

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

FEBRUARY 2022

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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 February 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 completely audited.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2021/22			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	546,626,097	546,753,316	349,491,326	64%
		-		
OPERATING EXPENDITURE	532,674,879	525,975,343	270,517,630	51%
		-		
TRANSFER - CAPITAL	79,332,000	80,071,762	36,844,758	46%
SURPLUS/(DEFICIT)	93,283,218	100,849,735	93,325,286	93%
CAPITAL EXPENDITURE	88,032,000	94,234,423	48,412,772	51%

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	42,616	3,328	26,632	25,565	1,067	4%	42,616
Service charges	97,738	113,490	130,911	10,358	73,355	74,770	(1,415)	-2%	130,911
Investment revenue	585	1,900	2,432	155	1,265	1,360	(96)	-7%	2,432
Transfers and subsidies	351,908	307,637	307,637	539	229,835	229,681	154	0%	307,637
Other own revenue	27,313	84,734	63,158	2,585	18,405	16,537	1,868	11%	63,158
Total Revenue (excluding capital transfers and contributions)	516,985	546,626	546,753	16,965	349,491	347,913	1,578	0%	546,753
Employee costs	150,619	163,212	154,891	12,338	106,391	106,216	175	0%	154,891
Remuneration of Councillors	24,279	27,334	25,386	2,072	16,506	16,619	(113)	-1%	25,386
Depreciation & asset impairment	58,788	58,392	57,692	-	-	37,502	(37,502)	-100%	57,692
Finance charges	3,516	3,729	845	-	232	411	(179)	-44%	845
Materials and bulk purchases	114,603	129,586	132,762	10,384	90,868	86,786	4,082	5%	132,762
Transfers and subsidies	1,402	3,784	3,271	244	2,060	2,340	(280)	-12%	3,271
Other expenditure	189,313	146,638	151,128	(2,544)	76,953	84,084	(7,130)	-8%	151,128
Total Expenditure	542,520	532,675	525,975	22,493	293,011	333,957	(40,947)	-12%	525,975
Surplus/(Deficit)	(25,535)	13,951	20,778	(5,529)	56,481	13,956	42,525	305%	20,778
Transfers and subsidies - capital (monetary allocations)	68,450	79,332	80,072	3,424	36,845	33,420	3,424	10%	80,072
Surplus/(Deficit) after capital transfers & contributions	42,916	93,283	100,850	(2,104)	93,325	47,376	45,949	97%	100,850
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	42,916	93,283	100,850	(2,104)	93,325	47,376	45,949	97%	100,850
Capital expenditure & funds sources									
Capital expenditure	85,102	88,032	94,234	16,440	48,413	51,013	(2,601)	-5%	94,234
Capital transfers recognised	79,029	79,332	80,072	5,016	34,838	37,439	(2,601)	-7%	80,072
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6,073	8,700	14,163	11,424	13,574	13,574	-	-	14,163
Total sources of capital funds	85,102	88,032	94,234	16,440	48,413	51,013	(2,601)	-5%	94,234
Financial position									
Total current assets	155,157	165,299	151,516		205,298				151,516
Total non current assets	1,138,294	1,305,435	1,302,263		1,187,244				1,302,263
Total current liabilities	122,770	111,087	112,685		120,443				112,685
Total non current liabilities	74,813	114,907	114,907		77,486				114,907
Community wealth/Equity	1,095,868	1,244,739	1,226,187		1,194,614				1,226,187
Cash flows									
Net cash from (used) operating	102,726	97,304	101,165	1,269	86,487	88,605	2,118	2%	101,165
Net cash from (used) investing	(84,301)	(80,993)	(78,458)	(16,440)	(48,413)	(45,269)	3,144	-7%	(78,458)
Net cash from (used) financing	(13,938)	(11,947)	(11,947)	35	(2,485)	(4,418)	(1,933)	44%	(11,947)
Cash/cash equivalents at the month/year end	6,415	31,852	17,609	-	42,004	45,766	3,762	8%	17,176
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	15,934	6,027	3,625	3,356	3,305	3,364	18,118	95,742	149,470
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 February is R349,491 million and the year to date budget of R347,913 million and this reflects a negative variance of R1 578 million which is mostly attributable to equitable shares received amounting to R227, 092 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 7% unfavorable variance,
- Interest earned – outstanding debtors: 13% favorable variance,
- Rental on Facilities and Equipment: 17% favorable variance,
- Fines, penalties and forfeits: 17% favorable variance
- Services Charges – electricity revenue: 3% unfavorable variance
- Services Charges – refuse revenue: 15% favorable variance
- Licenses and permits: 2% favorable variance
- Property rates: 4% favorable variance
- Other revenue: 27% favorable
- Transfer and subsidies: 0% favorable

Operating Expenditure

The year to date operational expenditure as at end of February amounts to R293,011 million and the year to date budget is R333,957 million. This reflects underspending variance of R40,947 million that translates to 12% 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:

- Debt impairment: 100% under performance
- Depreciation and asset impairment: 100% under performance
- Finance charges: 44% under performance
- Other material: 18% over performance
- Other expenditure: 17% over performance
- Transfer and subsidies: 12% under 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 February 2022 amounts to R48,413 million and the year to date budget amounts to R51,013 million and this gives rise to R2,601 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of February is R93,325 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 February amounts to R149,470 million and this shows an increase of R24,459 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 R94,537 million and other debtors amounting to R54, 933 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 February 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	273,364	245,185	263,642	5,709	189,181	186,185	2,996	2%	263,642
Executive and council	56,129	48,669	48,669	–	42,852	42,852	–		48,669
Finance and administration	203,805	184,328	202,786	5,709	138,191	135,195	2,996	2%	202,786
Internal audit	13,430	12,188	12,188	–	8,138	8,138	–		12,188
Community and public safety	32,043	88,396	54,277	43	16,497	16,454	43	0%	54,277
Community and social services	11,515	9,924	9,914	7	8,021	8,014	7	0%	9,914
Sport and recreation	17,675	13,472	13,438	–	8,227	8,227	–		13,438
Public safety	2,853	65,000	30,925	36	250	213	36	17%	30,925
Economic and environmental services	136,383	126,286	127,453	3,173	87,548	85,017	2,530	3%	127,453
Planning and development	30,386	24,295	24,422	224	17,951	17,925	26	0%	24,422
Road transport	104,380	99,173	100,213	2,949	67,403	64,898	2,504	4%	100,213
Environmental protection	1,617	2,818	2,818	–	2,194	2,194	–		2,818
Trading services	143,645	166,092	181,452	11,463	93,111	93,678	(567)	-1%	181,452
Energy sources	109,642	134,030	149,100	10,669	72,839	74,200	(1,361)	-2%	149,100
Waste management	34,003	32,062	32,353	794	20,272	19,478	794	4%	32,353
Total Revenue - Functional	585,436	625,958	626,825	20,389	386,336	381,334	5,003	1%	626,825
Expenditure - Functional									
Governance and administration	239,954	199,255	198,126	14,736	136,950	135,870	1,080	1%	198,126
Executive and council	43,307	42,577	38,500	3,370	24,158	24,503	(345)	-1%	38,500
Finance and administration	188,602	148,683	149,321	10,252	104,158	103,307	851	1%	149,321
Internal audit	8,045	7,995	10,305	1,114	8,633	8,060	574	7%	10,305
Community and public safety	73,578	76,374	69,071	2,273	20,405	27,578	(7,173)	-26%	69,071
Community and social services	7,157	7,280	5,947	445	4,006	3,993	13	0%	5,947
Sport and recreation	8,292	12,783	8,609	554	5,170	5,151	19	0%	8,609
Public safety	58,129	56,311	54,515	1,274	11,229	18,434	(7,205)	-39%	54,515
Economic and environmental services	89,082	103,751	98,721	4,770	39,789	36,256	3,533	10%	98,721
Planning and development	12,907	17,950	14,188	1,197	8,900	8,682	218	3%	14,188
Road transport	75,556	85,136	84,336	3,573	30,692	27,378	3,315	12%	84,336
Environmental protection	618	665	197	–	197	197	–		197
Trading services	139,906	153,295	160,058	714	95,867	96,751	(884)	-1%	160,058
Energy sources	99,470	128,242	126,809	(3,202)	74,620	75,800	(1,180)	-2%	126,809
Waste management	40,435	25,053	33,249	3,915	21,247	20,951	296	1%	33,249
Total Expenditure - Functional	542,520	532,675	525,975	22,493	293,011	296,456	(3,445)	-1%	525,975
Surplus/ (Deficit) for the year	42,916	93,283	100,850	(2,104)	93,325	84,878	8,447	10%	100,850

