20 - totals only	13,073	6,367	3,428	3,422	3,289	3,047	15,123	77,263	125,011	102,144		
Debtors Age Analysis By Customer Group												
Organs of State	1,942	1,321	1,028	1,038	1,003	1,118	5,342	25,530	38,322	34,031		
Commercial	6,999	1,043	546	420	500	493	2,224	11,154	23,379	14,792		
Households	5,066	2,624	1,718	1,761	1,726	1,690	9,571	43,726	67,881	58,473		
Other	18	12	10	9	9	9	48	213	328	288		
Total By Customer Group	14,025	5,000	3,302	3,228	3,238	3,310	17,185	80,623	129,910	107,583	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of August amount to R129, 910 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 9%
- Rental 1%
- Refuse removal 13%
- Interest on Debtors 33%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

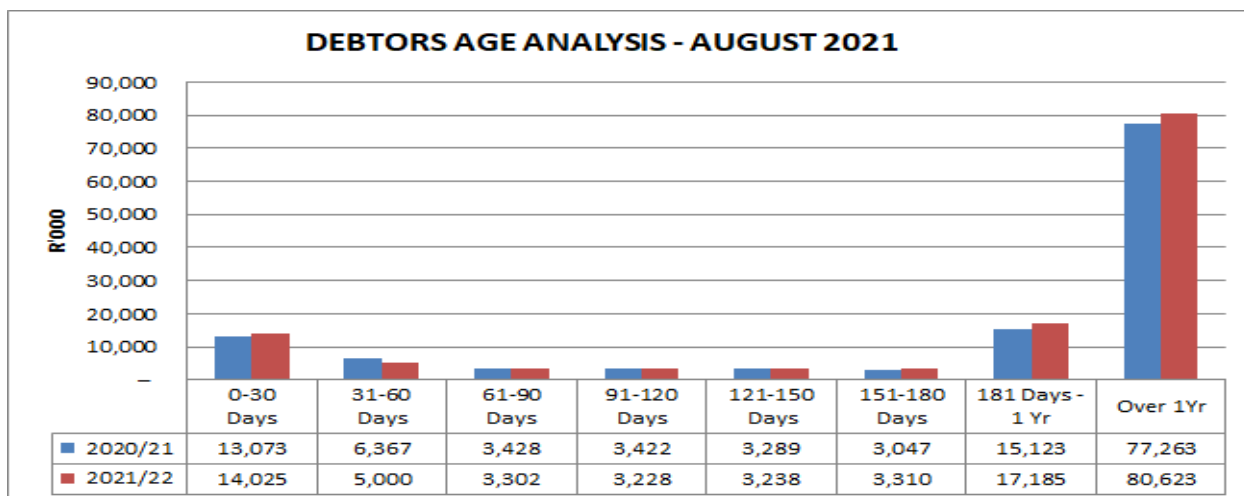
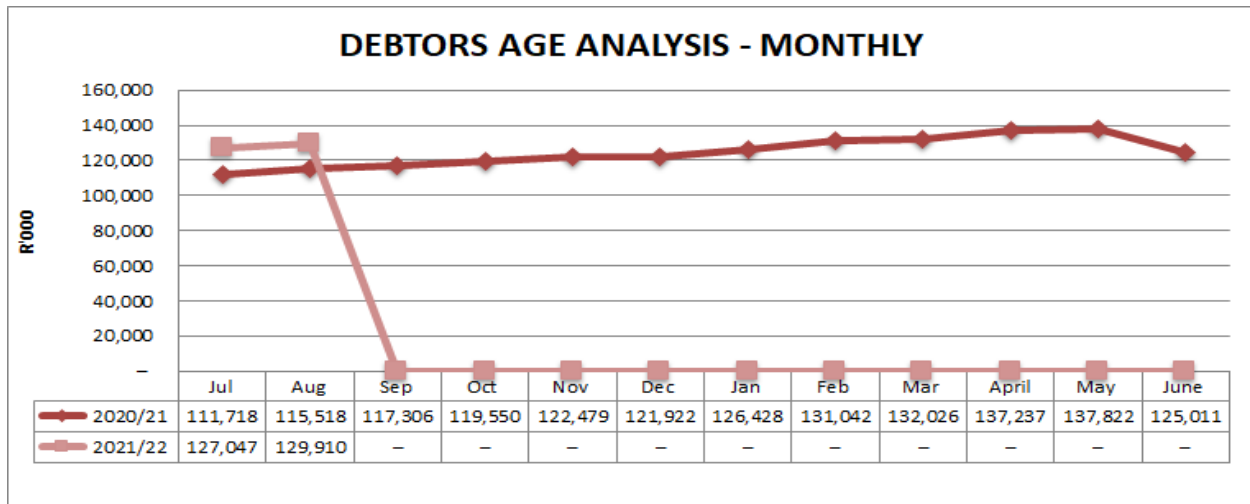


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2020/21 financial year and 2021/22 (as at end of August 2021) whilst the latter shows monthly movement of debtors for both the current financial year and the 2020/21 financial year. The debtors book is materially less than the 2021/22 monthly figures and this is an indication that the municipality is not performing well in terms of collection.

