

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

MAY 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 Mayor 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 2021-21 financial year amounts are not yet audited.

IN YEAR BUDGET STATEMENT TABLES

| DESCRIPTION | 2020/21 | | | |
|-----------------------|-----------------|-----------------|---------------------|-------------|
| | ORIGINAL BUDGET | ADJUSTED BUDGET | YEAR TO DATE ACTUAL | PERCENT AGE |
| OPERATING REVENUE | 531,567,983 | 525,270,477 | 495,317,887 | 94% |
| | | - | | |
| OPERATING EXPENDITURE | 512,448,796 | 516,327,989 | 366,998,010 | 71% |
| | | - | | |
| TRANSFER - CAPITAL | 74,561,000 | 69,561,000 | 65,806,336 | 95% |
| | | | | |
| SURPLUS/(DEFICIT) | 93,680,187 | 78,503,488 | 194,126,213 | 247% |
| | | | | |
| CAPITAL EXPENDITURE | 89,279,520 | 88,376,820 | 69,759,942 | 79% |

Table C1 – Budget Statement Summary

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|----------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | 35,773 | 38,345 | 38,345 | 3,312 | 36,141 | 36,439 | (297) | -1% | 38,345 |
| Service charges | 95,493 | 110,873 | 99,873 | 7,605 | 89,918 | 96,671 | (6,754) | -7% | 99,873 |
| Investment revenue | 2,068 | 3,042 | 542 | 0 | 541 | 225 | 316 | 140% | 542 |
| Transfers and subsidies | 273,218 | 293,916 | 351,806 | 153 | 346,020 | 350,941 | (4,921) | -1% | 351,806 |
| Other own revenue | 32,632 | 85,393 | 34,705 | 2,017 | 22,697 | 28,527 | (5,830) | -20% | 34,705 |
| Total Revenue (excluding capital transfers and contributions) | 439,184 | 531,568 | 525,270 | 13,087 | 495,318 | 512,803 | (17,485) | -3% | 525,270 |
| Employee costs | 141,837 | 169,749 | 159,477 | 11,630 | 139,427 | 145,828 | (6,401) | -4% | 159,477 |
| Remuneration of Councillors | 24,575 | 26,525 | 26,283 | 2,020 | 22,259 | 22,253 | 5 | 0% | 26,283 |
| Depreciation & asset impairment | 56,343 | 55,163 | 57,163 | - | - | - | - | - | 57,163 |
| Finance charges | 3,538 | 1,184 | 2,633 | 44 | 2,619 | 2,594 | 25 | 1% | 2,633 |
| Materials and bulk purchases | 93,140 | 111,976 | 120,437 | 9,952 | 95,205 | 105,201 | (9,996) | -10% | 120,437 |
| Transfers and subsidies | 2,984 | 3,468 | 3,642 | 239 | 2,738 | 3,104 | (366) | -12% | 3,642 |
| Other expenditure | 142,158 | 144,385 | 146,692 | 9,733 | 104,751 | 112,602 | (7,851) | -7% | 146,692 |
| Total Expenditure | 464,574 | 512,449 | 516,328 | 33,619 | 366,998 | 391,582 | (24,584) | -6% | 516,328 |
| Surplus/(Deficit) | (25,390) | 19,119 | 8,942 | (20,532) | 128,320 | 121,221 | 7,099 | 6% | 8,942 |
| Transfers and subsidies - capital (monetary allocations) | 70,685 | 74,561 | 69,561 | 1,680 | 65,806 | 69,561 | (3,755) | -5% | 69,561 |
| Transfers and subsidies - capital (monetary allocations) | 21,471 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | 3,344 | 2% | 78,503 |
| Surplus/ (Deficit) for the year | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | 3,344 | 2% | 78,503 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 92,168 | 89,280 | 88,323 | 2,901 | 69,760 | 82,576 | (12,816) | -16% | 88,323 |
| Capital transfers recognised | 78,193 | 74,561 | 69,561 | 1,616 | 57,652 | 66,787 | (9,135) | -14% | 69,561 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 13,975 | 14,719 | 18,762 | 1,285 | 12,107 | 15,789 | (3,682) | -23% | 18,762 |
| Total sources of capital funds | 92,168 | 89,280 | 88,323 | 2,901 | 69,760 | 82,576 | (12,816) | -16% | 88,323 |
| Financial position | | | | | | | | | |
| Total current assets | 129,467 | 134,416 | 119,868 | | 237,716 | | | | 119,868 |
| Total non current assets | 1,125,020 | 1,286,031 | 1,290,074 | | 1,180,896 | | | | 1,290,074 |
| Total current liabilities | 125,568 | 93,706 | 92,781 | | 114,507 | | | | 92,781 |
| Total non current liabilities | 79,251 | 94,548 | 94,548 | | 73,611 | | | | 94,548 |
| Community wealth/Equity | 1,049,667 | 1,232,193 | 1,222,613 | | 1,230,494 | | | | 1,222,613 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 25,247 | 108,434 | 124,956 | (27,041) | 105,355 | 112,385 | 7,031 | 6% | 124,956 |
| Net cash from (used) investing | (85,303) | (87,593) | (87,918) | (2,901) | (69,760) | (69,859) | (99) | 0% | (87,918) |
| Net cash from (used) financing | (9,474) | (11,480) | (11,480) | (949) | (10,021) | (10,534) | (514) | 5% | (11,480) |
| Cash/cash equivalents at the month/year end | (44,548) | 20,356 | 36,552 | - | 27,503 | 42,987 | 15,484 | 36% | 27,487 |
| 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 | 12,694 | 5,112 | 3,854 | 3,401 | 3,109 | 3,138 | 14,829 | 91,685 | 137,822 |
| 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 May is R495, 317 million and the year to date budget of R512, 803 million and this reflects a negative variance of R17, 485 million which is mostly attributable to equitable shares received amounting to R242, 777 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 140% favorable variance,
- Interest earned – outstanding debtors: 19% favorable variance,
- Rental on Facilities and Equipment: 0% favorable variance,
- Fines, penalties and forfeits: 95% unfavorable variance
- Services Charges – electricity revenue: 8% unfavorable variance
- Services Charges – refuse revenue: 6% favorable variance
- Licenses and permits: 8% favorable variance
- Property rates: 1% unfavorable variance
- Other revenue: 42% favorable
- Transfer and subsidies: 1% unfavorable

Operating Expenditure

The year to date operational expenditure as at end of May amounts to R366, 998 million and the year to date budget is R391, 582 million. This reflects underspending variance of R24, 584 million that translates to 6% 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:

- Other Materials: 22% under performance
- Other expenditure: 17% under performance
- Transfers 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 May 2021 amounts to R66, 760 million and the year to date budget amounts to R82, 576 million and this gives rise to R12, 816 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of May is R194, 126 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 May amounts to R137, 822 million and this shows an increase of R29, 584 million as compared to R108, 238 million as at end of 2019/20 financial year.

Consumer debtors is made up of service charges and property rates that amount to R87, 710 million and other debtors amounting to R50, 112 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 May as required by MFMA and as a result.

Table C2 – Financial Performance (Standard Classification)

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--------------------------------------------|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|--------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue - Functional | | | | | | | | | |
| Governance and administration | 223,026 | 228,630 | 277,913 | 4,936 | 267,508 | 264,576 | 2,932 | 1% | 277,913 |
| Executive and council | 46,559 | 49,315 | 55,860 | – | 56,129 | 55,860 | 269 | 0% | 55,860 |
| Finance and administration | 167,516 | 169,450 | 208,065 | 4,936 | 197,949 | 194,728 | 3,221 | 2% | 208,065 |
| Internal audit | 8,950 | 9,864 | 13,988 | – | 13,430 | 13,988 | (558) | -4% | 13,988 |
| Community and public safety | 36,265 | 94,154 | 37,006 | 107 | 29,691 | 37,328 | (7,637) | -20% | 37,006 |
| Community and social services | 9,633 | 10,636 | 11,376 | 10 | 11,509 | 11,376 | 133 | 1% | 11,376 |
| Sport and recreation | 12,104 | 13,344 | 15,456 | – | 17,675 | 15,456 | 2,219 | 14% | 15,456 |
| Public safety | 14,529 | 70,174 | 10,174 | 97 | 507 | 10,496 | (9,989) | -95% | 10,174 |
| Economic and environmental services | 132,942 | 121,857 | 130,832 | 1,933 | 128,812 | 129,581 | (769) | -1% | 130,832 |
| Planning and development | 21,248 | 23,604 | 26,971 | 162 | 30,146 | 26,747 | 3,399 | 13% | 26,971 |
| Road transport | 110,541 | 96,853 | 100,627 | 1,771 | 97,049 | 99,600 | (2,551) | -3% | 100,627 |
| Environmental protection | 1,153 | 1,400 | 3,234 | – | 1,617 | 3,234 | (1,617) | -50% | 3,234 |
| Trading services | 139,107 | 161,488 | 149,081 | 7,791 | 135,112 | 150,879 | (15,767) | -10% | 149,081 |
| Energy sources | 110,981 | 130,709 | 114,001 | 7,044 | 101,882 | 118,060 | (16,178) | -14% | 114,001 |
| Waste management | 28,126 | 30,779 | 35,080 | 747 | 33,230 | 32,819 | 412 | 1% | 35,080 |
| Total Revenue - Functional | 531,340 | 606,129 | 594,831 | 14,767 | 561,124 | 582,364 | (21,240) | -4% | 594,831 |
| Expenditure - Functional | | | | | | | | | |
| Governance and administration | 210,068 | 216,242 | 221,947 | 16,130 | 180,789 | 188,789 | (8,000) | -4% | 221,947 |
| Executive and council | 50,877 | 49,314 | 45,093 | 4,866 | 38,430 | 38,344 | 86 | 0% | 45,093 |
| Finance and administration | 152,835 | 158,383 | 169,754 | 10,651 | 135,686 | 145,016 | (9,330) | -6% | 169,754 |
| Internal audit | 6,356 | 8,545 | 7,099 | 614 | 6,672 | 5,429 | 1,244 | 23% | 7,099 |
| Community and public safety | 25,269 | 61,707 | 45,423 | 2,873 | 27,296 | 32,471 | (5,176) | -16% | 45,423 |
| Community and social services | 5,097 | 8,269 | 8,789 | 416 | 5,340 | 8,100 | (2,760) | -34% | 8,789 |
| Sport and recreation | 6,833 | 10,698 | 10,206 | 691 | 6,699 | 8,415 | (1,716) | -20% | 10,206 |
| Public safety | 13,339 | 42,740 | 26,428 | 1,766 | 15,257 | 15,957 | (700) | -4% | 26,428 |
| Economic and environmental services | 91,700 | 97,667 | 98,963 | 5,382 | 48,093 | 51,717 | (3,624) | -7% | 98,963 |
| Planning and development | 14,923 | 16,561 | 13,821 | 840 | 10,886 | 12,152 | (1,266) | -10% | 13,821 |
| Road transport | 76,178 | 80,487 | 84,515 | 4,495 | 36,629 | 38,988 | (2,359) | -6% | 84,515 |
| Environmental protection | 598 | 619 | 626 | 48 | 578 | 577 | 1 | 0% | 626 |
| Trading services | 137,538 | 136,832 | 149,995 | 9,234 | 110,821 | 118,606 | (7,785) | -7% | 149,995 |
| Energy sources | 93,187 | 111,667 | 116,490 | 7,156 | 85,013 | 91,361 | (6,348) | -7% | 116,490 |
| Waste management | 44,351 | 25,165 | 33,505 | 2,078 | 25,808 | 27,245 | (1,437) | -5% | 33,505 |
| Total Expenditure - Functional | 464,574 | 512,449 | 516,328 | 33,619 | 366,998 | 391,582 | (24,584) | -6% | 516,328 |
| Surplus/ (Deficit) for the year | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | 3,344 | 2% | 78,503 |