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	42,820	–	38,567	38,567	–		42,820
Vote 2 - Municipal Manager	47,408	42,149	42,149	–	27,164	27,164	–		42,149
Vote 3 - Budget & Treasury	84,415	74,785	93,243	5,635	59,075	56,153	2,922	5%	93,243
Vote 4 - Corporate Services	51,431	46,749	46,748	74	33,941	33,867	74	0%	46,748
Vote 5 - Community Services	75,047	130,531	97,480	1,389	44,963	44,018	945	2%	97,480
Vote 6 - Technical Services	233,125	250,001	265,336	13,066	151,284	150,248	1,036	1%	265,336
Vote 7 - Developmental Planning	21,988	17,052	17,179	224	12,276	12,250	26	0%	17,179
Vote 8 - Executive Support	22,675	21,871	21,871	–	19,067	19,067	–		21,871
Total Revenue by Vote	585,436	625,958	626,825	20,389	386,336	381,334	5,003	1%	626,825
Expenditure by Vote									
Vote 1 - Executive & Council	37,311	37,114	33,832	3,094	20,992	21,346	(354)	-2%	33,832
Vote 2 - Municipal Manager	47,145	36,199	38,707	3,593	31,671	30,971	700	2%	38,707
Vote 3 - Budget & Treasury	78,812	56,980	58,943	3,194	41,173	41,793	(620)	-1%	58,943
Vote 4 - Corporate Services	31,806	35,707	26,629	1,924	17,549	17,146	403	2%	26,629
Vote 5 - Community Services	122,250	109,512	110,688	6,818	47,469	54,328	(6,859)	-13%	110,688
Vote 6 - Technical Services	195,386	228,211	226,006	1,350	113,197	147,666	(34,469)	3%	226,006
Vote 7 - Developmental Planning	8,333	13,293	9,215	806	5,806	5,637	169	3%	9,215
Vote 8 - Executive Support	21,476	15,657	21,955	1,714	15,154	15,071	83	1%	21,955
Total Expenditure by Vote	542,520	532,675	525,975	22,493	293,011	333,957	(40,947)	-1%	525,975
Surplus/ (Deficit) for the year	42,916	93,283	100,850	(2,104)	93,325	47,376	45,949	10%	100,850

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	42,616	3,328	26,632	25,565	1,067	4%	42,616
Service charges - electricity revenue	88,812	104,214	121,343	9,564	67,130	69,339	(2,209)	-3%	121,343
Service charges - refuse revenue	8,926	9,276	9,568	794	6,225	5,431	794	15%	9,568
Rental of facilities and equipment	956	898	958	78	537	459	78	17%	958
Interest earned - external investments	585	1,900	2,432	155	1,265	1,360	(96)	-7%	2,432
Interest earned - outstanding debtors	17,041	12,860	18,360	1,626	11,962	10,590	1,372	13%	18,360
Fines, penalties and forfeits	2,861	65,071	30,986	39	244	209	35	17%	30,986
Licences and permits	4,635	5,240	6,026	549	4,353	4,248	105	2%	6,026
Transfers and subsidies	351,908	307,637	307,637	539	229,835	229,681	154	0%	307,637
Other revenue	1,819	664	6,829	292	1,310	1,031	279	27%	6,829
Gains							-		
Total Revenue (excluding capital transfers and contributions)	516,985	546,626	546,753	16,965	349,491	347,913	1,578	0%	546,753
Expenditure By Type									
Employee related costs	150,619	163,212	154,891	12,338	106,391	106,216	175	0%	154,891
Remuneration of councillors	24,279	27,334	25,386	2,072	16,506	16,619	(113)	-1%	25,386
Debt impairment	61,327	48,632	48,932	-	-	9,786	(9,786)	-100%	48,932
Depreciation & asset impairment	58,788	58,392	57,692	-	-	37,502	(37,502)	-100%	57,692
Finance charges	3,516	3,729	845	-	232	411	(179)	-44%	845
Bulk purchases	88,182	110,035	100,035	7,496	60,401	60,871	(470)	-1%	100,035
Other materials	26,421	19,551	32,727	2,889	30,467	25,915	4,552	18%	32,727
Contracted services	75,365	60,088	61,570	(5,451)	48,479	49,882	(1,403)	-3%	61,570
Transfers and subsidies	1,402	3,784	3,271	244	2,060	2,340	(280)	-12%	3,271
Other expenditure	52,620	37,918	40,626	2,906	28,475	24,416	4,059	17%	40,626
Losses							-		
Total Expenditure	542,520	532,675	525,975	22,493	293,011	333,957	(40,947)	-12%	525,975
Surplus/(Deficit)	(25,535)	13,951	20,778	(5,529)	56,481	13,956	42,525	305%	20,778
Transfers and subsidies - capital (monetary allocations)	68,450	79,332	80,072	3,424	36,845	33,420	3,424	10%	80,072
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) after capital transfers & contributions	42,916	93,283	100,850	(2,104)	93,325	47,376			100,850
Taxation									
Surplus/(Deficit) after taxation	42,916	93,283	100,850	(2,104)	93,325	47,376			100,850
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	42,916	93,283	100,850	(2,104)	93,325	47,376			100,850
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	42,916	93,283	100,850	(2,104)	93,325	47,376		-	100,850

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 February 2022, no COVID 19 danger allowances were paid.

Other expenditure relating to COVID 19 amounts to R106, 061 thousand relating to 2020/21 financial year and no COVID 19 expenditure of February, year to date expenditure amounted to R23, 500 thousand for the 2021/22 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

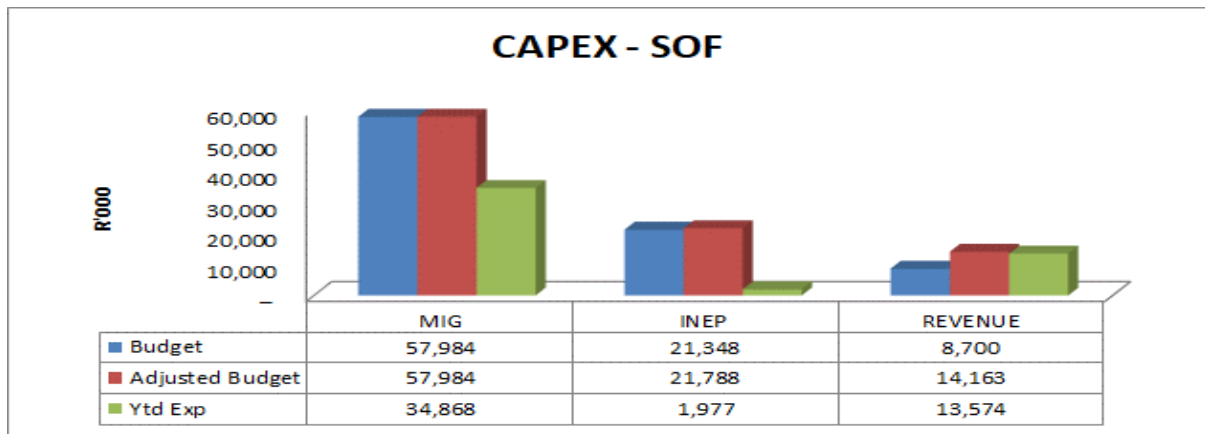
Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,111	1,360	1,939	-	1,538	1,538	-		1,939
Executive and council							-		
Finance and administration	1,111	1,360	1,939	-	1,538	1,538	-		1,939
Internal audit							-		
Community and public safety	2,063	800	500	-	498	498	-		500
Community and social services	598	600	500	-	498	498	-		500
Sport and recreation	1,465	200	-	-	-	-	-		-
Public safety	-						-		
Housing							-		
Health							-		
Economic and environmental services	62,035	63,584	58,284	3,767	32,673	33,730	(1,057)	-3%	58,284
Planning and development		1,100	-	-	-	-	-		-
Road transport	62,035	62,484	58,284	3,767	32,673	33,730	(1,057)	-3%	58,284
Environmental protection							-		
Trading services	19,894	22,288	33,512	12,673	13,704	15,248	(1,544)	-10%	33,512
Energy sources	19,894	21,988	33,512	12,673	13,704	15,248	(1,544)	-10%	33,512
Waste management	-	300	-	-	-	-	-		-
Other							-		
Total Capital Expenditure - Functional Classification	85,102	88,032	94,234	16,440	48,413	51,013	(2,601)	-5%	94,234
Funded by:									
National Government	79,029	79,332	79,772	5,016	34,838	37,439	(2,601)	-7%	79,772
Provincial Government			300	-	-		-		300
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	79,029	79,332	80,072	5,016	34,838	37,439	(2,601)	-7%	80,072
Borrowing							-		
Internally generated funds	6,073	8,700	14,163	11,424	13,574	13,574	-		14,163
Total Capital Funding	85,102	88,032	94,234	16,440	48,413	51,013	(2,601)	-5%	94,234