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT STATUS	OCC/OWN	OUTSTANDING BALANCE
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	ACTIVE	OWNER	1,445,199.03
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	1,070,770.00
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	634,691.40
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OWNER	640,483.56
800000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	585,763.93
1501364	JAN JOUBERT TR (JO JO TANKS)	ACTIVE	OWNER	506,031.50
9900067	WATER PURIFICATION PLANT (SDM)	ACTIVE	OCCUPIER	374,223.92
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	176,741.89
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	345,602.93
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	172,750.45
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	168,957.19
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OWNER	236,861.31
506535	BUMAZI PROPERTIES C/O BFW METERING	ACTIVE	OCCUPIER	311,845.41
20494	BREAKAWAY TRUST	ACTIVE	OWNER	246,859.24
4300009	BONUREX (PTY) LTD (CHICKEN LICKEN)	ACTIVE	OCCUPIER	253,258.51
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	129,809.01
9002503	GOUWS BOERDERY TRUST	ACTIVE	OWNER	157,096.06
9019006	TIGER STRIPES INVESTMENTS (PTY)	ACTIVE	OWNER	153,559.89
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	263,900.07
5617	GROBLERSDAL VLEISMARK PTY LTD	ACTIVE	OWNER	252,191.17
TOTAL				8,126,596.47

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2021/22									Prior year totals
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity									-	
Bulk Water									-	
PAYE deductions									-	
VAT (output less input)									-	
Pensions / Retirement deductions									-	
Loan repayments									-	
Trade Creditors									-	
Auditor General									-	
Other									-	
Total By Customer Type	-	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. The municipality is having challenges relating to extraction of creditors age analysis and below are the contributing factors:

- Goods received vouchers (GRV) are only processed on the system as and when we are about to pay and this approach distorts the entire picture of ageing our creditors since the system will count the number of days taken to process an invoice from the date the GRV is processed.
- The contracted services are to be paid through order system payments and that should feed the age analysis module.

Proposal was made that the municipality need to maintain the invoice register that should be used for manually updating the creditors age analysis and the Budget and Treasury department is in a process of implementing the proposed register.

TOP CREDITORS PAID

The Municipality had an amount of R28, 962 million as outstanding creditors by the end of the month of August 2021.

CODE	CREDITOR NAME	AMOUNT
1	ESKOM	11,082,908
81035	SPECTRUM UTILITY MANAGEMENT	2,999,398
80889	FLEET HORIZON SOLUTIONS	2,818,380
80985	AFRITEC CONSULTING ENGINEERS	2,127,857
81167	RALEMA CONSULTING ENGINEERS	2,055,404
80984	GUBIS 85 SOLUTION	2,050,600
32701	UNIQUECO PROPERTIES (PTY) LTD	1,923,983
81001	JUST-BREEZE JV TLOU YA HLAKA	625,000
80519	NSK ELECTRICAL AND CONSTRUCTIO	477,349
81002	SELEMA PLANT HIRE	440,000
81057	AES CONSULTING CC	289,665
81000	KHUMALO MASONDO ATTORNEYS	282,122
81135	LOSKOP RADIO/NEWSTAR BUSINESS	273,113
81025	STOP AND GO PROPERTIES	251,735
81041	LEKONAKONETSI CONSULTING SERVI	239,583
81042	MATUPUNUKA ICT	231,461
81137	MPOYANA LEDWABA INC	217,083
530	RENA BATSWAKO TRANSPORT AND CO	198,000
81138	TSOGOBOHLALE TRADING	192,000
80975	THAPELO PROJECT	186,500
TOTAL		28,962,142