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

| Vote Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|--------------|--------------------|
| | 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 | 41,231 | 43,443 | 49,146 | - | 49,347 | 49,146 | 200 | 0% | 49,146 |
| Vote 2 - Municipal Manager | 35,643 | 39,284 | 48,377 | - | 47,408 | 48,377 | (969) | -2% | 48,377 |
| Vote 3 - Budget & Treasury | 72,301 | 66,279 | 82,337 | 4,861 | 78,695 | 68,975 | 9,720 | 14% | 82,337 |
| Vote 4 - Corporate Services | 40,504 | 44,328 | 53,656 | 75 | 51,294 | 53,681 | (2,386) | -4% | 53,656 |
| Vote 5 - Community Services | 69,521 | 135,511 | 82,668 | 1,070 | 71,581 | 79,702 | (8,121) | -10% | 82,668 |
| Vote 6 - Technical Services | 239,261 | 241,319 | 234,888 | 8,599 | 218,377 | 238,948 | (20,571) | -9% | 234,888 |
| Vote 7 - Developmental Planning | 14,650 | 16,332 | 18,658 | 162 | 21,747 | 18,434 | 3,313 | 18% | 18,658 |
| Vote 8 - Executive Support | 18,229 | 19,633 | 25,102 | - | 22,675 | 25,102 | (2,427) | -10% | 25,102 |
| Total Revenue by Vote | 531,340 | 606,129 | 594,831 | 14,767 | 561,124 | 582,364 | (21,240) | -4% | 594,831 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive & Council | 42,975 | 41,789 | 40,511 | 4,297 | 34,181 | 34,362 | (181) | -1% | 40,511 |
| Vote 2 - Municipal Manager | 49,330 | 39,198 | 44,072 | 3,686 | 42,739 | 40,951 | 1,787 | 4% | 44,072 |
| Vote 3 - Budget & Treasury | 55,077 | 62,769 | 67,880 | 4,175 | 54,562 | 56,701 | (2,139) | -4% | 67,880 |
| Vote 4 - Corporate Services | 24,723 | 36,795 | 27,703 | 2,145 | 17,441 | 23,437 | (5,997) | -26% | 27,703 |
| Vote 5 - Community Services | 77,292 | 96,097 | 87,405 | 5,622 | 60,747 | 67,302 | (6,554) | -10% | 87,405 |
| Vote 6 - Technical Services | 186,065 | 207,387 | 217,613 | 11,729 | 130,745 | 140,109 | (9,364) | -7% | 217,613 |
| Vote 7 - Developmental Planning | 8,942 | 11,455 | 8,892 | 560 | 6,559 | 7,912 | (1,353) | -17% | 8,892 |
| Vote 8 - Executive Support | 20,169 | 16,960 | 22,253 | 1,405 | 20,024 | 20,809 | (784) | -4% | 22,253 |
| Total Expenditure by Vote | 464,574 | 512,449 | 516,328 | 33,619 | 366,998 | 391,582 | (24,584) | -6% | 516,328 |
| Surplus/ (Deficit) for the year | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | 3,344 | 2% | 78,503 |

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 | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------------------------------------|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|--------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue By Source | | | | | | | | | |
| Property rates | 35,773 | 38,345 | 38,345 | 3,312 | 36,141 | 36,439 | (297) | -1% | 38,345 |
| Service charges - electricity revenue | 87,068 | 101,945 | 90,945 | 6,858 | 81,765 | 89,005 | (7,240) | -8% | 90,945 |
| Service charges - refuse revenue | 8,425 | 8,928 | 8,928 | 747 | 8,153 | 7,667 | 486 | 6% | 8,928 |
| Rental of facilities and equipment | 897 | 1,220 | 834 | 57 | 831 | 834 | (3) | 0% | 834 |
| Interest earned - external investments | 2,068 | 3,042 | 542 | 0 | 541 | 225 | 316 | 140% | 542 |
| Interest earned - outstanding debtors | 12,170 | 6,656 | 17,946 | 1,520 | 15,534 | 13,039 | 2,495 | 19% | 17,946 |
| Fines, penalties and forfeits | 14,570 | 70,242 | 10,242 | (116) | 488 | 9,578 | (9,090) | -95% | 10,242 |
| Licences and permits | 3,939 | 6,344 | 5,044 | 433 | 4,321 | 4,003 | 318 | 8% | 5,044 |
| Transfers and subsidies | 273,218 | 293,916 | 351,806 | 153 | 346,020 | 350,941 | (4,921) | -1% | 351,806 |
| Other revenue | 1,056 | 931 | 639 | 123 | 1,522 | 1,072 | 450 | 42% | 639 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 439,184 | 531,568 | 525,270 | 13,087 | 495,318 | 512,803 | (17,485) | -3% | 525,270 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 141,837 | 168,749 | 159,477 | 11,630 | 139,427 | 145,828 | (6,401) | -4% | 159,477 |
| Remuneration of councilors | 24,575 | 26,525 | 26,283 | 2,020 | 22,259 | 22,253 | 5 | 0% | 26,283 |
| Debt impairment | 13,246 | 42,658 | 19,858 | - | - | - | - | - | 19,858 |
| Depreciation & asset impairment | 56,343 | 55,163 | 57,163 | - | - | - | - | - | 57,163 |
| Finance charges | 3,538 | 1,184 | 2,633 | 44 | 2,619 | 2,594 | 25 | 1% | 2,633 |
| Bulk purchases | 81,428 | 94,047 | 94,047 | 6,153 | 73,801 | 77,933 | (4,132) | -5% | 94,047 |
| Other materials | 11,713 | 17,929 | 26,390 | 3,799 | 21,404 | 27,267 | (5,864) | -22% | 26,390 |
| Contracted services | 83,969 | 60,660 | 78,622 | 7,020 | 70,453 | 71,037 | (585) | -1% | 78,622 |
| Transfers and subsidies | 2,984 | 3,468 | 3,642 | 239 | 2,738 | 3,104 | (366) | -12% | 3,642 |
| Other expenditure | 46,003 | 41,067 | 48,213 | 2,713 | 34,298 | 41,565 | (7,267) | -17% | 48,213 |
| Losses | (1,060) | - | - | - | - | - | - | - | - |
| Total Expenditure | 464,574 | 512,449 | 516,328 | 33,619 | 366,998 | 391,582 | (24,584) | -6% | 516,328 |
| Surplus/(Deficit) | (25,390) | 19,119 | 8,942 | (20,532) | 128,320 | 121,221 | 7,099 | 6% | 8,942 |
| Transfers and subsidies - capital (monetary allocations) | 70,685 | 74,561 | 69,561 | 1,680 | 65,806 | 69,561 | (3,755) | -5% | 69,561 |
| Transfers and subsidies - capital (monetary allocations) | 21,471 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | | | 78,503 |
| Taxation | | | | | | | | | |
| Surplus/(Deficit) after taxation | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | | | 78,503 |
| Attributable to minorities | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | | | 78,503 |
| Share of surplus/ (deficit) of associate | | | | | | | | | |
| Surplus/ (Deficit) for the year | 66,766 | 93,680 | 78,503 | (18,852) | 194,126 | 190,782 | | | 78,503 |

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.

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

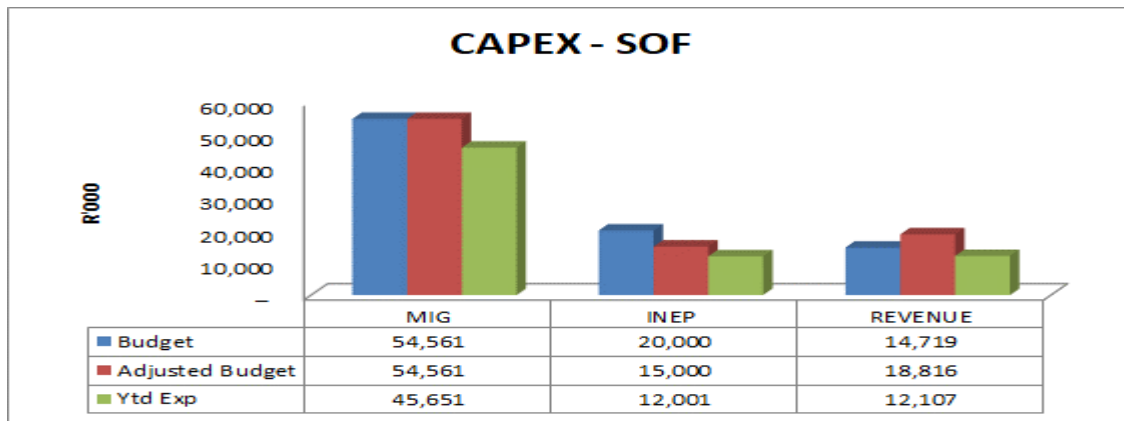
| Vote Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|--------------|--------------------|
| | Audited 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 | 1,957 | 1,900 | 1,400 | 324 | 907 | 1,366 | (458) | -34% | 1,400 |
| Executive and council | | | | | | | - | | |
| Finance and administration | 1,957 | 1,900 | 1,400 | 324 | 907 | 1,366 | (458) | -34% | 1,400 |
| Internal audit | | | | | | | - | | |
| Community and public safety | - | 2,200 | 2,290 | 602 | 1,066 | 1,826 | (760) | -42% | 2,290 |
| Community and social services | | 600 | 720 | 90 | 90 | 567 | (477) | -84% | 720 |
| Sport and recreation | | 1,000 | 800 | (85) | 379 | 800 | (421) | -53% | 800 |
| Public safety | | 600 | 770 | 597 | 597 | 459 | 138 | 30% | 770 |
| Housing | | | | | | | - | | |
| Health | | | | | | | - | | |
| Economic and environmental services | 69,833 | 64,830 | 69,633 | 1,662 | 55,785 | 64,914 | (9,129) | -14% | 69,633 |
| Planning and development | | | | | | | - | | |
| Road transport | 69,833 | 64,830 | 69,633 | 1,662 | 55,785 | 64,914 | (9,129) | -14% | 69,633 |
| Environmental protection | | | | | | | - | | |
| Trading services | 20,378 | 20,350 | 15,000 | 313 | 12,001 | 14,470 | (2,469) | -17% | 15,000 |
| Energy sources | 18,954 | 20,350 | 15,000 | 313 | 12,001 | 14,470 | (2,469) | -17% | 15,000 |
| Waste management | 1,424 | - | | - | - | - | - | | - |
| Other | | | | | | | - | | |
| Total Capital Expenditure - Functional Classification | 92,168 | 89,280 | 88,323 | 2,901 | 69,760 | 82,576 | (12,816) | -16% | 88,323 |
| Funded by: | | | | | | | | | |
| National Government | 56,721 | 74,561 | 69,561 | 1,616 | 57,652 | 66,787 | (9,135) | -14% | 69,561 |
| Provincial Government | 21,471 | - | | | | | - | | - |
| District Municipality | | | | | | | - | | |
| Transfers and subsidies - capital (monetary allocations) | | | | | | | - | | |
| Transfers recognised - capital | 78,193 | 74,561 | 69,561 | 1,616 | 57,652 | 66,787 | (9,135) | -14% | 69,561 |
| Borrowing | | | | | | | - | | |
| Internally generated funds | 13,975 | 14,719 | 18,762 | 1,285 | 12,107 | 15,789 | (3,682) | -23% | 18,762 |
| Total Capital Funding | 92,168 | 89,280 | 88,323 | 2,901 | 69,760 | 82,576 | (12,816) | -16% | 88,323 |