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
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1,105	460	860	-	459	459	-	-	860
Vote 5 - Community Services	-	300	-	-	-	-	-	-	-
Vote 6 - Technical Services	7,468	40,840	58,280	14,119	37,503	38,832	(1,329)	-3%	58,280
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	8,574	41,600	59,140	14,119	37,963	39,292	(1,329)	-3%	59,140
Expenditure of single-year capital appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	100	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	1,972	800	500	-	498	498	-	-	500
Vote 6 - Technical Services	74,557	44,432	34,595	2,320	9,952	11,224	(1,272)	-11%	34,595
Vote 7 - Developmental Planning	-	1,100	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	76,528	46,432	35,095	2,320	10,450	11,722	(1,272)	-11%	35,095
Total Capital Expenditure	85,102	88,032	94,234	16,440	48,413	51,013	(2,601)	-5%	94,234

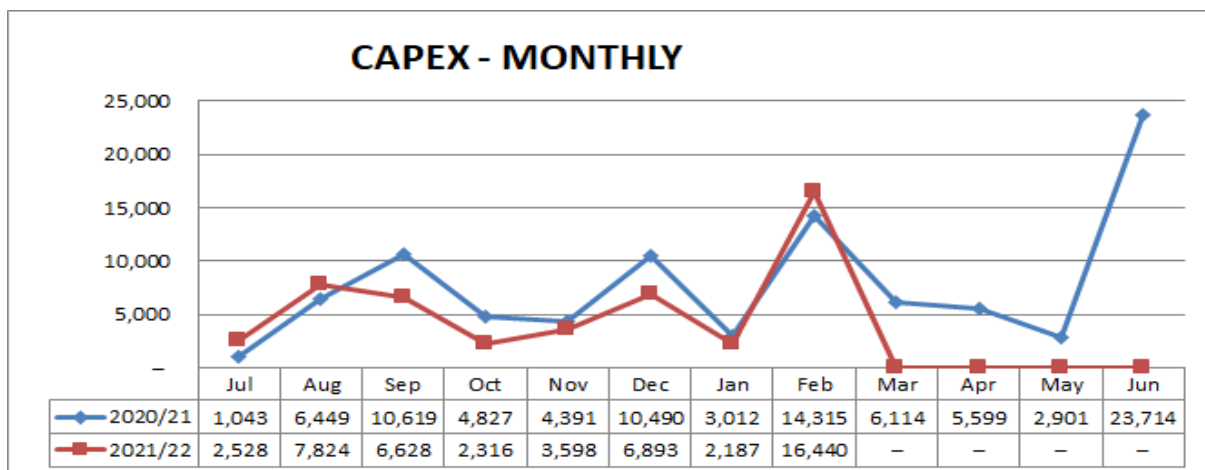
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of February 2022, R16 440 million spending is incurred and that increased the year to date expenditure to R48 413 million whilst the year to date budget is R51 013 million and this gave rise to under spending variance of R2 601 million that translates to 5%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R94, 234 million, R57, 984 million is funded from Municipal Infrastructure grant, R21, 348 million from Integrated National Electrification Programme and R13, 574 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 2022/22 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	6,857	8,536	17,310	11,710	17,310
Call investment deposits	–	23,315	–	30,294	–
Consumer debtors	85,665	63,924	62,496	101,773	62,496
Other debtors	51,435	60,917	62,766	51,719	62,766
Current portion of long-term receivables	119	–	119	–	119
Inventory	11,082	8,606	8,826	9,802	8,826
Total current assets	155,157	165,299	151,516	205,298	151,516
Non current assets					
Long-term receivables				–	
Investments	1,465	–	15,039	–	15,039
Investment property	80,022	60,343	55,840	80,622	55,840
Investments in Associate	–				
Property, plant and equipment	1,056,321	1,229,559	1,230,890	1,104,671	1,230,890
Biological	–			–	
Intangible	23	31	31	23	31
Other non-current assets	463	15,502	463	1,928	463
Total non current assets	1,138,294	1,305,435	1,302,263	1,187,244	1,302,263
TOTAL ASSETS	1,293,451	1,470,733	1,453,779	1,392,542	1,453,779
LIABILITIES					
Current liabilities					
Bank overdraft	–	–		–	–
Borrowing	3,014	12,271	12,271	1,872	12,271
Consumer deposits	5,797	5,700	5,700	5,740	5,700
Trade and other payables	110,690	87,165	88,763	110,579	88,763
Provisions	3,269	5,950	5,950	2,253	5,950
Total current liabilities	122,770	111,087	112,685	120,443	112,685
Non current liabilities					
Borrowing	(386)	19,467	19,467	2,058	19,467
Provisions	75,199	95,439	95,439	75,428	95,439
Total non current liabilities	74,813	114,907	114,907	77,486	114,907
TOTAL LIABILITIES	197,583	225,994	227,592	197,929	227,592
NET ASSETS	1,095,868	1,244,739	1,226,187	1,194,614	1,226,187
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,095,868	1,234,739	1,216,187	1,194,614	1,216,187
Reserves		10,000	10,000	–	10,000
TOTAL COMMUNITY WEALTH/EQUITY	1,095,868	1,244,739	1,226,187	1,194,614	1,226,187

The above table shows that community wealth amounts to R1,194 billion, total liabilities R197,929 million and the total assets R1, 392 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 1.7:1 that is below 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	34,083	2,273	18,648	18,976	(328)	-2%	34,083
Service charges	128,148	107,419	99,738	8,453	63,360	62,228	1,131	2%	99,738
Other revenue	13,218	20,923	22,389	12,084	47,197	11,692	35,506	304%	22,389
Transfers and Subsidies - Operational	249,240	307,637	307,637	660	232,070	231,410	660	0%	307,637
Transfers and Subsidies - Capital	70,918	79,332	79,772	-	63,942	63,786	156	0%	79,772
Interest	941	3,018	2,432	291	2,101	1,762	339	19%	2,432
Payments									
Suppliers and employees	(404,748)	(443,509)	(443,527)	(22,249)	(338,534)	(298,392)	40,142	-13%	(443,527)
Finance charges	(786)	(3,729)	(845)	-	(237)	(804)	(568)	71%	(845)
Transfers and Grants	(1,487)	(3,784)	(513)	(244)	(2,060)	(2,052)	8	0%	(513)
NET CASH FROM/(USED) OPERATING ACTIVITIES	102,726	97,304	101,165	1,269	86,487	88,605	2,118	2%	101,165
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(58)	-	5,544	-	-	-	-	-	5,544
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(84,243)	(80,993)	(84,002)	(16,440)	(48,413)	(45,269)	3,144	-7%	(84,002)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(84,301)	(80,993)	(78,458)	(16,440)	(48,413)	(45,269)	3,144	-7%	(78,458)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	325	325	35	(44)	(45)	0	-1%	325
Payments									
Repayment of borrowing	(13,938)	(12,271)	(12,271)	-	(2,441)	(4,374)	(1,933)	44%	(12,271)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(13,938)	(11,947)	(11,947)	35	(2,485)	(4,418)	(1,933)	44%	(11,947)
NET INCREASE/ (DECREASE) IN CASH HELD	4,486	4,364	10,761	(15,136)	35,589	38,918			10,761
Cash/cash equivalents at beginning:	1,929	27,487	6,848		6,415	6,848			6,415
Cash/cash equivalents at month/year end:	6,415	31,852	17,609		42,004	45,766			17,176