Supporting Table: SC 5 - Investment Portfolio

Name of institution	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest to be realised	Withdrawal	Investment Top Up	Closing Balance
Standard Bank 038823527006	1 Month	Current Investment	4.3%		14-Aug-21	20,042,164	28,110	-20,070,274	-	-
Standard Bank 038823527007	1 Month	Current Investment	4.4%		14-Sep-21	30,064,948	111,880		-	30,176,828
Standard Bank 38823527008	1 Month	Current Investment	4.5%		14-Oct-21	30,062,639	114,224		-	30,176,864
Nedbank 037881068264/0061		Current Investment	4.2%		20-Aug-21	20,029,882	43,674	-20,073,556	-	-
TOTAL INVESTMENTS AND INTEREST						100,199,634		-40,143,830	-	60,353,692

The Municipality's current investment portfolio during the month August opened with an investment amount R100,199 million in different portfolio investments, earned an interest of R297 thousand, withdrew R40, 143 million and closed with R60, 353 million.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	351,806	307,637	-	2,650	129,362	106,141	23,221	22%	307,637
Local Government Equitable Share	347,525	302,788		-	126,162	103,168	22,994	22%	302,788
Finance Management	2,600	2,650		2,650	2,650	2,650	-		2,650
EPWP Incentive	1,681	2,199		-	550	323	227	70%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-		
Other grant providers:	102	130	-	-	130	-	130		130
LGSETA Learnership and Development	102	130		-	130	-	130		130
Total Operating Transfers and Grants	351,908	307,767	-	2,650	129,492	106,141	23,351	22%	307,767
Capital Transfers and Grants									
National Government:	68,891	79,332	-	-	31,000	13,147	14,585	111%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		-	21,000	6,415	14,585	227%	57,984
Intergrated National Electrification Grant	15,000	21,348		-	10,000	6,732			21,348
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development		-					-		-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-		
Total Capital Transfers and Grants	68,891	79,332	-	-	31,000	13,147	14,585	111%	79,332
TOTAL RECEIPTS OF TRANSFERS & GRANTS	420,799	387,099	-	2,650	160,492	119,289	37,936	32%	387,099

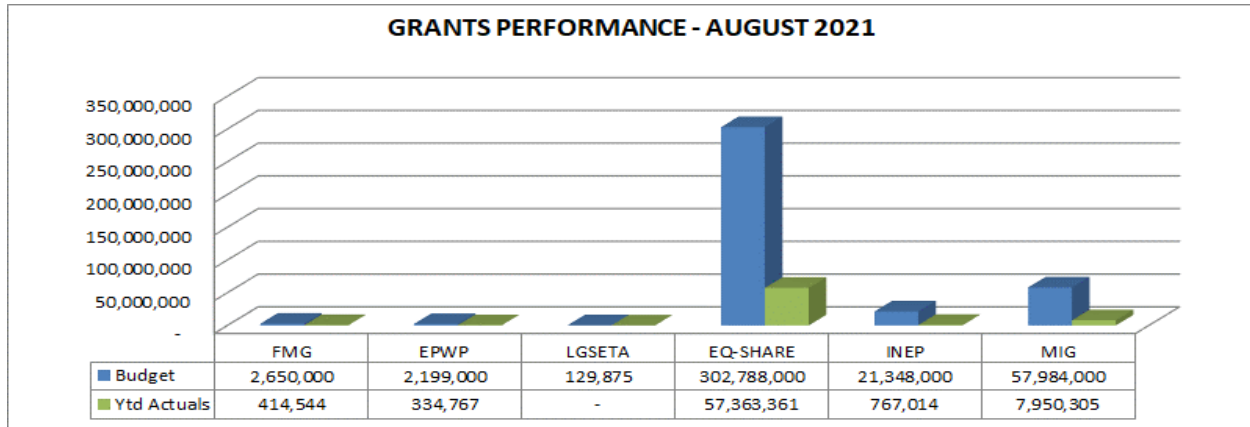
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R157, 842 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R126, 162 million; Financial Management Grant amounting to R2, 650 million; Local Government Sector Education and Training amounting to R129 thousand; Municipal Infrastructure Grant amounting to R21, 000 million; Integrated National Energy Grant R10, 000 million and Expanded Public Works Programme R550 thousand were received. Most of the first trench of the grants allocated for the current financial year, so far have been received in line with National Treasury payment schedule.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	351,806	307,637	-	28,954	58,113	59,432	(1,319)	-2%	307,637
Local Government Equitable Share	347,525	302,788		28,682	57,363	58,646	(1,283)	-2%	302,788
Finance Management	2,600	2,650		97	415	450	(35)	-8%	2,650
EPWP Incentive	1,681	2,199		175	335	336	(1)	0%	2,199
Disaster Relief Grant COVID-19 (Corona virus)									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	102	130	-	-	-	-	-	-	130
LGSETA Learnership and Development	102	130							130
Total operating expenditure of Transfers and Grants:	351,908	307,767	-	28,954	58,113	59,432	(1,319)	-2%	307,767
Capital expenditure of Transfers and Grants									
National Government:	68,891	79,332	-	8,717	8,717	10,212	(1,494)	-15%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		7,950	7,950	9,179	(1,229)	-13%	57,984
Intergrated National Electrification Grant	15,000	21,348		767	767	1,033	(266)	-26%	21,348
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total capital expenditure of Transfers and Grants	68,891	79,332	-	8,717	8,717	10,212	(1,494)	-15%	79,332
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	420,799	387,099	-	37,671	66,830	69,643	(2,813)	-4%	387,099

