

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

OCTOBER 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 October or and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results. It must be noted that 2020-21 financial year amounts are not yet completely audited.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2021/22			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	546,626,097	-	191,498,254	35%
		-		
OPERATING EXPENDITURE	532,674,879	-	148,993,909	28%
		-		
TRANSFER - CAPITAL	79,332,000	-	24,932,452	31%
SURPLUS/(DEFICIT)	93,283,218	-	67,436,797	72%
CAPITAL EXPENDITURE	88,032,000	-	19,295,806	22%

Table C1 – Budget Statement Summary

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	39,442	38,865	–	3,186	13,325	13,164	161	1%	38,865
Service charges	97,738	113,490	–	13,614	41,175	34,641	6,534	19%	113,490
Investment revenue	585	1,900	–	41	699	824	(125)	-15%	1,900
Transfers and subsidies	351,908	307,637	–	267	127,717	107,017	20,700	19%	307,637
Other own revenue	27,313	84,734	–	2,217	8,582	31,109	(22,527)	-72%	84,734
Total Revenue (excluding capital transfers and contributions)	516,985	546,626	–	19,325	191,498	186,755	4,743	3%	546,626
Employee costs	150,619	163,212	–	12,948	48,247	54,275	(6,028)	-11%	163,212
Remuneration of Councillors	24,279	27,334	–	2,020	8,081	9,111	(1,030)	-11%	27,334
Depreciation & asset impairment	58,788	58,392	–	–	–	19,464	(19,464)	-100%	58,392
Finance charges	3,516	3,729	–	4	37	1,815	(1,779)	-98%	3,729
Materials and bulk purchases	114,603	129,586	–	12,668	45,367	41,262	4,105	10%	129,586
Transfers and subsidies	1,402	3,784	–	259	1,023	1,248	(225)	-18%	3,784
Other expenditure	189,313	146,638	–	11,983	46,239	55,492	(9,253)	-17%	146,638
Total Expenditure	542,520	532,675	–	39,883	148,994	182,668	(33,674)	-18%	532,675
Surplus/(Deficit)	(25,535)	13,951	–	(20,558)	42,504	4,087	38,417	940%	13,951
Transfers and subsidies - capital (monetary allocations)	68,450	79,332	–	4,792	24,932	18,490	6,443	35%	79,332
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	42,916	93,283	–	(15,766)	67,437	22,577	44,860	199%	93,283
Surplus/ (Deficit) for the year	42,916	93,283	–	(15,766)	67,437	22,577	44,860	199%	93,283
Capital expenditure & funds sources									
Capital expenditure	85,102	88,032	–	2,316	19,296	48,783	(29,487)	-60%	88,032
Capital transfers recognised	79,029	79,332	–	2,316	18,836	43,699	(24,863)	-57%	79,332
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	6,073	8,700	–	–	459	5,084	(4,624)	-91%	8,700
Total sources of capital funds	85,102	88,032	–	2,316	19,296	48,783	(29,487)	-60%	88,032
Financial position									
Total current assets	155,157	165,299	–	–	200,401	–	–	–	165,299
Total non current assets	1,138,294	1,305,435	–	–	1,157,590	–	–	–	1,305,435
Total current liabilities	122,770	111,087	–	–	117,446	–	–	–	111,087
Total non current liabilities	74,813	114,907	–	–	77,257	–	–	–	114,907
Community wealth/Equity	1,095,868	1,244,739	–	–	1,163,287	–	–	–	1,244,739
Cash flows									
Net cash from (used) operating	102,726	97,304	–	(28,750)	42,720	96,089	53,368	56%	97,304
Net cash from (used) investing	(84,301)	(80,993)	–	(2,316)	(19,296)	(20,242)	(946)	5%	(80,993)
Net cash from (used) financing	(13,938)	(11,947)	–	(245)	(2,478)	(4,746)	(2,268)	48%	(11,947)
Cash/cash equivalents at the month/year end	6,415	31,852	–	–	27,362	98,587	71,225	72%	10,780
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	19,596	3,962	3,378	3,396	3,149	3,166	17,885	85,866	140,399
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 October is R191, 498 million and the year to date budget of R186, 755 million and this reflects a positive variance of R4, 743 million which is mostly attributable to equitable shares received amounting to R126, 162 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 15% unfavorable variance,
- Interest earned – outstanding debtors: 1% favorable variance,
- Rental on Facilities and Equipment: 16% unfavorable variance,
- Fines, penalties and forfeits: 100% unfavorable variance
- Services Charges – electricity revenue: 20% favorable variance
- Services Charges – refuse revenue: 8% favorable variance
- Licenses and permits: 21% favorable variance
- Property rates: 1% favorable variance
- Other revenue: 67% favorable
- Transfer and subsidies: 20% favorable

Operating Expenditure

The year to date operational expenditure as at end of October amounts to R148, 994 million and the year to date budget is R182, 668 million. This reflects underspending variance of R33, 674 million that translates to 18% variance. The variance is attributed underspending variance on depreciation and asset impairment and debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

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

- Employee related costs: 11% under performance
- Remuneration of councilors: 11% under performance
- Debt impairment: 100% under performance
- Depreciation and asset impairment: 100: under performance
- Finance charges: 98% under performance
- Bulk purchase: 10% under performance
- Other material: 113% over performance
- Contracted services: 7% over performance
- Other expenditure: 40% over performance
- Transfer and subsidies: 18% 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 October 2021 amounts to R19, 296 million and the year to date budget amounts to R48, 783 million and this gives rise to R20, 405 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of October is R67, 436 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 October amounts to R140, 399 million and this shows an increase of R15, 388 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 R92, 031 million and other debtors amounting to R48, 368 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 October 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	-	4,815	100,931	88,319	12,612	14%	245,185
Executive and council	56,129	48,669	-	-	20,279	10,087	10,192	101%	48,669
Finance and administration	203,805	184,328	-	4,815	75,574	73,680	1,894	3%	184,328
Internal audit	13,430	12,188	-	-	5,078	4,552	526	12%	12,188
Community and public safety	32,043	88,396	-	21	9,803	34,231	(24,429)	-71%	88,396
Community and social services	11,515	9,924	-	6	4,144	3,833	311	8%	9,924
Sport and recreation	17,675	13,472	-	-	5,599	7,319	(1,720)	-23%	13,472
Public safety	2,853	65,000	-	15	59	23,080	(23,020)	-100%	65,000
Economic and environmental services	136,383	126,286	-	5,562	52,206	20,024	32,182	161%	126,286
Planning and development	30,386	24,295	-	274	9,991	7,266	2,724	37%	24,295
Road transport	104,380	99,173	-	5,288	41,041	11,636	29,405	253%	99,173
Environmental protection	1,617	2,818	-	-	1,174	1,122	52	5%	2,818
Trading services	143,645	166,092	-	13,719	53,491	62,670	(9,179)	-15%	166,092
Energy sources	109,642	134,030	-	12,920	40,795	47,099	(6,303)	-13%	134,030
Waste management	34,003	32,062	-	799	12,696	15,572	(2,876)	-18%	32,062
Total Revenue - Functional	585,436	625,958	-	24,117	216,431	205,245	11,186	5%	625,958
Expenditure - Functional									
Governance and administration	239,954	199,255	-	17,038	69,369	73,979	(4,611)	-6%	199,255
Executive and council	43,307	42,577	-	2,966	11,565	14,253	(2,688)	-19%	42,577
Finance and administration	188,602	148,683	-	13,108	55,591	56,513	(922)	-2%	148,683
Internal audit	8,045	7,995	-	964	2,213	3,214	(1,001)	-31%	7,995
Community and public safety	73,578	76,374	-	2,646	9,586	25,555	(15,969)	-62%	76,374
Community and social services	7,157	7,280	-	471	1,786	2,340	(554)	-24%	7,280
Sport and recreation	8,292	12,783	-	775	2,422	4,166	(1,744)	-42%	12,783
Public safety	58,129	56,311	-	1,401	5,378	19,049	(13,671)	-72%	56,311
Economic and environmental services	89,082	103,751	-	5,703	20,715	33,312	(12,596)	-38%	103,751
Planning and development	12,907	17,950	-	1,067	3,878	5,223	(1,345)	-26%	17,950
Road transport	75,556	85,136	-	4,583	16,640	27,870	(11,230)	-40%	85,136
Environmental protection	618	665	-	53	197	219	(21)	-10%	665
Trading services	139,906	153,295	-	14,495	49,324	49,822	(498)	-1%	153,295
Energy sources	99,470	128,242	-	11,840	39,688	40,691	(1,003)	-2%	128,242
Waste management	40,435	25,053	-	2,655	9,636	9,131	505	6%	25,053
Total Expenditure - Functional	542,520	532,675	-	39,883	148,994	182,668	(33,674)	-18%	532,675
Surplus/ (Deficit) for the year	42,916	93,283	-	(15,766)	67,437	22,577	44,860	199%	93,283