Table C5C: Monthly Capital Expenditure by Vote

| Vote Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|--------------|--------------------|
| | 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 | - | 1,050 | 1,050 | 324 | 907 | 895 | 13 | 1% | 1,050 |
| Vote 5 - Community Services | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | 46,151 | 13,240 | 8,262 | - | 7,964 | 8,904 | (940) | -11% | 8,262 |
| Vote 7 - Developmental Planning | - | - | - | - | - | - | - | - | - |
| Vote 8 - Executive Support | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 46,151 | 14,290 | 9,312 | 324 | 8,871 | 9,799 | (927) | -9% | 9,312 |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Executive & Council | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | - | - | - | - | - | - | - | - | - |
| Vote 3 - Budget & Treasury | - | 350 | 350 | - | - | 261 | (261) | -100% | 350 |
| Vote 4 - Corporate Services | 633 | 500 | - | - | - | - | - | - | - |
| Vote 5 - Community Services | 1,424 | 2,200 | 2,290 | 602 | 1,066 | 1,706 | (640) | -38% | 2,290 |
| Vote 6 - Technical Services | 43,960 | 71,939 | 76,371 | 1,975 | 59,823 | 70,810 | (10,987) | -16% | 76,371 |
| Vote 7 - Developmental Planning | - | - | - | - | - | - | - | - | - |
| Vote 8 - Executive Support | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 46,017 | 74,989 | 79,011 | 2,577 | 60,889 | 72,778 | (11,889) | -16% | 79,011 |
| Total Capital Expenditure | 92,168 | 89,280 | 88,323 | 2,901 | 69,760 | 82,576 | (12,816) | -16% | 88,323 |

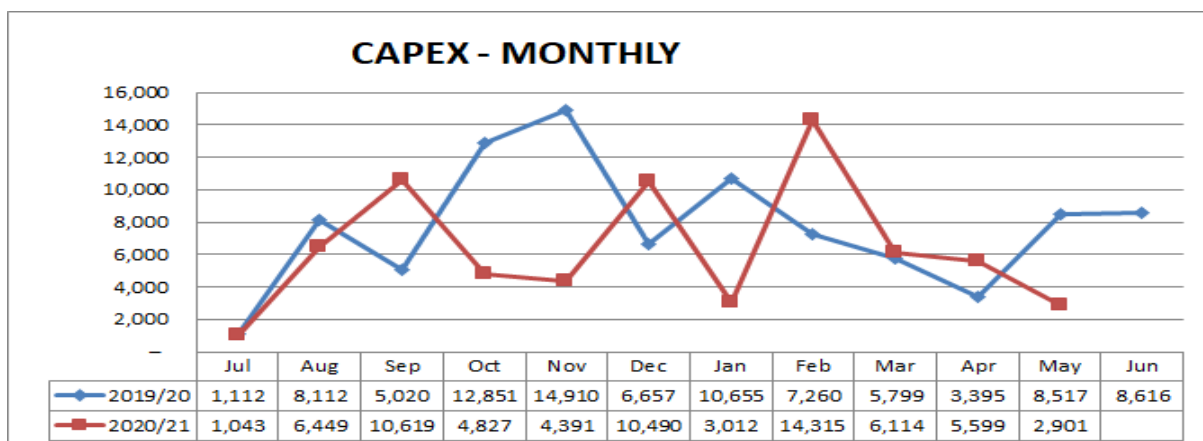
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of May 2021, R2, 901 million spending is incurred and that increased the year to date expenditure to R69, 760 million whilst the year to date budget is R82, 576 million and this gave rise to under spending variance of R12, 816 million that translates to 16%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total adjusted capital budget of R88, 377 million, R54, 561 million is funded from Municipal Infrastructure grant, R15, 000 million from Integrated National Electrification Programme and R18, 816 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 2019/20 and 2021/21 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

| Description | 2019/20 | Budget Year 2020/21 | | | |
|------------------------------------------|------------------|---------------------|------------------|------------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 1,929 | 12,300 | 4,758 | 7,326 | 4,758 |
| Call investment deposits | – | 8,056 | 18,056 | 20,177 | 18,056 |
| Consumer debtors | 65,806 | 54,594 | 55,619 | 96,288 | 55,619 |
| Other debtors | 53,542 | 53,957 | 38,742 | 102,482 | 38,742 |
| Current portion of long-term receivables | – | – | – | – | – |
| Inventory | 8,190 | 5,510 | 2,693 | 11,442 | 2,693 |
| Total current assets | 129,467 | 134,416 | 119,868 | 237,716 | 119,868 |
| Non current assets | | | | | |
| Long-term receivables | | | | – | – |
| Investments | – | – | – | – | – |
| Investment property | 60,324 | 48,000 | 48,000 | 60,324 | 48,000 |
| Investments in Associate | | | | | |
| Property, plant and equipment | 1,048,853 | 1,223,249 | 1,227,292 | 1,118,613 | 1,227,292 |
| Biological | | | | – | – |
| Intangible | 31 | 30 | 30 | 31 | 30 |
| Other non-current assets | 15,811 | 14,752 | 14,752 | 1,928 | 14,752 |
| Total non current assets | 1,125,020 | 1,286,031 | 1,290,074 | 1,180,896 | 1,290,074 |
| TOTAL ASSETS | 1,254,487 | 1,420,447 | 1,409,942 | 1,418,612 | 1,409,942 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | – | – | – | – | – |
| Borrowing | 10,975 | 10,980 | 10,980 | 5,608 | 10,980 |
| Consumer deposits | 5,516 | 5,701 | 5,701 | 5,818 | 5,701 |
| Trade and other payables | 106,573 | 71,167 | 70,243 | 100,327 | 70,243 |
| Provisions | 2,504 | 5,857 | 5,857 | 2,754 | 5,857 |
| Total current liabilities | 125,568 | 93,706 | 92,781 | 114,507 | 92,781 |
| Non current liabilities | | | | | |
| Borrowing | 2,444 | – | – | – | – |
| Provisions | 76,807 | 94,548 | 94,548 | 73,611 | 94,548 |
| Total non current liabilities | 79,251 | 94,548 | 94,548 | 73,611 | 94,548 |
| TOTAL LIABILITIES | 204,819 | 188,254 | 187,329 | 188,118 | 187,329 |
| NET ASSETS | 1,049,667 | 1,232,193 | 1,222,613 | 1,230,494 | 1,222,613 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 1,049,667 | 1,232,193 | 1,212,613 | 1,220,494 | 1,212,613 |
| Reserves | | | 10,000 | 10,000 | 10,000 |
| TOTAL COMMUNITY WEALTH/EQUITY | 1,049,667 | 1,232,193 | 1,222,613 | 1,230,494 | 1,222,613 |

The above table shows that community wealth amounts to R1, 230 billion, total liabilities R188, 118 million and the total assets R1, 418 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 2.1:1 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 | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--------------------------------------------------|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|--------------|--------------|--------------------|
| | 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 | 24,332 | 26,841 | 26,841 | 2,340 | 22,094 | 26,118 | (4,024) | -15% | 26,841 |
| Service charges | 83,646 | 94,138 | 85,338 | 8,704 | 79,433 | 80,363 | (929) | -1% | 85,338 |
| Other revenue | 21,376 | 20,268 | 8,968 | 2,294 | 32,624 | 33,139 | (515) | -2% | 8,968 |
| Transfers and Subsidies - Operational | 273,214 | 293,916 | 351,806 | - | 347,058 | 349,896 | (2,838) | -1% | 351,806 |
| Transfers and Subsidies - Capital | 73,921 | 74,561 | 69,561 | - | 69,561 | 69,561 | - | - | 69,561 |
| Interest | 1,768 | 4,373 | 11,979 | 161 | 1,500 | 2,506 | (1,006) | -40% | 11,979 |
| Payments | | | | | | | | | |
| Suppliers and employees | (447,788) | (401,012) | (423,262) | (40,256) | (441,559) | (443,565) | (2,007) | 0% | (423,262) |
| Finance charges | (2,592) | (1,184) | (2,633) | (44) | (2,619) | (2,645) | (26) | 1% | (2,633) |
| Transfers and Grants | (2,632) | (3,468) | (3,642) | (239) | (2,738) | (2,987) | (248) | 8% | (3,642) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 25,247 | 108,434 | 124,956 | (27,041) | 105,355 | 112,385 | 7,031 | 6% | 124,956 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Capital assets | (85,303) | (87,593) | (87,918) | (2,901) | (69,760) | (69,859) | (99) | 0% | (87,918) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (85,303) | (87,593) | (87,918) | (2,901) | (69,760) | (69,859) | (99) | 0% | (87,918) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | (500) | (500) | - | - | (281) | 281 | -100% | (500) |
| Increase (decrease) in consumer deposits | 196 | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Repayment of borrowing | (9,670) | (10,980) | (10,980) | (949) | (10,021) | (10,253) | (233) | 2% | (10,980) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (9,474) | (11,480) | (11,480) | (949) | (10,021) | (10,534) | (514) | 5% | (11,480) |
| NET INCREASE/ (DECREASE) IN CASH HELD | (69,530) | 9,361 | 25,558 | (30,891) | 25,574 | 31,993 | | | 25,558 |
| Cash/cash equivalents at beginning: | 24,982 | 10,995 | 10,995 | | 1,929 | 10,995 | | | 1,929 |
| Cash/cash equivalents at month/year end: | (44,548) | 20,356 | 36,552 | | 27,503 | 42,987 | | | 27,487 |

Table C7 presents details pertaining to cash flow performance. As at end of May 2021, the net cash inflow from operating activities is R105, 355 million whilst net cash outflow from investing activities is R69, 760 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R10, 011 million. The cash and cash equivalent held at end of May 2021 amounted to R27, 503 million and the net effect of the above cash flows is cash outflow movement of 25, 574 million. The cash and cash equivalent at end of the reporting period of R27, 503 million, is mainly made up of cash in the primary bank account amounting to R7, 326 million and short-term investment amounting to R20, 177.