An amount of R37, 671 million has been spent on grants during the month of August 2021 and the year to date actuals is R66, 830 million whilst the year to date budget amounts to R69, 643 million and this results in under spending variance of R2, 813 million that translates to 4%. Of the total spending amounting to R37, 671 million, R28, 954 million is spent on operational grants whilst capital grants has R8, 718 million spending.

Figure 5: Grants performance



The above graph depicts the gazetted and budgeted amounts for all the grants and the expenditure thereof as at end of August 2021. The grants expenditure are shown below in percentages:

- Financial Management Grant 15.64%
- Expanded Public Work Programme 15.22%
- LGSETA 0%
- Equitable Share 18.95%
- Integrated National Electrification Grant 3.59%
- Municipal Infrastructure Grant 13.71%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14,184	16,008		1,179	2,358	2,668	(310)	-12%	16,008
Pension and UIF Contributions	1,600	1,847		132	265	308	(43)	-14%	1,847
Medical Aid Contributions	396	399		34	68	66	1	2%	399
Motor Vehicle Allowance	5,167	5,847		431	861	974	(113)	-12%	5,847
Cellphone Allowance	2,708	2,992		226	451	499	(47)	-9%	2,992
Other benefits and allowances	223	243		19	37	40	(3)	-8%	243
Sub Total - Councillors	24,279	27,334	-	2,020	4,040	4,556	(515)	-11%	27,334
% increase		13%							13%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,947	6,226		264	527	1,038	(511)	-49%	6,226
Pension and UIF Contributions	141	299		7	15	50	(35)	-70%	299
Medical Aid Contributions	81	92		4	9	15	(7)	-45%	92
Motor Vehicle Allowance	420	912		16	31	152	(121)	-80%	912
Cellphone Allowance	114	151		7	14	25	(11)	-43%	151
Other benefits and allowances	1,846	491		0	0	82	(82)	-100%	491
Payments in lieu of leave							-		
Sub Total - Senior Managers of Municipality	6,549	8,171	-	298	596	1,362	(766)	-56%	8,171
% increase		25%							25%
Other Municipal Staff									
Basic Salaries and Wages	93,585	99,214		7,833	15,691	16,536	(845)	-5%	99,214
Pension and UIF Contributions	18,983	27,125		1,577	3,158	4,521	(1,363)	-30%	27,125
Medical Aid Contributions	5,228	4,550		436	866	755	111	15%	4,550
Overtime	1,353	1,005		134	248	162	85	53%	1,005
Motor Vehicle Allowance	12,066	12,315		1,035	2,069	2,053	16	1%	12,315
Cellphone Allowance	1,901	1,284		159	319	211	108	51%	1,284
Housing Allowances	206	202		17	35	32	3	8%	202
Other benefits and allowances	9,250	8,457		145	317	1,397	(1,080)	-77%	8,457
Payments in lieu of leave	6,688	173		-	148	-	148		173
Long service awards	1,405	714		197	197	138	59	43%	714
Post-retirement benefit obligations							-		
Sub Total - Other Municipal Staff	150,665	155,041	-	11,532	23,047	25,805	(2,758)	-11%	155,041
% increase		3%							3%
Total Parent Municipality	181,493	190,546	-	13,850	27,683	31,722	(4,039)	-13%	190,546
		5%							5%
TOTAL SALARY, ALLOWANCES & BENEFITS	181,493	190,546	-	13,850	27,683	31,722	(4,039)	-13%	190,546
% increase		5%							5%
TOTAL MANAGERS AND STAFF	157,214	163,212	-	11,829	23,642	27,166	(3,524)	-13%	163,212

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of August 2021 amounts to R27, 683 million and the year to date budget is R31, 722 million and the expenditure for remuneration of councilors amounts to R4, 040 million while the year to date budget is R4, 556 million. The year to date actual expenditure for senior managers is R596 thousand million and the year to date budget thereof is R1, 362 million. There is four senior management vacant position (Budget and Treasury, Executive Support, Infrastructure and Planning) and this is causing underspending variance on budget performance for senior management. The year to date actuals for other municipal staff is R23, 047 million and the year to date budget is R25, 805 million. The remuneration of councilors and other municipal staff category has under spending variance, and there is four vacant positions in the senior management level and the positions should be filled in the new financial year 2021/22.