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

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	49,347	42,820	-	-	17,842	8,429	9,413	112%	42,820
Vote 2 - Municipal Manager	47,408	42,149	-	-	17,562	20,540	(2,978)	-14%	42,149
Vote 3 - Budget & Treasury	84,415	74,785	-	4,815	29,931	30,837	(906)	-3%	74,785
Vote 4 - Corporate Services	51,431	46,749	-	-	19,478	15,249	4,229	28%	46,749
Vote 5 - Community Services	75,047	130,531	-	1,341	26,661	53,447	(26,786)	-50%	130,531
Vote 6 - Technical Services	233,125	250,001	-	17,687	88,870	63,938	24,933	39%	250,001
Vote 7 - Developmental Planning	21,988	17,052	-	274	6,973	4,652	2,321	50%	17,052
Vote 8 - Executive Support	22,675	21,871	-	-	9,113	8,153	960	12%	21,871
Total Revenue by Vote	585,436	625,958	-	24,117	216,431	205,245	11,186	5%	625,958
Expenditure by Vote									
Vote 1 - Executive & Council	37,311	37,114	-	2,565	10,366	12,462	(2,096)	-17%	37,114
Vote 2 - Municipal Manager	47,145	36,199	-	4,286	13,939	12,987	951	7%	36,199
Vote 3 - Budget & Treasury	78,812	56,980	-	2,945	23,444	25,257	(1,813)	-7%	56,980
Vote 4 - Corporate Services	31,806	35,707	-	3,764	10,237	11,563	(1,326)	-11%	35,707
Vote 5 - Community Services	122,250	109,512	-	6,028	21,902	37,362	(15,461)	-41%	109,512
Vote 6 - Technical Services	195,386	228,211	-	17,960	60,092	74,553	(14,461)	-19%	228,211
Vote 7 - Developmental Planning	8,333	13,293	-	623	2,444	3,618	(1,173)	-32%	13,293
Vote 8 - Executive Support	21,476	15,657	-	1,713	6,571	4,866	1,705	35%	15,657
Total Expenditure by Vote	542,520	532,675	-	39,883	148,994	182,668	(33,674)	-18%	532,675
Surplus/ (Deficit) for the year	42,916	93,283	-	(15,766)	67,437	22,577	44,860	199%	93,283

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	39,442	38,865		3,186	13,325	13,164	161	1%	38,865
Service charges - electricity revenue	88,812	104,214		12,816	37,973	31,687	6,286	20%	104,214
Service charges - refuse revenue	8,926	9,276		799	3,202	2,954	248	8%	9,276
Rental of facilities and equipment	956	898		62	251	299	(48)	-16%	898
Interest earned - external investments	585	1,900		41	699	824	(125)	-15%	1,900
Interest earned - outstanding debtors	17,041	12,860		1,496	5,733	5,691	42	1%	12,860
Fines, penalties and forfeits	2,861	65,071		(15)	55	23,100	(23,045)	-100%	65,071
Licences and permits	4,635	5,240		551	2,174	1,798	376	21%	5,240
Transfers and subsidies	351,908	307,637		267	127,717	107,017	20,700	19%	307,637
Other revenue	1,819	664		123	369	221	147	67%	664
Gains							-		
Total Revenue (excluding capital transfers and contributions)	516,985	546,626	-	19,325	191,498	186,755	4,743	3%	546,626
Expenditure By Type									
Employee related costs	150,619	163,212		12,948	48,247	54,275	(6,028)	-11%	163,212
Remuneration of councillors	24,279	27,334		2,020	8,081	9,111	(1,030)	-11%	27,334
Debt impairment	61,327	48,632		-	-	16,211	(16,211)	-100%	48,632
Depreciation & asset impairment	58,788	58,392		-	-	19,464	(19,464)	-100%	58,392
Finance charges	3,516	3,729		4	37	1,815	(1,779)	-98%	3,729
Bulk purchases	88,182	110,035		8,572	30,925	34,496	(3,571)	-10%	110,035
Other materials	26,421	19,551		4,096	14,442	6,766	7,676	113%	19,551
Contracted services	75,365	60,088		9,462	28,097	26,302	1,794	7%	60,088
Transfers and subsidies	1,402	3,784		259	1,023	1,248	(225)	-18%	3,784
Other expenditure	52,620	37,918		2,521	18,142	12,979	5,164	40%	37,918
Losses							-		
Total Expenditure	542,520	532,675	-	39,883	148,994	182,668	(33,674)	-18%	532,675
Surplus/(Deficit)	(25,535)	13,951	-	(20,558)	42,504	4,087	38,417	940%	13,951
Transfers and subsidies - capital (monetary allocations)	68,450	79,332		4,792	24,932	18,490	6,443	35%	79,332
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) after capital transfers & contributions	42,916	93,283	-	(15,766)	67,437	22,577			93,283
Taxation									
Surplus/(Deficit) after taxation	42,916	93,283	-	(15,766)	67,437	22,577			93,283
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	42,916	93,283	-	(15,766)	67,437	22,577			93,283
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	42,916	93,283	-	(15,766)	67,437	22,577		-	93,283

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

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

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

Other expenditure relating to COVID 19 amounts to R106, 061 thousands relating to 2020/21 financial year and no COVID 19 expenditure of October 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

