

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

NOVEMBER 2020

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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 November 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	2020/21			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	531,567,983	589,458,004	196,628,614	33%
		-		
OPERATING EXPENDITURE	512,448,796	557,451,548	151,954,144	27%
		-		
TRANSFER - CAPITAL	74,561,000	69,561,000	24,489,055	35%
SURPLUS/(DEFICIT)	93,680,187	101,567,456	69,163,524	68%
CAPITAL EXPENDITURE	89,279,520	84,279,520	27,328,959	32%

Table C1 – Budget Statement Summary

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	35,773	38,345	38,345	3,277	16,360	15,977	383	2%	38,345
Service charges	95,493	110,873	110,873	8,124	39,184	46,197	(7,013)	-15%	110,873
Investment revenue	2,068	3,042	3,042	(141)	225	1,474	(1,249)	-85%	3,042
Transfers and subsidies	273,218	293,916	351,806	183	131,001	74,157	56,844	77%	351,806
Other own revenue	32,632	85,393	85,393	1,886	9,858	31,866	(22,008)	-69%	85,393
Total Revenue (excluding capital transfers and contribution	439,184	531,568	589,458	13,330	196,629	169,671	26,957	16%	589,458
Employee costs	141,837	169,749	170,616	11,767	59,048	67,190	(8,142)	-12%	170,616
Remuneration of Councillors	24,575	26,525	26,525	2,020	10,101	11,052	(951)	-9%	26,525
Depreciation & asset impairment	56,343	55,163	55,163	-	-	22,985	(22,985)	-100%	55,163
Finance charges	3,538	1,184	1,184	90	1,490	1,502	(12)	-1%	1,184
Materials and bulk purchases	93,140	111,976	122,770	8,672	41,186	43,790	(2,605)	-6%	122,770
Transfers and subsidies	2,984	3,468	3,468	244	1,298	1,307	(8)	-1%	3,468
Other expenditure	142,158	144,385	177,726	8,505	38,831	66,075	(27,245)	-41%	177,726
Total Expenditure	464,574	512,449	557,452	31,299	151,954	213,901	(61,947)	-29%	557,452
Surplus/(Deficit)	(25,390)	19,119	32,006	(17,970)	44,674	(44,230)	88,904	-201%	32,006
Transfers and subsidies - capital (monetary allocations)	70,685	74,561	69,561	4,955	24,489	35,468	(10,979)	-31%	69,561
Transfers and subsidies - capital (monetary allocations)	21,471	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	66,766	93,680	101,567	(13,015)	69,164	(8,762)	77,925	-889%	101,567
Surplus/ (Deficit) for the year	66,766	93,680	101,567	(13,015)	69,164	(8,762)	77,925	-889%	101,567
Capital expenditure & funds sources									
Capital expenditure	92,168	89,280	84,280	4,391	27,329	31,721	(4,392)	-14%	84,280
Capital transfers recognised	78,193	74,561	69,561	3,798	21,134	26,702	(5,567)	-21%	69,561
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	13,975	14,719	14,719	592	6,195	5,020	1,175	23%	14,719
Total sources of capital funds	92,168	89,280	84,280	4,391	27,329	31,721	(4,392)	-14%	84,280
Financial position									
Total current assets	129,467	134,416	147,899		186,601				147,899
Total non current assets	1,125,020	1,286,031	1,286,031		1,138,465				1,286,031
Total current liabilities	125,568	93,706	93,706		134,182				93,706
Total non current liabilities	79,251	94,548	94,548		73,611				94,548
Community wealth/Equity	1,049,667	1,232,193	1,245,677		1,117,274				1,245,677
Cash flows									
Net cash from (used) operating	25,247	108,434	121,917	1,471	33,507	58,546	25,040	43%	121,917
Net cash from (used) investing	(85,303)	(87,593)	(87,593)	(4,391)	(27,329)	(34,041)	(6,712)	20%	(87,593)
Net cash from (used) financing	(9,474)	(11,480)	(11,480)	(903)	(4,441)	(4,683)	(242)	5%	(11,480)
Cash/cash equivalents at the month/year end	(44,548)	20,356	33,839	-	3,666	30,817	27,151	88%	24,774
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	13,330	4,816	3,520	3,161	975	2,649	14,690	79,337	122,479
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 November is R196, 629 million and the year to date budget of R169, 671 million and this reflects a positive variance of R26, 957 million which is mostly attributable to equitable shares received amounting to R130, 068 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Interest earned - external investments: 85% unfavorable variance,
- Interest earned – outstanding debtors: 228% favorable variance,
- Rental on Facilities and Equipment: 51% unfavorable variance,
- Fines, penalties and forfeits: 99% unfavorable variance
- Services Charges – electricity revenue: 16% unfavorable variance
- Services Charges – refuse revenue: 1% unfavorable variance
- Licenses and permits: 55% unfavorable variance
- Property rates: 2% favorable variance
- Other revenue: 26% unfavorable
- Transfer and subsidies: 77% favorable

Operating Expenditure

The year to date operational expenditure as at end of November amounts to R151, 954 million and the year to date budget is R213, 901 million. This reflects underspending variance of R61, 947 million that translates to 29% 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: 12% under performance
- Other Materials: 31% under performance
- Depreciation and asset impairment: 100% under performance
- Debt impairment: 100% under performance
- Contracted services: 16% under performance
- Other expenditure: 24% 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 November 2020 amounts to R27, 329 million and the year to date budget amounts to R31, 721 million and this gives rise to R4, 392 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of November is R69, 164 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 November amounts to R122, 479 million and this shows an increase of R14, 240 million as compared to R108, 238 million as at end of 2019/20 financial year.

Consumer debtors is made up of service charges and property rates that amount to R80, 846 million and other debtors amounting to R41, 632 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 November as required by MFMA and as a result.

Table C2 – Financial Performance (Standard Classification)

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	223,026	228,630	265,347	4,497	112,150	72,825	39,325	54%	265,347
Executive and council	46,559	49,315	57,497	–	27,078	27,240	(162)	-1%	57,497
Finance and administration	167,516	169,450	194,961	4,497	83,428	43,941	39,487	90%	194,961
Internal audit	8,950	9,864	12,888	–	1,644	1,644	(0)	0%	12,888
Community and public safety	36,265	94,154	100,671	60	4,116	28,521	(24,405)	-86%	100,671
Community and social services	9,633	10,636	15,485	4	1,688	2,308	(621)	-27%	15,485
Sport and recreation	12,104	13,344	15,012	–	2,219	2,238	(20)	-1%	15,012
Public safety	14,529	70,174	70,174	56	210	23,974	(23,764)	-99%	70,174
Economic and environmental services	132,942	121,857	131,744	5,604	45,899	39,825	6,074	15%	131,744
Planning and development	21,248	23,604	27,619	198	4,554	4,725	(171)	-4%	27,619
Road transport	110,541	96,853	102,596	5,406	40,295	34,068	6,227	18%	102,596
Environmental protection	1,153	1,400	1,529	–	1,050	1,032	18	2%	1,529
Trading services	139,107	161,488	161,258	8,124	58,952	63,969	(5,017)	-8%	161,258
Energy sources	110,981	130,709	127,150	7,378	42,599	56,569	(13,970)	-25%	127,150
Waste management	28,126	30,779	34,107	745	16,353	7,400	8,953	121%	34,107
Total Revenue - Functional	531,340	606,129	659,019	18,285	221,118	205,139	15,978	8%	659,019
Expenditure - Functional									
Governance and administration	210,068	216,242	243,085	14,224	74,394	95,845	(21,451)	-22%	243,085
Executive and council	50,877	49,314	56,334	2,828	16,299	20,561	(4,262)	-21%	56,334
Finance and administration	152,835	158,383	178,206	10,864	57,068	70,904	(13,836)	-20%	178,206
Internal audit	6,356	8,545	8,545	532	1,027	4,379	(3,352)	-77%	8,545
Community and public safety	25,269	61,707	66,773	2,399	11,321	25,143	(13,822)	-55%	66,773
Community and social services	5,097	8,269	10,680	444	2,322	3,281	(959)	-29%	10,680
Sport and recreation	6,833	10,698	12,348	530	2,737	4,224	(1,486)	-35%	12,348
Public safety	13,339	42,740	43,745	1,426	6,262	17,638	(11,376)	-64%	43,745
Economic and environmental services	91,700	97,667	103,541	5,425	18,134	40,713	(22,579)	-55%	103,541
Planning and development	14,923	16,561	16,571	948	4,473	6,769	(2,296)	-34%	16,571
Road transport	76,178	80,487	86,341	4,429	13,419	33,703	(20,284)	-60%	86,341
Environmental protection	598	619	629	48	241	241	1	0%	629
Trading services	137,538	136,832	144,052	9,251	48,105	52,201	(4,096)	-8%	144,052
Energy sources	93,187	111,667	116,511	6,482	36,682	42,363	(5,681)	-13%	116,511
Waste management	44,351	25,165	27,541	2,769	11,423	9,838	1,585	16%	27,541
Total Expenditure - Functional	464,574	512,449	557,452	31,299	151,954	213,901	(61,947)	-29%	557,452
Surplus/ (Deficit) for the year	66,766	93,680	101,567	(13,015)	69,164	(8,762)	77,925	-889%	101,567

