

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

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

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2021/22			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	546,626,097	-	172,173,298	31%
		-		
OPERATING EXPENDITURE	532,674,879	-	109,110,824	20%
		-		
TRANSFER - CAPITAL	79,332,000	-	16,520,184	21%
SURPLUS/(DEFICIT)	93,283,218	-	83,203,008	89%
CAPITAL EXPENDITURE	88,032,000	-	16,979,584	19%

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	-	3,430	10,139	9,880	259	3%	38,865
Service charges	97,738	113,490	-	9,013	27,561	24,876	2,685	11%	113,490
Investment revenue	585	1,900	-	157	659	561	98	17%	1,900
Transfers and subsidies	347,058	307,637	-	538	127,450	106,141	21,309	20%	307,637
Other own revenue	25,501	84,734	-	2,252	6,365	25,738	(19,373)	-75%	84,734
Total Revenue (excluding capital transfers and contributions)	510,324	546,626	-	15,391	172,173	167,196	4,978	3%	546,626
Employee costs	157,214	163,212	-	11,656	35,298	40,724	(5,426)	-13%	163,212
Remuneration of Councillors	24,279	27,334	-	2,020	6,061	6,834	(773)	-11%	27,334
Depreciation & asset impairment	58,174	58,392	-	-	-	14,598	(14,598)	-100%	58,392
Finance charges	2,123	3,729	-	(953)	33	1,185	(1,152)	-97%	3,729
Materials and bulk purchases	114,597	129,586	-	18,985	32,699	31,537	1,163	4%	129,586
Transfers and subsidies	2,963	3,784	-	164	764	932	(168)	-18%	3,784
Other expenditure	138,271	146,638	-	8,246	34,256	43,697	(9,441)	-22%	146,638
Total Expenditure	497,621	532,675	-	40,119	109,111	139,506	(30,395)	-22%	532,675
Surplus/(Deficit)	12,702	13,951	-	(24,728)	63,062	27,690	35,373	128%	13,951
Transfers and subsidies - capital (monetary allocations)	68,708	79,332	-	11,423	20,141	18,490	1,651	9%	79,332
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	81,410	93,283	-	(13,304)	83,203	46,180	37,023	80%	93,283
Surplus/ (Deficit) for the year	81,410	93,283	-	(13,304)	83,203	46,180	37,023	80%	93,283
Capital expenditure & funds sources									
Capital expenditure	93,474	88,032	-	6,628	16,980	37,385	(20,405)	-55%	88,032
Capital transfers recognised	70,918	79,332	-	8,940	16,520	34,187	(17,666)	-52%	79,332
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	22,556	8,700	-	(2,312)	459	3,198	(2,739)	-86%	8,700
Total sources of capital funds	93,474	88,032	-	6,628	16,980	37,385	(20,405)	-55%	88,032
Financial position									
Total current assets	157,083	165,299	-		217,765				165,299
Total non current assets	1,211,674	1,305,435	-		1,155,274				1,305,435
Total current liabilities	101,365	111,087	-		108,727				111,087
Total non current liabilities	74,504	114,907	-		77,257				114,907
Community wealth/Equity	1,192,888	1,244,739	-		1,187,055				1,244,739
Cash flows									
Net cash from (used) operating	102,726	97,304	-	(9,372)	71,470	103,088	31,618	31%	97,304
Net cash from (used) investing	(84,301)	(80,993)	-	(6,628)	(16,980)	(15,983)	997	-6%	(80,993)
Net cash from (used) financing	(13,938)	(11,947)	-	(284)	(2,233)	(2,599)	(366)	14%	(11,947)
Cash/cash equivalents at the month/year end	6,415	31,852	-	-	58,673	111,994	53,322	48%	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	12,901	5,101	3,507	3,184	3,175	3,163	17,582	83,153	131,767
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 September is R172, 173 million and the year to date budget of R167, 196 million and this reflects a positive variance of R4, 978 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: 17% favorable variance,
- Interest earned – outstanding debtors: 14% unfavorable variance,
- Rental on Facilities and Equipment: 16% unfavorable variance,
- Fines, penalties and forfeits: 100% unfavorable variance
- Services Charges – electricity revenue: 11% favorable variance
- Services Charges – refuse revenue: 11% favorable variance
- Licenses and permits: 25% favorable variance
- Property rates: 3% favorable variance
- Other revenue: 48% favorable
- Transfer and subsidies: 20% favorable

Operating Expenditure

The year to date operational expenditure as at end of September amounts to R109, 111 million and the year to date budget is R139, 506 million. This reflects underspending variance of R30, 395 million that translates to 22% variance. The variance is attributed underspending variance on depreciation and asset impairment and debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

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

- Employee related costs: 13% under performance
- Remuneration of councilors: 11% under performance
- Debt impairment: 100% under performance
- Depreciation and asset impairment: 100: under performance
- Finance charges: 97% over performance
- Bulk purchase: 14% under performance
- Other material: 91% over performance
- Contracted services: 11% under performance
- Other expenditure: 47% 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 September 2021 amounts to R16, 980 million and the year to date budget amounts to R37, 385 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 September is R83, 203 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 September amounts to R131, 767 million and this shows an increase of R6, 755 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 R86, 767 million and other debtors amounting to R45, 646 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 September as required by MFMA and as a result.

Table C2 – Financial Performance (Standard Classification)

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	273,715	245,185	-	5,405	96,117	84,068	12,049	14%	245,185
Executive and council	56,129	48,669	-	-	20,279	10,087	10,192	101%	48,669
Finance and administration	204,155	184,328	-	5,405	70,759	69,428	1,331	2%	184,328
Internal audit	13,430	12,188	-	-	5,078	4,552	526	12%	12,188
Community and public safety	29,655	88,396	-	14	9,781	30,234	(20,453)	-68%	88,396
Community and social services	11,515	9,924	-	8	4,137	3,826	311	8%	9,924
Sport and recreation	17,675	13,472	-	-	5,599	7,316	(1,717)	-23%	13,472
Public safety	465	65,000	-	6	45	19,092	(19,047)	-100%	65,000
Economic and environmental services	132,017	126,286	-	12,382	46,643	18,522	28,121	152%	126,286
Planning and development	30,386	24,295	-	225	9,717	6,359	3,358	53%	24,295
Road transport	100,013	99,173	-	12,157	35,753	11,042	24,711	224%	99,173
Environmental protection	1,617	2,818	-	-	1,174	1,122	52	5%	2,818
Trading services	143,645	166,092	-	9,013	39,773	52,861	(13,089)	-25%	166,092
Energy sources	109,642	134,030	-	8,214	27,875	38,080	(10,205)	-27%	134,030
Waste management	34,003	32,062	-	799	11,897	14,781	(2,884)	-20%	32,062
Total Revenue - Functional	579,032	625,958	-	26,814	192,314	185,685	6,629	4%	625,958
Expenditure - Functional									
Governance and administration	233,612	199,255	-	14,060	52,330	57,827	(5,496)	-10%	199,255
Executive and council	41,788	42,577	-	2,883	8,599	10,752	(2,153)	-20%	42,577
Finance and administration	183,778	148,683	-	10,907	42,483	44,413	(1,930)	-4%	148,683
Internal audit	8,045	7,995	-	270	1,249	2,663	(1,413)	-53%	7,995
Community and public safety	31,882	76,374	-	2,235	6,940	19,315	(12,376)	-64%	76,374
Community and social services	7,155	7,280	-	449	1,315	1,769	(454)	-26%	7,280
Sport and recreation	8,287	12,783	-	545	1,647	3,157	(1,510)	-48%	12,783
Public safety	16,439	56,311	-	1,241	3,977	14,389	(10,412)	-72%	56,311
Economic and environmental services	101,322	103,751	-	8,057	15,012	24,773	(9,761)	-39%	103,751
Planning and development	12,907	17,950	-	991	2,811	3,892	(1,080)	-28%	17,950
Road transport	87,797	85,136	-	7,018	12,057	20,717	(8,661)	-42%	85,136
Environmental protection	618	665	-	48	144	163	(19)	-12%	665
Trading services	130,806	153,295	-	15,766	34,829	37,591	(2,762)	-7%	153,295
Energy sources	99,670	128,242	-	13,244	27,848	30,894	(3,046)	-10%	128,242
Waste management	31,136	25,053	-	2,523	6,981	6,697	284	4%	25,053
Total Expenditure - Functional	497,621	532,675	-	40,119	109,111	139,506	(30,395)	-22%	532,675
Surplus/ (Deficit) for the year	81,410	93,283	-	(13,304)	83,203	46,180	37,023	80%	93,283