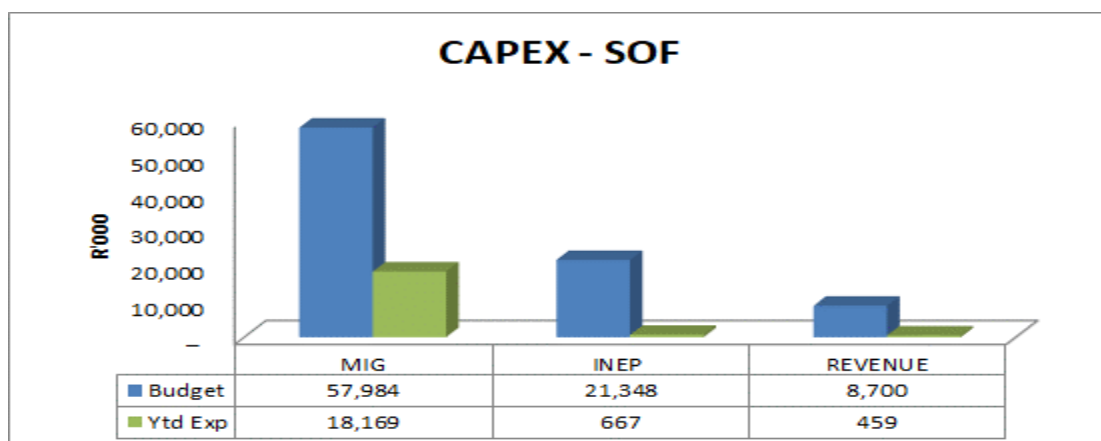
Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,111	1,360	-	-	459	684	(225)	-33%	1,360
Executive and council							-		
Finance and administration	1,111	1,360		-	459	684	(225)	-33%	1,360
Internal audit							-		
Community and public safety	2,063	800	-	-	-	-	-		800
Community and social services	598	600		-	-	-	-		600
Sport and recreation	1,465	200		-	-	-	-		200
Public safety	-						-		
Housing							-		
Health							-		
Economic and environmental services	62,035	63,584	-	2,316	18,169	41,671	(23,501)	-56%	63,584
Planning and development		1,100		-	-	-	-		1,100
Road transport	62,035	62,484		2,316	18,169	41,671	(23,501)	-56%	62,484
Environmental protection							-		
Trading services	19,894	22,288	-	-	667	5,728	(5,061)	-88%	21,988
Energy sources	19,894	21,988		-	667	5,528	(4,861)	-88%	21,988
Waste management	-	300		-	-	200	(200)	-100%	-
Other							-		
Total Capital Expenditure - Functional Classification	85,102	88,032	-	2,316	19,296	48,083	(28,787)	-60%	87,732
Funded by:									
National Government	79,029	79,332		2,316	18,836	43,699	(24,863)	-57%	79,332
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	79,029	79,332	-	2,316	18,836	43,699	(24,863)	-57%	79,332
Borrowing							-		
Internally generated funds	6,073	8,700		-	459	5,084	(4,624)	-91%	8,700
Total Capital Funding	85,102	88,032	-	2,316	19,296	48,783	(29,487)	-60%	88,032

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1,105	460	-	-	459	185	274	148%	460
Vote 5 - Community Services	-	300	-	-	-	200	(200)	-100%	300
Vote 6 - Technical Services	7,468	40,840	-	2,316	14,291	21,516	(7,225)	-34%	40,840
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	8,574	41,600	-	2,316	14,750	21,901	(7,151)	-33%	41,600
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	100	-	-	-	-	-	-	100
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	1,972	800	-	-	-	700	(700)	-100%	800
Vote 6 - Technical Services	74,557	44,432	-	-	4,545	26,182	(21,636)	-83%	44,432
Vote 7 - Developmental Planning	-	1,100	-	-	-	-	-	-	1,100
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	76,528	46,432	-	-	4,545	26,882	(22,336)	-83%	46,432
Total Capital Expenditure	85,102	88,032	-	2,316	19,296	48,783	(29,487)	-60%	88,032

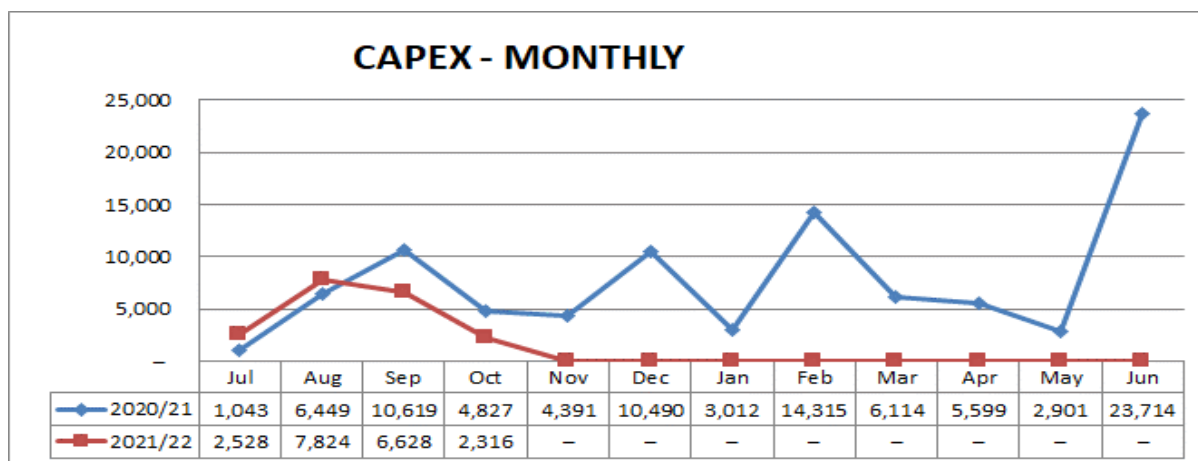
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of October 2021, R2, 316 million spending is incurred and that increased the year to date expenditure to R19, 296 million whilst the year to date budget is R48, 783 million and this gave rise to under spending variance of R29, 487 million that translates to 60%.

Figure 1: Capital expenditure by source



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

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	6,857	8,536		27,362	8,536
Call investment deposits		23,315		–	23,315
Consumer debtors	85,665	63,924		94,286	63,924
Other debtors	51,435	60,917		62,715	60,917
Current portion of long-term receivables	119				
Inventory	11,082	8,606		16,038	8,606
Total current assets	155,157	165,299	–	200,401	165,299
Non current assets					
Long-term receivables				–	
Investments	1,465	–		–	–
Investment property	80,022	60,343		80,022	60,343
Investments in Associate	–				
Property, plant and equipment	1,056,321	1,229,559		1,075,617	1,229,559
Biological	–			–	
Intangible	23	31		23	31
Other non-current assets	463	15,502		1,928	15,502
Total non current assets	1,138,294	1,305,435	–	1,157,590	1,305,435
TOTAL ASSETS	1,293,451	1,470,733	–	1,357,991	1,470,733
LIABILITIES					
Current liabilities					
Bank overdraft	–	–		–	–
Borrowing	3,014	12,271		1,627	12,271
Consumer deposits	5,797	5,700		5,797	5,700
Trade and other payables	110,690	87,165		107,775	87,165
Provisions	3,269	5,950		2,247	5,950
Total current liabilities	122,770	111,087	–	117,446	111,087
Non current liabilities					
Borrowing	(386)	19,467		2,058	19,467
Provisions	75,199	95,439		75,199	95,439
Total non current liabilities	74,813	114,907	–	77,257	114,907
TOTAL LIABILITIES	197,583	225,994	–	194,704	225,994
NET ASSETS	1,095,868	1,244,739	–	1,163,287	1,244,739
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,095,868	1,234,739		1,163,287	1,244,739
Reserves		10,000			
TOTAL COMMUNITY WEALTH/EQUITY	1,095,868	1,244,739	–	1,163,287	1,244,739