Table C7 presents details pertaining to cash flow performance. As at end of February 2022, the net cash inflow from operating activities is R86,487 million whilst net cash outflow from investing activities is R48,413 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R2,485 million. The cash and cash equivalent held at end of February 2022 amounted to R42,004 million and the net effect of the above cash flows is cash inflow movement of 35,589 million. The cash and cash equivalent at end of the reporting period of R42,004 million, is mainly made up of cash in the primary bank account amounting to R11,710, with a short term investment amounting to R30,294 million at the end of February 2022.

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	1%	The projected monthly revenue appear to be lower in light of the actual revenue performance	The variance is immeterial and no remedial action is needed.
Service charges - electricity revenue	-2%	The projected monthly revenue appear to be higher in light of the actual revenue performance	No remedial action is needed as it shows the municipality has improved on the electricity revenue.
Service charges - refuse revenue	2%	The actual revenue generated is more than the projected monthly revenue	No remedial action is needed as the revenue is high.
Rental of facilities and equipment	-12%	The actual revenue generated is more than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipality should look into the revenue generated on their rental of facilities to see if they generate cash as they are rented out
Interest earned - external investments	-24%	The municipality has short term investment with STANDARD BANK.	The municipality shoud draft cash flow projections plan which will assist if there is a need to invest
Interest earned - outstanding debtors	9%	The projected revenue is less 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 not yet been appointed and this distort the municipality from collecting revenue.	The municipality has cut down the revenue budget during the main adjustment and the contract will be appointed in the draft and final budget.
Licences and permits	18%	The actual revenue generated is higher than the projected monthly revenue	No remedial action is needed since the adjustment budget has completed.
Transfers and subsidies	9%	The equitable share trenches received is slightly higher than the projections thereof.	The budget unit should make use of the payment schedule during budget preparations.
Other revenue	163%	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	-1%	The actual expenditure incurred on employee related costs is more than the projections thereof	No remedial action is needed.
Remuneration of councillors	-9%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	No remedial action is needed.
Debt impairment	-100%	Debt impairment is still calculated at bi-annually	The municipality shoud do away with this approach as it not viable
Depreciation & asset impairment	-100%	Depreciation is still calculated bi-annually.	The municipality shoud do away with this approach as it not viable
Finance charges	-91%	Finance charges is mainly for finance lease and the lease contract has expired.	The municipality should prioritice the lease contract to start.
Bulk purchases	-13%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure and the February 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 to the supply chain for orders.
Other materials	144%	The projected expendire is less than the actual expenditure thereof.	No remedial action is needed.
Contracted services	23%	The actual expenditure incurred is more than the projected monthly expenditure	Major contracted payments should be captured immediially when they are paid to minimize the difference between the actual and projected.
Transfers and subsidies	-12%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	29%	The actual expenditure incurred is more than the projected monthly expenditure	No remedial action is needed

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-54%	The projections on capital grants is more than the spending thereof.	No remedial action is needed
Provincial Government	0%		
Internally generated funds	-67%	The actual spending on internally generated funds is equals to the projections thereof.	No remedial action is needed since internally generated projects are discontinued.
Cash Flow			
Property rates	11%	The actual collection rate on property rates is slightly less than the projected rate	The municipality should improve on the actual collection on residential and business areas.
Service charges	-2%	The collection rate on service charges is higher than the projected rate	The municipality should come up strategies of collection methods in licenced municipal areas on electricity billings and refuse removal.
Other revenue	279%	The collection rate on leased assets are under projected	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	2%	The receipted trenches of operational grants are under projected.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	0%	The receipted trenches of capital grants are under projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Interest	68%	Interest on other revenue is under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-56%	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	90%	The finance charges have been over projected.	No remedial action is needed
Transfers and Grants	-1%	The payments relating to this account are slightly lower than the projections thereof	No remedial action is needed
Capital assets	50%	The projected capital expenditure on capex is more than the actual spending thereof.	All the expected trenches of the grants have been received in line with their payment schedule
Increase (decrease) in consumer deposits	-96%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	54%	The projections is not in line with the amortisation schedule	No remedial action is needed

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 Days	151-180 Days	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	9,138	1,975	256	116	120	109	438	2,145	14,297	2,928		
Receivables from Non-exchange Transactions - Property Rates	3,392	1,629	1,359	1,270	1,265	1,376	6,719	42,187	59,196	52,816		
Receivables from Exchange Transactions - Waste Management	793	510	418	411	407	405	2,309	14,324	19,576	17,856		
Receivables from Exchange Transactions - Property Rental Debtors	70	41	39	32	31	31	220	1,004	1,468	1,319		
Interest on Arrear Debtor Accounts	1,627	1,573	1,526	1,485	1,445	1,406	8,182	34,326	51,571	46,844		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-		
Other	914	299	26	42	36	38	250	1,756	3,362	2,123		
Total By Income Source	15,934	6,027	3,625	3,356	3,305	3,364	18,118	95,742	149,470	123,885	-	-
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	2,126	1,394	1,115	1,049	1,048	1,135	5,858	30,649	44,373	39,739		
Commercial	8,622	1,869	573	507	507	475	2,195	12,065	26,814	15,750		
Households	5,144	2,752	1,927	1,789	1,738	1,746	10,007	52,758	77,860	68,037		
Other	42	12	10	11	11	9	59	269	424	359		
Total By Customer Group	15,934	6,027	3,625	3,356	3,305	3,364	18,118	95,742	149,470	123,885	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of February amount to R149,470 million. The debtors' book is made up as follows:

- Rates 40%
- Electricity 10%
- Rental 1%
- Refuse removal 13%
- Interest on Debtors 35%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