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

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	49,347	42,820	-	-	17,842	8,429	9,413	112%	42,820
Vote 2 - Municipal Manager	47,408	42,149	-	-	17,562	20,540	(2,978)	-14%	42,149
Vote 3 - Budget & Treasury	84,867	74,785	-	5,405	25,117	26,586	(1,470)	-6%	74,785
Vote 4 - Corporate Services	51,329	46,749	-	-	19,478	15,249	4,229	28%	46,749
Vote 5 - Community Services	72,659	130,531	-	1,487	25,320	48,153	(22,834)	-47%	130,531
Vote 6 - Technical Services	228,759	250,001	-	19,697	71,183	54,830	16,353	30%	250,001
Vote 7 - Developmental Planning	21,988	17,052	-	225	6,699	3,745	2,954	79%	17,052
Vote 8 - Executive Support	22,675	21,871	-	-	9,113	8,153	960	12%	21,871
Total Revenue by Vote	579,032	625,958	-	26,814	192,314	185,685	6,629	4%	625,958
Expenditure by Vote									
Vote 1 - Executive & Council	37,251	37,114	-	2,585	7,801	9,408	(1,607)	-17%	37,114
Vote 2 - Municipal Manager	45,687	36,199	-	3,031	9,653	9,954	(301)	-3%	36,199
Vote 3 - Budget & Treasury	78,762	56,980	-	6,084	20,498	20,625	(127)	-1%	56,980
Vote 4 - Corporate Services	27,189	35,707	-	301	6,473	9,064	(2,591)	-29%	35,707
Vote 5 - Community Services	71,254	109,512	-	5,411	15,873	28,021	(12,148)	-43%	109,512
Vote 6 - Technical Services	207,669	228,211	-	20,509	42,132	56,103	(13,971)	-25%	228,211
Vote 7 - Developmental Planning	8,333	13,293	-	652	1,821	2,680	(859)	-32%	13,293
Vote 8 - Executive Support	21,476	15,657	-	1,546	4,859	3,650	1,208	33%	15,657
Total Expenditure by Vote	497,621	532,675	-	40,119	109,111	139,506	(30,395)	-22%	532,675
Surplus/ (Deficit) for the year	81,410	93,283	-	(13,304)	83,203	46,180	37,023	80%	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		3,430	10,139	9,880	259	3%	38,865
Service charges - electricity revenue	88,812	104,214		8,214	25,157	22,712	2,445	11%	104,214
Service charges - refuse revenue	8,926	9,276		799	2,404	2,164	240	11%	9,276
Rental of facilities and equipment	1,081	898		58	189	225	(35)	-16%	898
Interest earned - external investments	585	1,900		157	659	561	98	17%	1,900
Interest earned - outstanding debtors	17,041	12,860		1,451	4,237	4,944	(707)	-14%	12,860
Fines, penalties and forfeits	473	65,071		6	70	19,103	(19,034)	-100%	65,071
Licences and permits	4,635	5,240		674	1,623	1,300	323	25%	5,240
Transfers and subsidies	347,058	307,637		538	127,450	106,141	21,309	20%	307,637
Other revenue	2,271	664		64	246	166	80	48%	664
Gains							-		
Total Revenue (excluding capital transfers and contributions)	510,324	546,626	-	15,391	172,173	167,196	4,978	3%	546,626
Expenditure By Type									
Employee related costs	157,214	163,212		11,656	35,298	40,724	(5,426)	-13%	163,212
Remuneration of councillors	24,279	27,334		2,020	6,061	6,834	(773)	-11%	27,334
Debt impairment	19,637	48,632		-	-	12,158	(12,158)	-100%	48,632
Depreciation & asset impairment	58,174	58,392		-	-	14,598	(14,598)	-100%	58,392
Finance charges	2,123	3,729		(953)	33	1,185	(1,152)	-97%	3,729
Bulk purchases	88,182	110,035		11,630	22,353	26,127	(3,774)	-14%	110,035
Other materials	26,415	19,551		7,355	10,346	5,410	4,936	91%	19,551
Contracted services	75,437	60,088		6,502	18,635	20,916	(2,281)	-11%	60,088
Transfers and subsidies	2,963	3,784		164	764	932	(168)	-18%	3,784
Other expenditure	43,197	37,918		1,744	15,621	10,623	4,998	47%	37,918
Losses							-		
Total Expenditure	497,621	532,675	-	40,119	109,111	139,506	(30,395)	-22%	532,675
Surplus/(Deficit)	12,702	13,951	-	(24,728)	63,062	27,690	35,373	128%	13,951
Transfers and subsidies - capital (monetary allocations)	68,708	79,332		11,423	20,141	18,490	1,651	9%	79,332
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		-
Surplus/(Deficit) after capital transfers & contributions	81,410	93,283	-	(13,304)	83,203	46,180			93,283
Taxation									
Surplus/(Deficit) after taxation	81,410	93,283	-	(13,304)	83,203	46,180			93,283
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	81,410	93,283	-	(13,304)	83,203	46,180			93,283
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	81,410	93,283	-	(13,304)	83,203	46,180		-	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 September 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 R23, 500 relating to 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