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

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	41,231	43,443	49,824	-	26,099	26,261	(162)	-1%	49,824
Vote 2 - Municipal Manager	35,643	39,284	48,962	-	12,978	6,547	6,430	98%	48,962
Vote 3 - Budget & Treasury	72,301	66,279	74,294	4,497	27,791	24,320	3,471	14%	74,294
Vote 4 - Corporate Services	40,504	44,328	52,292	0	22,704	7,389	15,315	207%	52,292
Vote 5 - Community Services	69,521	135,511	146,509	1,184	23,597	42,227	(18,630)	-44%	146,509
Vote 6 - Technical Services	239,261	241,319	246,627	12,406	92,474	89,184	3,289	4%	246,627
Vote 7 - Developmental Planning	14,650	16,332	18,118	198	3,342	3,513	(171)	-5%	18,118
Vote 8 - Executive Support	18,229	19,633	22,392	-	12,133	5,697	6,436	113%	22,392
Total Revenue by Vote	531,340	606,129	659,019	18,285	221,118	205,139	15,978	8%	659,019
Expenditure by Vote									
Vote 1 - Executive & Council	42,975	41,789	44,789	2,615	14,747	17,536	(2,789)	-16%	44,789
Vote 2 - Municipal Manager	49,330	39,198	48,238	4,553	16,021	17,019	(997)	-6%	48,238
Vote 3 - Budget & Treasury	55,077	62,769	75,570	3,632	22,662	29,926	(7,264)	-24%	75,570
Vote 4 - Corporate Services	24,723	36,795	36,863	1,114	7,208	16,582	(9,374)	-57%	36,863
Vote 5 - Community Services	77,292	96,097	103,549	5,826	26,021	38,626	(12,605)	-33%	103,549
Vote 6 - Technical Services	186,065	207,387	219,343	11,406	54,322	83,176	(28,854)	-35%	219,343
Vote 7 - Developmental Planning	8,942	11,455	11,465	614	2,597	4,625	(2,028)	-44%	11,465
Vote 8 - Executive Support	20,169	16,960	17,635	1,539	8,376	6,411	1,964	31%	17,635
Total Expenditure by Vote	464,574	512,449	557,452	31,299	151,954	213,901	(61,947)	-29%	557,452
Surplus/ (Deficit) for the year	66,766	93,680	101,567	(13,015)	69,164	(8,762)	77,925	-889%	101,567

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	35,773	38,345	38,345	3,277	16,360	15,977	383	2%	38,345
Service charges - electricity revenue	87,068	101,945	101,945	7,378	35,497	42,477	(6,980)	-16%	101,945
Service charges - refuse revenue	8,425	8,928	8,928	745	3,687	3,720	(33)	-1%	8,928
Rental of facilities and equipment	897	1,220	1,220	70	249	508	(259)	-51%	1,220
Interest earned - external investments	2,068	3,042	3,042	(141)	225	1,474	(1,249)	-85%	3,042
Interest earned - outstanding debtors	12,170	6,656	6,656	1,317	6,997	2,135	4,862	228%	6,656
Fines, penalties and forfeits	14,570	70,242	70,242	1	145	23,992	(23,847)	-99%	70,242
Licences and permits	3,939	6,344	6,344	434	2,151	4,805	(2,654)	-55%	6,344
Transfers and subsidies	273,218	293,916	351,806	183	131,001	74,157	56,844	77%	351,806
Other revenue	1,056	931	931	65	316	427	(110)	-26%	931
Gains	-						-		
Total Revenue (excluding capital transfers and contribution	439,184	531,568	589,458	13,330	196,629	169,671	26,957	16%	589,458
Expenditure By Type									
Employee related costs	141,837	169,749	170,616	11,767	59,048	67,190	(8,142)	-12%	170,616
Remuneration of councillors	24,575	26,525	26,525	2,020	10,101	11,052	(951)	-9%	26,525
Debt impairment	13,246	42,658	42,658	-	-	17,774	(17,774)	-100%	42,658
Depreciation & asset impairment	56,343	55,163	55,163	-	-	22,985	(22,985)	-100%	55,163
Finance charges	3,538	1,184	1,184	90	1,490	1,502	(12)	-1%	1,184
Bulk purchases	81,428	94,047	94,047	5,890	34,553	34,206	347	1%	94,047
Other materials	11,713	17,929	28,723	2,783	6,633	9,584	(2,951)	-31%	28,723
Contracted services	83,969	60,660	80,799	6,142	24,385	29,200	(4,815)	-16%	80,799
Transfers and subsidies	2,984	3,468	3,468	244	1,298	1,307	(8)	-1%	3,468
Other expenditure	46,003	41,067	54,269	2,363	14,445	19,101	(4,656)	-24%	54,269
Losses	(1,060)	-	-	-	-	-	-	-	-
Total Expenditure	464,574	512,449	557,452	31,299	151,954	213,901	(61,947)	-29%	557,452
Surplus/(Deficit)	(25,390)	19,119	32,006	(17,970)	44,674	(44,230)	88,904	-201%	32,006
Transfers and subsidies - capital (monetary allocations)	70,685	74,561	69,561	4,955	24,489	35,468	(10,979)	-31%	69,561
Transfers and subsidies - capital (monetary allocations)	21,471	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	66,766	93,680	101,567	(13,015)	69,164	(8,762)			101,567
Taxation									
Surplus/(Deficit) after taxation	66,766	93,680	101,567	(13,015)	69,164	(8,762)			101,567
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	66,766	93,680	101,567	(13,015)	69,164	(8,762)			101,567
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	66,766	93,680	101,567	(13,015)	69,164	(8,762)		-	101,567