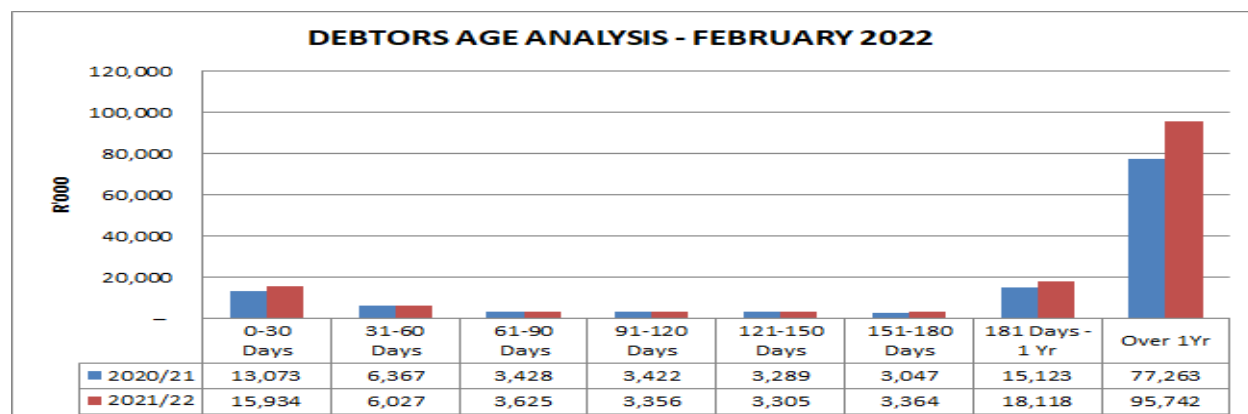
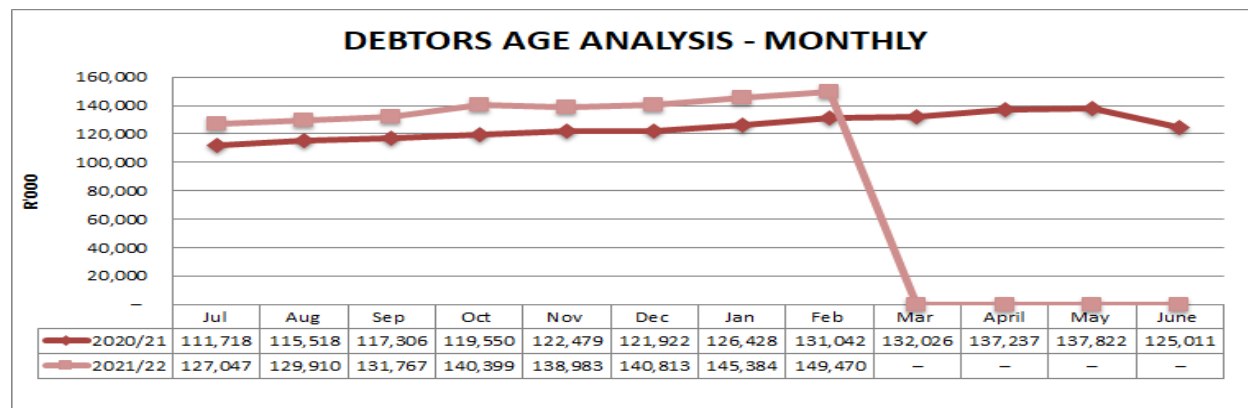


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2020/21 financial year and 2021/22 (as at end of February 2022) 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	OCC/OWN	OUTSTANDING BALANCE
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	OWNER	2,023,944
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	OWNER	1,295,725
9012345	BREED J & OOSTHUIZEN J F	OCCUPIER	634,691
6000908	DEPARTMENT OF EDUCATION	OWNER	761,071
201885	SHOPRITE CHECKERS (PTY) LTD	OCCUPIER	527,800
800000478	DAYBREAK PROP 3 PTY LTD	OWNER	483,766
1501364	JAN JOUBERT TR (JO JO TANKS)	OCCUPIER	515,057
9002065	GOVERNMENT OF KWANDEBELE	OWNER	179,296
2200702	NAMIB FAMILY TRUST	OWNER	185,976
7000918	MATHEBULA JABULANI JACK TITUS	OWNER	268,825
2913	SHOPRITE/CHECKERS	OCCUPIER	373,227
9001763	TSHEHLA TRUST MAMAILE GEORGE	OWNER	184,887
20494	BREAKAWAY TRUST	OWNER	277,671
9000177	DEPARTMENT OF PUBLIC WORKS (NATIONAL) (SAPS G/DAL)	OWNER	270,275
9002958	PROVINCIAL GOVERNMENT OF LIMPO	OWNER	136,986
9002503	GOUWS BOERDERY TRUST 1999/022459/07	OWNER	170,214
9019006	TIGER STRIPES INVESTMENTS (PTY)	OWNER	166,227
9053280	LIMPOPO GOVERNMENT PROV(BEN VILJOEN)	OWNER	266,481
211693	BOXER SUPERSTORE'ATT KERSHNEE	OCCUPIER	287,349
5000305	NKANGALA DISTRICT MUNICIPALITY	OWNER	202,582
TOTAL			9,212,052

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 R16, 032 million as outstanding creditors by the end of the month of February 2022.

CODE	CREDITOR NAME	AMOUNT
1	ESKOM	7,908,859.05
80984	GUBIS 85 SOLUTION	2,022,976.82
81001	JUST-BREEZE JV TLOU YA HLAKA	1,370,200.00
81178	MAXIMUM PROFIT RECOVERY	588,078.47
81025	STOP AND GO PROPERTIES	503,470.00
81042	MATUPUNUKA ICT	499,288.42
81002	SELEMA PLANT HIRE	440,000.01
81057	AES CONSULTING CC	389,365.08
81098	AUDITOR GENERAL OF SOUTH AFRICA	356,310.60
80944	INAMI PROJECTS	291,559.50
81041	LEKONAKONETSI CONSULTING SERVI	260,611.56
41027	KDM TRAVEL EXPRESS	203,681.34
81197	NKANIVO DEVELOPMENT CONSULTANT	190,000.00
80956	MAKITLA SOLUTION	188,950.00
81094	LEGOBOLE GROUP	176,860.00
37581	PHELADI NOKO B1 FUNERAL	174,984.00
81215	WINIVOX	150,000.00
32409	MAKGONATSOHLE TRADING ENTERPRI	134,742.63
81207	AFRIKAINVEST	99,850.00
80951	SELAPE MAP TRADING AND PROJECT	82,287.10
TOTAL		16,032,074.58

Supporting Table: SC 5 - Investment Portfolio

Name of institution	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest realised	Withdrawal	Investment Top Up	Closing Balance
Standard Bank 0388235270010	1 Month	Current Investment	4.6%		14-Feb-22	25,150,411	43,870	- 25,194,281	-	-
Standard Bank 0388235270011	1 Month	Current Investment	4.7%		14-Mar-22	30,183,452	110,836	-	-	30,294,288
TOTAL INVESTMENTS AND INTEREST						55,333,863		- 25,194,281	-	30,294,288

The Municipality's current investment portfolio during the month February opening balance amounted R55,333 million in different portfolio investments, withdrew R25,194 million, earned an interest of R154, 705 thousand and closed off with R30, 294 million investment.

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	307,637	660	231,941	231,941	-		307,637
Local Government Equitable Share	347,525	302,788	302,788	-	227,092	227,092	-		302,788
Finance Management	2,600	2,650	2,650	-	2,650	2,650	-		2,650
EPWP Incentive	1,681	2,199	2,199	660	2,199	2,199	-		2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other grant providers:	102	130	130	-	130	130	-		130
LGSETA Learnership and Development	102	130	130	-	130	130	-		130
Total Operating Transfers and Grants	351,908	307,767	307,767	660	232,071	232,071	-		307,767
Capital Transfers and Grants									
National Government:	68,891	79,332	79,332	-	63,942	56,353	7,589	13%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984	57,984	-	42,594	35,005	7,589	22%	57,984
Integrated National Electrification Grant	15,000	21,348	21,348	-	21,348	21,348	-		21,348
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development		-					-		-
District Municipality:	-	-	-	-	-	-	-		-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-		-
N/A							-		
Total Capital Transfers and Grants	68,891	79,332	79,332	-	63,942	56,353	7,589	13%	79,332
TOTAL RECEIPTS OF TRANSFERS & GRANTS	420,799	387,099	387,099	660	296,013	288,423	7,589	3%	387,099