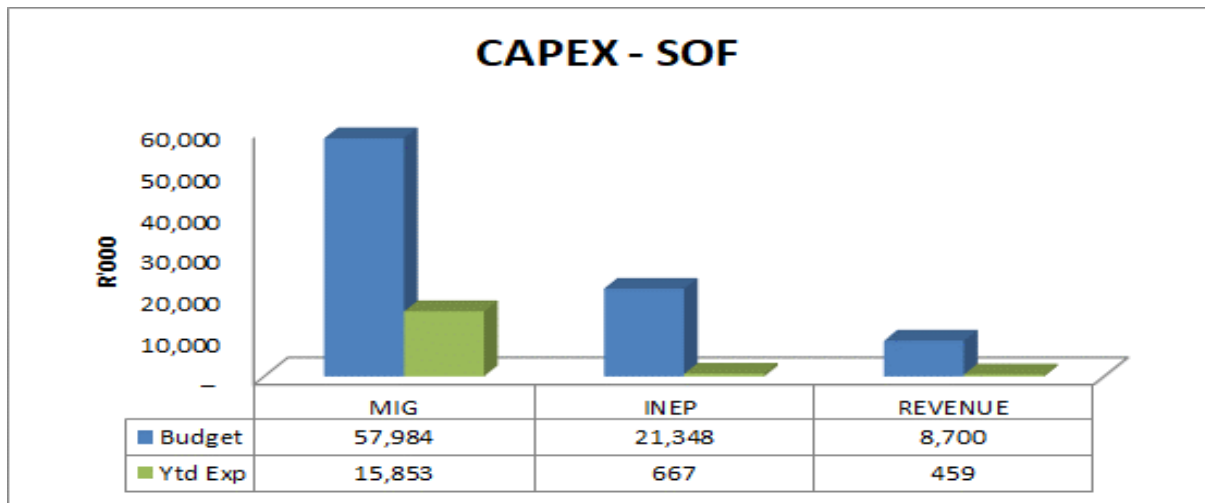
Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,105	1,360	-	188	459	602	(142)	-24%	1,360
Executive and council							-		
Finance and administration	1,105	1,360		188	459	602	(142)	-24%	1,360
Internal audit							-		
Community and public safety	1,972	800	-	-	-	-	-		800
Community and social services	687	600		-	-	-	-		600
Sport and recreation	602	200		-	-	-	-		200
Public safety	682						-		
Housing							-		
Health							-		
Economic and environmental services	69,845	63,584	-	6,440	15,853	31,847	(15,994)	-50%	63,584
Planning and development		1,100		-	-	-	-		1,100
Road transport	69,845	62,484		6,440	15,853	31,847	(15,994)	-50%	62,484
Environmental protection							-		
Trading services	20,552	22,288	-	-	667	4,936	(4,269)	-86%	21,988
Energy sources	20,552	21,988		-	667	4,736	(4,069)	-86%	21,988
Waste management	-	300		-	-	200	(200)	-100%	-
Other							-		
Total Capital Expenditure - Functional Classification	93,474	88,032	-	6,628	16,980	37,385	(20,405)	-55%	87,732
Funded by:									
National Government	70,918	79,332		8,940	16,520	34,187	(17,666)	-52%	79,332
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	70,918	79,332	-	8,940	16,520	34,187	(17,666)	-52%	79,332
Borrowing							-		
Internally generated funds	22,556	8,700		(2,312)	459	3,198	(2,739)	-86%	8,700
Total Capital Funding	93,474	88,032	-	6,628	16,980	37,385	(20,405)	-55%	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	-	188	459	185	274	148%	460
Vote 5 - Community Services	-	300	-	-	-	-	-	-	300
Vote 6 - Technical Services	9,057	40,840	-	4,349	11,975	18,151	(6,176)	-34%	40,840
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	10,163	41,600	-	4,537	12,434	18,336	(5,902)	-32%	41,600
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	100	-	-	-	-	-	-	100
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	1,972	800	-	-	-	200	(200)	-100%	800
Vote 6 - Technical Services	81,339	44,432	-	2,091	4,545	18,849	(14,303)	-76%	44,432
Vote 7 - Developmental Planning	-	1,100	-	-	-	-	-	-	1,100
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	83,311	46,432	-	2,091	4,545	19,049	(14,503)	-76%	46,432
Total Capital Expenditure	93,474	88,032	-	6,628	16,980	37,385	(20,405)	-55%	88,032

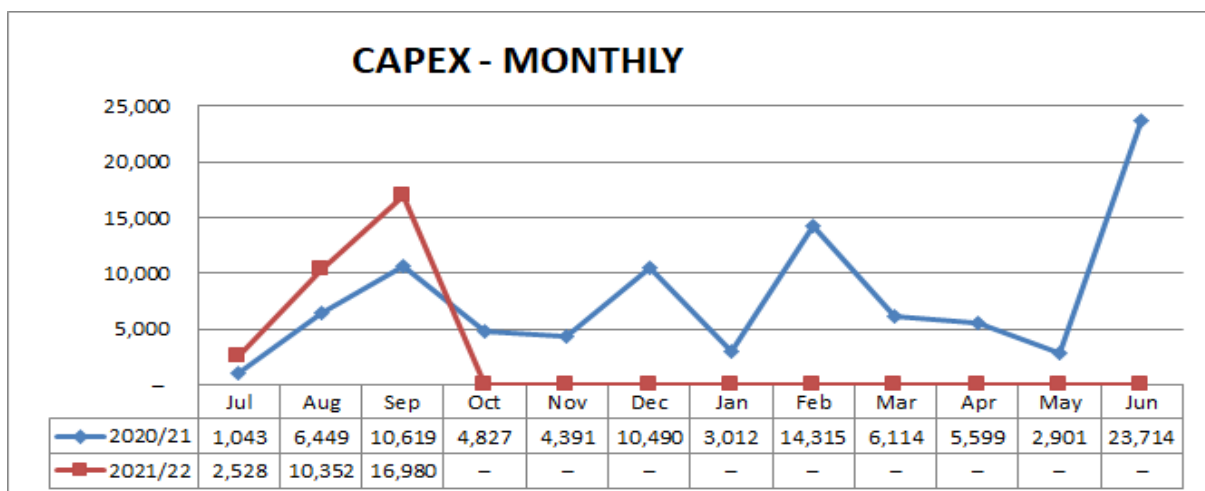
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of September 2021, R6, 628 million spending is incurred and that increased the year to date expenditure to R16, 980 million whilst the year to date budget is R37, 385 million and this gave rise to under spending variance of R20, 405 million that translates to 55%.