The above table shows that community wealth amounts to R1, 163 billion, total liabilities R194, 704 million and the total assets R1, 357 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		2,035	9,302	9,916	(615)	-6%	29,997
Service charges	128,148	107,419		7,963	33,196	36,055	(2,858)	-8%	107,419
Other revenue	13,218	20,923		1,968	10,919	6,461	4,458	69%	20,923
Transfers and Subsidies - Operational	249,240	307,637		-	129,492	140,093	(10,601)	-8%	307,637
Transfers and Subsidies - Capital	70,918	79,332		-	46,000	38,623	7,377	19%	79,332
Interest	941	3,018		67	761	648	113	17%	3,018
Payments									
Suppliers and employees	(404,748)	(443,509)		(40,519)	(185,885)	(133,639)	52,245	-39%	(443,509)
Finance charges	(786)	(3,729)		(4)	(41)	(917)	(876)	96%	(3,729)
Transfers and Grants	(1,487)	(3,784)		(259)	(1,023)	(1,150)	(127)	11%	(3,784)
NET CASH FROM/(USED) OPERATING ACTIVITIES	102,726	97,304	-	(28,750)	42,720	96,089	53,368	56%	97,304
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(58)	-					-		-
Decrease (increase) in non-current receivables	-	-					-		-
Decrease (increase) in non-current investments	-	-					-		-
Payments									
Capital assets	(84,243)	(80,993)		(2,316)	(19,296)	(20,242)	(946)	5%	(80,993)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(84,301)	(80,993)	-	(2,316)	(19,296)	(20,242)	(946)	5%	(80,993)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-					-		-
Borrowing long term/refinancing	-						-		
Increase (decrease) in consumer deposits		325			(37)	(1,325)	1,289	-97%	325
Payments									
Repayment of borrowing	(13,938)	(12,271)		(245)	(2,441)	(3,421)	(980)	29%	(12,271)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(13,938)	(11,947)	-	(245)	(2,478)	(4,746)	(2,268)	48%	(11,947)
NET INCREASE/ (DECREASE) IN CASH HELD	4,486	4,364	-	(31,311)	20,946	71,100			4,364
Cash/cash equivalents at beginning:	1,929	27,487			6,415	27,487			6,415
Cash/cash equivalents at month/year end:	6,415	31,852			27,362	98,587			10,780

Table C7 presents details pertaining to cash flow performance. As at end of October 2021, the net cash inflow from operating activities is R42, 720 million whilst net cash outflow from investing activities is R19, 296 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R2, 478 million. The cash and cash equivalent held at end of October 2021 amounted to R27, 362 million and the net effect of the above cash flows is cash inflow movement of 20, 946 million. The cash and cash equivalent at end of the reporting period of R27, 362 million, is mainly made up of cash in the primary bank account amounting to R27, 362, with no short term investment.

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 immaterial however it will be addressed in the main adjusted budget.
Service charges - electricity revenue	20%	The projected monthly revenue appear to be lower in light of the actual revenue performance	No remedial action is needed as it shows the municipality has improved on the electricity revenue collection
Service charges - refuse revenue	8%	The actual revenue generated is more than the projected monthly revenue	No remedial action is needed as the collection is high.
Rental of facilities and equipment	-16%	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	-15%	The municipality has short term investment with STANDARD BANK and NEDBANK and the actual revenue is more than the projected revenue.	The municipality should draft cash flow projections plan which will assist if there is a need to invest
Interest earned - outstanding debtors	1%	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 been re-advertised hence there is still challenges on revenue collection.	The municipality should prioritise the appointment of the service provider so that revenue is collected as initially intended.
Licences and permits	21%	The actual revenue generated is higher than the projected monthly revenue	No remedial action is needed since the collection is good.
Transfers and subsidies	19%	The equitable share trenches received is higher than the projections thereof.	The budget unit should make use of the payment schedule during budget preparations.
Other revenue	67%	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	-11%	The actual expenditure incurred on employee related costs are less than the projections thereof	The expenditure should improve as soon as the appoint of vacant positions are filled
Remuneration of councillors	-11%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	This will be addressed in the main budget adjustment.
Debt impairment	-100%	Debt impairment is still calculated at bi-annually	The municipality should do away with this approach as it not viable
Depreciation & asset impairment	-100%	Depreciation is still calculated bi-annually.	The municipality should do away with this approach as it not viable
Finance charges	-98%	Finance charges is mainly for finance lease and the lease contract has expired by the end of October.	No remedial action is needed
Bulk purchases	-10%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure and the October 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	113%	The projected monthly expenditure is less than the actual expenditure thereof.	This should be addressed in the main budget adjustment
Contracted services	7%	The actual expenditure incurred is more than the projected monthly expenditure	This will be addressed in the main budget adjustment.
Transfers and subsidies	-18%	The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial action is needed
Other expenditure	40%	The actual expenditure incurred is more than the projected monthly expenditure	The projections will be addressed during the main adjustment budget should this continue.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-57%	The projections on capital grants is more than the spending thereof.	The infrastructure should address the slow moving of capital projects
Provincial Government	0%		
Internally generated funds	-91%	The actual spending on internally generated funds is less than the projections thereof.	No remedial action is needed for now.
Cash Flow			
Property rates	-6%	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	-8%	The collection rate on service charges is lower than the projected rate	The municipality should come up strategies of collection methods in licenced municipal areas
Other revenue	69%	The collection rate on leased assets is under projected	No remedial action is needed
Government - operating	-8%	The first trenches of operational grants are over projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Government - Capital	19%	The first trenches of capital grants are under projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Interest	17%	Interest on other revenue is under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-39%	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	96%	The finance charges have been over projected.	No remedial action is needed
Transfers and Grants	11%	The payments relating to this account are slightly lower than the projections thereof	No remedial action is needed
Capital assets	5%	The projected capital expenditure on capex is slightly higher 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	-97%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	29%	The projections is not in line with the amortisation schedule	This will be addressed in the main adjustment budget

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2021/22										Bad Debts Written Off	Impairment - Bad Debts
	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		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	12,404	1,343	210	151	102	97	501	1,931	16,739	2,782		
Receivables from Non-exchange Transactions - Property Rates	3,323	1,694	1,245	1,436	1,284	1,259	6,629	38,705	55,576	49,314		
Receivables from Exchange Transactions - Waste Management	798	504	421	404	384	380	2,266	13,073	18,231	16,507		
Receivables from Exchange Transactions - Property Rental Debtors	57	38	38	34	30	25	282	981	1,486	1,352		
Interest on Arrear Debtor Accounts	1,488	1,442	1,398	1,356	1,319	1,463	7,923	29,738	46,127	41,799		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-		
Other	1,526	(1,060)	66	16	30	(59)	284	1,438	2,241	1,709		
Total By Income Source	19,596	3,962	3,378	3,396	3,149	3,166	17,885	85,866	140,399	113,463	-	-
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	7,920	1,296	1,071	1,016	1,022	1,029	5,795	27,668	46,817	36,529		
Commercial	7,051	5	529	499	473	378	2,228	11,190	22,353	14,768		
Households	4,593	2,652	1,767	1,870	1,644	1,750	9,809	46,772	70,857	61,845		
Other	32	9	11	11	10	9	53	236	372	320		
Total By Customer Group	19,596	3,962	3,378	3,396	3,149	3,166	17,885	85,866	140,399	113,463	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of October amount to R140, 399 million. The debtors' book is made up as follows:

- Rates 40%
- Electricity 12%
- Rental 1%
- Refuse removal 13%
- Interest on Debtors 33%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