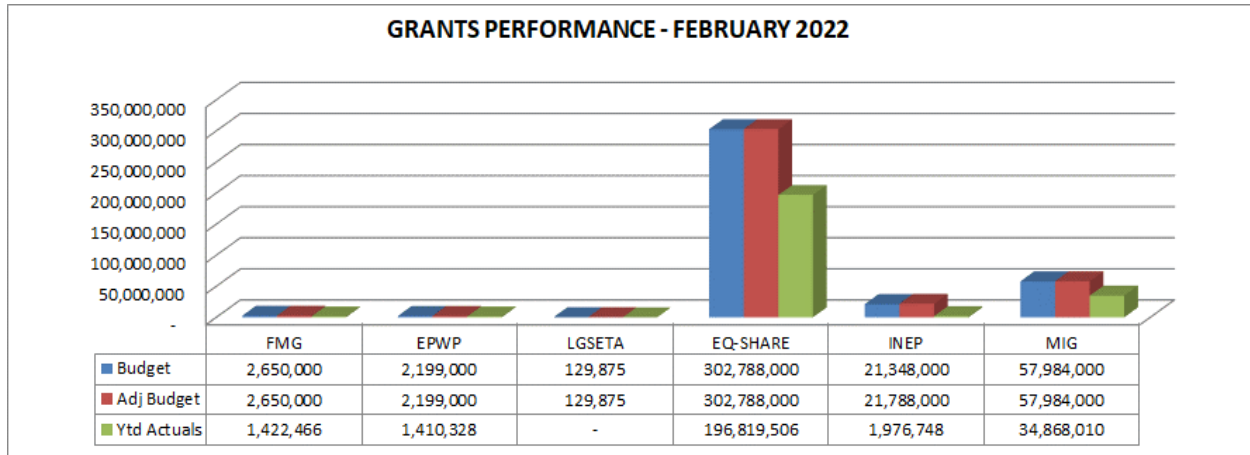
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R295,353 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R227, 092 million; Financial Management Grant amounting to R2,650 million; Local Government Sector Education and Training amounting to R129 thousand; Municipal Infrastructure Grant amounting to R42, 594 million; Integrated National Energy Grant R21, 348 million and Expanded Public Works Programme R1.539 million 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	307,637	14,942	199,652	210,751	(11,099)	-5%	307,637
Local Government Equitable Share	347,525	302,788	302,788	14,403	196,820	206,903	(10,084)	-5%	302,788
Finance Management	2,600	2,650	2,650	349	1,422	2,650	(1,228)	-46%	2,650
EPWP Incentive	1,681	2,199	2,199	190	1,410	1,198	212	18%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other grant providers:	102	130	130	-	-	130	(130)	-100%	130
LGSETA Learnership and Development	102	130	130	-	-	130	(130)	-100%	130
Total operating expenditure of Transfers and Grants:	351,908	307,767	307,767	14,942	199,652	210,881	(11,229)	-5%	307,767
Capital expenditure of Transfers and Grants									
National Government:	68,891	79,332	79,772	3,424	36,845	47,079	(10,234)	-22%	79,772
Municipal Infrastructure Grant (MIG)	53,891	57,984	57,984	2,319	34,868	35,005	(137)	0%	57,984
Intergrated National Electrification Grant	15,000	21,348	21,788	1,105	1,977	12,075	(10,098)	-84%	21,788
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development		-					-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total capital expenditure of Transfers and Grants	68,891	79,332	79,772	3,424	36,845	47,079	(10,234)	-22%	79,772
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	420,799	387,099	387,539	18,366	236,497	257,961	(21,463)	-8%	387,539

An amount of R18,366 million has been spent on grants during the month of February 2022 and the year to date actuals is R236, 497 million whilst the year to date budget amounts to R257, 961 million and this results in an under spending variance of R21 463 million that translates to 8%. Of the total spending amounting to R18,366 million, R14, 942 million is spent on operational grants whilst capital grants spent R3, 424 million.

Figure 5: Grants performance



The above graph depicts the gazetted and budgeted amounts for all the grants and the expenditure thereof as at end of February 2022. The grants expenditure are shown below in percentages:

- Financial Management Grant 53.68%
- Expanded Public Work Programme 64.13%
- LGSETA 0%
- Equitable Share 65.0%
- Integrated National Electrification Grant 9.07%
- Municipal Infrastructure Grant 60.13%

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	14,794	1,206	9,651	9,715	(64)	-1%	14,794
Pension and UIF Contributions	1,600	1,847	1,889	167	1,196	1,201	(5)	0%	1,889
Medical Aid Contributions	396	399	319	7	164	183	(19)	-10%	319
Motor Vehicle Allowance	5,167	5,847	5,408	443	3,510	3,536	(25)	-1%	5,408
Cellphone Allowance	2,708	2,992	2,738	229	1,820	1,820	-		2,738
Other benefits and allowances	223	243	238	19	164	164	-		238
Sub Total - Councillors	24,279	27,334	25,386	2,072	16,506	16,619	(113)	-1%	25,386
% increase		13%	5%						5%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,947	6,226	3,162	259	2,104	2,108	(4)	0%	3,162
Pension and UIF Contributions	141	299	89	7	59	59	(0)	0%	89
Medical Aid Contributions	81	92	52	9	39	34	4	13%	52
Motor Vehicle Allowance	420	912	186	16	124	124	-		186
Cellphone Allowance	114	151	85	7	57	57	-		85
Other benefits and allowances	1,846	491	172	0	172	172	-		172
Payments in lieu of leave							-		
Sub Total - Senior Managers of Municipality	6,549	8,171	3,746	298	2,555	2,555	-		3,746
% increase		25%	-43%						-43%
Other Municipal Staff									
Basic Salaries and Wages	93,585	99,214	98,352	8,245	65,269	65,289	(21)	0%	98,352
Pension and UIF Contributions	18,983	27,125	19,631	1,657	12,972	12,978	(6)	0%	19,631
Medical Aid Contributions	5,228	4,550	5,403	468	3,561	3,555	6	0%	5,403
Overtime	1,353	1,005	1,197	119	821	801	20	3%	1,197
Motor Vehicle Allowance	12,066	12,315	13,024	1,105	8,581	8,585	(4)	0%	13,024
Cellphone Allowance	1,901	1,284	1,916	160	1,277	1,277	-		1,916
Housing Allowances	206	202	217	19	145	144	1	1%	217
Other benefits and allowances	2,655	8,457	10,233	135	9,923	9,875	48	0%	10,233
Payments in lieu of leave	6,688	173	421	38	446	408	38	9%	421
Long service awards	1,405	714	749	93	842	749	93	12%	749
Post-retirement benefit obligations							-		
Sub Total - Other Municipal Staff	144,070	155,041	151,144	12,040	103,836	103,661	175	0%	151,144
% increase		8%	5%						5%
Total Parent Municipality	174,898	190,546	180,276	14,409	122,897	122,835	62	0%	180,276
		9%	3%						3%
TOTAL SALARY, ALLOWANCES & BENEFITS	174,898	190,546	180,276	14,409	122,897	122,835	62	0%	180,276
% increase		9%	3%						3%
TOTAL MANAGERS AND STAFF	150,619	163,212	154,891	12,338	106,391	106,216	175	0%	154,891

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of February 2022 amounts to R122 897 million and the year to date budget is R122 835 million and the expenditure for remuneration of councilors amounts to R16,506 million while the year to date budget is R16,619 million. The year to date actual expenditure for senior managers is R2,555 million and the year to date budget thereof is R2,555 million. There are four senior managerial vacant positions (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 R103,836 million and the year to date budget is R103,661 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 2022/23.