Figure 1: Capital expenditure by source



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

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	6,415	8,536		28,381	8,536
Call investment deposits		23,315		30,291	23,315
Consumer debtors	77,298	63,924		86,298	63,924
Other debtors	62,288	60,917		62,004	60,917
Current portion of long-term receivables					
Inventory	11,082	8,606		10,791	8,606
Total current assets	157,083	165,299	-	217,765	165,299
Non current assets					
Long-term receivables				-	
Investments	-	-		-	-
Investment property	67,612	60,343		80,022	60,343
Investments in Associate					
Property, plant and equipment	1,127,375	1,229,559		1,073,301	1,229,559
Biological	463			-	
Intangible	31	31		23	31
Other non-current assets	16,193	15,502		1,928	15,502
Total non current assets	1,211,674	1,305,435	-	1,155,274	1,305,435
TOTAL ASSETS	1,368,758	1,470,733	-	1,373,039	1,470,733
LIABILITIES					
Current liabilities					
Bank overdraft	-	-		-	-
Borrowing	2,441	12,271		1,369	12,271
Consumer deposits	5,782	5,700		5,759	5,700
Trade and other payables	88,822	87,165		99,351	87,165
Provisions	4,319	5,950		2,247	5,950
Total current liabilities	101,365	111,087	-	108,727	111,087
Non current liabilities					
Borrowing	(2,110)	19,467		2,058	19,467
Provisions	76,614	95,439		75,199	95,439
Total non current liabilities	74,504	114,907	-	77,257	114,907
TOTAL LIABILITIES	175,869	225,994	-	185,984	225,994
NET ASSETS	1,192,888	1,244,739	-	1,187,055	1,244,739
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,192,888	1,234,739		1,187,055	1,244,739
Reserves		10,000			
TOTAL COMMUNITY WEALTH/EQUITY	1,192,888	1,244,739	-	1,187,055	1,244,739

The above table shows that community wealth amounts to R1, 187 billion, total liabilities R185, 984 million and the total assets R1, 373 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 2.0:1 that is within the acceptable norm of 2:1. The municipality still needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	47,281	29,997		2,287	7,266	7,421	(155)	-2%	29,997
Service charges	128,148	107,419		8,529	25,233	27,439	(2,206)	-8%	107,419
Other revenue	13,218	20,923		5,764	8,951	4,821	4,130	86%	20,923
Transfers and Subsidies - Operational	249,240	307,637		-	129,492	139,302	(9,810)	-7%	307,637
Transfers and Subsidies - Capital	70,918	79,332		15,000	46,000	22,844	23,156	101%	79,332
Interest	941	3,018		123	694	529	165	31%	3,018
Payments									
Suppliers and employees	(404,748)	(443,509)		(40,907)	(145,365)	(97,775)	47,590	-49%	(443,509)
Finance charges	(786)	(3,729)		(4)	(37)	(625)	(588)	94%	(3,729)
Transfers and Grants	(1,487)	(3,784)		(164)	(764)	(867)	(103)	12%	(3,784)
NET CASH FROM/(USED) OPERATING ACTIVITIES	102,726	97,304	-	(9,372)	71,470	103,088	31,618	31%	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)		(6,628)	(16,980)	(15,983)	997	-6%	(80,993)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(84,301)	(80,993)	-	(6,628)	(16,980)	(15,983)	997	-6%	(80,993)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-					-		-
Borrowing long term/refinancing	-						-		
Increase (decrease) in consumer deposits		325		(26)	(37)	(42)	5	-13%	325
Payments									
Repayment of borrowing	(13,938)	(12,271)		(258)	(2,196)	(2,556)	(360)	14%	(12,271)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(13,938)	(11,947)	-	(284)	(2,233)	(2,599)	(366)	14%	(11,947)
NET INCREASE/ (DECREASE) IN CASH HELD	4,486	4,364	-	(16,285)	52,257	84,507			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			58,673	111,994			10,780

Table C7 presents details pertaining to cash flow performance. As at end of September 2021, the net cash inflow from operating activities is R71, 470 million whilst net cash outflow from investing activities is R16, 980 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R2, 233 million. The cash and cash equivalent held at end of September 2021 amounted to R58, 673 million and the net effect of the above cash flows is cash inflow movement of 52, 257 million. The cash and cash equivalent at end of the reporting period of R58, 673 million, is mainly made up of cash in the primary bank account amounting to R28, 381 million and a short term investment of R30, 291 million.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	3%	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	11%	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	11%	The actual revenue generated is slightly less 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	17%	The municipality has short term investment with STANDARD BANK and NEDBANK and the actual revenue is more than the projected revenue.	The municipality should draft cash flow projections pain which will assist if there is a need to invest
Interest earned - outstanding debtors	-14%	The projected revenue is more than the actual revenue generated.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-100%	The contract of the speed fine cameras has been re-advertised hence there is still challenges on revenue collection.	The municipality should prioritise the appointment of the service provider so that revenue is collected as initially intended.
Licences and permits	25%	The actual revenue generated is higher than the projected monthly revenue	No remedial action is needed since there is limited number of customers assisted everyday due to COVID 19 precautions.
Transfers and subsidies	20%	The equitable share trenches received is higher than the projections thereof.	The budget unit should make use of the payment schedule during budget preparations.
Other revenue	48%	The actual revenue generated is higher than the projected monthly revenue.	No remedial action is needed as the variance is positive.
Expenditure By Type			
Employee related costs	-13%	The actual expenditure incurred on employee related costs are less than the projections thereof	The expenditure should improve as soon as the appoint of vacant positions are filled
Remuneration of councillors	-11%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	This will be addressed in the main budget adjustment.
Debt impairment	-100%	Debt impairment is still calculated at bi-annually	The municipality should do away with this approach as it not viable
Depreciation & asset impairment	-100%	Depreciation is still calculated bi-annually.	The municipality should do away with this approach as it not viable
Finance charges	-97%	Finance charges is mainly for finance lease and the leased invoice for July was incorrectly captured and corrected in September.	The expenditure unit should prioritise capturing of invoice prior to month end closure however some of the invoices are received late from the suppliers.
Bulk purchases	-14%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure and the September 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	91%	The projected monthly expenditure is more than the actual expenditure thereof.	This should be addressed in the main budget adjustment
Contracted services	-11%	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	-18%	The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial action is needed
Other expenditure	47%	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	-52%	The projections on capital grants is more than the spending thereof.	No remedial action is needed
Provincial Government	0%		
Internally generated funds	-86%	The actual spending on internally generated funds is less than the projections thereof.	No remedial action is needed for now.
Cash Flow			
Property rates	-2%	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	86%	The collection rate on leased assets are over projected	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-7%	The first trenches of operational grants are over projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Government - Capital	101%	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	31%	Interest on other revenue is under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-49%	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	94%	The finance charges have been over projected.	No remedial action is needed
Transfers and Grants	12%	The payments relating to this account are slightly lower than the projections thereof	No remedial action is needed
Capital assets	-6%	The projected capital expenditure on capex is lower 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	-13%	The actual payments on consumer deposit is more than the projections thereof	No remedial action is needed
Repayment of borrowing	14%	The projections is not in line with the amortisation schedule	This will be addressed in the main adjustment budget