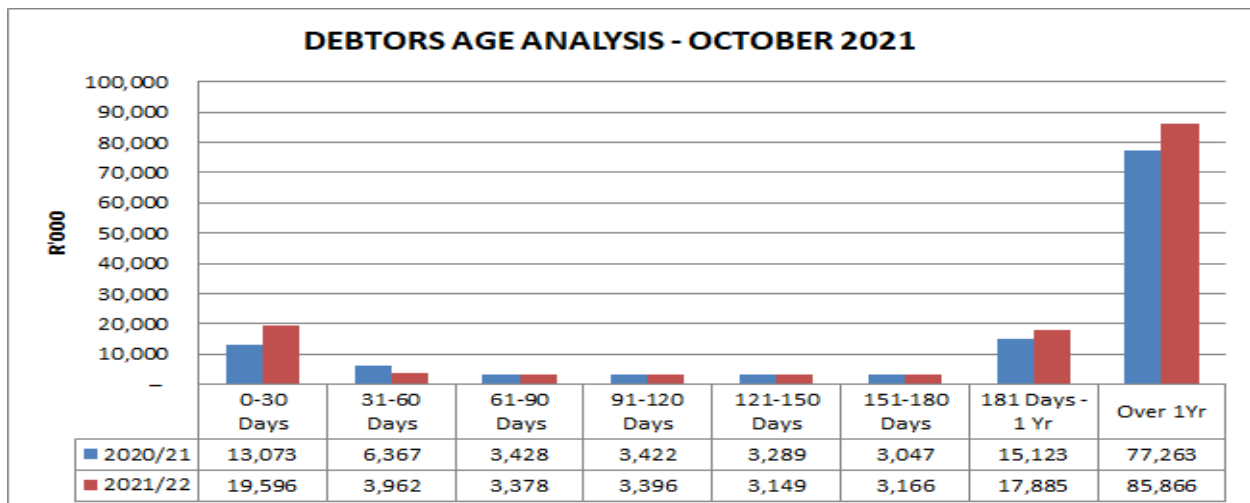
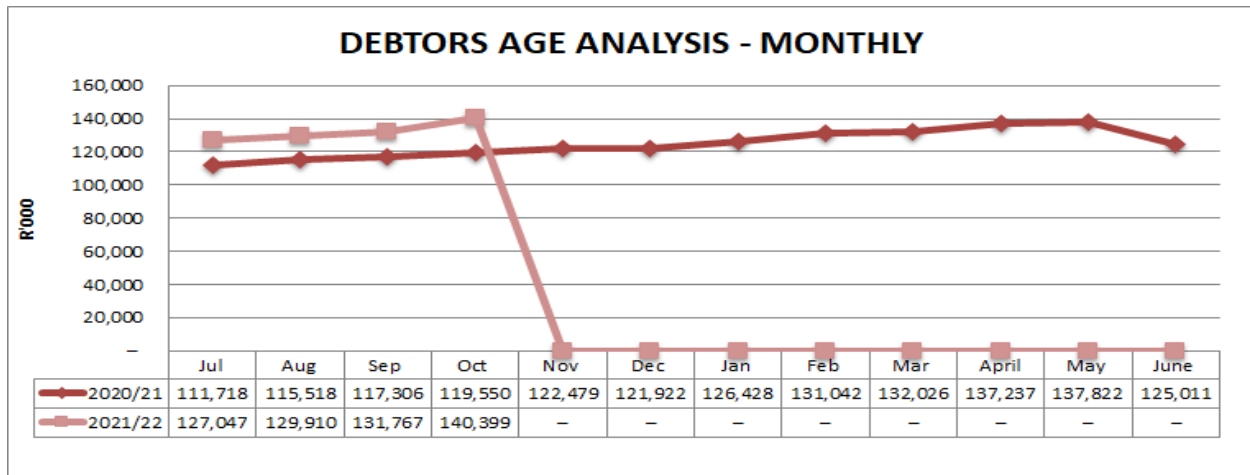


Figure 4: Monthly debtors book



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

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT STATUS	OCC/OWN	OUTSTANDING BALANCE
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	ACTIVE	OWNER	1,438,842
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	1,145,748
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	634,691
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OWNER	680,679
80000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	485,015
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	177,586
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	361,553
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	177,159
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	174,260
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OWNER	247,516
20494	BREAKAWAY TRUST	ACTIVE	OWNER	257,104
4300009	BONUREX (PTY) LTD (CHICKEN LICKEN)	ACTIVE	OCCUPIER	267,904
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	132,194
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	161,461
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	157,775
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	263,900
9001712	20	ACTIVE	OWNER	180,460
5000305	NKANGALA DISTRICT MUNICIPALITY	ACTIVE	OWNER	186,666
2200691	EHLERS JA	ACTIVE	OWNER	154,981
9002359	ESKOM HOLDINGS LTD	ACTIVE	OWNER	134,585
TOTAL				7,420,078

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 R32, 410 million as outstanding creditors by the end of the month of October 2021.

CODE	CREDITOR NAME	AMOUNT
1	ESKOM	8,841,660
80984	GUBIS 85 SOLUTION	2,203,021
1256	MANY LE MANG CONSTRUCTION	1,950,000
40029	GIFTRON DISTRIBUTION	1,942,500
80654	MPOFU ELECTRICAL SERVICES	1,896,230
35514	SDVK CONSTRUCTION & PROJECTS	1,804,326
81001	JUST-BREEZE JV TLOU YA HLAKA	724,360
80889	FLEET HORIZON SOLUTIONS	677,768
81137	MPOYANA LEDWABA INC	549,838
81098	AUDITOR GENERAL OF SOUTH AFRICA	469,909
81002	SELEMA PLANT HIRE	440,000
81042	MATUPUNUKA ICT	402,645
81041	LEKONAKONETSI CONSULTING SERVI	260,612
81008	OBAKENG MEDIA AND PROJECTS	256,509
81025	STOP AND GO PROPERTIES	251,735
81126	TOPA TOPA INVESTMENTS	169,400
81162	KGOGA MASIGO ENTERPRISE	147,000
80988	csc chartered accountants	139,657
81119	BAFUNANI PROJECTS	131,822
80978	PHUMLANI MMT ENTERPRISE	125,800
TOTAL		23,384,792

Supporting Table: SC 5 - Investment Portfolio

Name of institution	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest to be realised	Withdrawal	Investment Top Up	Closing Balance
Standard Bank 038823527006	1 Month	Current Investment	4.3%		14-Aug-21	-	-	-	-	-
Standard Bank 038823527007	1 Month	Current Investment	4.4%		14-Sep-21	30,176,843	46,918	- 30,223,761	-	-
Standard Bank 38823527008	1 Month	Current Investment	4.5%		14-Oct-21	30,291,088	40,531	- 30,331,619	-	-
Nedbank 037881068264/0061	1 Month	Current Investment	4.2%		20-Aug-21	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST						60,467,931		- 60,555,380	-	-

The Municipality's current investment portfolio during the month October opened with an investment amount R30, 291 million in different portfolio investments, earned an interest of R41 thousand, withdrew R30, 331 million and closed off with zero 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	-	-	129,362	107,017	22,345	21%	307,637
Local Government Equitable Share	347,525	302,788		-	126,162	103,168	22,994	22%	302,788
Finance Management	2,600	2,650		-	2,650	2,650	-		2,650
EPWP Incentive	1,681	2,199		-	550	1,198	(648)	-54%	2,199
Disaster Relief Grant COVID-19 (Corona virus)									
Other grant providers:	102	130	-	-	130	130	-	-	130
LGSETA Learnership and Development	102	130		-	130	130	-		130
Total Operating Transfers and Grants	351,908	307,767	-	-	129,492	107,146	22,345	21%	307,767
Capital Transfers and Grants									
National Government:	68,891	79,332	-	-	46,000	47,079	995	2%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		-	36,000	35,005	995	3%	57,984
Integrated National Electrification Grant	15,000	21,348		-	10,000	12,075			21,348
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total Capital Transfers and Grants	68,891	79,332	-	-	46,000	47,079	995	2%	79,332
TOTAL RECEIPTS OF TRANSFERS & GRANTS	420,799	387,099	-	-	175,492	154,226	23,341	15%	387,099