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 | No remedial action is needed since the variance is immaterial and the adjusted budget has been finalised. |
| Service charges - electricity revenue | -8% | The projected monthly revenue appear to be high in light of the actual revenue performance | No remedial action is needed |
| Service charges - refuse revenue | 6% | The actual revenue generated is slightly more than the projected monthly revenue | No remedial action is needed |
| Rental of facilities and equipment | 0% | 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 | 140% | The municipality has short term investment with 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 | 19% | The projected revenue is lower than the actual revenue generated. | No remedial action is needed |
| Fines, penalties and forfeits | -95% | The contract of the speed fine cameras has been appointed however there is still challenges on revenue collection. | No remedial action is needed |
| Licences and permits | 8% | The actual revenue generated is slightly lower than the projected monthly revenue | No remedial action is needed |
| Transfers and subsidies | -1% | The equitable share trenches received is lower than the projections thereof. | No remedial action is needed as the adjustment budget has been finalised. |
| Other revenue | 42% | The actual revenue generated is lower than the projected monthly revenue. | No remedial action is needed as the variance is immaterial |
| Expenditure By Type | | | |
| Employee related costs | -4% | 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 | 0% | The actual expenditure incurred on remuneration of councillors is equals to the projected monthly expenditure | No remedial action is needed as the adjustment budget has been finalised. |
| Debt impairment | | Debt impairment is still calculated at year end | The municipality should do away with this approach as it not viable |
| Depreciation & asset impairment | | Depreciation is still calculated at year end | The municipality should do away with this approach as it not viable |
| Finance charges | 1% | Finance charges is mainly for finance lease and the leased invoices are not captured before System closure | The expenditure unit should priorities the capturing of invoice prior to month end closure |
| Bulk purchases | -5% | The municipal licenced electrification areas have increased and the projections are more than the actual expenditure thereof. | No remedial action is needed for now. |
| Other materials | -22% | 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 | -1% | The actual expenditure incurred is less than the projected monthly expenditure | Major contracted payments should be captured immediately when they are paid to minimize the difference between the actual and projected. |
| Transfers and subsidies | -12% | The actual expenditure incurred is slightly more than the projected monthly expenditure | No remedial action is needed |
| Other expenditure | -17% | The actual expenditure incurred is less than the projected monthly expenditure | No remedial action is needed for now. |

Supporting Table: SC 1 Material Variance Explanations (Continuation)

| Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Capital Expenditure | | | |
| National Government | -14% | The projections on capital grants is more than the spending thereof | No remedial action is needed |
| Provincial Government | 0% | | |
| Internally generated funds | -23% | The actual spending of internally generated funds are over projected | No remedial action is needed |
| Cash Flow | | | |
| Property rates | -15% | The actual collection rate on property rates is less than the projected rate | No remedial action is needed |
| Service charges | -1% | The collection rate on service charges is slightly lower than the projected rate | The municipality should come up strategies of collection methods in licenced municipal areas |
| Other revenue | -2% | 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 | -1% | All grants have been received to this date and the projections are not in line with payment schedule. | No remedial action is needed |
| Interest | -40% | Interest on on other revenue is over projected to the under collection from other debtors | No remedial action is needed |
| Suppliers and employees | 0% | The actual costs incurred is slightly lower than the projected costs | No remedial action is needed |
| Finance charges | 1% | The finance charges have been over projected. | There should be a short term investment so the capital could earn interest |
| Capital assets | 0% | The projected capital expenditure on capex is slightly higher than the actual spending thereof. | All the expected first trench of the grants have been received in line with their payment schedule |
| Transfers and Grants | 8% | The payments relating to this account are slightly lower than the projections thereof | No remedial action is needed |
| Increase (decrease) in consumer deposits | 0% | Consumer deposits were significantly more than the projection thereof | |
| Repayment of borrowing | 2% | Projected repayments is higher than the actual Payment | No remedial action is needed |

Supporting Table: SC 3 - Debtors Age Analysis

| Description | Budget Year 2020/21 | | | | | | | | | | | |
|-------------------------------------------------------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|----------------|--------------------|-----------------------|------------------------|
| | 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 | 6,665 | 1,311 | 401 | 141 | 67 | 162 | 201 | 3,240 | 12,188 | 3,811 | | |
| Receivables from Non-exchange Transactions - Property Rates | 3,319 | 1,634 | 1,394 | 1,270 | 1,254 | 1,231 | 6,385 | 39,283 | 55,770 | 49,423 | | |
| Receivables from Exchange Transactions - Waste Management | 747 | 502 | 420 | 409 | 402 | 400 | 2,317 | 13,153 | 18,351 | 16,681 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 57 | 35 | 140 | 141 | 5 | 5 | 31 | 987 | 1,401 | 1,169 | | |
| Interest on Arrear Debtor Accounts | 1,533 | 1,486 | 1,429 | 1,373 | 1,338 | 1,301 | 7,173 | 31,853 | 47,485 | 43,038 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | | | | | | | | | - | - | | |
| Other | 374 | 144 | 69 | 67 | 43 | 39 | (1,278) | 3,169 | 2,627 | 2,040 | | |
| Total By Income Source | 12,694 | 5,112 | 3,854 | 3,401 | 3,109 | 3,138 | 14,829 | 91,685 | 137,822 | 116,162 | - | - |
| 2019/20 - totals only | 11,089 | 4,781 | 3,306 | 2,934 | 2,675 | 2,528 | 13,881 | 67,045 | 108,238 | 89,062 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| Organs of State | 1,943 | 1,325 | 1,442 | 1,124 | 949 | 920 | 3,665 | 27,665 | 39,034 | 34,323 | | |
| Commercial | 6,272 | 1,271 | 611 | 503 | 462 | 484 | 1,935 | 12,263 | 23,801 | 15,646 | | |
| Households | 4,450 | 2,505 | 1,790 | 1,765 | 1,688 | 1,728 | 9,182 | 51,504 | 74,611 | 65,866 | | |
| Other | 29 | 11 | 10 | 10 | 10 | 7 | 46 | 254 | 377 | 327 | | |
| Total By Customer Group | 12,694 | 5,112 | 3,854 | 3,401 | 3,109 | 3,138 | 14,829 | 91,685 | 137,822 | 116,162 | - | - |

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of May amount to R137, 822 million. The debtors' book is made up as follows:

- Rates 40%
- Electricity 9%
- Rental 1%
- Refuse removal 13%
- Interest on Debtors 34%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

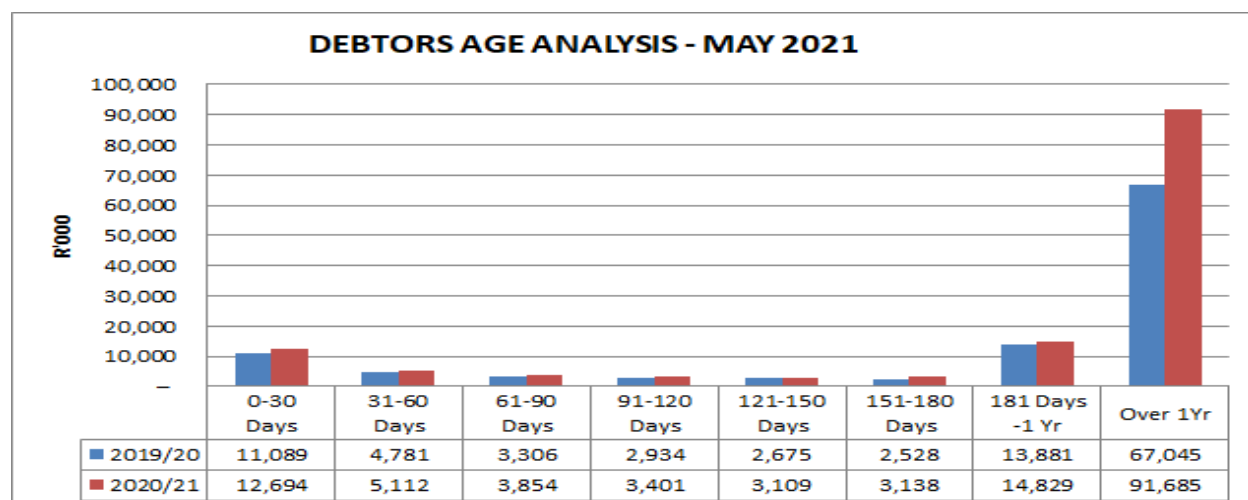
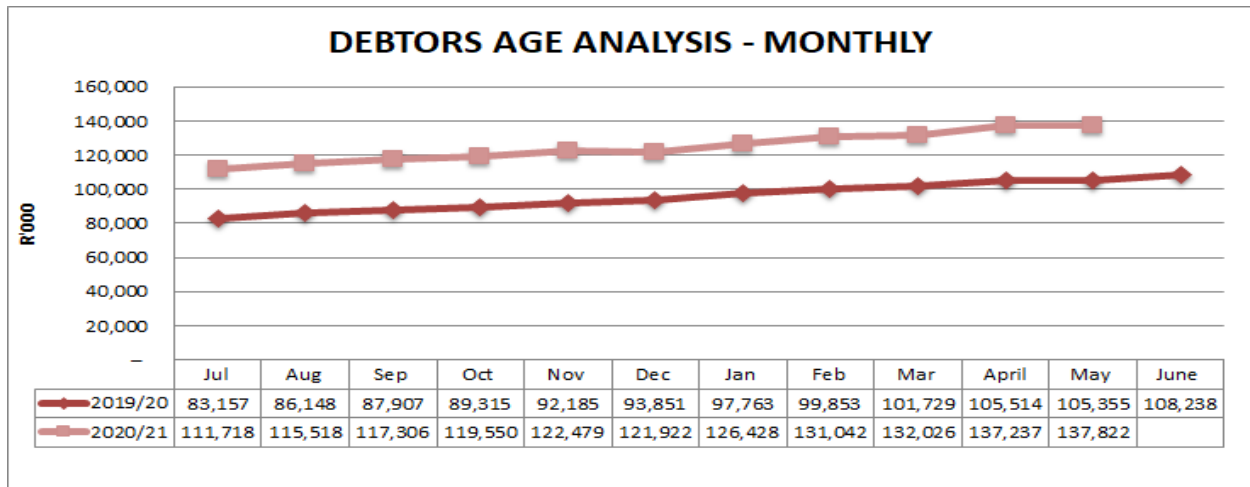