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2021/22											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Bad Debts Written Off	Impairment - Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	7,913	1,454	227	117	105	78	504	1,859	12,257	2,663		
Receivables from Non-exchange Transactions - Property Rates	3,471	1,466	1,487	1,321	1,272	1,210	6,556	37,776	54,559	48,134		
Receivables from Exchange Transactions - Waste Management	800	499	412	386	382	380	2,265	12,710	17,833	16,123		
Receivables from Exchange Transactions - Property Rental Debtors	54	51	34	31	25	25	278	974	1,472	1,333		
Interest on Arrear Debtor Accounts	1,451	1,413	1,360	1,321	1,465	1,426	7,712	28,550	44,699	40,474		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-		
Other	(788)	219	(14)	8	(73)	44	268	1,283	947	1,529		
Total By Income Source	12,901	5,101	3,507	3,184	3,175	3,163	17,582	83,153	131,767	110,257	-	-
2019/20 - totals only	13,073	6,367	3,428	3,422	3,289	3,047	15,123	77,263	125,011	102,144		
Debtors Age Analysis By Customer Group												
Organs of State	2,121	1,333	1,025	1,030	1,023	995	5,622	26,281	39,431	34,951		
Commercial	5,591	1,295	564	495	391	451	2,212	11,449	22,448	14,998		
Households	5,173	2,465	1,906	1,650	1,751	1,708	9,700	45,203	69,556	60,012		
Other	17	8	11	10	9	9	49	220	332	296		
Total By Customer Group	12,901	5,101	3,507	3,184	3,175	3,163	17,582	83,153	131,767	110,257	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of September amount to R131, 767 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 9%
- Rental 1%
- Refuse removal 14%
- Interest on Debtors 34%
- Other 1%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

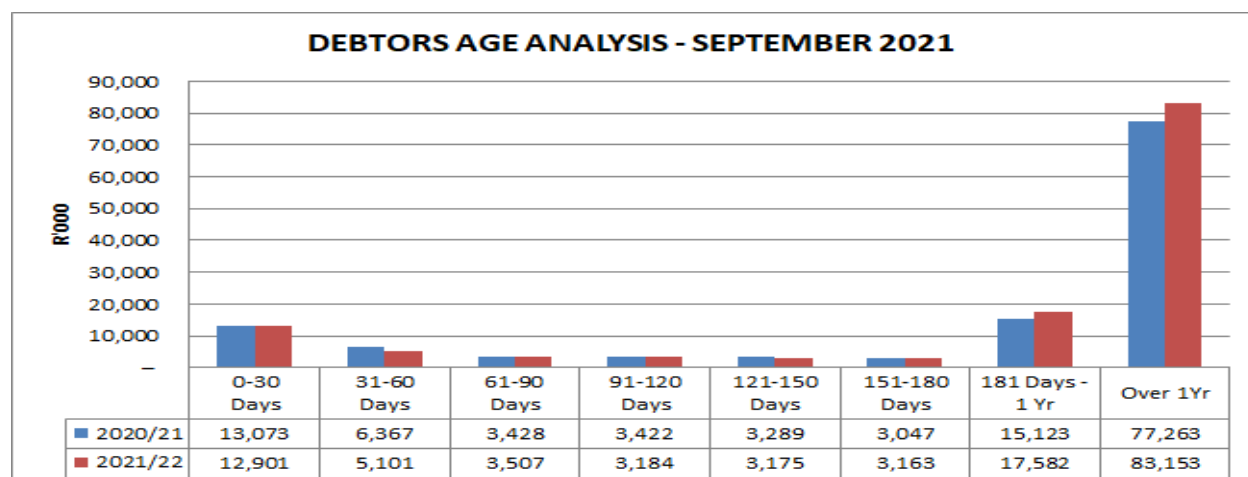
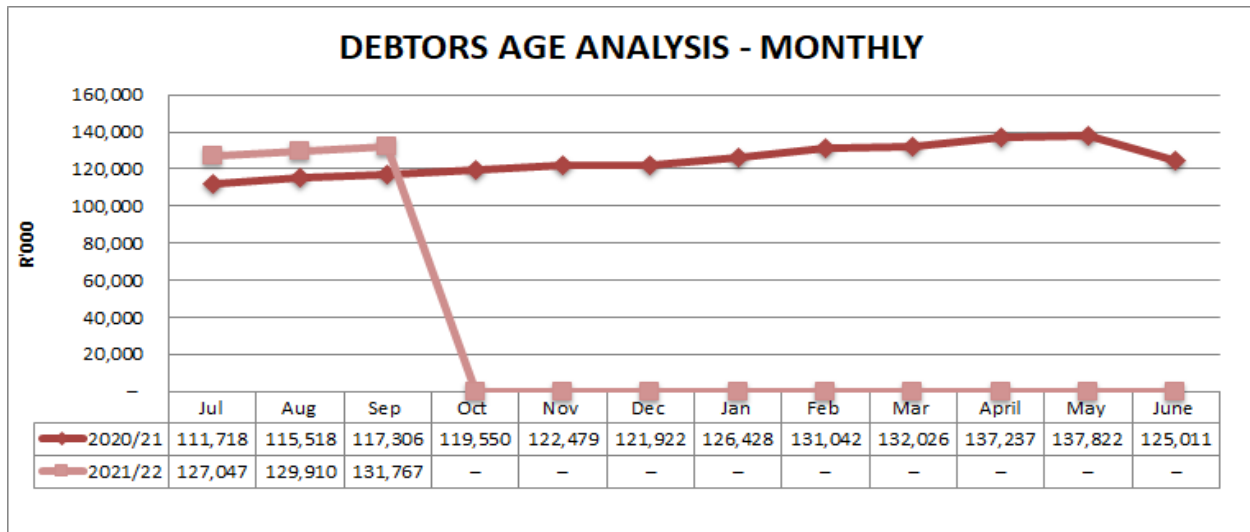


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2020/21 financial year and 2021/22 (as at end of September 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	1,425,373.01
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	1,108,253.13
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	634,691.40
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OWNER	660,581.49
80000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	485,015.08
9900067	WATER PURIFICATION PLANT (SDM)	ACTIVE	OCCUPIER	360,669.35
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	177,158.15
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	361,552.94
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	174,954.66
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	171,602.82
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OWNER	242,188.64
20494	BREAKAWAY TRUST	ACTIVE	OWNER	251,981.86
4300009	BONUREX (PTY) LTD (CHICKEN LICKEN)	ACTIVE	OCCUPIER	260,581.03
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	130,995.89
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	159,272.94
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	155,661.77
5617	GROBLERSDAL VLEISMARK PTY LTD	ACTIVE	OWNER	273,385.60
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	263,900.07
9001712	20	ACTIVE	OWNER	178,346.43
5000305	NKANGALA DISTRICT MUNICIPALITY	ACTIVE	OWNER	182,686.34
TOTAL				7,658,852.60

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 September 2021.