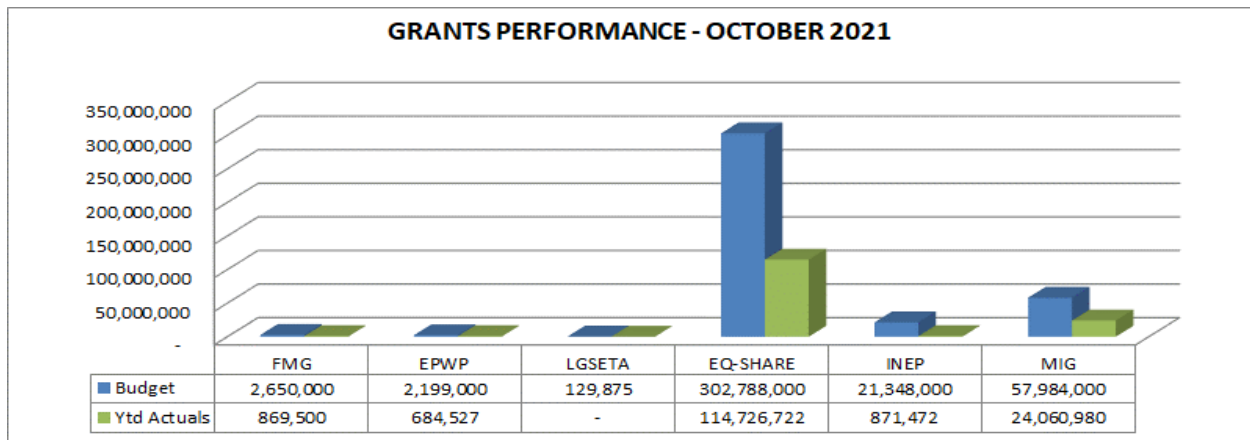
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R175, 492 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R126, 162 million; Financial Management Grant amounting to R2, 650 million; Local Government Sector Education and Training amounting to R129 thousand; Municipal Infrastructure Grant amounting to R36, 000 million; Integrated National Energy Grant R10, 000 million and Expanded Public Works Programme R550 thousand were received. Most of the first trench of the grants allocated for the current financial year, so far have been received in line with National Treasury payment schedule.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	351,806	307,637	-	28,949	116,281	107,017	9,264	9%	307,637
Local Government Equitable Share	347,525	302,788		28,682	114,727	103,168	11,559	11%	302,788
Finance Management	2,600	2,650		90	870	2,650	(1,780)	-67%	2,650
EPWP Incentive	1,681	2,199		177	685	1,198	(514)	-43%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other grant providers:	102	130	-	-	-	130	(130)	-100%	130
LGSETA Learnership and Development	102	130		-	-	130	(130)	-100%	130
Total operating expenditure of Transfers and Grants:	351,908	307,767	-	28,949	116,281	107,146	9,134	9%	307,767
Capital expenditure of Transfers and Grants									
National Government:	68,891	79,332	-	4,792	24,932	47,079	(22,147)	-47%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		4,687	24,061	35,005	(10,944)	-31%	57,984
Intergrated National Electrification Grant	15,000	21,348		104	871	12,075	(11,203)	-93%	21,348
Provincial Government:	-	-	-	-	-	-	-		-
Coghsta - Development		-					-		
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
N/A									
Total capital expenditure of Transfers and Grants	68,891	79,332	-	4,792	24,932	47,079	(22,147)	-47%	79,332
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	420,799	387,099	-	33,741	141,213	154,226	(13,012)	-8%	387,099

An amount of R33, 741 million has been spent on grants during the month of October 2021 and the year to date actuals is R141, 213 million whilst the year to date budget amounts to R154, 226 million and this results in under spending variance of R13, 012 million that translates to 8%. Of the total spending amounting to R37, 741 million, R28, 949 million is spent on operational grants whilst capital grants has spent R4, 792 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 October 2021. The grants expenditure are shown below in percentages:

- Financial Management Grant 32.81%
- Expanded Public Work Programme 31.13%
- LGSETA 0%
- Equitable Share 37.89%
- Integrated National Electrification Grant 4.08%
- Municipal Infrastructure Grant 41.50%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14,184	16,008		1,179	4,716	5,336	(620)	-12%	16,008
Pension and UIF Contributions	1,600	1,847		132	530	616	(86)	-14%	1,847
Medical Aid Contributions	396	399		34	135	133	2	2%	399
Motor Vehicle Allowance	5,167	5,847		431	1,722	1,949	(226)	-12%	5,847
Cellphone Allowance	2,708	2,992		226	903	997	(94)	-9%	2,992
Other benefits and allowances	223	243		19	74	81	(6)	-8%	243
Sub Total - Councillors	24,279	27,334	-	2,020	8,081	9,111	(1,030)	-11%	27,334
% increase		13%							13%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,947	6,226		264	1,054	2,075	(1,021)	-49%	6,226
Pension and UIF Contributions	141	299		7	30	100	(70)	-70%	299
Medical Aid Contributions	81	92		4	17	31	(14)	-45%	92
Motor Vehicle Allowance	420	912		16	62	304	(242)	-80%	912
Cellphone Allowance	114	151		7	28	50	(22)	-43%	151
Other benefits and allowances	1,846	491		0	1	163	(163)	-99%	491
Payments in lieu of leave							-		
Sub Total - Senior Managers of Municipality	6,549	8,171	-	298	1,192	2,724	(1,531)	-56%	8,171
% increase		25%							25%
Other Municipal Staff									
Basic Salaries and Wages	93,585	99,214		8,917	32,447	33,071	(624)	-2%	99,214
Pension and UIF Contributions	18,983	27,125		1,635	6,371	9,042	(2,671)	-30%	27,125
Medical Aid Contributions	5,228	4,550		442	1,752	1,510	241	16%	4,550
Overtime	1,353	1,005		104	469	324	145	45%	1,005
Motor Vehicle Allowance	12,066	12,315		1,075	4,181	4,105	76	2%	12,315
Cellphone Allowance	1,901	1,284		159	637	422	215	51%	1,284
Housing Allowances	206	202		18	70	64	6	10%	202
Other benefits and allowances	2,655	8,457		148	630	2,773	(2,143)	-77%	8,457
Payments in lieu of leave	6,688	173		23	171	-	171		173
Long service awards	1,405	714		129	326	240	86	36%	714
Post-retirement benefit obligations							-		
Sub Total - Other Municipal Staff	144,070	155,041	-	12,651	47,054	51,552	(4,497)	-9%	155,041
% increase		8%							8%
Total Parent Municipality	174,898	190,546	-	14,969	56,328	63,387	(7,059)	-11%	190,546
		9%							9%
TOTAL SALARY, ALLOWANCES & BENEFITS	174,898	190,546	-	14,969	56,328	63,387	(7,059)	-11%	190,546
% increase		9%							9%
TOTAL MANAGERS AND STAFF	150,619	163,212	-	12,948	48,247	54,275	(6,028)	-11%	163,212

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of October 2021 amounts to R56, 328 million and the year to date budget is R63, 387 million and the expenditure for remuneration of councilors amounts to R8, 081 million while the year to date budget is R9, 111 million. The year to date actual expenditure for senior managers is R1, 192 million and the year to date budget thereof is R2, 724 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 R47, 054 million and the year to date budget is R51, 552 million. The remuneration of councilors and other municipal staff category has under spending variance, and there is four vacant positions in the senior management level and the positions should be filled in the new financial year 2021/22.