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

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

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

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

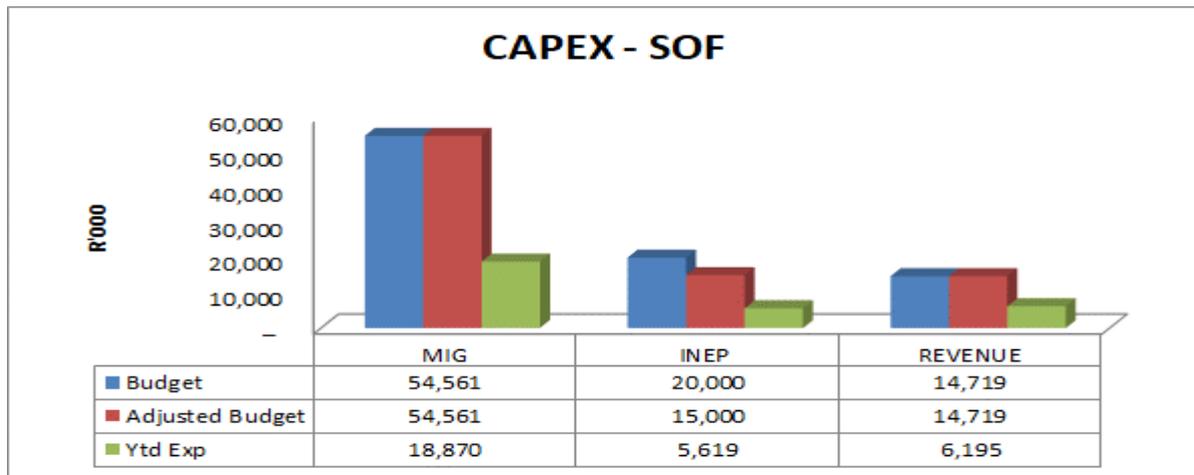
Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,957	1,900	1,900	19	415	1,051	(636)	-61%	1,900
Executive and council							-		
Finance and administration	1,957	1,900	1,900	19	415	1,051	(636)	-61%	1,900
Internal audit							-		
Community and public safety	-	2,200	2,200	-	29	790	(761)	-96%	2,200
Community and social services		600	600	-	-	450	(450)	-100%	600
Sport and recreation		1,000	1,000	-	29	340	(311)	-92%	1,000
Public safety		600	600	-	-	-	-		600
Housing							-		
Health							-		
Economic and environmental services	69,833	64,830	64,830	4,372	22,053	21,673	380	2%	64,830
Planning and development							-		
Road transport	69,833	64,830	64,830	4,372	22,053	21,673	380	2%	64,830
Environmental protection							-		
Trading services	20,378	20,350	15,350	-	4,832	8,207	(3,375)	-41%	15,350
Energy sources	18,954	20,350	15,350	-	4,832	8,207	(3,375)	-41%	15,350
Waste management	1,424	-					-		-
Other							-		
Total Capital Expenditure - Functional Classification	92,168	89,280	84,280	4,391	27,329	31,721	(4,392)	-14%	84,280
Funded by:									
National Government	56,721	74,561	69,561	3,798	21,134	26,702	(5,567)	-21%	69,561
Provincial Government	21,471	-					-		-
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	78,193	74,561	69,561	3,798	21,134	26,702	(5,567)	-21%	69,561
Borrowing							-		
Internally generated funds	13,975	14,719	14,719	592	6,195	5,020	1,175	23%	14,719
Total Capital Funding	92,168	89,280	84,280	4,391	27,329	31,721	(4,392)	-14%	84,280

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	1,050	1,050	19	387	500	(113)	-23%	1,050
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	46,151	13,240	8,140	648	4,475	3,770	704	19%	8,140
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	46,151	14,290	9,190	666	4,861	4,270	591	14%	9,190
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	350	350	-	-	350	(350)	-100%	350
Vote 4 - Corporate Services	633	500	500	-	28	201	(173)	-86%	500
Vote 5 - Community Services	1,424	2,200	2,200	-	29	790	(761)	-96%	2,200
Vote 6 - Technical Services	43,960	71,939	72,039	3,724	22,410	26,110	(3,699)	-14%	72,039
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	46,017	74,989	75,089	3,724	22,468	27,451	(4,983)	-18%	75,089
Total Capital Expenditure	92,168	89,280	84,280	4,391	27,329	31,721	(4,392)	-14%	84,280

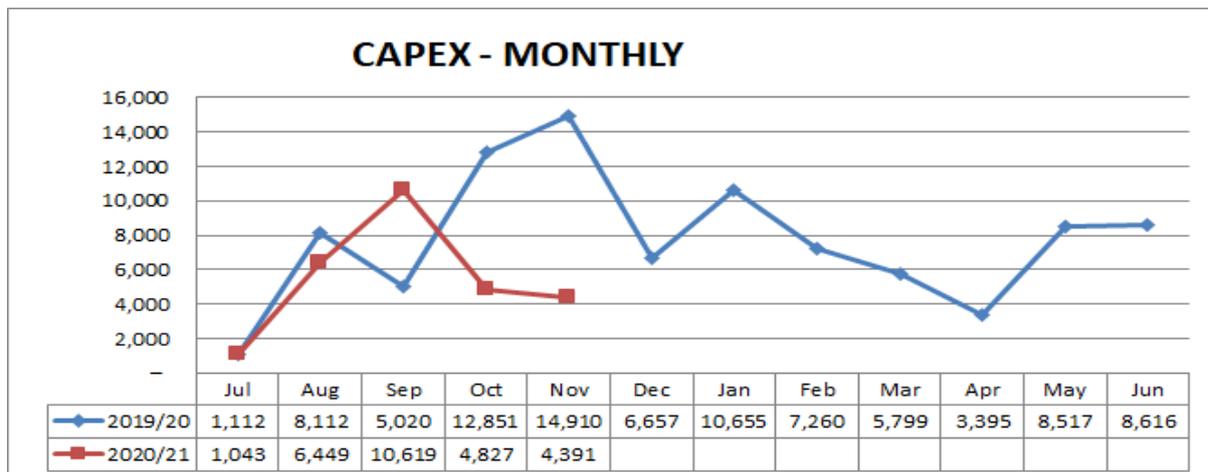
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of November 2020, R4, 391 million spending is incurred and that increased the year to date expenditure to R27, 329 million whilst the year to date budget is R31, 721 million and this gave rise to under spending variance of R4, 392 million that translates to 14%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total adjusted capital budget of R84, 280 million, R54, 561 million is funded from Municipal Infrastructure grant, R15, 000 million from Integrated National Electrification Programme and R14, 719 million from own revenue and the spending per source of finance is presented in the above graph.

Figure 2: Monthly capital expenditure



The above graph compares the 2019/20 and 2020/21 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	1,929	12,300	15,784	3,666	15,784
Call investment deposits	–	8,056	18,056	–	18,056
Consumer debtors	65,806	54,594	54,594	83,519	54,594
Other debtors	53,542	53,957	53,957	90,406	53,957
Current portion of long-term receivables	–			–	
Inventory	8,190	5,510	5,510	9,010	5,510
Total current assets	129,467	134,416	147,899	186,601	147,899
Non current assets					
Long-term receivables				–	
Investments	–	–		–	–
Investment property	60,324	48,000	48,000	60,324	48,000
Investments in Associate					
Property, plant and equipment	1,048,853	1,223,249	1,223,249	1,076,182	1,223,249
Biological				–	
Intangible	31	30	30	31	30
Other non-current assets	15,811	14,752	14,752	1,928	14,752
Total non current assets	1,125,020	1,286,031	1,286,031	1,138,465	1,286,031
TOTAL ASSETS	1,254,487	1,420,447	1,433,930	1,325,067	1,433,930
LIABILITIES					
Current liabilities					
Bank overdraft	–	–		–	–
Borrowing	10,975	10,980	10,980	11,142	10,980
Consumer deposits	5,516	5,701	5,701	5,752	5,701
Trade and other payables	106,573	71,167	71,167	114,534	71,167
Provisions	2,504	5,857	5,857	2,754	5,857
Total current liabilities	125,568	93,706	93,706	134,182	93,706
Non current liabilities					
Borrowing	2,444	–			–
Provisions	76,807	94,548	94,548	73,611	94,548
Total non current liabilities	79,251	94,548	94,548	73,611	94,548
TOTAL LIABILITIES	204,819	188,254	188,254	207,793	188,254
NET ASSETS	1,049,667	1,232,193	1,245,677	1,117,274	1,245,677
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,049,667	1,232,193	1,245,677	1,117,274	1,245,677
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	1,049,667	1,232,193	1,245,677	1,117,274	1,245,677