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2019/20 financial year and 2021/21 (as at end of May 2021) whilst the latter shows monthly movement of debtors for both the current financial year and the 2019/20 financial year. The debtors book is materially less than the 2021/21 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 | ACCOUNT HOLDER NAME | ACCOUNT STATUS | OCC/OWN | OUTSTANDING |
|--------------|---------------------------------------------|----------------|----------|---------------------|
| 9005301 | TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER | ACTIVE | OWNER | 1,622,360.68 |
| 9012345 | BREED J & OOSTHUIZEN J F | ACTIVE | OCCUPIER | 634,691.40 |
| 9000276 | DEPARTMENT OF PUBLIC WORKS-PROVINCIAL | ACTIVE | OWNER | 897,061.64 |
| 6000908 | DEPARTMENT OF EDUCATION | ACTIVE | OWNER | 580,944.17 |
| 800000478 | DAYBREAK PROP 3 PTY LTD | ACTIVE | OWNER | 505,238.60 |
| 9900067 | WATER PURIFICATION PLANT (SDM) | ACTIVE | OCCUPIER | 426,727.78 |
| 5001708 | UNITRADE 518 (PTY) LTD | ACTIVE | OWNER | 148,503.25 |
| 9002065 | GOVERNMENT OF KWANDEBELE | ACTIVE | OWNER | 174,557.79 |
| 2200702 | NAMIB FAMILY TRUST | ACTIVE | OWNER | 166,220.79 |
| 1200062 | GREAT NORTH TRANSPORT | ACTIVE | OCCUPIER | 313,702.91 |
| 9001763 | TSHEHLA TRUST MAMAILE GEORGE | ACTIVE | OWNER | 161,075.68 |
| 1501364 | JAN JOUBERT TR (JO JO TANKS) | ACTIVE | OWNER | 308,087.71 |
| 7000918 | MATHEBULA JABULANI JACK TITUS | ACTIVE | OWNER | 221,079.81 |
| 20494 | BREAKAWAY TRUST | ACTIVE | OWNER | 231,707.19 |
| 9002958 | PROVINCIAL GOVERNMENT OF LIMPO | ACTIVE | OWNER | 126,248.64 |
| 4300009 | BONUREX (PTY) LTD (CHICKEN LICKEN) | ACTIVE | OCCUPIER | 231,566.05 |
| 9002503 | GOUWS BOERDERY TRUST | ACTIVE | OWNER | 150,603.09 |
| 9000400 | UITZOECHT LANDGOED CC | ACTIVE | OWNER | 115,752.14 |
| 9019006 | TIGER STRIPES INVESTMENTS (PTY | ACTIVE | OWNER | 147,289.09 |
| 5002109 | VAN AARD FJ(MAPOCHH | ACTIVE | OCCUPIER | 90,431.91 |
| TOTAL | | | | 7,253,850.32 |

Supporting Table: SC 4 - Creditors Age Analysis

| Description | Budget Year 2020/21 | | | | | | | | | Prior year totals for chart |
|------------------------------------------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|-----------------------------|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | 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 R18, 012 million as outstanding creditors by the end of the month of May 2021.

| CODE | CREDITOR NAME | AMOUNT |
|--------------|---------------------------------|----------------------|
| 1 | ESKOM | 6,386,636.08 |
| 80984 | GUBIS 85 SOLUTION | 1,983,958.82 |
| 490 | RCA & COMPANY | 1,511,013.75 |
| 81144 | COMPENSATION FUND | 825,215.18 |
| 32701 | UNIQUECO PROPERTIES (PTY) LTD | 795,570.00 |
| 80889 | FLEET HORIZON SOLUTIONS | 758,785.23 |
| 81086 | DIFF CONSTRUCTION GROUP | 733,558.65 |
| 40063 | TLOU INTERGATED TECH | 682,996.74 |
| 31372 | TSHEPHO LEGODI TRADING | 655,494.05 |
| 81001 | JUST-BREEZE JV TLOU YA HLAKA | 625,000.00 |
| 81135 | LOSKOP RADIO/NEWSTAR BUSINESS | 522,442.04 |
| 81006 | MADITSI JAN CONSRUCTION | 443,325.00 |
| 81099 | PHUTITAU INVESTMENT | 402,500.00 |
| 81002 | SELEMA PLANT HIRE | 286,816.90 |
| 81098 | AUDITOR GENERAL OF SOUTH AFRICA | 282,935.71 |
| 81137 | MPOYANA LEDWABA INC | 250,125.50 |
| 81041 | LEKONAKONETSI CONSULTING SERVI | 239,583.33 |
| 81042 | MATUPUNUKA ICT | 231,460.50 |
| 80537 | RHADASI DEVELOPERS | 198,805.00 |
| 1004 | LERMAT CONSTRUCTION & PROJECTS | 196,362.50 |
| TOTAL | | 18,012,584.98 |

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 |
|---------------------------------------|----------------------|--------------------|---------------|-----------------|-------------|-------------------|-------------------------|---------------------|-------------------|-------------------|
| NEDBANK (037881068264/0058) | 1 Month | Current Investment | 4.2% | | 19-Apr-21 | 30,047,926 | 61,619 | (30,109,545) | - | - |
| NEDBANK (037881068264/0059) | 1 Month | Current Investment | 4.2% | | 21-May-21 | 20,101,984 | 39,403 | (20,141,386) | - | 0 |
| NEDBANK (037881068264/0060) | 1 Month | Current Investment | 4.3% | | 17-Jun-21 | 20,104,033 | 73,296 | - | - | 20,177,329 |
| TOTAL INVESTMENTS AND INTEREST | | | | | | 70,253,942 | | (50,250,932) | - | 20,177,329 |

The Municipality's current investment portfolio during the month May started with an opening balance of R40 206 million, earned an interest of R39 thousand, withdrew R20, 141 million and closed with the balance of R20, 177 million.

Supporting Table: SC 6 - Transfers and Grant Receipts

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|-------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|--------------|--------------|--------------------|
| | 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: | 273,218 | 293,320 | 351,806 | - | 347,058 | 347,058 | - | - | 351,806 |
| Local Government Equitable Share | 269,013 | 289,039 | 347,525 | - | 342,777 | 342,777 | - | - | 347,525 |
| Finance Management | 2,235 | 2,600 | 2,600 | - | 2,600 | 2,600 | - | - | 2,600 |
| EPWP Incentive | 1,374 | 1,681 | 1,681 | - | 1,681 | 1,681 | - | - | 1,681 |
| Disaster Relief Grant COVID-19 (Corona virus) | 596 | - | - | - | - | - | - | - | - |
| Provincial Government: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Other grant providers: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Total Operating Transfers and Grants | 273,218 | 293,320 | 351,806 | - | 347,058 | 347,058 | - | - | 351,806 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 73,921 | 74,561 | 69,561 | - | 69,561 | 69,561 | - | - | 69,561 |
| Municipal Infrastructure Grant (MIG) | 54,921 | 54,561 | 54,561 | - | 54,561 | 54,561 | - | - | 54,561 |
| Intergrated National Electrification Grant | 19,000 | 20,000 | 15,000 | - | 15,000 | 15,000 | - | - | 15,000 |
| Provincial Government: | 21,771 | - | - | - | - | - | - | - | - |
| Coghsta - Development | 21,771 | - | - | - | - | - | - | - | - |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Other grant providers: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Total Capital Transfers and Grants | 95,692 | 74,561 | 69,561 | - | 69,561 | 69,561 | - | - | 69,561 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 368,910 | 367,881 | 421,367 | - | 416,619 | 416,619 | - | - | 421,367 |

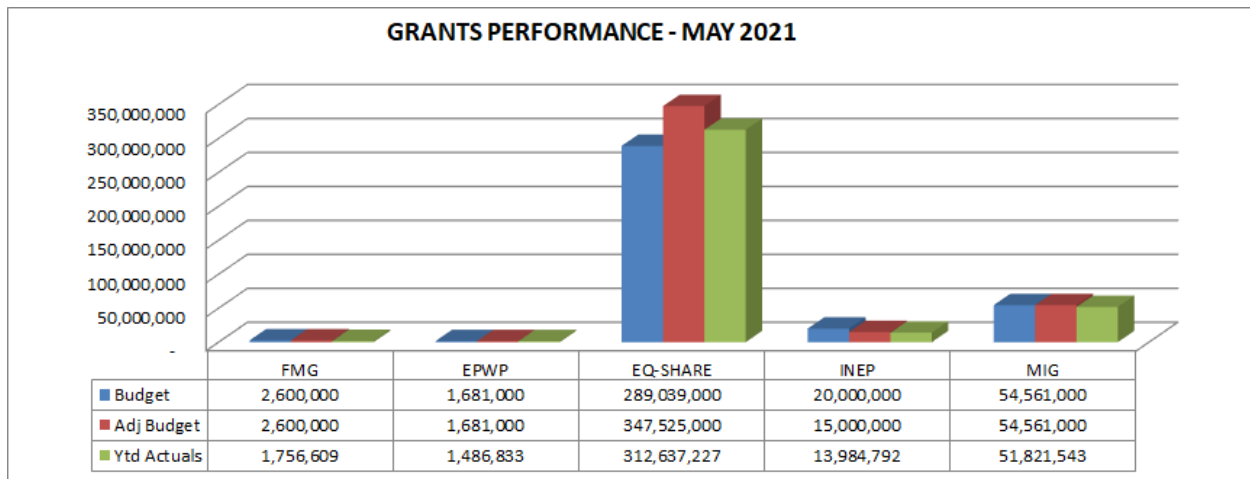
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R416, 619 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R342, 777 million; Municipal Infrastructure Grant amounting to R53, 891 million; Integrated National Energy Grant R15, 000 million, Financial Management Grant R2, 600 million and Expanded Public Works Programme R1,681 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 | 2019/20 | Budget Year 2020/21 | | | | | | | |
|-------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|--------------|--------------------|
| | 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: | 273,218 | 293,320 | 351,806 | 29,114 | 315,881 | 351,551 | (35,671) | -10% | 351,806 |
| Local Government Equitable Share | 269,013 | 289,039 | 347,525 | 28,960 | 312,637 | 347,525 | (34,888) | -10% | 347,525 |
| Finance Management | 2,235 | 2,600 | 2,600 | 29 | 1,757 | 2,600 | (843) | -32% | 2,600 |
| EPWP Incentive | 1,374 | 1,681 | 1,681 | 124 | 1,487 | 1,427 | 60 | 4% | 1,681 |
| Disaster Relief Grant COVID-19 (Corona virus) | 596 | - | - | - | - | - | - | - | - |
| Provincial Government: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Other grant providers: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | 273,218 | 293,320 | 351,806 | 29,114 | 315,881 | 351,551 | (35,671) | -10% | 351,806 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 70,685 | 74,561 | 69,561 | 1,680 | 65,806 | 69,561 | (3,755) | -5% | 69,561 |
| Municipal Infrastructure Grant (MIG) | 51,731 | 54,561 | 54,561 | 1,498 | 51,822 | 54,561 | (2,739) | -5% | 54,561 |
| Integrated National Electrification Grant | 18,954 | 20,000 | 15,000 | 182 | 13,985 | 15,000 | (1,015) | -7% | 15,000 |
| Provincial Government: | 21,471 | - | - | - | - | - | - | - | - |
| Coghsta - Development | 21,471 | - | - | - | - | - | - | - | - |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Other grant providers: | - | - | - | - | - | - | - | - | - |
| N/A | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | 92,156 | 74,561 | 69,561 | 1,680 | 65,806 | 69,561 | (3,755) | -5% | 69,561 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 365,374 | 367,881 | 421,367 | 30,794 | 381,687 | 421,112 | (39,425) | -9% | 421,367 |