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

Description	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2	
	Outcome	Outcome	Outcome	Outcome	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	2020/21	2021/22	2022/23	
Cash Receipts By Source																
Property rates	2,693	2,286	2,287	2,035	2,460	2,435	2,488	2,480	2,473	2,474	2,480	3,405	29,997	30,907	31,931	
Service charges - electricity revenue	8,269	7,581	8,119	7,580	8,994	9,646	7,501	7,674	7,571	7,776	8,569	10,719	99,998	101,965	102,930	
Service charges - refuse	461	393	411	383	626	654	617	679	607	529	512	1,550	7,421	8,755	9,978	
Rental of facilities and equipment	54	69	19	48	75	19	20	97	60	60	60	316	898	936	977	
Interest earned - external investments	200	98	59	-	-	143	-	-	245	-	451	704	1,900	1,980	2,067	
Interest earned - outstanding debtors	111	162	64	67	63	74	62	100	69	50	176	120	1,118	796	641	
Fines, penalties and forfeits	43	21	6	15	1,112	1,125	1,167	1,160	1,172	1,049	1,091	6,159	14,120	15,331	16,006	
Licences and permits	415	534	674	551	358	180	268	360	71	65	938	825	5,240	5,460	5,701	
Transfers and Subsidies - Operational	126,712	2,780	-	-	-	86,279	-	528	80,737	-	-	10,601	307,637	322,626	316,577	
Other revenue	821	1,230	5,065	1,355	-	-	-	-	-	-	-	(7,807)	664	692	722	
Cash Receipts by Source	139,778	15,154	16,704	12,033	13,689	100,555	12,124	13,078	93,005	12,003	14,277	26,593	468,994	489,449	487,530	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	31,000	-	15,000	-	8,512	16,651	-	2,128	13,418			(7,377)	79,332	72,606	76,364	
Transfers and subsidies - capital (monetary allocations)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits	-	(10)	(26)		(921)			(1,000)				2,283	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	21,280	117,207	12,124	14,206	106,423	12,003	14,277	21,499	548,651	558,808	560,648	
Cash Payments by Type																
Employee related costs	11,813	11,829	11,656	12,948	11,285	18,838	12,591	11,774	12,700	12,700	12,700	22,376	163,212	170,102	177,553	
Remuneration of councillors	2,020	2,020	2,020	2,020	2,082	2,119	2,082	2,082	2,250	2,250	2,250	4,140	27,334	28,428	29,565	
Interest paid	20	12	4	4	260	1,167	781	217	87	-	-	1,176	3,729	2,653	1,880	
Bulk purchases - Electricity	11,178	10,612	11,630	8,572	7,313	7,512	7,259	8,492	8,840	9,249	10,296	9,082	110,035	114,656	119,701	
Other materials	13,325	2,022	7,355	4,096	516	787	227	1,127	1,019	1,650	1,106	(542)	32,689	28,778	30,507	
Contracted services	12,814	8,210	6,502	9,462	3,231	8,206	7,314	6,758	3,217	3,775	4,068	(9,455)	64,102	51,538	45,479	
Grants and subsidies paid - other	235	365	164	259	267	387	275	-	270	270	270	1,023	3,784	3,943	4,116	
General expenses	11,709	6,905	1,744	3,421	113	6,855	3,263	1,033	3,384	2,356	2,347	(11,266)	31,864	33,203	34,663	
Cash Payments by Type	63,114	41,976	41,076	40,783	25,067	45,870	33,791	31,484	31,766	32,250	33,038	16,533	436,748	433,300	443,465	
Other Cash Flows/Payments by Type																
Capital assets	2,528	7,824	6,628	2,316	3,875	9,257	2,658	12,632	7,029	6,041	7,048	13,156	80,993	85,145	78,358	
Repayment of borrowing	965	973	258	245	902	931	959	1,212	1,512	1,612	1,712	988	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	29,844	56,059	37,409	45,328	40,308	39,903	41,798	44,951	544,286	549,373	559,648	
NET INCREASE/(DECREASE) IN CASH HELD	104,172	(35,630)	(16,285)	(31,311)	(8,565)	61,148	(25,285)	(31,122)	66,116	(27,900)	(27,521)	(23,452)	4,364	9,435	1,000	
Cash/cash equivalents at the month/year beginning:	6,415	110,587	74,957	58,673	27,362	18,797	79,945	54,660	23,538	89,653	61,753	34,232	6,415	10,780	20,214	
Cash/cash equivalents at the month/year end:	110,587	74,957	58,673	27,362	18,797	79,945	54,660	23,538	89,653	61,753	34,232	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 R12, 003 million and the total cash payment for the month were R43, 344 million and this resulted in net decrease in cash held amounting to R31, 311 million. With cash and cash equivalent of R58, 673 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R27, 362 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	1,043	12,915		2,528	2,528	12,915	10,388	80%	3%
August	6,449	13,723		7,824	10,352	26,638	16,286	61%	12%
September	10,619	12,118		6,628	16,980	38,757	21,777	56%	19%
October	4,827	12,156		2,316	19,296	50,912	31,616	62%	22%
November	4,391	6,553				57,465	–		
December	10,490	8,285				65,749	–		
January	3,012	5,367				71,117	–		
February	14,315	3,856				74,973	–		
March	6,114	3,118				78,090	–		
April	5,599	3,357				81,447	–		
May	2,901	3,686				85,133	–		
June	15,342	2,899				88,032	–		
Total Capital expenditure	85,102	88,032	–	19,296					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of October amounts to R2, 316 million. The year to date actual expenditure incurred is R19, 296 million whilst the year to date budget is R50, 912 million that gives rise to under spending variance of R31, 616 million that translate to 62%.

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	10,855	22,048	-	-	667	5,521	4,854	88%	22,048
Roads Infrastructure	-	500	-	-	-	367	367	100%	500
Roads		500		-	-	367	367	100%	500
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	10,855	21,348	-	-	667	4,953	4,286	87%	21,348
HV Substations							-		
HV Switching Station							-		
MV Networks	10,855	21,348		-	667	4,953	4,286	87%	21,348
LV Networks							-		
Solid Waste Infrastructure	-	200	-	-	-	200	200	100%	200
Landfill Sites							-		
Waste Transfer Stations							-		
Capital Spares		200		-	-	200	200	100%	200
Community Assets	-	100	-	-	-	-	-		100
Community Facilities	-	100	-	-	-	-	-		100
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Other assets	727	-	-	-	-	-	-		-
Municipal Offices	727						-		
Workshops	-						-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	769	460	-	-	459	185	(274)	-148%	460
Computer Equipment	769	460		-	459	185	(274)	-148%	460
Furniture and Office Equipment	1,607	-	-	-	-	-	-		-
Furniture and Office Equipment	1,607						-		
Machinery and Equipment	1,760	400	-	-	-	235	235	100%	400
Machinery and Equipment	1,760	400		-	-	235	235	100%	400
Transport Assets	-	800	-	-	-	499	499	100%	800
Transport Assets		800		-	-	499	499	100%	800
Land	-	1,100	-	-	-	-	-		1,100
Land		1,100		-	-	-	-		1,100
Total Capital Expenditure on new assets	15,718	24,908	-	-	1,126	6,439	5,313	83%	24,908