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

Description	Budget Year 2021/22												2021/22 Medium Term Revenue &			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2	
	Outcome	Outcome	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	2021/22	2022/23	2023/24	
Cash Receipts By Source																
Property rates	2,693	2,286	2,481	2,495	2,460	2,435	2,488	2,480	2,473	2,474	2,480	2,751	29,997	30,907	31,931	
Service charges - electricity revenue	8,269	7,581	7,995	7,963	8,994	9,646	7,501	7,674	7,571	7,776	8,569	10,460	99,998	101,965	102,930	
Service charges - refuse	461	393	647	653	626	654	617	679	607	529	512	1,044	7,421	8,755	9,978	
Rental of facilities and equipment	54	69	75	76	75	19	20	97	60	60	60	232	898	936	977	
Interest earned - external investments	200	98	252	-	-	143	-	-	245	-	451	511	1,900	1,980	2,067	
Interest earned - outstanding debtors	111	162	133	119	63	74	62	100	69	50	176	(2)	1,118	796	641	
Fines, penalties and forfeits	43	21	1,127	1,122	1,112	1,125	1,167	1,160	1,172	1,049	1,091	3,931	14,120	15,331	16,006	
Licences and permits	415	534	387	442	358	180	268	360	71	65	938	1,221	5,240	5,460	5,701	
Transfers and Subsidies - Operational	126,712	2,780	-	791	-	86,279	-	528	80,737	-	-	9,810	307,637	322,626	316,577	
Other revenue	821	1,230										(1,387)	664	692	722	
Cash Receipts by Source	139,778	15,154	13,097	13,661	13,689	100,555	12,124	13,078	93,005	12,003	14,277	28,572	468,994	489,449	487,530	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	31,000	-	-	15,779	8,512	16,651	-	2,128	13,418			(8,156)	79,332	72,606	76,364	
Transfers and subsidies - capital (monetary allocations)																
Proceeds on Disposal of Fixed and Intangible Assets				-		-		-								
Short term loans																
Borrowing long term/refinancing				-	-		-		-							
Increase (decrease) in consumer deposits	-	(10)			(921)			(1,000)				2,256	325	(3,247)	(3,247)	
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	170,778	15,144	13,097	29,440	21,280	117,207	12,124	14,206	106,423	12,003	14,277	22,672	548,651	558,808	560,648	
Cash Payments by Type																
Employee related costs	11,813	11,829	11,208	11,212	11,285	18,838	12,591	11,774	12,700	12,700	12,700	24,560	163,212	170,102	177,553	
Remuneration of councillors	2,020	2,020	2,082	2,082	2,082	2,119	2,082	2,082	2,250	2,250	2,250	4,017	27,334	28,428	29,565	
Interest paid	20	12	-	293	260	1,167	781	217	87	-	-	892	3,729	2,653	1,880	
Bulk purchases - Electricity	11,178	10,612	10,424	9,158	7,313	7,512	7,259	8,492	8,840	9,249	10,296	9,701	110,035	114,656	119,701	
Other materials	13,325	2,022	187	1,913	516	787	227	1,127	1,019	1,650	1,106	8,809	32,689	28,778	30,507	
Contracted services	12,814	8,210	4,598	7,314	3,231	8,206	7,314	6,758	3,217	3,775	4,068	(5,404)	64,102	51,538	45,479	
Grants and subsidies paid - other	235	365	391	283	267	387	275	-	270	270	270	773	3,784	3,943	4,116	
General expenses	11,709	6,905	1,642	4,185	113	6,855	3,263	1,033	3,384	2,356	2,347	(11,928)	31,864	33,203	34,663	
Cash Payments by Type	63,114	41,976	30,532	36,440	25,067	45,870	33,791	31,484	31,766	32,250	33,038	31,420	436,748	433,300	443,465	
Other Cash Flows/Payments by Type																
Capital assets	2,528	7,824	9,371	4,259	3,875	9,257	2,658	12,632	7,029	6,041	7,048	8,470	80,993	85,145	78,358	
Repayment of borrowing	965	973	867	870	902	931	959	1,212	1,512	1,612	1,712	(247)	12,271	11,347	8,120	
Other Cash Flows/Payments													14,274	14,274	29,705	
Total Cash Payments by Type	66,607	50,773	40,771	41,570	29,844	56,059	37,409	45,328	40,308	39,903	41,798	53,917	544,286	549,373	559,648	
NET INCREASE/(DECREASE) IN CASH HELD	104,172	(35,630)	(27,673)	(12,130)	(8,565)	61,148	(25,285)	(31,122)	66,116	(27,900)	(27,521)	(31,245)	4,364	9,435	1,000	
Cash/cash equivalents at the month/year beginning:	6,415	110,587	74,957	47,284	35,154	26,590	87,737	62,452	31,330	97,446	69,546	42,024	6,415	10,780	20,214	
Cash/cash equivalents at the month/year end:	110,587	74,957	47,284	35,154	26,590	87,737	62,452	31,330	97,446	69,546	42,024	10,780	10,780	20,214	21,214	