An amount of R30, 794 million has been spent on grants during the month of May 2021 and the year to date actuals is R381, 687 million whilst the year to date budget amounts to R421, 112 million and this results in under spending variance of R39, 425 million that translates to 9%. Of the total spending amounting to R30, 794 million, R29, 114 million is spent on operational grants whilst capital grants amounts to R1, 680 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 May 2021. The grants expenditure are shown below in percentages:

- Financial Management Grant 67.56%
- Expanded Public Work Programme 88.45%
- Equitable Share 89.96%
- Integrated National Electrification Grant 93.23%
- Municipal Infrastructure Grant 94.98%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

| Summary of Employee and Councilor remuneration | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|--------------|--------------------|
| | 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 | 14,458 | 15,692 | 15,392 | 1,179 | 13,005 | 13,005 | - | | 15,392 |
| Pension and UIF Contributions | 1,713 | 1,761 | 1,776 | 132 | 1,467 | 1,467 | - | | 1,776 |
| Medical Aid Contributions | 319 | 340 | 383 | 34 | 362 | 357 | 5 | 1% | 383 |
| Motor Vehicle Allowance | 5,149 | 5,622 | 5,622 | 431 | 4,737 | 4,737 | - | | 5,622 |
| Cellphone Allowance | 2,701 | 2,877 | 2,877 | 226 | 2,483 | 2,483 | - | | 2,877 |
| Other benefits and allowances | 235 | 234 | 234 | 19 | 205 | 205 | - | | 234 |
| Sub Total - Councillors | 24,575 | 26,525 | 26,283 | 2,020 | 22,259 | 22,253 | 5 | 0% | 26,283 |
| % increase | | 8% | 7% | | | | | | 7% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 4,938 | 6,540 | 4,855 | 264 | 3,683 | 4,299 | (616) | -14% | 4,855 |
| Pension and UIF Contributions | 178 | 202 | 288 | 7 | 134 | 205 | (71) | -35% | 288 |
| Medical Aid Contributions | 82 | 85 | 88 | 4 | 76 | 79 | (3) | -4% | 88 |
| Motor Vehicle Allowance | 661 | 791 | 649 | 16 | 405 | 568 | (163) | -29% | 649 |
| Cellphone Allowance | 168 | - | 145 | 7 | 107 | 131 | (23) | -18% | 145 |
| Other benefits and allowances | 446 | 376 | 394 | 0 | 460 | 445 | 15 | 3% | 394 |
| Payments in lieu of leave | 18 | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | 6,491 | 7,993 | 6,419 | 298 | 4,865 | 5,726 | (861) | -15% | 6,419 |
| % increase | | 23% | -1% | | | | | | -1% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 87,892 | 99,984 | 94,731 | 7,756 | 87,148 | 87,457 | (309) | 0% | 94,731 |
| Pension and UIF Contributions | 17,806 | 26,133 | 19,658 | 1,575 | 17,391 | 17,459 | (68) | 0% | 19,658 |
| Medical Aid Contributions | 5,555 | 8,477 | 5,239 | 431 | 4,786 | 4,780 | 6 | 0% | 5,239 |
| Overtime | 1,443 | 974 | 1,811 | 203 | 1,240 | 1,508 | (268) | -18% | 1,811 |
| Motor Vehicle Allowance | 11,056 | 12,848 | 12,526 | 1,026 | 11,040 | 11,247 | (207) | -2% | 12,526 |
| Cellphone Allowance | 1,786 | 102 | 1,897 | 160 | 1,741 | 1,743 | (2) | 0% | 1,897 |
| Housing Allowances | 179 | 17 | 204 | 17 | 189 | 186 | 3 | 2% | 204 |
| Other benefits and allowances | 5,710 | 12,488 | 15,123 | 160 | 9,039 | 13,865 | (4,826) | -35% | 15,123 |
| Payments in lieu of leave | 3,479 | - | 439 | 4 | 818 | 481 | 337 | 70% | 439 |
| Long service awards | 439 | 733 | 1,429 | - | 1,171 | 1,376 | (205) | -15% | 1,429 |
| Post-retirement benefit obligations | | | | | | | - | | |
| Sub Total - Other Municipal Staff | 135,345 | 161,756 | 153,058 | 11,333 | 134,562 | 140,102 | (5,540) | -4% | 153,058 |
| % increase | | 20% | 13% | | | | | | 13% |
| Total Parent Municipality | 166,412 | 196,274 | 185,760 | 13,651 | 161,685 | 168,082 | (6,396) | -4% | 185,760 |
| % increase | | 18% | 12% | | | | | | 12% |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 166,412 | 196,274 | 185,760 | 13,651 | 161,685 | 168,082 | (6,396) | -4% | 185,760 |
| % increase | | 18% | 12% | | | | | | 12% |
| TOTAL MANAGERS AND STAFF | 141,837 | 169,749 | 159,477 | 11,630 | 139,427 | 145,828 | (6,401) | -4% | 159,477 |

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of May 2021 amounts to R161, 685 million and the year to date budget is R168, 082 million and the expenditure for remuneration of councilors amounts to R22, 259 million while the year to date budget is R22, 253 million. The year to date actual expenditure for senior managers is R4, 865 million and the year to date budget thereof is R5, 726 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 R134, 562 million and the year to date budget is R140, 102 million. An amount of R1, 375 million has been spent to date for COVID 19 danger allowance, which is included on R134, 562 million paid to municipal staff. For the month May 2021, no COVID 19 danger allowances were paid. 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 2020/21 | | | | | | | | | | | | 2020/21 Medium Term Revenue | | | |
|----------------------------------------------------------|---------------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------------------|----------------|----------------|--|
| | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget | Budget | Budget | |
| | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Year | Year +1 | Year +2 | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | 2,023 | 1,960 | 2,294 | 2,510 | 2,072 | 1,645 | 1,195 | 1,820 | 2,509 | 1,726 | 2,340 | 4,748 | 26,841 | 28,076 | 29,367 | |
| Service charges - electricity revenue | 5,482 | 6,173 | 7,122 | 6,798 | 7,023 | 6,488 | 6,835 | 6,906 | 8,921 | 5,459 | 8,333 | 13,153 | 88,692 | 92,772 | 97,039 | |
| Service charges - refuse | 339 | 290 | 392 | 397 | 368 | 342 | 357 | 314 | 392 | 332 | 371 | 1,552 | 5,446 | 5,697 | 5,959 | |
| Rental of facilities and equipment | 38 | 58 | 41 | 43 | 30 | 23 | 24 | 187 | 85 | 25 | 62 | 243 | 860 | 899 | 941 | |
| Interest earned - external investments | - | - | 83 | 29 | - | - | - | - | - | 202 | 73 | 2,654 | 3,042 | 3,182 | 3,328 | |
| Interest earned - outstanding debtors | 80 | 91 | 158 | 141 | 75 | 88 | 74 | 119 | 117 | 80 | 88 | 219 | 1,331 | 1,392 | 1,457 | |
| Fines, penalties and forfeits | 39 | 35 | 39 | 31 | 1 | 36 | 96 | 87 | 200 | 40 | 116 | 11,415 | 12,134 | 12,554 | 12,994 | |
| Licences and permits | 367 | 347 | 469 | 535 | 434 | 218 | 325 | 436 | 449 | 309 | 433 | 2,023 | 6,344 | 6,635 | 6,941 | |
| Transfers and Subsidies - Operational | 130,489 | 2,600 | - | 756 | - | 140,449 | - | 504 | 72,260 | - | - | (53,142) | 293,916 | 314,089 | 333,501 | |
| Other revenue | 1,735 | 1,183 | 1,374 | 1,618 | 1,296 | 2,323 | 1,386 | 7,623 | 5,713 | 1,032 | 1,683 | (26,036) | 931 | 974 | 1,018 | |
| Cash Receipts by Source | 140,592 | 12,737 | 11,972 | 12,859 | 11,300 | 151,613 | 10,291 | 17,996 | 90,647 | 9,204 | 13,499 | (43,173) | 439,537 | 466,270 | 492,544 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | 16,470 | 5,000 | - | 14,830 | 8,000 | 15,650 | - | 2,000 | 7,611 | - | - | 5,000 | 74,561 | 77,207 | 72,606 | |
| Transfers and subsidies - capital (monetary allocations) | | | | | | | | | | | | | | | | |
| Proceeds on Disposal of Fixed and Intangible Assets | | | | - | | - | | - | | | | | | | | |
| Short term loans | | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | - | - | | - | | | | | (500) | (500) | (480) | (520) | |
| Increase (decrease) in consumer deposits | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current receivables | | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | | | | | | | |
| Total Cash Receipts by Source | 157,062 | 17,737 | 11,972 | 27,689 | 19,300 | 167,263 | 10,291 | 19,996 | 98,258 | 9,204 | 13,499 | (38,673) | 513,598 | 542,997 | 564,630 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | 12,071 | 11,833 | 11,686 | 11,691 | 11,767 | 19,642 | 13,128 | 12,277 | 11,971 | 11,731 | 11,630 | 30,322 | 169,749 | 177,557 | 185,725 | |
| Remuneration of councillors | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 2,056 | 2,020 | 2,020 | 2,020 | 2,020 | 2,020 | 4,266 | 26,525 | 27,745 | 29,021 | |
| Interest paid | - | 115 | 1,185 | 101 | 90 | 608 | 270 | 75 | 61 | 72 | 44 | (1,435) | 1,184 | 83 | 15 | |
| Bulk purchases - Electricity | 22,318 | 9,105 | 8,055 | 8,682 | 268 | 6,421 | 6,204 | 7,258 | 6,961 | 6,251 | 6,153 | 6,371 | 94,047 | 98,937 | 107,743 | |
| Other materials | 178 | 1,016 | 1,779 | 877 | 237 | 361 | 563 | 975 | 6,407 | 2,665 | 3,799 | (9,893) | 8,964 | 12,707 | 13,522 | |
| Contracted services | 33,407 | 2,528 | 4,351 | 11,653 | 3,057 | 10,605 | 7,867 | 6,396 | 6,736 | 7,444 | 7,020 | (40,403) | 60,660 | 57,320 | 59,107 | |
| Grants and subsidies paid - other | 244 | 192 | 358 | 260 | 244 | 354 | 252 | - | 463 | 132 | 239 | 730 | 3,468 | 3,605 | 3,747 | |
| General expenses | 1,676 | 5,029 | 2,117 | 11,838 | 146 | 23,011 | 11,939 | 1,331 | 2,654 | 2,904 | 9,634 | (31,210) | 41,067 | 39,436 | 41,140 | |
| Cash Payments by Type | 71,914 | 31,838 | 31,551 | 47,121 | 17,829 | 63,057 | 42,242 | 30,332 | 37,273 | 33,218 | 40,539 | (41,252) | 405,664 | 417,391 | 440,021 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | 1,043 | 6,449 | 10,619 | 4,827 | 4,391 | 10,490 | 3,012 | 14,315 | 6,114 | 5,599 | 2,901 | 17,833 | 87,593 | 93,994 | 94,483 | |
| Repayment of borrowing | 872 | 881 | 888 | 896 | 903 | 911 | 918 | 926 | 934 | 942 | 949 | 959 | 10,980 | 2,489 | - | |
| Other Cash Flows/Payments | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | 73,830 | 39,168 | 43,059 | 52,844 | 23,123 | 74,459 | 46,173 | 45,573 | 44,321 | 39,758 | 44,390 | (22,460) | 504,236 | 513,874 | 534,504 | |
| NET INCREASE/(DECREASE) IN CASH HELD | 83,232 | (21,430) | (31,087) | (25,155) | (3,823) | 92,804 | (35,882) | (25,577) | 53,937 | (30,554) | (30,891) | (16,213) | 9,361 | 29,123 | 30,126 | |
| Cash/cash equivalents at the month/year beginning: | 1,929 | 85,161 | 63,731 | 32,644 | 7,489 | 3,666 | 96,470 | 60,589 | 35,012 | 88,948 | 58,395 | 27,503 | 1,929 | 11,291 | 40,414 | |
| Cash/cash equivalents at the month/year end: | 85,161 | 63,731 | 32,644 | 7,489 | 3,666 | 96,470 | 60,589 | 35,012 | 88,948 | 58,395 | 27,503 | 11,291 | 11,291 | 40,414 | 70,540 | |