CODE	CREDITOR NAME	AMOUNT
1	ESKOM	12,044,386.68
81180	MWELASE THOBS & NTSHIANA J.V	4,491,169.31
35514	SDVK CONSTRUCTION & PROJECTS	3,385,019.25
81179	KATLEGO YA SENTSHO JV RURAL	2,404,704.51
80984	GUBIS 85 SOLUTION	2,022,976.82
32701	UNIQUECO PROPERTIES (PTY) LTD	1,304,120.70
81178	MAXIMUM PROFIT RECOVERY	1,002,554.30
81155	AMBITION PARTNERS CHARTERED	862,928.13
81042	MATUPUNUKA ICT	749,349.82
81001	JUST-BREEZE JV TLOU YA HLAKA	625,000.00
80889	FLEET HORIZON SOLUTIONS	583,156.82
81035	SPECTRUM UTILITY MANAGEMENT	472,222.20
81025	STOP AND GO PROPERTIES	470,635.00
81002	SELEMA PLANT HIRE	440,000.01
1256	MANY LE MANG CONSTRUCTION	409,975.00
41027	KDM TRAVEL EXPRESS	343,823.63
81156	MMB CONSULTING	293,940.00
80366	ASHCOR TRAVELS (PTY) LTD	196,000.00
81174	ELECTRIC FISH SA	189,234.00
41095	REAKGONA TRAVEL SERVICES	118,996.26
TOTAL		32,410,192.44

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	-	-	0	-	-
Standard Bank 038823527007	1 Month	Current Investment	4.4%		14-Sep-21	30,176,843	46,918	- 30,223,761	-	(0)
Standard Bank 38823527008	1 Month	Current Investment	4.5%		14-Oct-21	30,180,548	110,540		-	30,291,088
Nedbank 037881068264/0061		Current Investment	4.2%		20-Aug-21	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST						60,357,391		- 30,223,761	-	30,291,088

The Municipality's current investment portfolio during the month September opened with an investment amount R60,357 million in different portfolio investments, earned an interest of R157 thousand, withdrew R30, 223 million and closed with R30, 291 million.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	351,806	307,637	-	-	129,362	106,141	23,221	22%	307,637
Local Government Equitable Share	347,525	302,788		-	126,162	103,168	22,994	22%	302,788
Finance Management	2,600	2,650		-	2,650	2,650	-		2,650
EPWP Incentive	1,681	2,199		-	550	323	227	70%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other grant providers:	102	130	-	-	130	136	(6)	-4%	130
LGSETA Learnership and Development	102	130		-	130	136	(6)	-4%	130
Total Operating Transfers and Grants	351,908	307,767	-	-	129,492	106,277	23,215	22%	307,767
Capital Transfers and Grants									
National Government:	68,891	79,332	-	15,000	46,000	18,490	29,585	160%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		15,000	36,000	6,415	29,585	461%	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	-	15,000	46,000	18,490	29,585	160%	79,332
TOTAL RECEIPTS OF TRANSFERS & GRANTS	420,799	387,099	-	15,000	175,492	124,766	52,800	42%	387,099

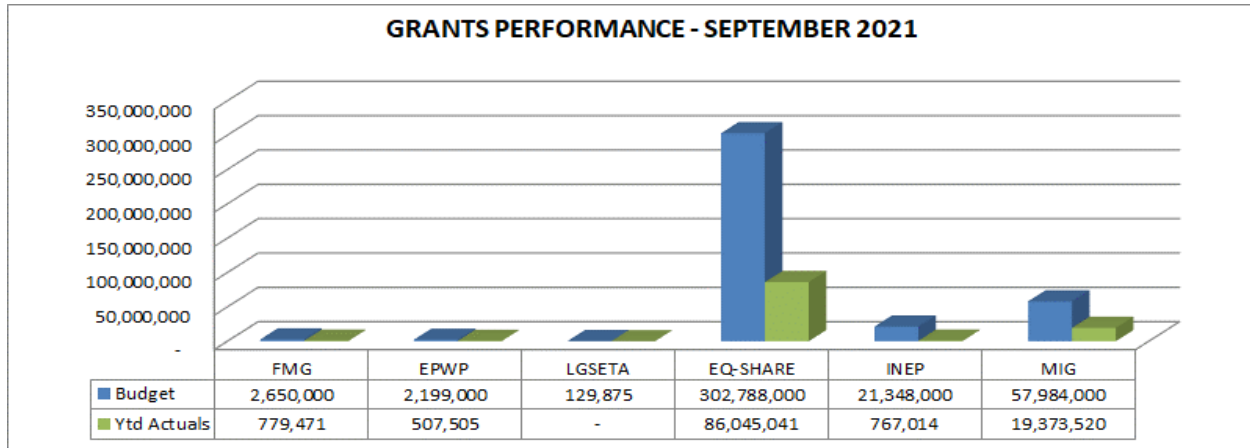
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R175, 492 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R126, 162 million; Financial Management Grant amounting to R2, 650 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	-	29,219	87,332	106,141	(18,809)	-18%	307,637
Local Government Equitable Share	347,525	302,788		28,682	86,045	103,168	(17,123)	-17%	302,788
Finance Management	2,600	2,650		365	779	2,650	(1,871)	-71%	2,650
EPWP Incentive	1,681	2,199		173	508	323	184	57%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other grant providers:	102	130	-	-	-	-	-		130
LGSETA Learnership and Development	102	130		-	-	-	-		130
Total operating expenditure of Transfers and Grants:	351,908	307,767	-	29,219	87,332	106,141	(18,809)	-18%	307,767
Capital expenditure of Transfers and Grants									
National Government:	68,891	79,332	-	11,423	20,141	18,490	1,651	9%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		11,423	19,374	6,415	12,959	202%	57,984
Intergrated National Electrification Grant	15,000	21,348		-	767	12,075	(11,308)	-94%	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	-	11,423	20,141	18,490	1,651	9%	79,332
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	420,799	387,099	-	40,643	107,473	124,631	(17,158)	-14%	387,099

An amount of R40, 643 million has been spent on grants during the month of September 2021 and the year to date actuals is R107, 473 million whilst the year to date budget amounts to R124, 631 million and this results in under spending variance of R17, 158 million that translates to 14%. Of the total spending amounting to R40, 643 million, R29, 219 million is spent on operational grants whilst capital grants has spent R11, 423 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 September 2021. The grants expenditure are shown below in percentages:

- Financial Management Grant 29.41%
- Expanded Public Work Programme 23.08%
- LGSETA 0%
- Equitable Share 28.42%
- Integrated National Electrification Grant 3.59%
- Municipal Infrastructure Grant 33.41%