The above table shows that community wealth amounts to R1, 117 billion, total liabilities R207, 793 million and the total assets R1, 325 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 1.4:1 that is below acceptable norm of 2:1. The municipality still needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	24,332	26,841	26,841	2,072	10,859	11,240	(381)	-3%	26,841
Service charges	83,646	94,138	94,138	7,390	34,383	39,124	(4,741)	-12%	94,138
Other revenue	21,376	20,268	20,268	1,761	9,714	8,992	722	8%	20,268
Transfers and Subsidies - Operational	273,214	293,916	351,806	-	133,845	125,232	8,613	7%	351,806
Transfers and Subsidies - Capital	73,921	74,561	69,561	8,000	44,300	37,564	6,736	18%	69,561
Interest	1,768	4,373	4,373	75	659	2,004	(1,345)	-67%	4,373
Payments									
Suppliers and employees	(447,788)	(401,012)	(440,419)	(17,495)	(197,464)	(163,369)	34,095	-21%	(440,419)
Finance charges	(2,592)	(1,184)	(1,184)	(90)	(1,490)	(934)	557	-60%	(1,184)
Transfers and Grants	(2,632)	(3,468)	(3,468)	(244)	(1,298)	(1,307)	(8)	1%	(3,468)
NET CASH FROM/(USED) OPERATING ACTIVITIES	25,247	108,434	121,917	1,471	33,507	58,546	25,040	43%	121,917
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(85,303)	(87,593)	(87,593)	(4,391)	(27,329)	(34,041)	(6,712)	20%	(87,593)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(85,303)	(87,593)	(87,593)	(4,391)	(27,329)	(34,041)	(6,712)	20%	(87,593)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(500)	(500)	-	-	(281)	281	-100%	(500)
Increase (decrease) in consumer deposits	196	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(9,670)	(10,980)	(10,980)	(903)	(4,441)	(4,402)	39	-1%	(10,980)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9,474)	(11,480)	(11,480)	(903)	(4,441)	(4,683)	(242)	5%	(11,480)
NET INCREASE/ (DECREASE) IN CASH HELD	(69,530)	9,361	22,845	(3,823)	1,737	19,823			22,845
Cash/cash equivalents at beginning:	24,982	10,995	10,995		1,929	10,995			1,929
Cash/cash equivalents at month/year end:	(44,548)	20,356	33,839		3,666	30,817			24,774

Table C7 presents details pertaining to cash flow performance. As at end of November 2020, the net cash inflow from operating activities is R33, 507 million whilst net cash outflow from investing activities is R27, 329 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R4, 441 million. The cash and cash equivalent held at end of November 2020 amounted to R3, 666 million and the net effect of the above cash flows is cash outflow movement of R1, 737 million. The cash and cash equivalent at end of the reporting period of R3, 666 million, is mainly made up of cash in the primary bank account amounting to R3, 666 million and short-term investment amounting to R0.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	2%	The projected monthly revenue appear to be low in light of the actual revenue performance	No remedial action is needed since the variance is immaterial.
Service charges - electricity revenue	-16%	The projected monthly revenue appear to be higher in light of the actual revenue performance	No remedial action is needed since it the early months of the new year. And again it could be due to corona virus pandemic since the government has requested municipalities not switch off overdue
Service charges - refuse revenue	-1%	The actual revenue generated is slightly less than the projected monthly revenue	No remedial action is needed
Rental of facilities and equipment	-51%	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	-85%	The municipality has a short term investment with standard bank	The municipality should draft cash flow projections pain which will assist if there is a need to invest
Interest earned - outstanding debtors	228%	The projected interest seems to be underprojected considering the interest earned	This could be as the result of lockdown due to COVID 19 as most of the customers accounts were overdue and now customers are settling their accounts.
Fines, penalties and forfeits	-99%	The contract of the speed fine cameras has been appointed however there is still challenges on revenue collection. The reversal was made on the wrong capturing of the portion of equitable share captured under fines	No remedial action is needed
Licences and permits	-55%	The actual revenue generated is lower than the projected monthly revenue	No remedial action is needed
Transfers and subsidies	77%	The first tranche of equitable share was higher than the projection thereof	An upward projections could be needed during budget adjustments, however it is still early
Other revenue	-26%	The actual revenue generated is less than the projected monthly revenue	No remedial action is needed as the variance is immaterial
Expenditure By Type			
Employee related costs	-12%	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	-9%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	No remedial action is needed as the variance is immaterial
Debt impairment	-100%	Debt impairment is still calculated at year end	The municipality should do away with this approach as it not viable
Depreciation & asset impairment	-100%	Depreciation is still calculated at year end	The municipality should do away with this approach as it not viable
Finance charges	-1%	Finance charges is mainly for finance lease and the leased invoices are not captured before System closure	The expenditure unit should priorities the capturing of invoice prior to month end closure
Bulk purchases	1%	The municipal licenced electrification areas have increased and the projections are lower that the actual expenditure thereof.	No remedial action is needed for now. This should be monitoted so that an upward adjustment will be considered should this continues
Other materials	-31%	The discrepancy is caused by non spending on repairs and maintenance and the major portion of other materials as the results of lockdown since the fewer material is consumed.	No remedial action is needed
Contracted services	-16%	The actual expenditure incurred is less than the projected monthly expenditure	Major contracted payments should be captured immediatly when they are paid to minimize the difference between the actual and projected.
Transfers and subsidies	-1%	The actual expenditure incurred is slightly more than the projected monthly expenditure	No remedial action is needed
Other expenditure	-24%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed for now. This should be monitoted so that an upward adjustment will be considered should this continues

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-21%	The projections on capital grants is more than the spending thereof	No remedial action is needed
Internally generated funds	23%	The actual spending of internally generated funds are under projected	The should be upwards projects during the main budget adjustment
Cash Flow			
Property rates	-3%	The actual collection rate on property rates is less than the projected rate	No remedial action is needed
Service charges	-12%	The collection rate on service charges is below the projected rate	The municipality should come up strategies of collection methods in licenced municipal areas
Other revenue	8%	The collection rate on leased assets are more than the projections	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	7%	All grants have been received to this date and the projections are not in line with payment schedule.	The national treasury has uploaded payment schedule late and final budget was already submitted. No remedial action is needed
Interest	-67%	Interest on on other revenue is over projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-21%	The actual costs incurred is way above the projected costs	This is the results of accruals paid during the current financial year
Finance charges	-60%	The finance charges have been under projected.	There should be a short tern investment so the capital could earn interest
Capital assets	20%	The projected capital expenditure on capex is slightly higher than the actual spending thereof.	All the expected first trench of the grants have been received in line with their payment schedule except the second trench of MIG
Transfers and Grants	1%	The payments relating to this account are slightly higher than the projections thereof	No remedial action is needed
Increase (decrease) in consumer deposits	0%	Consumer deposits were significantly more than the projection thereof	
Repayment of borrowing	-1%	Projected repayments is lower than the actual Payment	No remedial action is needed

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2020/21											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Bad Debts Written Off	Impairment Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	7,232	1,590	485	213	(57)	104	343	3,115	13,025	3,718		
Receivables from Non-exchange Transactions - Property Rates	3,283	1,630	1,356	1,284	1,055	1,010	5,795	34,960	50,373	44,105		
Receivables from Exchange Transactions - Waste Management	746	506	426	411	387	368	2,176	11,292	16,311	14,634		
Receivables from Exchange Transactions - Property Rental Debtors	60	10	6	5	8	6	49	994	1,138	1,062		
Interest on Arrear Debtor Accounts	1,324	1,283	1,242	1,207	1,162	1,130	6,142	26,115	39,605	35,756		
Other	686	(203)	5	41	(1,581)	32	187	2,861	2,027	1,539		
Total By Income Source	13,330	4,816	3,520	3,161	975	2,649	14,690	79,337	122,479	100,813	-	-
2019/20 - totals only	11,089	4,781	3,306	2,934	2,675	2,528	13,881	67,045	108,238	89,062		
Debtors Age Analysis By Customer Group												
Organs of State	1,693	672	976	755	(797)	600	3,307	18,660	25,865	22,525		
Commercial	6,730	1,441	593	509	214	355	1,903	10,535	22,280	13,516		
Households	4,000	1,963	1,382	1,336	1,116	1,159	6,421	31,468	48,845	41,500		
Other	908	739	569	562	441	535	3,060	18,675	25,488	23,273		
Total By Customer Group	13,330	4,816	3,520	3,161	975	2,649	14,690	79,337	122,479	100,813	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of November amount to R122, 479 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 11%
- Rental 1%
- Refuse removal 13%
- Interest on Debtors 32%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