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

Description	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budgeted	Budgeted	Budgeted	Budgeted	2021/22	2022/23	2023/24	
Cash Receipts By Source																
Property rates	2,693	2,286	2,287	2,035	2,302	2,599	2,173	2,273	2,473	2,474	2,480	3,922	29,997	30,907	31,931	
Service charges - electricity revenue	8,269	7,581	8,119	7,580	6,434	7,702	6,394	8,004	7,571	7,776	8,569	16,000	99,998	101,965	102,930	
Service charges - refuse	461	393	411	383	399	405	376	449	607	529	512	2,497	7,421	8,755	9,978	
Rental of facilities and equipment	54	69	19	48	51	80	101	35	60	60	60	260	898	936	977	
Interest earned - external investments	200	98	59	-	-	160	250	155	245	-	451	282	1,900	1,980	2,067	
Interest earned - outstanding debtors	111	162	64	67	109	410	120	136	69	50	176	(356)	1,118	796	641	
Fines, penalties and forfeits	43	21	6	15	14	13	123	39	1,172	1,049	1,091	10,534	14,120	15,331	16,006	
Licences and permits	415	534	674	551	479	486	664	549	71	65	938	(186)	5,240	5,460	5,701	
Transfers and Subsidies - Operational	126,712	2,780	-	-	989	100,929	-	660	80,737	-	-	(5,170)	307,637	322,626	316,577	
Other revenue	821	1,230	5,065	1,355	6,061	1,409	14,711	11,461				(41,449)	664	692	722	
Cash Receipts by Source	139,778	15,154	16,704	12,033	16,837	114,194	24,913	23,762	93,005	12,003	14,277	(13,667)	468,994	489,449	487,530	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	31,000	-	15,000	-	11,348	6,594	-	-	13,418			1,972	79,332	72,606	76,364	
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits	-	(10)	(26)		(32)	25	(35)	35				369	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	31,677	12,033	28,153	120,813	24,878	23,797	106,423	12,003	14,277	(11,326)	548,651	558,808	560,648	
Cash Payments by Type																
Employee related costs	11,813	11,829	11,656	12,948	12,165	20,179	13,462	12,338	12,700	12,700	12,700	18,720	163,212	170,102	177,553	
Remuneration of councillors	2,020	2,020	2,020	2,020	1,866	2,403	2,085	2,072	2,250	2,250	2,250	4,079	27,334	28,428	29,565	
Interest paid	20	12	4	4	2	-	193	-	87	-	-	3,405	3,729	2,653	1,880	
Bulk purchases - Electricity	11,178	10,612	11,630	8,572	6,954	7,681	7,345	7,496	8,840	9,249	10,296	10,182	110,035	114,656	119,701	
Other materials	13,325	2,022	7,355	4,096	1,265	1,601	10,271	2,889	1,019	1,650	1,106	(13,910)	32,689	28,778	30,507	
Contracted services	12,814	8,210	6,502	9,462	6,734	12,786	6,313	(5,451)	3,217	3,775	4,068	(4,328)	64,102	51,538	45,479	
Grants and subsidies paid - other	235	365	164	259	223	166	404	244	270	270	270	915	3,784	3,943	4,116	
General expenses	11,709	6,905	1,744	3,421	2,161	12,877	2,252	2,906	3,384	2,356	2,347	(20,199)	31,864	33,203	34,663	
Cash Payments by Type	63,114	41,976	41,076	40,783	31,371	57,693	42,324	22,493	31,766	32,250	33,038	(1,136)	436,748	433,300	443,465	
Other Cash Flows/Payments by Type																
Capital assets	2,528	7,824	6,628	2,316	3,598	6,893	2,187	16,440	7,029	6,041	7,048	12,462	80,993	85,145	78,358	
Repayment of borrowing	965	973	258	245	-	-	-	-	1,512	1,612	1,712	4,993	12,271	11,347	8,120	
Other Cash Flows/Payments												14,274	14,274	19,580	29,705	
Total Cash Payments by Type	66,607	50,773	47,962	43,344	34,968	64,586	44,511	38,933	40,308	39,903	41,798	30,593	544,286	549,373	559,648	
NET INCREASE/(DECREASE) IN CASH HELD	104,172	(35,630)	(16,285)	(31,311)	(6,815)	56,226	(19,633)	(15,136)	66,116	(27,900)	(27,521)	(41,919)	4,364	9,435	1,000	
Cash/cash equivalents at the month/year beginning:	6,415	110,587	74,957	58,673	27,362	20,546	76,773	57,140	42,004	108,120	80,220	52,698	6,415	10,780	20,214	
Cash/cash equivalents at the month/year end:	110,587	74,957	58,673	27,362	20,546	76,773	57,140	42,004	108,120	80,220	52,698	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 R23, 797 million and the total cash payment for the month were R38, 933 million and this resulted in net decrease in cash held amounting to R15, 136 million. With cash and cash equivalent of R57, 140 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R42, 004 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	2,528	2,528	-		3%
August	6,449	13,723	7,824	7,824	10,352	10,352	(0)	0%	12%
September	10,619	12,118	6,628	6,628	16,980	16,980	-		19%
October	4,827	12,156	2,316	2,316	19,296	19,296	-		22%
November	4,391	6,553	3,598	3,598	22,893	22,893	-		26%
December	10,490	8,285	6,893	6,893	29,786	29,786	-		34%
January	3,012	5,367	2,187	2,187	31,973	31,973	(0)	0%	36%
February	14,315	3,856	16,440	16,440	48,413	48,413	-		55%
March	6,114	3,118	3,574			51,986	-		
April	5,599	3,357	4,687			56,674	-		
May	2,901	3,686	5,388			62,061	-		
June	15,342	2,899	32,173			94,234	-		
Total Capital expenditure	85,102	88,032	94,234	48,413					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of February amounts to R16,440 million. The year to date actual expenditure incurred is R48,413 million whilst the year to date budget is R48,413 million that gives rise to under spending variance of R0 million that translate to 0%.

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/Sub-class									
Infrastructure	10,855	22,048	33,212	12,673	13,589	15,131	1,542	10%	33,212
Roads Infrastructure	-	500	-	-	-	-	-	-	-
Roads		500	-	-	-	-	-	-	-
Capital Spares									
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Conveyance									
Attenuation									
Electrical Infrastructure	10,855	21,348	33,212	12,673	13,589	15,131	1,542	10%	33,212
HV Substations									
HV Switching Station									
MV Networks	10,855	21,348	33,212	12,673	13,589	15,131	1,542	10%	33,212
LV Networks									
Solid Waste Infrastructure	-	200	-	-	-	-	-	-	-
Landfill Sites									
Waste Transfer Stations									
Capital Spares		200	-	-	-	-	-	-	-
Community Assets	-	100	-	-	-	-	-	-	-
Community Facilities	-	100	-	-	-	-	-	-	-
Libraries									
Cemeteries/Crematoria									
Police									
Other assets	727	-	-	-	-	-	-	-	-
Municipal Offices	727								
Workshops	-								
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Software and Applications									
Computer Equipment	769	460	860	-	459	459	-	-	860
Computer Equipment	769	460	860	-	459	459	-	-	860
Furniture and Office Equipment	1,607	-	-	-	-	-	-	-	-
Furniture and Office Equipment	1,607								
Machinery and Equipment	1,760	400	300	-	114	114	-	-	300
Machinery and Equipment	1,760	400	300	-	114	114	-	-	300
Transport Assets	-	800	1,079	-	1,079	1,079	-	-	1,079
Transport Assets	-	800	1,079	-	1,079	1,079	-	-	1,079
Land	-	1,100	-	-	-	-	-	-	-
Land	-	1,100	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	15,718	24,908	35,451	12,673	15,242	16,784	1,542	9%	35,451

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	52,855	39,750	39,750	3,357	20,320	20,542	221	1%	39,750
Roads Infrastructure	50,943	39,750	39,750	3,357	20,320	20,542	221	1%	39,750
Roads	50,943	39,750	39,750	3,357	20,320	20,542	221	1%	39,750
Road Furniture							-		
Capital Spares							-		
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	53,543	39,750	39,750	3,357	20,320	20,542	221	1.1%	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	13,320	12,276	24,138	2,293	22,310	19,120	(3,190)	-17%	24,138
Roads Infrastructure	8,367	7,802	10,358	1,455	10,352	7,221	(3,131)	-43%	10,358
Roads	8,367	7,802	10,358	1,455	10,352	7,221	(3,131)	-43%	10,358
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	2,195	2,033	9,099	72	8,891	8,820	(72)	-1%	9,099
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	2,195	2,033	9,099	72	8,891	8,820	(72)	-1%	9,099
Solid Waste Infrastructure	2,757	2,441	4,681	766	3,067	3,079	12	0%	4,681
Landfill Sites	2,757	2,441	4,681	766	3,067	3,079	12	0%	4,681
Waste Transfer Stations							-		
Community Assets	164	385	185	1	156	155	(1)	0%	185
Community Facilities	164	385	185	1	156	155	(1)	0%	185
Police							-		
Parks	164	385	185	1	156	155	(1)	0%	185
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	1,991	1,756	616	33	528	495	(33)	-7%	616
Operational Buildings	1,991	1,756	616	33	528	495	(33)	-7%	616
Stores		1,229	79	-	28	28	-		79
Intangible Assets	-	187	60	5	27	38	11	29%	60
Servitudes							-		
Computer Software and Applications		187	60	5	27	38	11	29%	60
Computer Equipment	5	-	-	-	-	-	-		-
Computer Equipment	5						-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	1,561	2,083	2,195	-	1,883	1,883	-		2,195
Machinery and Equipment	1,561	2,083	2,195	-	1,883	1,883	-		2,195
Transport Assets	3,099	1,313	2,589	462	2,213	1,751	(462)	-26%	2,589
Transport Assets	3,099	1,313	2,589	462	2,213	1,751	(462)	-26%	2,589
Total Repairs and Maintenance Expenditure	20,140	17,999	29,784	2,794	27,117	23,442	(3,675)	-15.7%	29,784