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 R13, 499 million and the total cash payment for the month were R44, 390 million and this resulted in net decrease in cash held amounting to R30, 891 million. With cash and cash equivalent of R58, 395 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R27, 503 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

| Month | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
| | 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 | 1,112 | 6,438 | 6,438 | 1,043 | 1,043 | 6,438 | 5,394 | 84% | 1% |
| August | 8,112 | 4,370 | 4,370 | 6,449 | 7,492 | 10,808 | 3,316 | 31% | 8% |
| September | 5,020 | 8,862 | 8,862 | 10,619 | 18,111 | 19,670 | 1,558 | 8% | 20% |
| October | 12,851 | 6,303 | 6,303 | 4,827 | 22,938 | 25,973 | 3,035 | 12% | 26% |
| November | 14,910 | 8,248 | 8,248 | 4,391 | 27,329 | 34,221 | 6,892 | 20% | 31% |
| December | 6,657 | 9,508 | 9,508 | 10,490 | 37,819 | 43,729 | 5,910 | 14% | 42% |
| January | 10,655 | 3,141 | 3,141 | 3,012 | 40,832 | 46,870 | 6,038 | 13% | 46% |
| February | 7,260 | 6,205 | 6,205 | 14,315 | 55,146 | 53,075 | (2,071) | -4% | 62% |
| March | 5,799 | 5,653 | 9,231 | 6,114 | 61,260 | 62,306 | 1,045 | 2% | 69% |
| April | 3,395 | 8,602 | 10,186 | 5,599 | 66,859 | 72,491 | 5,632 | 8% | 75% |
| May | 8,517 | 11,684 | 7,968 | 2,901 | 69,760 | 80,459 | 10,699 | 13% | 78% |
| June | 13,671 | 10,265 | 7,918 | | | 88,377 | - | | |
| Total Capital expenditure | 97,961 | 89,280 | 88,377 | 69,760 | | | | | |

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of May amounts to R2, 901 million. The year to date actual expenditure incurred is R69, 760 million whilst the year to date budget is R80, 459 million that gives rise to under spending variance of R10, 699 million that translate to 13%.

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | 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 | 67,457 | 20,000 | 15,000 | 313 | 12,001 | 14,470 | 2,469 | 17% | 15,000 |
| Roads Infrastructure | 51,346 | - | - | - | - | - | - | | - |
| Roads | 51,346 | - | | | | | - | | - |
| Road Structures | | | | | | | - | | |
| Road Furniture | | | | | | | - | | |
| Storm water Infrastructure | - | - | - | - | - | - | - | | - |
| Drainage Collection | | | | | | | - | | |
| Electrical Infrastructure | 16,111 | 20,000 | 15,000 | 313 | 12,001 | 14,470 | 2,469 | 17% | 15,000 |
| HV Substations | | | | | | | - | | |
| HV Switching Station | | | | | | | - | | |
| HV Transmission Conductors | | | | | | | - | | |
| MV Networks | 16,111 | 20,000 | 15,000 | 313 | 12,001 | 14,470 | 2,469 | 17% | 15,000 |
| Solid Waste Infrastructure | - | - | - | - | - | - | - | | - |
| Landfill Sites | | | | | | | - | | |
| Waste Transfer Stations | | | | | | | - | | |
| Waste Processing Facilities | | | | | | | - | | |
| Community Assets | - | - | - | - | - | - | - | | - |
| Community Facilities | - | - | - | - | - | - | - | | - |
| Libraries | | | | | | | - | | |
| Cemeteries/Crematoria | | | | | | | - | | |
| Police | | | | | | | - | | |
| Other assets | - | 2,339 | 2,120 | 597 | 1,947 | 1,888 | (58) | -3% | 2,120 |
| Municipal Offices | | 600 | 770 | 597 | 597 | 459 | (138) | -30% | 770 |
| Workshops | | 1,739 | 1,350 | - | 1,350 | 1,429 | 79 | 6% | 1,350 |
| Intangible Assets | - | - | - | - | - | - | - | | - |
| Servitudes | | | | | | | - | | |
| Licences and Rights | - | - | - | - | - | - | - | | - |
| Computer Software and Applications | | | | | | | - | | |
| Computer Equipment | 38 | 250 | 679 | 186 | 428 | 250 | (178) | -71% | 679 |
| Computer Equipment | 38 | 250 | 679 | 186 | 428 | 250 | (178) | -71% | 679 |
| Furniture and Office Equipment | 526 | 800 | 371 | 138 | 479 | 800 | 321 | 40% | 371 |
| Furniture and Office Equipment | 526 | 800 | 371 | 138 | 479 | 800 | 321 | 40% | 371 |
| Machinery and Equipment | 1,492 | 1,200 | 1,196 | 360 | 545 | 569 | 24 | 4% | 1,196 |
| Machinery and Equipment | 1,492 | 1,200 | 1,196 | 360 | 545 | 569 | 24 | 4% | 1,196 |
| Transport Assets | - | - | - | - | - | - | - | | - |
| Transport Assets | | | | | | | - | | |
| Total Capital Expenditure on new assets | 69,514 | 24,589 | 19,366 | 1,593 | 15,401 | 17,977 | 2,577 | 14% | 19,366 |

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|-------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | 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 | 10,527 | 46,940 | 51,487 | 1,303 | 41,791 | 49,835 | 8,043 | 16% | 51,487 |
| Roads Infrastructure | 10,527 | 39,222 | 51,387 | 1,303 | 41,791 | 49,735 | 7,943 | 16% | 51,387 |
| Roads | 10,527 | 39,222 | 51,387 | 1,303 | 41,791 | 49,735 | 7,943 | 16% | 51,387 |
| Road Structures | | | | | | | - | | |
| Road Furniture | | | | | | | - | | |
| Storm water Infrastructure | - | - | - | - | - | - | - | | - |
| Electrical Infrastructure | - | - | - | - | - | - | - | | - |
| HV Substations | | | | | | | - | | |
| HV Switching Station | | | | | | | - | | |
| HV Transmission Conductors | | | | | | | - | | |
| MV Networks | | | | | | | - | | |
| Solid Waste Infrastructure | - | 7,719 | 100 | - | - | 100 | 100 | 100% | 100 |
| Landfill Sites | | 7,719 | 100 | | | 100 | 100 | 100% | 100 |
| Waste Transfer Stations | | | | | | | - | | |
| Community Assets | - | 600 | 720 | 90 | 90 | 567 | 477 | 84% | 720 |
| Libraries | | | | | | | - | | |
| Cemeteries/Crematoria | | 600 | 720 | 90 | 90 | 567 | 477 | 84% | 720 |
| 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 | 10,527 | 47,540 | 52,207 | 1,393 | 41,882 | 50,402 | 8,520 | 16.9% | 52,207 |