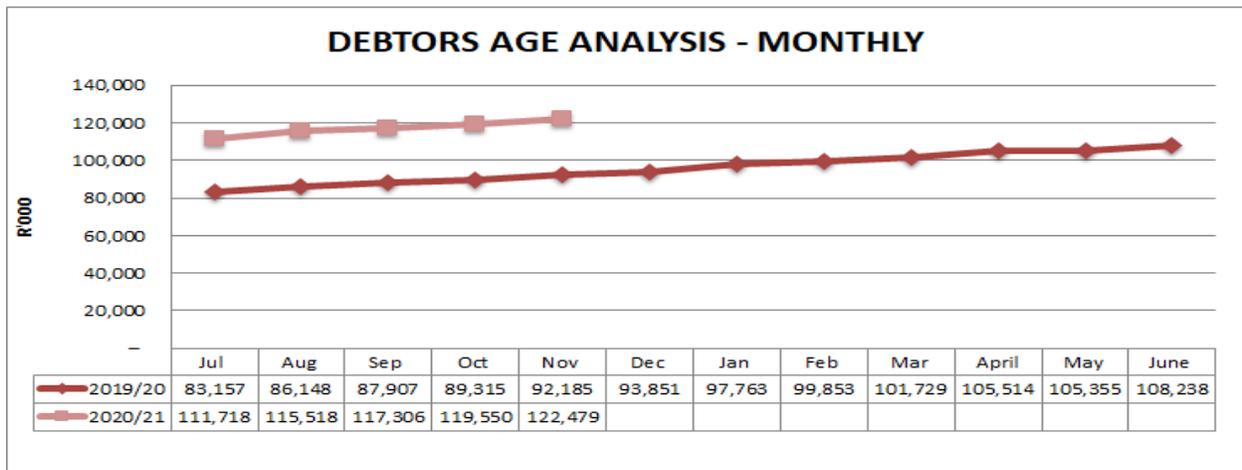
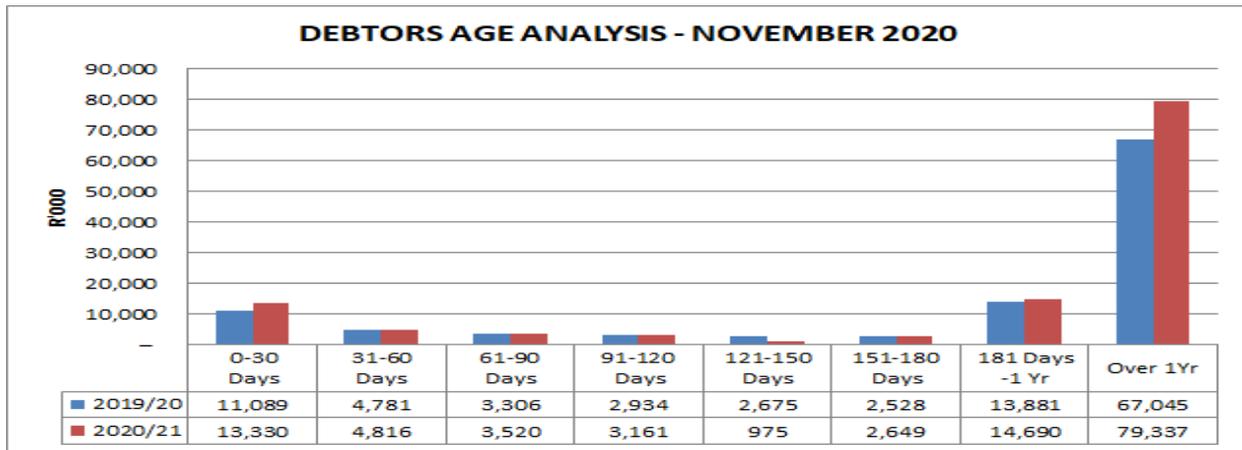


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2019/20 financial year and 2020/21 (as at end of November 2020) whilst the latter shows monthly movement of debtors for both the current financial year and the 2019/20 financial year. The debtors book is materially less than the 2020/21 monthly figures and this is an indication that the municipality is not performing well in terms of collection.

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT STATUS	OCC/OWN	OUTSTANDING BALANCE
9005301	TWIN CITY TRADING PTY LTD 0000 PLUS 1 OTHER	ACTIVE	OWNER	1,773,680.10
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	1,081,278.53
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	773,517.68
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OWNER	542,867.56
9900067	WATER PURIFICATION PLANT (SDM)	ACTIVE	OCCUPIER	474,619.78
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	464,104.26
1501364	JAN JOUBERT TR (JO JO TANKS)	ACTIVE	OWNER	438,443.99
800000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	377,768.24
5001708	UNITRADE 518 (PTY) LTD	ACTIVE	OWNER	315,392.45
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	312,606.40
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	291,612.06
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	277,952.91
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	256,389.57
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OWNER	249,801.89
20494	BREAKAWAY TRUST	ACTIVE	OWNER	245,724.87
9002503	GOUWS BOERDERY TRUST	ACTIVE	OWNER	239,758.79
9000400	UITZOECHT LANDGOED CC	ACTIVE	OWNER	236,414.34
5617	GROBLERSDAL VLEISMARK PTY LTD	ACTIVE	OWNER	236,248.91
9019006	TIGER STRIPES INVESTMENTS (PTY	ACTIVE	OWNER	232,013.98
5002109	VAN AARD FJ(MAPOCHH	ACTIVE	OCCUPIER	230,074.25
TOTAL				9,050,270.56

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2020/21									Prior year totals for chart
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity										-
Bulk Water										-
PAYE deductions										-
VAT (output less input)										-
Pensions / Retirement deductions										-
Loan repayments										-
Trade Creditors										-
Auditor General										-
Other										-
Total By Customer Type	-	-	-	-	-	-	-	-	-	-

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

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

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

TOP CREDITORS PAID

The Municipality had an amount of R11, 333 million as outstanding creditors by the end of the month of NOVEMBER 2020.

CODE	CREDITOR NAME	AMOUNT
81076	INSTANT TAR SURFACES	3,961,262.98
80984	GUBIS 85 SOLUTION	1,983,958.82
7989	MUNSOFT (PTY) LTD	1,345,434.98
81001	JUST-BREEZE JV TLOU YA HLAKA	1,004,500.00
81075	UNIQUE ENTERPRISE SOLUTION	660,080.11
80654	MPOFU ELECTRICAL SERVICES	535,716.00
80889	FLEET HORIZON SOLUTIONS	493,111.84
80622	SIHLE CIVILS AND PROJECTS	321,803.91
81002	SELEMA PLANT HIRE	286,816.90
80366	ASHCOR TRAVELS (PTY) LTD	194,918.58
81070	GEOENVIRONMENTAL AND TECH SERV	180,000.00
81004	DIKGABO CONSULTING ENGINEERS	84,875.00
41095	REAKGONA TRAVEL SERVICES	62,100.00
81074	SEKHUKHUNE DISTRICT MUN	56,984.43
81066	KAMATU INVESTMENTS	28,250.00
81072	MODIBA RAPHIRI TRADING ENTERPR	27,820.00
41038	BOIKANO DITHETO BUSINESS	27,600.00
80617	LESNOEK PROJECTS (PTY) LTD	27,000.00
80996	SPRING FOREST TRADING 232	26,000.00
81053	PODILE SAFETY SOLUTIONS	25,500.00
TOTAL		11,333,733.55