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R15, 154 million and the total cash payment for the month were R50, 773 million and this resulted in net decrease in cash held amounting to R35, 630 million. With cash and cash equivalent of R110, 587 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R74, 957 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	1,043	12,915		2,528	2,528	12,915	10,388	80%	3%
August	6,449	13,723		7,824	10,352	26,638	16,286	61%	12%
September	10,619	12,118				38,757	–		
October	4,827	12,156				50,912	–		
November	4,391	6,553				57,465	–		
December	10,490	8,285				65,749	–		
January	3,012	5,367				71,117	–		
February	14,315	3,856				74,973	–		
March	6,114	3,118				78,090	–		
April	5,599	3,357				81,447	–		
May	2,901	3,686				85,133	–		
June	23,714	2,899				88,032	–		
Total Capital expenditure	93,474	88,032	–	10,352					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of August amounts to R7, 824 million. The year to date actual expenditure incurred is R10, 352 million whilst the year to date budget is R26, 638 million that gives rise to under spending variance of R16, 286 million that translate to 61%.

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	18,640	22,048	-	667	667	2,146	1,479	69%	22,048
Roads Infrastructure	-	500	-	-	-	74	74	100%	500
Roads		500		-	-	74	74	100%	500
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	18,640	21,348	-	667	667	1,872	1,205	64%	21,348
HV Substations							-		
HV Switching Station							-		
MV Networks	18,640	21,348		667	667	1,872	1,205	64%	21,348
LV Networks							-		
Solid Waste Infrastructure	-	200	-	-	-	200	200	100%	200
Landfill Sites							-		
Waste Transfer Stations							-		
Capital Spares		200		-	-	200	200	100%	200
Community Assets	-	100	-	-	-	-	-		100
Community Facilities	-	100	-	-	-	-	-		100
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Other assets	2,221	-	-	-	-	-	-		-
Municipal Offices	682						-		
Workshops	1,539						-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	626	460	-	244	271	185	(86)	-46%	460
Computer Equipment	626	460		244	271	185	(86)	-46%	460
Furniture and Office Equipment	479	-	-	-	-	-	-		-
Furniture and Office Equipment	479						-		
Machinery and Equipment	842	400	-	-	-	235	235	100%	400
Machinery and Equipment	842	400		-	-	235	235	100%	400
Transport Assets	-	800	-	-	-	291	291	100%	800
Transport Assets		800		-	-	291	291	100%	800
Land	-	1,100	-	-	-	-	-		1,100
Land		1,100		-	-	-	-		1,100
Total Capital Expenditure on new assets	22,808	24,908	-	911	938	2,858	1,919	67%	24,908

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	54,137	39,750	-	5,063	7,563	17,424	9,861	57%	39,750
Roads Infrastructure	52,225	39,750	-	5,063	7,563	17,424	9,861	57%	39,750
Roads	52,225	39,750		5,063	7,563	17,424	9,861	57%	39,750
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	1,912	-	-	-	-	-	-		-
HV Substations							-		
HV Switching Station							-		
LV Networks	1,912	-					-		
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites							-		
Waste Transfer Stations							-		
Community Assets	687	-	-	-	-	-	-		-
Libraries							-		
Cemeteries/Crematoria	687						-		
Police							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	54,825	39,750	-	5,063	7,563	17,424	9,861	56.6%	39,750