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	3,537	4,002	(465)	-12%	16,008
Pension and UIF Contributions	1,600	1,847		132	397	462	(64)	-14%	1,847
Medical Aid Contributions	396	399		34	102	100	2	2%	399
Motor Vehicle Allowance	5,167	5,847		431	1,292	1,462	(170)	-12%	5,847
Cellphone Allowance	2,708	2,992		226	677	748	(71)	-9%	2,992
Other benefits and allowances	223	243		19	56	61	(5)	-8%	243
Sub Total - Councillors	24,279	27,334	-	2,020	6,061	6,834	(773)	-11%	27,334
% increase		13%							13%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,947	6,226		264	791	1,557	(766)	-49%	6,226
Pension and UIF Contributions	141	299		7	22	75	(53)	-70%	299
Medical Aid Contributions	81	92		4	13	23	(10)	-45%	92
Motor Vehicle Allowance	420	912		16	47	228	(181)	-80%	912
Cellphone Allowance	114	151		7	21	38	(16)	-43%	151
Other benefits and allowances	1,846	491		1	1	123	(122)	-99%	491
Payments in lieu of leave							-		
Sub Total - Senior Managers of Municipality	6,549	8,171	-	299	894	2,043	(1,148)	-56%	8,171
% increase		25%							25%
Other Municipal Staff									
Basic Salaries and Wages	93,585	99,214		7,840	23,531	24,803	(1,273)	-5%	99,214
Pension and UIF Contributions	18,983	27,125		1,578	4,736	6,781	(2,045)	-30%	27,125
Medical Aid Contributions	5,228	4,550		444	1,310	1,133	177	16%	4,550
Overtime	1,353	1,005		117	365	243	122	50%	1,005
Motor Vehicle Allowance	12,066	12,315		1,037	3,106	3,079	27	1%	12,315
Cellphone Allowance	1,901	1,284		159	478	317	162	51%	1,284
Housing Allowances	206	202		17	52	48	4	8%	202
Other benefits and allowances	9,250	8,457		165	482	2,085	(1,603)	-77%	8,457
Payments in lieu of leave	6,688	173		-	148	-	148	#DIV/0!	173
Long service awards	1,405	714		-	197	192	5	3%	714
Post-retirement benefit obligations							-		
Sub Total - Other Municipal Staff	150,665	155,041	-	11,357	34,404	38,681	(4,277)	-11%	155,041
% increase		3%							3%
Total Parent Municipality	181,493	190,546	-	13,676	41,359	47,557	(6,198)	-13%	190,546
		5%							5%
TOTAL SALARY, ALLOWANCES & BENEFITS	181,493	190,546	-	13,676	41,359	47,557	(6,198)	-13%	190,546
% increase		5%							5%
TOTAL MANAGERS AND STAFF	157,214	163,212	-	11,656	35,298	40,724	(5,426)	-13%	163,212

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of September 2021 amounts to R41, 359 million and the year to date budget is R47, 557 million and the expenditure for remuneration of councilors amounts to R6, 061 million while the year to date budget is R6, 834 million. The year to date actual expenditure for senior managers is R894 thousand million and the year to date budget thereof is R2, 043 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 R34, 404 million and the year to date budget is R38, 681 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	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	2021/22	2022/23	2023/24	
Cash Receipts By Source																
Property rates	2,693	2,286	2,287	2,495	2,460	2,435	2,488	2,480	2,473	2,474	2,480	2,945	29,997	30,907	31,931	
Service charges - electricity revenue	8,269	7,581	8,119	7,963	8,994	9,646	7,501	7,674	7,571	7,776	8,569	10,336	99,998	101,965	102,930	
Service charges - refuse	461	393	411	653	626	654	617	679	607	529	512	1,281	7,421	8,755	9,978	
Rental of facilities and equipment	54	69	19	76	75	19	20	97	60	60	60	288	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	119	63	74	62	100	69	50	176	67	1,118	796	641	
Fines, penalties and forfeits	43	21	6	1,122	1,112	1,125	1,167	1,160	1,172	1,049	1,091	5,052	14,120	15,331	16,006	
Licences and permits	415	534	674	442	358	180	268	360	71	65	938	934	5,240	5,460	5,701	
Transfers and Subsidies - Operational	126,712	2,780	-	791	-	86,279	-	528	80,737	-	-	9,810	307,637	322,626	316,577	
Other revenue	821	1,230	5,065									(6,452)	664	692	722	
Cash Receipts by Source	139,778	15,154	16,704	13,661	13,689	100,555	12,124	13,078	93,005	12,003	14,277	24,966	468,994	489,449	487,530	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	31,000	-	15,000	15,779	8,512	16,651	-	2,128	13,418			(23,156)	79,332	72,606	76,364	
Transfers and subsidies - capital (monetary allocations)																
Proceeds on Disposal of Fixed and Intangible Assets				-		-		-		-						
Short term loans																
Borrowing long term/refinancing				-	-											
Increase (decrease) in consumer deposits	-	(10)	(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	29,440	21,280	117,207	12,124	14,206	106,423	12,003	14,277	4,092	548,651	558,808	560,648	
Cash Payments by Type																
Employee related costs	11,813	11,829	11,656	11,212	11,285	18,838	12,591	11,774	12,700	12,700	12,700	24,112	163,212	170,102	177,553	
Remuneration of councillors	2,020	2,020	2,020	2,082	2,082	2,119	2,082	2,082	2,250	2,250	2,250	4,078	27,334	28,428	29,565	
Interest paid	20	12	4	293	260	1,167	781	217	87	-	-	888	3,729	2,653	1,880	
Bulk purchases - Electricity	11,178	10,612	11,630	9,158	7,313	7,512	7,259	8,492	8,840	9,249	10,296	8,495	110,035	114,656	119,701	
Other materials	13,325	2,022	7,355	1,913	516	787	227	1,127	1,019	1,650	1,106	1,641	32,689	28,778	30,507	
Contracted services	12,814	8,210	6,502	7,314	3,231	8,206	7,314	6,758	3,217	3,775	4,068	(7,308)	64,102	51,538	45,479	
Grants and subsidies paid - other	235	365	164	283	267	387	275	-	270	270	270	999	3,784	3,943	4,116	
General expenses	11,709	6,905	1,744	4,185	113	6,855	3,263	1,033	3,384	2,356	2,347	(12,030)	31,864	33,203	34,663	
Cash Payments by Type	63,114	41,976	41,076	36,440	25,067	45,870	33,791	31,484	31,766	32,250	33,038	20,876	436,748	433,300	443,465	
Other Cash Flows/Payments by Type																
Capital assets	2,528	7,824	6,628	4,259	3,875	9,257	2,658	12,632	7,029	6,041	7,048	11,213	80,993	85,145	78,358	
Repayment of borrowing	965	973	258	870	902	931	959	1,212	1,512	1,612	1,712	363	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	41,570	29,844	56,059	37,409	45,328	40,308	39,903	41,798	46,726	544,286	549,373	559,648	
NET INCREASE/(DECREASE) IN CASH HELD	104,172	(35,630)	(16,285)	(12,130)	(8,565)	61,148	(25,285)	(31,122)	66,116	(27,900)	(27,521)	(42,633)	4,364	9,435	1,000	
Cash/cash equivalents at the month/year beginning:	6,415	110,587	74,957	58,673	46,543	37,978	99,126	73,841	42,719	108,835	80,934	53,413	6,415	10,780	20,214	
Cash/cash equivalents at the month/year end:	110,587	74,957	58,673	46,543	37,978	99,126	73,841	42,719	108,835	80,934	53,413	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 R31, 677 million and the total cash payment for the month were R47, 962 million and this resulted in net decrease in cash held amounting to R16, 285 million. With cash and cash equivalent of R74, 957 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R58, 673 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				50,912	–		
November	4,391	6,553				57,465	–		
December	10,490	8,285				65,749	–		
January	3,012	5,367				71,117	–		
February	14,315	3,856				74,973	–		
March	6,114	3,118				78,090	–		
April	5,599	3,357				81,447	–		
May	2,901	3,686				85,133	–		
June	23,714	2,899				88,032	–		
Total Capital expenditure	93,474	88,032	–	16,980					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of September amounts to R6, 628 million. The year to date actual expenditure incurred is R16, 980 million whilst the year to date budget is R38, 757 million that gives rise to under spending variance of R21, 777 million that translate to 56%.