Supporting Table: SC 5 - Investment Portfolio

The Municipality has no short-term investment.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	273,218	293,320	351,806	-	133,845	44,874	88,971	198%	351,806
Local Government Equitable Share	269,013	289,039	347,525	-	130,068	41,311	88,757	215%	347,525
Finance Management	2,235	2,600	2,600	-	2,600	2,600	-		2,600
EPWP Incentive	1,374	1,681	1,681	-	1,177	963	214	22%	1,681
Disaster Relief Grant COVID-19 (Corona virus)	596	-	-	-	-	-	-		-
Provincial Government:	-	-	-	-	-	-	-		-
N/A									
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
N/A									
Total Operating Transfers and Grants	273,218	293,320	351,806	-	133,845	44,874	88,971	198%	351,806
Capital Transfers and Grants									
National Government:	73,921	74,561	69,561	8,000	44,300	35,468	8,332	23%	69,561
Municipal Infrastructure Grant (MIG)	54,921	54,561	54,561	-	31,300	22,968	8,332	36%	54,561
Integrated National Electrification Grant	19,000	20,000	15,000	8,000	13,000	12,500			15,000
Provincial Government:	21,771	-	-	-	-	-	-		-
Coghsta - Development	21,771	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
N/A									
Other grant providers:	-	-	-	-	-	-	-		-
N/A									
Total Capital Transfers and Grants	95,692	74,561	69,561	8,000	44,300	35,468	8,332	23%	69,561
TOTAL RECEIPTS OF TRANSFERS & GRANTS	368,910	367,881	421,367	8,000	178,145	80,342	97,303	121%	421,367

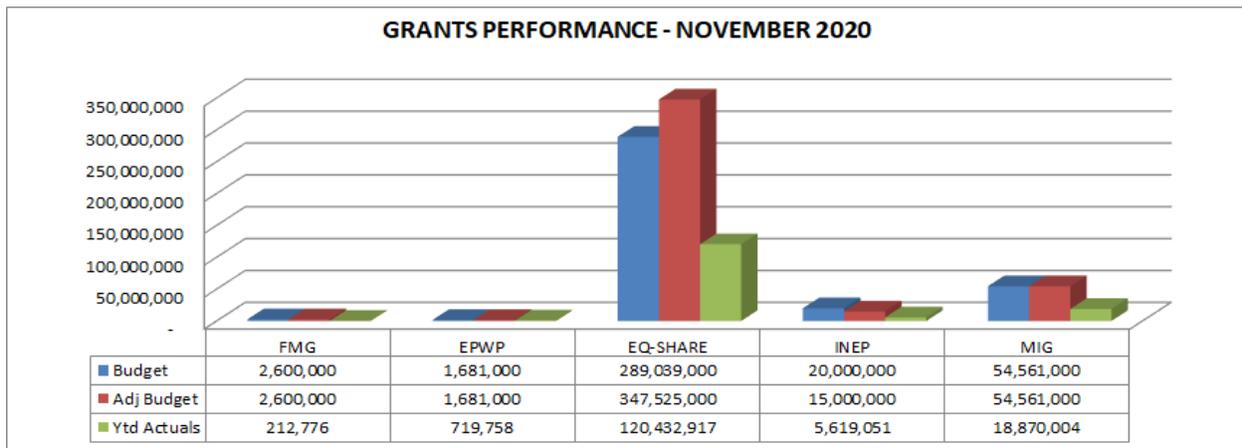
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R178, 145 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R130, 068 million; Municipal Infrastructure Grant amounting to R31, 300 million; Integrated National Energy Grant R13, 000 million, Financial Management Grant R2, 600 million and Expanded Public Works Programme R1,177 million were received. Most of the first trench of the grants allocated for the current financial year, so far have been received in line with National Treasury payment schedule except for the second trench of equitable share.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	273,218	293,320	351,806	24,270	121,365	44,874	76,492	170%	351,806
Local Government Equitable Share	269,013	289,039	347,525	24,087	120,433	41,311	79,122	192%	347,525
Finance Management	2,235	2,600	2,600	43	213	2,600	(2,387)	-92%	2,600
EPWP Incentive	1,374	1,681	1,681	141	720	963	(243)	-25%	1,681
Disaster Relief Grant COVID-19 (Corona virus)	596	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-		
Total operating expenditure of Transfers and Grants:	273,218	293,320	351,806	24,270	121,365	44,874	76,492	170%	351,806
Capital expenditure of Transfers and Grants									
National Government:	70,685	74,561	69,561	4,955	24,489	35,468	(10,979)	-31%	69,561
Municipal Infrastructure Grant (MIG)	51,731	54,561	54,561	4,955	18,870	22,968	(4,098)	-18%	54,561
Intergrated National Electrification Grant	18,954	20,000	15,000	-	5,619	12,500	(6,881)	-55%	15,000
Provincial Government:	21,471	-	-	-	-	-	-	-	-
Coghsta - Development	21,471	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-		
Total capital expenditure of Transfers and Grants	92,156	74,561	69,561	4,955	24,489	35,468	(10,979)	-31%	69,561
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	365,374	367,881	421,367	29,225	145,855	80,342	65,513	82%	421,367

An amount of R29, 225 million has been spent on grants during the month of November 2020 and the year to date actuals is R145, 855 million whilst the year to date budget amounts to R80, 342 million and this results in underspending variance of R65, 513 million that translates to positive 82%. Of the total spending amounting to R31, 923 million, R24, 270 million is spent on operational grants whilst capital grants amounts to R4, 955 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 November 2020. The grants expenditure are shown below in percentages:

- Financial Management Grant 8.18%
- Expanded Public Work Programme 42.82%
- Equitable Share 34.65%
- Integrated National Electrification Grant 37.46%
- Municipal Infrastructure Grant 34.59%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councilor remuneration	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	14,458	15,692	15,692	1,180	5,893	6,538	(645)	-10%	15,692
Pension and UIF Contributions	1,713	1,761	1,761	132	673	771	(98)	-13%	1,761
Medical Aid Contributions	319	340	340	33	160	105	56	53%	340
Motor Vehicle Allowance	5,149	5,622	5,622	431	2,153	2,342	(189)	-8%	5,622
Cellphone Allowance	2,701	2,877	2,877	226	1,129	1,199	(70)	-6%	2,877
Other benefits and allowances	235	234	234	19	93	97	(4)	-4%	234
Sub Total - Councillors	24,575	26,525	26,525	2,020	10,101	11,052	(951)	-9%	26,525
% increase		8%	8%						8%
Senior Managers of the Municipality									
Basic Salaries and Wages	4,938	6,540	6,540	307	1,797	2,725	(928)	-34%	6,540
Pension and UIF Contributions	178	202	202	11	67	90	(22)	-25%	202
Medical Aid Contributions	82	85	85	7	35	35	-		85
Motor Vehicle Allowance	661	791	791	36	210	330	(120)	-36%	791
Cellphone Allowance	168	-	103	9	53	54	(1)	-2%	103
Other benefits and allowances	446	376	376	8	104	25	79	315%	376
Payments in lieu of leave	18	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	6,491	7,993	8,096	378	2,266	3,259	(993)	-30%	8,096
% increase		23%	25%						25%
Other Municipal Staff									
Basic Salaries and Wages	87,892	99,984	99,984	7,888	39,147	41,660	(2,513)	-6%	99,984
Pension and UIF Contributions	17,806	26,133	26,133	1,593	7,918	10,889	(2,971)	-27%	26,133
Medical Aid Contributions	5,555	8,477	8,598	429	2,156	3,532	(1,377)	-39%	8,598
Overtime	1,443	974	974	97	479	406	73	18%	974
Motor Vehicle Allowance	11,056	12,848	12,955	1,017	4,988	5,353	(365)	-7%	12,955
Cellphone Allowance	1,786	102	152	159	785	42	742	1748%	152
Housing Allowances	179	17	25	18	84	7	77	1083%	25
Other benefits and allowances	5,710	12,488	12,967	110	630	1,791	(1,161)	-65%	12,967
Payments in lieu of leave	3,479	-	-	3	87	89	(1)	-1%	-
Long service awards	439	733	733	75	509	305	203	67%	733
Post-retirement benefit obligations							-		
Sub Total - Other Municipal Staff	135,345	161,756	162,520	11,390	56,782	64,074	(7,292)	-11%	162,520
% increase		20%	20%						20%
Total Parent Municipality	166,412	196,274	197,141	13,787	69,149	78,385	(9,236)	-12%	197,141
		18%	18%						18%
TOTAL SALARY, ALLOWANCES & BENEFITS	166,412	196,274	197,141	13,787	69,149	78,385	(9,236)	-12%	197,141
% increase		18%	18%						18%
TOTAL MANAGERS AND STAFF	141,837	169,749	170,616	11,767	59,048	67,333	(8,285)	-12%	170,616

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of November 2020 amounts to R69, 149 million and the year to date budget is R78, 385 million and the expenditure for remuneration of councilors amounts to R10, 101 million while the year to date budget is R11, 052 million. The year to date actual expenditure for senior managers is R2, 266 million and the year to date budget thereof is R3, 259 million. There is one senior management vacant position (Budget and Treasury) and this is causing underspending variance on budget performance for senior management. The year to date actuals for other municipal staff is R56, 782 million and the year to date budget is R64, 074 million. The remuneration of councilors and other municipal staff category has under spending variance, and there is only one vacant position in the senior management level and the position in the new financial year 2020/21.