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	13,146	8,660	-	468	1,388	1,443	54	4%	8,660
Roads Infrastructure	8,193	5,092	-	86	145	690	546	79%	5,092
Roads	8,193	5,092		86	145	690	546	79%	5,092
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	2,195	2,033	-	-	479	496	17	4%	2,033
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	2,195	2,033		-	479	496	17	4%	2,033
Solid Waste Infrastructure	2,757	1,536	-	383	765	256	(509)	-199%	1,536
Landfill Sites	2,757	1,536		383	765	256	(509)	-199%	1,536
Waste Transfer Stations							-		
Community Assets	164	703	-	72	72	109	36	33%	703
Community Facilities	164	703		72	72	109	36	33%	703
Police							-		
Parks	164	703		72	72	109	36	33%	703
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	1,991	1,756	-	460	489	157	(332)	-211%	1,756
Operational Buildings	1,991	1,756		460	489	157	(332)	-211%	1,756
Stores		1,229		11	11	157	146	93%	1,229
Intangible Assets	-	187	-	-	5	27	21	79%	187
Servitudes							-		
Computer Software and Applications		187		-	5	27	21	79%	187
Computer Equipment	5	-	-	-	-	-	-		-
Computer Equipment	5						-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	1,561	1,905	-	293	451	297	(154)	-52%	1,905
Machinery and Equipment	1,561	1,905		293	451	297	(154)	-52%	1,905
Transport Assets	3,099	1,513	-	249	249	687	438	64%	1,513
Transport Assets	3,099	1,513		249	249	687	438	64%	1,513
Total Repairs and Maintenance Expenditure	19,966	14,724	-	1,543	2,656	2,719	63	2.3%	14,724

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	45,372	43,068	-	-	-	3,589	3,589	100%	43,068
Roads Infrastructure	40,540	38,002	-	-	-	3,167	3,167	100%	38,002
Roads	40,540	38,002				3,167	3,167	100%	38,002
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	399	-	-	-	33	33	100%	399
Attenuation							-		
Electrical Infrastructure	4,281	3,954	-	-	-	330	330	100%	3,954
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors	4,281	3,954				330	330	100%	3,954
LV Networks							-		
Solid Waste Infrastructure	551	714	-	-	-	59	59	100%	714
Landfill Sites	551	714				59	59	100%	714
Waste Transfer Stations							-		
Community Assets	1,153	1,231	-	-	-	103	103	100%	1,231
Cemeteries/Crematoria							-		
Public Open Space	1,153	1,231				103	103	0	1,231
Heritage assets	-	5	-	-	-	0	0	100%	5
Other Heritage	-	5				0	0	0	5
Other assets	3,935	4,140	-	-	-	345	345	0	4,140
Operational Buildings	3,935	4,140	-	-	-	345	345	100%	4,140
Workshops							-		
Intangible Assets	8	51	-	-	-	4	4	100%	51
Licences and Rights	8	51	-	-	-	4	4	100%	51
Computer Software and Applications	8	51				4	4	100%	51
Computer Equipment	-	692	-	-	-	58	58	100%	692
Computer Equipment	-	692				58	58	100%	692
Furniture and Office Equipment	623	590	-	-	-	49	49	100%	590
Furniture and Office Equipment	623	590				49	49	100%	590
Machinery and Equipment	2,684	2,864	-	-	-	239	239	100%	2,864
Machinery and Equipment	2,684	2,864				239	239	100%	2,864
Transport Assets	4,399	5,751	-	-	-	479	479	100%	5,751
Transport Assets	4,399	5,751				479	479	100%	5,751
Total Depreciation	58,174	58,392	-	-	-	4,866	4,866	100%	58,392

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	15,239	22,674	-	1,850	1,850	3,825	1,975	52%	22,674
Roads Infrastructure	15,239	13,184	-	1,850	1,850	3,464	1,614	47%	13,184
Roads	15,239	13,184		1,850	1,850	3,464	1,614	47%	13,184
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	-	340	-	-	-	-	-		340
HV Substations							-		
HV Switching Station							-		
LV Networks							-		
Capital Spares		340		-	-	-	-		340
Solid Waste Infrastructure	-	9,150	-	-	-	361	361	100%	9,150
Landfill Sites		9,150		-	-	361	361	100%	9,150
Waste Transfer Stations							-		
Community Assets	602	700	-	-	-	-	-		700
Libraries							-		
Cemeteries/Crematoria		500		-	-	-	-		500
Police							-		
Parks	602	200		-	-	-	-		200
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on upgrading of existing assets	15,841	23,374	-	1,850	1,850	3,825	1,975	52%	23,374

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and Table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, and assets management and performance of the Municipality.