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|-----------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | 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 | 5,119 | 9,729 | 14,607 | 3,111 | 12,268 | 15,918 | 3,649 | 23% | 14,607 |
| Roads Infrastructure | 161 | 4,892 | 7,783 | 2,289 | 8,116 | 9,874 | 1,758 | 18% | 7,783 |
| Roads | 161 | 4,892 | 7,783 | 2,289 | 8,116 | 9,874 | 1,758 | 18% | 7,783 |
| Road Structures | | | | | | | - | | |
| Road Furniture | | | | | | | - | | |
| Storm water Infrastructure | - | - | - | - | - | - | - | | - |
| Electrical Infrastructure | 2,180 | 1,845 | 2,889 | 573 | 1,639 | 3,150 | 1,511 | 48% | 2,889 |
| HV Substations | | | | | | | - | | |
| HV Switching Station | | | | | | | - | | |
| HV Transmission Conductors | | | | | | | - | | |
| MV Networks | 2,180 | 1,845 | 2,889 | 573 | 1,639 | 3,150 | 1,511 | 48% | 2,889 |
| Solid Waste Infrastructure | 2,778 | 2,993 | 3,935 | 249 | 2,514 | 2,894 | 380 | 13% | 3,935 |
| Landfill Sites | 2,778 | 2,993 | 3,935 | 249 | 2,514 | 2,894 | 380 | 13% | 3,935 |
| Waste Transfer Stations | | | | | | | - | | |
| Community Assets | - | 306 | 950 | - | - | 431 | 431 | 100% | 950 |
| Community Facilities | - | 306 | 950 | - | - | 431 | 431 | 100% | 950 |
| Libraries | | | | | | | - | | |
| Parks | | 306 | 950 | - | - | 431 | 431 | 100% | 950 |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | | - |
| Indoor Facilities | | | | | | | - | | |
| Outdoor Facilities | | | | | | | - | | |
| Other assets | 1,497 | 1,845 | 2,490 | 54 | 2,028 | 1,196 | (832) | -70% | 2,490 |
| Operational Buildings | 1,497 | 1,845 | 2,490 | 54 | 2,028 | 1,196 | (832) | -70% | 2,490 |
| Workshops | | | | | | | - | | |
| Intangible Assets | - | 425 | 180 | 5 | 5 | 102 | 97 | 95% | 180 |
| Servitudes | | | | | | | - | | |
| Computer Software and Applications | | 425 | 180 | 5 | 5 | 102 | 97 | 95% | 180 |
| Computer Equipment | - | - | - | - | - | - | - | | - |
| Computer Equipment | | | | | | | - | | |
| Furniture and Office Equipment | - | - | - | - | - | - | - | | - |
| Furniture and Office Equipment | | | | | | | - | | |
| Machinery and Equipment | 1,306 | 1,214 | 1,655 | 234 | 1,529 | 1,873 | 344 | 18% | 1,655 |
| Machinery and Equipment | 1,306 | 1,214 | 1,655 | 234 | 1,529 | 1,873 | 344 | 18% | 1,655 |
| Transport Assets | 2,727 | 1,854 | 2,768 | 75 | 2,578 | 2,345 | (233) | -10% | 2,768 |
| Transport Assets | 2,727 | 1,854 | 2,768 | 75 | 2,578 | 2,345 | (233) | -10% | 2,768 |
| Total Repairs and Maintenance Expenditure | 10,649 | 15,373 | 22,650 | 3,479 | 18,409 | 21,865 | 3,456 | 15.8% | 22,650 |

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | 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 | 41 654 | 40 059 | 40 059 | - | - | 17 873 | 17 873 | 100% | 40 059 |
| Roads Infrastructure | 36 797 | 29 935 | 29 935 | - | - | 14 807 | 14 807 | 100% | 29 935 |
| Roads | 36 797 | 29 935 | 29 935 | | | 14 807 | 14 807 | 100% | 29 935 |
| Road Structures | | | | | | | - | | |
| Road Furniture | | | | | | | - | | |
| Storm water Infrastructure | 4 | 3 953 | 3 953 | - | - | 1 308 | 1 308 | 100% | 3 953 |
| Attenuation | | | | | | | - | | |
| Electrical Infrastructure | 4 156 | 5 501 | 5 501 | - | - | 1 586 | 1 586 | 100% | 5 501 |
| HV Substations | | | | | | | - | | |
| HV Switching Station | | | | | | | - | | |
| HV Transmission Conductors | | | | | | | - | | |
| MV Networks | 4 156 | 5 501 | 5 501 | | | 1 586 | 1 586 | 100% | 5 501 |
| Solid Waste Infrastructure | 697 | 670 | 670 | - | - | 172 | 172 | 100% | 670 |
| Landfill Sites | 697 | 670 | 670 | | | 172 | 172 | 100% | 670 |
| Waste Transfer Stations | | | | | | | - | | |
| Community Assets | 1 209 | 3 108 | 3 108 | - | - | 2 | 2 | 100% | 3 108 |
| Cemeteries/Crematoria | 1 209 | 3 108 | 3 108 | | | 2 | 2 | 100% | 3 108 |
| Police | | | | | | | - | | |
| Other assets | 4 079 | 500 | 500 | - | - | 499 | 499 | 0 | 500 |
| Operational Buildings | 4 079 | 500 | 500 | - | - | 499 | 499 | 100% | 500 |
| Workshops | | | | | | | - | | |
| Intangible Assets | 1 169 | 402 | 402 | - | - | - | - | | 402 |
| Servitudes | | | | | | | - | | |
| Computer Software and Applications | 1 169 | 402 | 402 | | | | - | | 402 |
| Computer Equipment | 644 | 1 616 | 1 616 | - | - | 278 | 278 | 100% | 1 616 |
| Computer Equipment | 644 | 1 616 | 1 616 | | | 278 | 278 | 100% | 1 616 |
| Furniture and Office Equipment | 672 | 3 390 | 3 390 | - | - | 236 | 236 | 100% | 3 390 |
| Furniture and Office Equipment | 672 | 3 390 | 3 390 | | | 236 | 236 | 100% | 3 390 |
| Machinery and Equipment | - | 2 316 | 2 316 | - | - | 689 | 689 | 100% | 2 316 |
| Machinery and Equipment | - | 2 316 | 2 316 | | | 689 | 689 | 100% | 2 316 |
| Transport Assets | 3 849 | 3 772 | 3 772 | - | - | 2 306 | 2 306 | 100% | 3 772 |
| Transport Assets | 3 849 | 3 772 | 3 772 | | | 2 306 | 2 306 | 100% | 3 772 |
| Total Depreciation | 53 277 | 55 163 | 55 163 | - | - | 21 883 | 21 883 | 100% | 55 163 |

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | 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 | 10,828 | 16,150 | 15,950 | - | 12,098 | 13,397 | 1,298 | 10% | 15,950 |
| Roads Infrastructure | 10,828 | 16,150 | 15,950 | - | 12,098 | 13,397 | 1,298 | 10% | 15,950 |
| Roads | 10,828 | 16,150 | 15,950 | - | 12,098 | 13,397 | 1,298 | 10% | 15,950 |
| Road Structures | | | | | | | - | | |
| Road Furniture | | | | | | | - | | |
| Storm water Infrastructure | - | - | - | - | - | - | - | | - |
| Attenuation | | | | | | | - | | |
| Electrical Infrastructure | - | - | - | - | - | - | - | | - |
| HV Substations | | | | | | | - | | |
| HV Switching Station | | | | | | | - | | |
| HV Transmission Conductors | | | | | | | - | | |
| MV Networks | | | | | | | - | | |
| Solid Waste Infrastructure | - | - | - | - | - | - | - | | - |
| Landfill Sites | | | | | | | - | | |
| Waste Transfer Stations | | | | | | | - | | |
| Community Assets | - | 1,000 | 800 | (85) | 379 | 800 | 421 | 53% | 800 |
| Libraries | | | | | | | - | | |
| Cemeteries/Crematoria | | | | | | | - | | |
| Police | | | | | | | - | | |
| Parks | | 1,000 | 800 | (85) | 379 | 800 | 421 | 0 | 800 |
| Other assets | 1,299 | - | - | - | - | - | - | | - |
| Municipal Offices | 1,299 | | | | | | - | | |
| 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 | 12,127 | 17,150 | 16,750 | (85) | 12,478 | 14,197 | 1,719 | 12% | 16,750 |

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, 401 million and the year to date budget is R17, 977 million that reflects under spending variance of R2, 577 million that translates to 14% variance.

The year to date actuals on renewal of existing assets amounts R41, 882 million and with the year to date budget of R50, 402 million and this reflects under spending variance of R8, 520 million that translates to 16.9% variance.

The year to date actual expenditure on repairs and maintenance is R18, 409 million, and the year to date budget is R21, 865 million, reflecting over spending variance of R3, 456 million that translates to 15.8%.

The year to date actual expenditure on upgrading of existing assets is R12, 478 million, and the year to date budget is R14, 197 million, reflecting under spending variance of R1, 719 million that translates to 12%.

The year to date actual expenditure on depreciation and asset impairment is R0 and the year to date budget is R21, 883 million, reflecting spending variance of R21, 883 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 2020/21 | | | |
| | | | | | Original Budget | Adjusted Budget | YTD Actuals | Percentage |
| Parent municipality: | | | | | | | | |
| Technical Services | Kgoshi Rammupudu Road | Renewal | Infrastructure | Roads Infrastructure | 16,000 | 16,500 | 14,051 | 85% |
| Technical Services | Upgrading of Mogaung Road | Upgrade | Infrastructure | Roads Infrastructure | 15,250 | 15,250 | 11,844 | 78% |
| Technical Services | Electrification of Mashemong | New | Infrastructure | Electrical Infrastructure | 10,494 | 10,734 | 8,829 | 82% |
| Technical Services | Tambo Road Construction | Renewal | Infrastructure | Roads Infrastructure | 9,581 | 10,058 | 8,752 | 87% |
| Technical Services | Groblersdal Landfill site | Renewal | Infrastructure | Roads Infrastructure | 7,719 | 100 | - | 0% |
| Technical Services | Motetema Internal Streets | Renewal | Infrastructure | Roads Infrastructure | 7,629 | 7,263 | 7,263 | 100% |
| Technical Services | Kgaphamadi Road | Renewal | Infrastructure | Roads Infrastructure | 5,500 | 11,654 | 10,303 | 88% |
| Technical Services | Electrification of Masakaneng | New | Infrastructure | Electrical Infrastructure | 5,100 | - | - | 0% |
| Technical Services | Kgaphamadi Bus Road | Renewal | Infrastructure | Roads Infrastructure | - | 4,913 | 722 | 15% |
| Technical Services | Electrification of Ntswelemotse | New | Infrastructure | Electrical Infrastructure | 2,430 | 2,190 | 1,735 | 79% |
| Technical Services | Electrification of Zumapark | New | Infrastructure | Electrical Infrastructure | 1,976 | 2,076 | 1,437 | 69% |
| Technical Services | Development of workshop | New | Infrastructure | Operational building | 1,739 | 1,350 | 1,350 | 100% |
| Community Services | Upgrading and Development of Parks | Renewal | Community assets | Operational building | 1,000 | 800 | 379 | 47% |
| Technical Services | Nyakoroane Road | Upgrade | Infrastructure | Roads Infrastructure | 900 | 700 | 255 | 36% |
| Corporate Services | Furniture and Office Equipment | New | Furniture and Office equipment | Electrical Infrastructure | 800 | 371 | 479 | 129% |
| Community Services | Cemeteries | Renewal | Community assets | Cemeteries/Crematoria | 600 | 720 | 90 | 13% |
| Community Services | Mobile Offices | New | Community assets | Operational building | 600 | 770 | 597 | 77% |
| Technical Services | Laersdrift Road | Renewal | Infrastructure | Roads Infrastructure | 511 | 999 | 701 | 70% |
| Corporate Services | Machinery and Equipment | New | Machinery and Equipment | Machinery and Equipment | 500 | 400 | 160 | 40% |
| Finance | Machinery and Equipment: Forklift | New | Machinery and Equipment | Machinery and Equipment | 350 | 350 | - | 0% |
| Technical Services | Aircons Conditioner | New | Infrastructure | Equipment | 350 | 446 | 386 | 0% |
| Corporate Services | Computer Equipment | New | Equipment | Equipment | 250 | 679 | 428 | 63% |

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 May 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