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	42,368	-	-	3,589	3,589	100%	42,368
Roads Infrastructure	40,540	38,002	37,502	-	-	3,167	3,167	100%	37,502
Roads	40,540	38,002	37,502			3,167	3,167	100%	37,502
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	399	399	-	-	33	33	100%	399
Attenuation							-		
Electrical Infrastructure	4,281	3,954	3,754	-	-	330	330	100%	3,754
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors	4,281	3,954	3,754			330	330	100%	3,754
LV Networks							-		
Solid Waste Infrastructure	551	714	714	-	-	59	59	100%	714
Landfill Sites	551	714	714			59	59	100%	714
Waste Transfer Stations							-		
Community Assets	1,153	1,231	1,231	-	-	103	103	100%	1,231
Cemeteries/Crematoria							-		
Public Open Space	1,153	1,231	1,231			103	103	0	1,231
Heritage assets	-	5	5	-	-	0	0	100%	5
Other Heritage	-	5	5			0	0	0	5
Other assets	3,935	4,140	4,140	-	-	345	345	0	4,140
Operational Buildings	3,935	4,140	4,140	-	-	345	345	100%	4,140
Workshops							-		
Intangible Assets	8	51	51	-	-	4	4	100%	51
Licences and Rights	8	51	51	-	-	4	4	100%	51
Computer Software and Applications	8	51	51			4	4	100%	51
Computer Equipment	-	692	692	-	-	58	58	100%	692
Computer Equipment	-	692	692			58	58	100%	692
Furniture and Office Equipment	623	590	590	-	-	49	49	100%	590
Furniture and Office Equipment	623	590	590			49	49	100%	590
Machinery and Equipment	2,684	2,864	2,864	-	-	239	239	100%	2,864
Machinery and Equipment	2,684	2,864	2,864			239	239	100%	2,864
Transport Assets	4,399	5,751	5,751	-	-	479	479	100%	5,751
Transport Assets	4,399	5,751	5,751			479	479	100%	5,751
Total Depreciation	58,174	58,392	57,692	-	-	4,866	4,866	100%	57,692

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	18,534	410	12,353	13,188	835	6%	18,534
Roads Infrastructure	15,239	13,184	18,534	410	12,353	13,188	835	6%	18,534
Roads	15,239	13,184	18,534	410	12,353	13,188	835	6%	18,534
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	-	340	-	-	-	-	-		-
HV Substations							-		
HV Switching Station							-		
LV Networks							-		
Capital Spares		340	-	-	-	-	-		-
Solid Waste Infrastructure	-	9,150	-	-	-	-	-		-
Landfill Sites		9,150	-	-	-	-	-		-
Community Assets	602	700	500	-	498	500	2	0%	500
Community Facilities	602	700	500	-	498	500	2	0%	500
Libraries							-		
Cemeteries/Crematoria		500	500	-	498	500	2	0%	500
Police							-		
Parks	602	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	19,034	410	12,851	13,688	837	6%	19,034

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 R15,242 million and the year to date budget is R16,784 million that reflects under spending variance of R1,542 million that translates to 9% variance.

The year to date actuals on renewal of existing assets amounts R20,320 million and with the year to date budget of R20,542 million and this reflects under spending variance of R221 thousands that translates to 1.1% variance.

The year to date actual expenditure on repairs and maintenance is R27,117 million, and the year to date budget is R23,442 million, reflecting over spending variance of R3,675 million that translates to 15.7%.

The year to date actual expenditure on upgrading of existing assets is R12,851 million and the year to date budget is R13,688 million, reflecting under spending variance of R837 thousands that translates to 6%.

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	Grblerdsdal Traffic Lights	Upgrading	Electrical Infrastructure	Capital Spares	340,000	-	-	0%
Technical Services	Aircons	New	Machinery and Equipment	Transport Assets	300,000	300,000	114,383	38%
Technical Services	Electrification of Ga Posa	New	Electrical Infrastructure	MV Networks	2,088,000	4,530,000	251,882	6%
Technical Services	Electrification of Maleoskop	New	Electrical Infrastructure	MV Networks	3,348,000	3,300,000	-	0%
Technical Services	Electrification of Masakaneng	New	Electrical Infrastructure	MV Networks	5,508,000	6,722,000	338,578	5%
Technical Services	Electrification of Matlala	New	Electrical Infrastructure	MV Networks	3,438,000	4,428,000	1,204,521	27%
Technical Services	Electrification of Rondebosch	New	Electrical Infrastructure	MV Networks	1,206,000	1,332,000	90,834	7%
Technical Services	Electrification of Vlaktefontein	New	Electrical Infrastructure	MV Networks	5,760,000	1,476,012	279,414	19%
Technical Services	Groblerdsdal Landfillsite	Upgrading	Solid Waste Infrastructure	Landfill Sites	9,050,000	-	-	0%
Technical Services	Culverts and Road signs	New	Roads Infrastructure	Roads	500,000	-	-	0%
Technical Services	kgapamadi Bus Road	Renewal	Roads Infrastructure	Roads	1,000,000	-	-	0%
Technical Services	Motetema Streets Upgrade	New	Roads Infrastructure	Roads	1,500,000	-	-	0%
Technical Services	Rehabilitaion of roads/streets in various wards	Renewal	Roads Infrastructure	Roads	2,500,000	-	-	0%
Technical Services	Dipakapakeng Access Road	Upgrading	Roads Infrastructure	Roads	21,750,000	21,750,000	7,046,823	32%
Technical Services	Bloempoot Road	Renewal	Roads Infrastructure	Roads	13,000,000	18,000,000	13,273,457	74%
Technical Services	Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	13,184,000	18,234,000	12,352,887	68%
Information Technology	Computer Equipment	New	Computer Equipment	Computer Equipment	460,000	860,000	459,400	53%
Fleet Management	Vehicles	New	Transport Assets	Transport Assets	800,000	1,078,503	1,078,503	100%
Finance	Forklift	New	Machinery and Equipment	Machinery and Equipment	100,000	-	-	0%
Community Services	Fencing of Elandsdoorn Cemeteries	Renewal	Community Facilities	Cemeteries/Crematoria	500,000	500,000	498,001	100%
Community Services	Development of Parks	Upgrading	Community Facilities	Parks	200,000	-	-	0%
Community Services	Disaster Management Centre	New	Community Facilities	Centres	100,000	-	-	0%
Community Services	No Illegal Dumping	New	Solid Waste Infrastructure	Capital Spares	200,000	-	-	0%
Economic Development Planning	Fencing of Game Farm	New	Land	Land	1,100,000	-	-	0%
Technical Services	Masakaneng Internal Roads	Upgrading	Roads Infrastructure	Roads	-	299,764	-	0%
Technical Services	Electrification of Rossennekal	New	Electrical Infrastructure	MV Networks	-	6,299,821	6,299,821	100%
Technical Services	Groblerdsdal Smart Metering	New	Electrical Infrastructure	MV Networks	-	5,124,276	5,124,268	100%
Community Services	Rosennekal Concrete Palisade	Upgrading	Solid Waste Infrastructure	Landfill Sites	100,000	-	-	0%

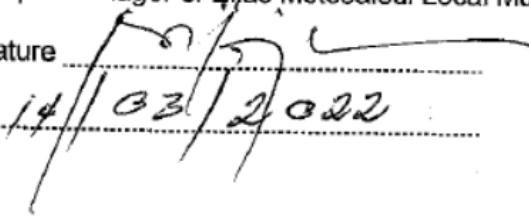
Quality certificate

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 February 2022 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



14/03/2022