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

Description	Budget Year 2020/21												2020/21 Medium Term Revenue			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget	Budget	Budget	
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Year	Year +1	Year +2	
Cash Receipts By Source																
Property rates	2,023	1,960	2,294	2,510	2,072	2,239	2,246	2,260	2,216	2,237	2,224	2,561	26,841	28,076	29,367	
Service charges - electricity revenue	5,482	6,173	7,122	6,798	7,023	7,681	7,131	7,021	7,391	7,591	7,389	11,891	88,692	92,772	97,039	
Service charges - refuse	339	290	392	397	368	470	490	460	459	484	464	835	5,446	5,697	5,959	
Rental of facilities and equipment	38	58	41	43	30	73	72	71	72	71	72	219	860	899	941	
Interest earned - external investments	-	-	83	29	-	343	111	-	392	-	722	1,361	3,042	3,182	3,328	
Interest earned - outstanding debtors	80	91	158	141	75	159	81	70	82	60	210	123	1,331	1,392	1,457	
Fines, penalties and forfeits	39	35	39	31	1	1,181	1,298	981	821	931	991	5,785	12,134	12,554	12,994	
Licences and permits	367	347	469	535	434	1,061	271	56	86	79	1,135	1,506	6,344	6,635	6,941	
Transfers and Subsidies - Operational	130,489	2,600	-	756	-	89,999	-	1,549	77,136	-	-	(8,613)	293,916	314,089	333,501	
Other revenue	1,735	1,183	1,374	1,618	1,296	74	60	76	90	62	100	(6,736)	931	974	1,018	
Cash Receipts by Source	140,592	12,737	11,972	12,859	11,300	103,280	11,759	12,543	88,744	11,514	13,306	8,931	439,537	466,270	492,544	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	16,470	5,000	-	14,830	8,000	17,355	-	4,263	15,378	-	-	(6,736)	74,561	77,207	72,606	
Transfers and subsidies - capital (monetary allocations)																
Proceeds on Disposal of Fixed and Intangible Assets				-		190		126		236		(551)	-	-	-	
Short term loans																
Borrowing long term/refinancing				-	-		(45)		(62)		(39)	(354)	(500)	(480)	(520)	
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	157,062	17,737	11,972	27,689	19,300	120,825	11,714	16,932	104,060	11,750	13,268	1,291	513,598	542,997	564,630	
Cash Payments by Type																
Employee related costs	12,071	11,833	11,686	11,691	11,767	24,082	13,242	13,242	13,242	13,242	13,242	20,407	169,749	177,557	185,725	
Remuneration of councillors	2,020	2,020	2,020	2,020	2,020	2,183	2,183	2,183	2,183	2,183	2,183	3,325	26,525	27,745	29,021	
Interest paid	-	115	1,185	101	90	130	50	40	30			(557)	1,184	83	15	
Bulk purchases - Electricity	22,318	9,105	8,055	8,682	268	8,012	8,300	8,559	8,410	8,760	8,800	(5,221)	94,047	98,937	107,743	
Other materials	178	1,016	1,779	877	237	866	953	756	926	757	966	(345)	8,964	12,707	13,522	
Contracted services	33,407	2,528	4,351	11,653	3,057	8,207	3,783	4,177	3,045	3,572	3,850	(20,970)	60,660	57,320	59,107	
Grants and subsidies paid - other	244	192	358	260	244	247	577	347	247	247	247	256	3,468	3,605	3,747	
General expenses	1,676	5,029	2,117	11,838	146	3,077	2,838	2,407	4,361	3,036	3,025	1,518	41,067	39,436	41,140	
Cash Payments by Type	71,914	31,838	31,551	47,121	17,829	46,804	31,926	31,713	32,444	31,798	32,314	(1,587)	405,664	417,391	440,021	
Other Cash Flows/Payments by Type																
Capital assets	1,043	6,449	10,619	4,827	4,391	7,549	8,127	6,265	7,965	6,846	7,987	15,525	87,593	93,994	94,483	
Repayment of borrowing	872	881	888	896	903	909	918	928	938	948	958	940	10,980	2,489	-	
Other Cash Flows/Payments																
Total Cash Payments by Type	73,830	39,168	43,059	52,844	23,123	55,261	40,971	38,906	41,347	39,591	41,258	14,878	504,236	513,874	534,504	
NET INCREASE/(DECREASE) IN CASH HELD	83,232	(21,430)	(31,087)	(25,155)	(3,823)	65,563	(29,257)	(21,975)	62,712	(27,842)	(27,990)	(13,587)	9,361	29,123	30,126	
Cash/cash equivalents at the month/year beginning:	1,929	85,161	63,731	32,644	7,489	3,666	69,230	39,973	17,998	80,710	52,869	24,878	1,929	11,291	40,414	
Cash/cash equivalents at the month/year end:	85,161	63,731	32,644	7,489	3,666	69,230	39,973	17,998	80,710	52,869	24,878	11,291	11,291	40,414	70,540	

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R19, 300 million and the total cash payment for the month were R23, 123 million and this resulted in net decrease in cash held amounting to 3, 823 million. With cash and cash equivalent of R7, 489 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R3, 666 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	1,112	6,438	6,438	1,043	1,043	6,438	5,394	84%	1%
August	8,112	4,370	4,370	6,449	7,492	10,808	3,316	31%	8%
September	5,020	8,862	8,862	10,619	18,111	19,670	1,558	8%	20%
October	12,851	6,303	6,303	4,827	22,938	25,973	3,035	12%	26%
November	14,910	8,248	8,248	4,391	27,329	34,221	6,892	20%	31%
December	6,657	9,508	9,508			43,729	–		
January	10,655	3,141	3,141			46,870	–		
February	7,260	6,205	6,205			53,075	–		
March	5,799	5,653	5,653			58,728	–		
April	3,395	8,602	8,602			67,330	–		
May	8,517	11,684	11,684			79,014	–		
June	13,671	10,265	5,265			84,280	–		
Total Capital expenditure	97,961	89,280	84,280	27,329					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of November amounts to R4, 391 million. The year to date actual expenditure incurred is R27, 329 million whilst the year to date budget is R34, 221 million that gives rise to under spending variance of R6, 892 million that translate to 20%.