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	52,855	39,750	-	-	11,059	25,704	14,644	57%	39,750
Roads Infrastructure	50,943	39,750	-	-	11,059	25,704	14,644	57%	39,750
Roads	50,943	39,750		-	11,059	25,704	14,644	57%	39,750
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,912	-	-	-	-	-	-	-	-
HV Substations							-		
HV Switching Station							-		
LV Networks	1,912	-					-		
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites							-		
Waste Transfer Stations							-		
Community Assets	687	-	-	-	-	-	-	-	-
Libraries							-		
Cemeteries/Crematoria	687						-		
Police							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices							-		
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	53,543	39,750	-	-	11,059	25,704	14,644	57.0%	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	12,101	-	2,587	10,593	2,271	(8,323)	-367%	8,660
Roads Infrastructure	8,367	8,392	-	2,124	7,220	977	(6,243)	-639%	5,092
Roads	8,367	8,392		2,124	7,220	977	(6,243)	-639%	5,092
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	2,195	2,033	-	79	1,843	782	(1,061)	-136%	2,033
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	2,195	2,033		79	1,843	782	(1,061)	-136%	2,033
Solid Waste Infrastructure	2,757	1,676	-	383	1,531	512	(1,019)	-199%	1,536
Landfill Sites	2,757	1,676		383	1,531	512	(1,019)	-199%	1,536
Waste Transfer Stations							-		
Community Assets	164	385	-	83	155	154	(0)	0%	703
Community Facilities	164	385	-	83	155	154	(0)	0%	703
Police							-		
Parks	164	385		83	155	154	(0)	0%	703
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	1,991	1,756	-	122	332	714	382	54%	1,756
Operational Buildings	1,991	1,756	-	122	332	714	382	54%	1,756
Stores		1,229		-	15	431	416	97%	1,229
Intangible Assets	-	187	-	5	16	53	37	69%	187
Servitudes							-		
Computer Software and Applications		187		5	16	53	37	69%	187
Computer Equipment	5	-	-	-	-	-	-		-
Computer Equipment	5						-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	1,561	2,083	-	232	1,141	537	(603)	-112%	1,905
Machinery and Equipment	1,561	2,083		232	1,141	537	(603)	-112%	1,905
Transport Assets	3,099	1,313	-	453	1,030	1,022	(9)	-1%	1,513
Transport Assets	3,099	1,313		453	1,030	1,022	(9)	-1%	1,513
Total Repairs and Maintenance Expenditure	20,140	17,824	-	3,483	13,267	4,751	(8,516)	-179.2%	14,724

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

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

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	15,239	22,674	-	2,316	7,110	15,940	8,830	55%	22,674
Roads Infrastructure	15,239	13,184	-	2,316	7,110	9,644	2,534	26%	13,184
Roads	15,239	13,184		2,316	7,110	9,644	2,534	26%	13,184
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	-	340	-	-	-	-	-		340
HV Substations							-		
HV Switching Station							-		
LV Networks							-		
Capital Spares		340		-	-	-	-		340
Solid Waste Infrastructure	-	9,150	-	-	-	5,956	5,956	100%	9,150
Landfill Sites		9,150		-	-	5,956	5,956	100%	9,150
Waste Transfer Stations							-		
Community Assets	602	700	-	-	-	700	700	100%	700
Libraries							-		
Cemeteries/Crematoria		500		-	-	500	500	100%	500
Police							-		
Parks	602	200		-	-	200	200	0	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	-	2,316	7,110	16,640	9,530	57%	23,374

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

The total expenditure for new capital projects amounts to R1, 126 million and the year to date budget is R6, 439 million that reflects under spending variance of R5, 313 million that translates to 83% variance.

The year to date actuals on renewal of existing assets amounts R11, 059 million and with the year to date budget of R25, 704 million and this reflects under spending variance of R14, 644 million that translates to 57% variance.

The year to date actual expenditure on repairs and maintenance is R13, 267 million, and the year to date budget is R4, 751 million, reflecting over spending variance of R8, 516 million that translates to 179.2%.

The year to date actual expenditure on upgrading of existing assets is R7, 110 million and the year to date budget is R16, 640 million, reflecting under spending variance of R9, 530 million that translates to 57%.

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			
					Budget Year 2021/22			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Parent municipality:								
Technical Services	Grbldersdal Traffic Lights	Upgrading	Electrical Infrastructure	Capital Spares	340	–	–	0%
Technical Services	Aircons	New	Machinery and Equipment	Transport Assets	300	–	–	0%
Technical Services	Electrification of Ga Posa	New	Electrical Infrastructure	MV Networks	2,088	–	252	12%
Technical Services	Electrification of Maleoskop	New	Electrical Infrastructure	MV Networks	3,348	–	–	0%
Technical Services	Electrification of Masakaneng	New	Electrical Infrastructure	MV Networks	5,508	–	–	0%
Technical Services	Electrification of Matlala	New	Electrical Infrastructure	MV Networks	3,438	–	312	9%
Technical Services	Lehwelere							
Technical Services	Electrification of Rondebosch	New	Electrical Infrastructure	MV Networks	1,206	–	–	0%
Technical Services	Electrification of Viakfontein	New	Electrical Infrastructure	MV Networks	5,760	–	103	2%
Technical Services	Grobldersdal Lanfillsite	Upgrading	Solid Waste Infrastructure	Landfill Sites	9,050	–	–	0%
Technical Services	Culverts and Road signs	New	Roads Infrastructure	Roads	500	–	–	0%
Technical Services	kgapamadi Bus Road	Renewal	Roads Infrastructure	Roads	1,000	–	–	0%
Technical Services	Motetema Streets Upgrade	New	Roads Infrastructure	Roads	1,500	–	–	0%
Technical Services	Rehabilitaion of roads/streets in various wards	Renewal	Roads Infrastructure	Roads	2,500	–	–	0%
Technical Services	Dipakapakeng Access Road	Upgrading	Roads Infrastructure	Roads	21,750	–	3,878	18%
Technical Services	Bloompoort Road	Renewal	Roads Infrastructure	Roads	13,000	–	7,181	55%
Technical Services	Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	13,184	–	7,110	54%
Information Technology	Computer Equipment	New	Computer Equipment	Computer Equipment	460	–	459	100%
Fleet Management	Vehicles	New	Transport Assets	Transport Assets	800	–	–	0%
Finance	Forklift	New	Machinery and Equipment	Machinery and Equipment	100	–	–	0%
Community Services	Fencing of Elandsdoorn Cemeteries	Renewal	Community Facilities	Cemeteries/Crematoria	500	–	–	0%
Community Services	Development of Parks	Upgrading	Community Facilities	Parks	200	–	–	0%
Community Services	Disaster Management Centre & Emergency Relief Store room	New	Community Facilities	Centres	100	–	–	0%
Community Services	No Illegal Dumping	New	Solid Waste Infrastructure	Capital Spares	200	–	–	0%
Economic Development Planning	Fencing of Game Farm	New	Land	Land	1,100	–	–	0%
Community Services	Rosennekal Concrete Palisade	Upgrading	Solid Waste Infrastructure	Landfill Sites	100	–	–	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 October 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 12/11/2021