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	18,640	22,048	-	-	667	4,962	4,295	87%	22,048
Roads Infrastructure	-	500	-	-	-	261	261	100%	500
Roads		500		-	-	261	261	100%	500
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	18,640	21,348	-	-	667	4,501	3,834	85%	21,348
HV Substations							-		
HV Switching Station							-		
MV Networks	18,640	21,348		-	667	4,501	3,834	85%	21,348
LV Networks							-		
Solid Waste Infrastructure	-	200	-	-	-	200	200	100%	200
Landfill Sites							-		
Waste Transfer Stations							-		
Capital Spares		200		-	-	200	200	100%	200
Community Assets	-	100	-	-	-	-	-		100
Community Facilities	-	100	-	-	-	-	-		100
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Other assets	2,221	-	-	-	-	-	-		-
Municipal Offices	682						-		
Workshops	1,539						-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	626	460	-	188	459	185	(274)	-148%	460
Computer Equipment	626	460		188	459	185	(274)	-148%	460
Furniture and Office Equipment	479	-	-	-	-	-	-		-
Furniture and Office Equipment	479						-		
Machinery and Equipment	842	400	-	-	-	235	235	100%	400
Machinery and Equipment	842	400		-	-	235	235	100%	400
Transport Assets	-	800	-	-	-	416	416	100%	800
Transport Assets		800		-	-	416	416	100%	800
Land	-	1,100	-	-	-	-	-		1,100
Land		1,100		-	-	-	-		1,100
Total Capital Expenditure on new assets	22,808	24,908	-	188	1,126	5,798	4,672	81%	24,908

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	54,137	39,750	-	3,496	11,059	21,246	10,186	48%	39,750
Roads Infrastructure	52,225	39,750	-	3,496	11,059	21,246	10,186	48%	39,750
Roads	52,225	39,750		3,496	11,059	21,246	10,186	48%	39,750
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	1,912	-	-	-	-	-	-		-
HV Substations							-		
HV Switching Station							-		
LV Networks	1,912	-					-		
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites							-		
Waste Transfer Stations							-		
Community Assets	687	-	-	-	-	-	-		-
Libraries							-		
Cemeteries/Crematoria	687						-		
Police							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	54,825	39,750	-	3,496	11,059	21,246	10,186	47.9%	39,750

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	13,146	8,660	-	6,618	8,006	1,922	(6,085)	-317%	8,660
Roads Infrastructure	8,193	5,092	-	4,951	5,095	802	(4,294)	-536%	5,092
Roads	8,193	5,092		4,951	5,095	802	(4,294)	-536%	5,092
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	2,195	2,033	-	1,284	1,763	736	(1,027)	-140%	2,033
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	2,195	2,033		1,284	1,763	736	(1,027)	-140%	2,033
Solid Waste Infrastructure	2,757	1,536	-	383	1,148	384	(764)	-199%	1,536
Landfill Sites	2,757	1,536		383	1,148	384	(764)	-199%	1,536
Waste Transfer Stations							-		
Community Assets	164	703	-	28	100	154	54	35%	703
Community Facilities	164	703		28	100	154	54	35%	703
Police							-		
Parks	164	703		28	100	154	54	35%	703
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	1,991	1,756	-	(280)	210	273	63	23%	1,756
Operational Buildings	1,991	1,756		(280)	210	273	63	23%	1,756
Stores		1,229		4	15	273	258	94%	1,229
Intangible Assets	-	187	-	5	11	40	29	72%	187
Servitudes							-		
Computer Software and Applications		187		5	11	40	29	72%	187
Computer Equipment	5	-	-	-	-	-	-		-
Computer Equipment	5						-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	1,561	1,905	-	428	879	436	(443)	-102%	1,905
Machinery and Equipment	1,561	1,905		428	879	436	(443)	-102%	1,905
Transport Assets	3,099	1,513	-	328	577	879	302	34%	1,513
Transport Assets	3,099	1,513		328	577	879	302	34%	1,513
Total Repairs and Maintenance Expenditure	19,966	14,724	-	7,128	9,784	3,704	(6,080)	-164.2%	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	-	2,943	4,794	10,341	5,547	54%	22,674
Roads Infrastructure	15,239	13,184	-	2,943	4,794	7,339	2,545	35%	13,184
Roads	15,239	13,184		2,943	4,794	7,339	2,545	35%	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	-	-	-	3,002	3,002	100%	9,150
Landfill Sites		9,150		-	-	3,002	3,002	100%	9,150
Waste Transfer Stations							-		
Community Assets	602	700	-	-	-	-	-		700
Libraries							-		
Cemeteries/Crematoria		500		-	-	-	-		500
Police							-		
Parks	602	200		-	-	-	-		200
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on upgrading of existing assets	15,841	23,374	-	2,943	4,794	10,341	5,547	54%	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 R5, 798 million that reflects under spending variance of R4, 672 million that translates to 81% variance.

The year to date actuals on renewal of existing assets amounts R11, 059 million and with the year to date budget of R21, 246 million and this reflects under spending variance of R10, 186 million that translates to 47.9% variance.

The year to date actual expenditure on repairs and maintenance is R9, 784 million, and the year to date budget is R3, 704 million, reflecting over spending variance of R6, 060 million that translates to 164.2%.

The year to date actual expenditure on upgrading of existing assets is R4, 794 million and the year to date budget is R10, 341 million, reflecting under spending variance of R5, 547 million that translates to 54%.

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	Grblerdsdal Traffic Lights	Upgrading	Electrical Infrastructure	Capital Spares	340	–	–	0%
Technical Services	Aircons	New	Machinery and Equipment	Transport Assets	300	–	–	0%
Technical Services	Electrification of Ga Posa	New	Electrical Infrastructure	MV Networks	2,088	–	252	12%
Technical Services	Electrification of Maleoskop	New	Electrical Infrastructure	MV Networks	3,348	–	–	0%
Technical Services	Electrification of Masakaneng	New	Electrical Infrastructure	MV Networks	5,508	–	–	0%
Technical Services	Electrification of Matlala Lehwelere	New	Electrical Infrastructure	MV Networks	3,438	–	312	9%
Technical Services	Electrification of Rondebosch	New	Electrical Infrastructure	MV Networks	1,206	–	–	0%
Technical Services	Electrification of Vlakfontein	New	Electrical Infrastructure	MV Networks	5,760	–	103	2%
Technical Services	Groblerdsdal Landfillsite	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	Bloompoot Road	Renewal	Roads Infrastructure	Roads	13,000	–	7,181	55%
Technical Services	Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	13,184	–	4,794	36%
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%

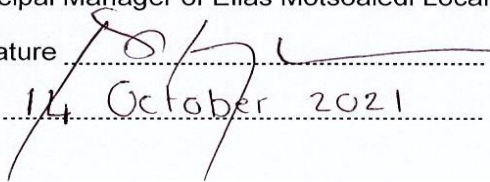
Quality certificate

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 September 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature

Date


14 October 2021