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	67,457	20,000	15,000	-	4,832	7,997	3,165	40%	15,000
Roads Infrastructure	51,346	-	-	-	-	-	-		-
Roads	51,346	-					-		-
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Drainage Collection							-		
Electrical Infrastructure	16,111	20,000	15,000	-	4,832	7,997	3,165	40%	15,000
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	16,111	20,000	15,000	-	4,832	7,997	3,165	40%	15,000
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites							-		
Waste Transfer Stations							-		
Waste Processing Facilities							-		
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Other assets	-	2,339	2,339	-	1,350	739	(611)	-83%	2,339
Municipal Offices		600	600			-	-		600
Pay/Enquiry Points							0%		
Building Plan Offices							-		
Workshops		1,739	1,739	-	1,350	739	(611)	-83%	1,739
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	38	250	250	19	242	200	(42)	-21%	250
Computer Equipment	38	250	250	19	242	200	(42)	-21%	250
Furniture and Office Equipment	526	800	800	-	145	300	156	52%	800
Furniture and Office Equipment	526	800	800	-	145	300	156	52%	800
Machinery and Equipment	1,492	1,200	1,200	-	28	761	733	96%	1,200
Machinery and Equipment	1,492	1,200	1,200	-	28	761	733	96%	1,200
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on new assets	69,514	24,589	19,589	19	6,597	9,997	3,400	34%	19,589

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	10,527	46,940	46,940	4,372	20,703	15,729	(4,974)	-32%	46,940
Roads Infrastructure	10,527	39,222	39,222	4,372	20,703	10,741	(9,962)	-93%	39,222
Roads	10,527	39,222	39,222	4,372	20,703	10,741	(9,962)	-93%	39,222
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks							-		
Solid Waste Infrastructure	-	7,719	7,719	-	-	4,988	4,988	100%	7,719
Landfill Sites		7,719	7,719			4,988	4,988	100%	7,719
Waste Transfer Stations							-		
Community Assets	-	600	600	-	-	450	450	100%	600
Community Facilities	-	600	600	-	-	450	450	100%	600
Libraries							-		
Police							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	10,527	47,540	47,540	4,372	20,703	16,179	(4,524)	-28.0%	47,540

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	5,119	9,729	17,772	2,703	3,703	5,225	1,522	29%	17,772
Roads Infrastructure	161	4,892	7,783	1,975	2,053	1,857	(197)	-11%	7,783
Roads	161	4,892	7,783	1,975	2,053	1,857	(197)	-11%	7,783
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	2,180	1,845	4,689	185	222	2,121	1,899	90%	4,689
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	2,180	1,845	4,689	185	222	2,121	1,899	90%	4,689
Solid Waste Infrastructure	2,778	2,993	5,300	543	1,428	1,247	(181)	-14%	5,300
Landfill Sites	2,778	2,993	5,300	543	1,428	1,247	(181)	-14%	5,300
Waste Transfer Stations							-		
Community Assets	-	306	1,806	-	50	119	69	58%	1,806
Community Facilities	-	306	1,806	-	50	119	69	58%	1,806
Libraries							-		
Parks		306	1,806	-	50	119	69	58%	1,806
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	1,497	1,845	3,690	106	206	1,062	856	81%	3,690
Operational Buildings	1,497	1,845	3,690	106	206	1,062	856	81%	3,690
Workshops							-		
Intangible Assets	-	425	425	-	-	174	174	100%	425
Servitudes							-		
Licences and Rights	-	425	425	-	-	174	174	100%	425
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	1,306	1,214	2,364	74	435	506	71	14%	2,364
Machinery and Equipment	1,306	1,214	2,364	74	435	506	71	14%	2,364
Transport Assets	2,727	1,854	3,038	78	1,656	590	(1,066)	-181%	3,038
Transport Assets	2,727	1,854	3,038	78	1,656	590	(1,066)	-181%	3,038
Total Repairs and Maintenance Expenditure	10,649	15,373	29,095	2,962	6,049	7,675	1,626	21.2%	29,095

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

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

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	10,828	16,150	16,150	-	-	5,205	5,205	100%	16,150
Roads Infrastructure	10,828	16,150	16,150	-	-	5,205	5,205	100%	16,150
Roads	10,828	16,150	16,150			5,205	5,205	100%	16,150
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	-	-	-	-	-	-	-		-
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks							-		
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites							-		
Waste Transfer Stations							-		
Community Assets	-	1,000	1,000	-	29	340	311	92%	1,000
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Parks		1,000	1,000	-	29	340	311	0	1,000
Other assets	1,299	-	-	-	-	-	-		-
Operational Buildings	1,299	-	-	-	-	-	-		-
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on upgrading of existing assets	12,127	17,150	17,150	-	29	5,545	5,516	99%	17,150

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 R6, 597 million and the year to date budget is R9, 997 million that reflects under spending variance of R3, 400 million that translates to 34% variance.

The year to date actuals on renewal of existing assets amounts R20, 703 million and with the year to date budget of R16, 179 million and this reflects over spending variance of R4, 524 million that translates to 28.% variance.

The year to date actual expenditure on repairs and maintenance is R6, 049 million, and the year to date budget is R7, 675 million, reflecting under spending variance of R1, 626 million that translates to 21.2%.

The year to date actual expenditure on upgrading of existing assets is R29 thousand, and the year to date budget is R5, 545 million, reflecting under spending variance of R5, 516 million that translates to 100%.

The year to date actual expenditure on depreciation and asset impairment is R0 and the year to date budget is R21, 883 million, reflecting spending variance of R21, 883 million, that translates to 100% which means the integration between asset management system and core financial system is done bi-annually and this is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is partially complying with some of mSCOA requirements.

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework			
					Budget Year 2020/21			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Parent municipality:								
Technical Services	Kgoshi Rammupudu Road	Renewal	Infrastructure	Roads Infrastructure	16,000	16,000	88	1%
Technical Services	Upgrading of Mogaung Road	Upgrade	Infrastructure	Roads Infrastructure	15,250	15,250	-	0%
Technical Services	Electrification of Mashemong	New	Infrastructure	Electrical Infrastructure	10,494	10,494	2,981	28%
Technical Services	Tambo Road Construction	Renewal	Infrastructure	Roads Infrastructure	9,581	9,581	6,107	64%
Technical Services	Grobbersdal Landfill site	Renewal	Infrastructure	Roads Infrastructure	7,719	1,076	-	0%
Technical Services	Motetema Internal Streets	Renewal	Infrastructure	Roads Infrastructure	7,629	7,629	4,401	58%
Technical Services	Kgaphamadi Road	Renewal	Infrastructure	Roads Infrastructure	5,500	11,654	10,034	86%
Technical Services	Electrification of Masakaneng	New	Infrastructure	Electrical Infrastructure	5,100	-	-	0%
Technical Services	Electrification of Ntswelomotse	New	Infrastructure	Electrical Infrastructure	2,430	2,430	1,715	71%
Technical Services	Electrification of Zumapark	New	Infrastructure	Electrical Infrastructure	1,976	2,076	136	7%
Technical Services	Development of workshop	New	Infrastructure	Operational building	1,739	1,739	1,350	78%
Community Services	Upgrading and Development of Parks	Renewal	Community assets	Operational building	1,000	1,000	29	3%
Technical Services	Nyakoroane Road	Upgrade	Infrastructure	Roads Infrastructure	900	900	-	0%
Corporate Services	Furniture and Office Equipment	New	Furniture and Office equipment	Electrical Infrastructure	800	800	145	18%
Community Services	Cemeteries	Renewal	Community assets	Cemeteries/Crematoria	600	600	-	0%
Community Services	Mobile Offices	New	Community assets	Operational building	600	600	-	0%
Technical Services	Laersdrift Road	Renewal	Infrastructure	Roads Infrastructure	511	999	74	7%
Corporate Services	Machinery and Equipment	New	Machinery and Equipment	Machinery and Equipment	500	500	28	6%
Finance	Machinery and Equipment: Forklift	New	Machinery and Equipment	Machinery and Equipment	350	350	-	0%
Technical Services	Aircons Conditioner	New	Infrastructure	Equipment	350	350	-	0%
Corporate Services	Computer Equipment	New	Equipment	Equipment	250	250	242	97%

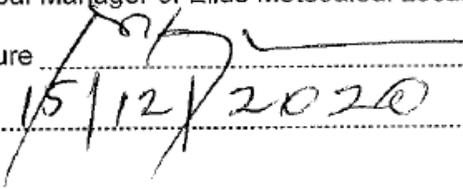
Quality certificate

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 November 2020 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


15/12/2020