The total expenditure for new capital projects amounts to R938 thousand and the year to date budget is R2, 858 million that reflects under spending variance of R1, 919 million that translates to 67% variance.

The year to date actuals on renewal of existing assets amounts R7, 563 million and with the year to date budget of R17, 424 million and this reflects under spending variance of R9, 861 million that translates to 56.6% variance.

The year to date actual expenditure on repairs and maintenance is R2, 656 million, and the year to date budget is R2, 719 million, reflecting over spending variance of R63 thousand that translates to 2.3%.

The year to date actual expenditure on upgrading of existing assets is R1, 850 million and the year to date budget is R3, 825 million, reflecting under spending variance of R1, 975 million that translates to 52%.

The year to date actual expenditure on depreciation and asset impairment is R0 and the year to date budget is R4, 866 million, reflecting spending variance of R4, 866 million, that translates to 100% which means the integration between asset management system and core financial system is done bi-annually and this is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is partially complying with some of mSCOA requirements.

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework				
					Budget Year 2021/22				
					Original Budget	Adjusted Budget	YTD Actuals	Percentage	
Parent municipality:									
Technical Services	Grblersdal Traffic Lights	Upgrading	Electrical Infrastructure	Capital Spares	340	–	–	0%	
Technical Services	Aircons	New	Machinery and Equipment	Transport Assets	300	–	–	0%	
Technical Services	Electrification of Ga Posa	New	Electrical Infrastructure	MV Networks	2,088	–	252	12%	
Technical Services	Electrification of Maleoskop	New	Electrical Infrastructure	MV Networks	3,348	–	–	0%	
Technical Services	Electrification of Masakaneng	New	Electrical Infrastructure	MV Networks	5,508	–	–	0%	
Technical Services	Electrification of Matlala Lehwelere	New	Electrical Infrastructure	MV Networks	3,438	–	312	9%	
Technical Services	Electrification of Rondebosch	New	Electrical Infrastructure	MV Networks	1,206	–	–	0%	
Technical Services	Electrification of Vlaktefontein	New	Electrical Infrastructure	MV Networks	5,760	–	103	2%	
Technical Services	Grobblersdal Landfillsite	Upgrading	Infrastructure	Landfill Sites	9,050	–	–	0%	
Technical Services	Culverts and Road signs	New	Roads Infrastructure	Roads	500	–	–	0%	
Technical Services	kgapamadi Bus Road	Renewal	Roads Infrastructure	Roads	1,000	–	–	0%	
Technical Services	Motetema Streets Upgrade	New	Roads Infrastructure	Roads	1,500	–	–	0%	
Technical Services	Rehabilitaion of roads/streets in various wards	Renewal	Roads Infrastructure	Roads	2,500	–	2,500	100%	
Technical Services	Dipakapakeng Access Road	Upgrading	Roads Infrastructure	Roads	21,750	–	1,787	8%	
Technical Services	Bloompoort Road	Renewal	Roads Infrastructure	Roads	13,000	–	3,276	25%	
Technical Services	Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	13,184	–	1,850	14%	
Information Technology	Computer Equipment	New	Computer Equipment	Computer Equipment	460	–	271	59%	
Fleet Management	Vehicles	New	Transport Assets	Transport Assets	800	–	–	0%	
Finance	Forklift	New	Machinery and Equipment	Machinery and Equipment	100	–	–	0%	
Community Services	Fencing of Elandsdoorn Cemeteries	Renewal	Community Facilities	Cemeteries/Crematoria	500	–	–	0%	
Community Services	Development of Parks	Upgrading	Community Facilities	Parks	200	–	–	0%	
Community Services	Disaster Management Centre & Emergency Relief Store room	New	Community Facilities	Centres	100	–	–	0%	
Community Services	No Illegal Dumping	New	Solid Waste Infrastructure	Capital Spares	200	–	–	0%	
Economic Development	Fencing of Game Farm	New	Land	Land	1,100	–	–	0%	
Community Services	Rosennekal Concrete Palisade	Upgrading	Solid Waste Infrastructure	Landfill Sites	100	–	–	0%	
					88,032	–	10,352	12%	

Quality certificate

I, **MESHACK MAHLAGAUME KGWALE**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of August 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature

Date

14/09/2021