

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

NOVEMBER 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 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 completely audited.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2021/22			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	546,626,097	-	201,073,289	37%
		-		
OPERATING EXPENDITURE	532,674,879	-	180,364,602	34%
		-		
TRANSFER - CAPITAL	79,332,000	-	27,024,646	34%
SURPLUS/(DEFICIT)	93,283,218	-	47,733,333	51%
CAPITAL EXPENDITURE	88,032,000	-	22,893,329	26%

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	–	3,326	16,651	16,444	207	1%	38,865
Service charges	97,738	113,490	–	3,896	45,071	44,709	362	1%	113,490
Investment revenue	585	1,900	–	–	699	1,097	(398)	-36%	1,900
Transfers and subsidies	351,908	307,637	–	235	127,952	107,017	20,935	20%	307,637
Other own revenue	27,313	84,734	–	2,118	10,700	38,196	(27,496)	-72%	84,734
Total Revenue (excluding capital transfers and contribut	516,985	546,626	–	9,575	201,073	207,462	(6,389)	-3%	546,626
Employee costs	150,619	163,212	–	12,165	60,412	67,853	(7,442)	-11%	163,212
Remuneration of Councillors	24,279	27,334	–	1,866	9,947	11,389	(1,443)	-13%	27,334
Depreciation & asset impairment	58,788	58,392	–	–	–	24,330	(24,330)	-100%	58,392
Finance charges	3,516	3,729	–	2	39	2,152	(2,113)	-98%	3,729
Materials and bulk purchases	114,603	129,586	–	8,219	53,586	50,633	2,953	6%	129,586
Transfers and subsidies	1,402	3,784	–	223	1,247	1,520	(274)	-18%	3,784
Other expenditure	189,313	146,638	–	8,895	55,134	67,176	(12,042)	-18%	146,638
Total Expenditure	542,520	532,675	–	31,371	180,365	225,055	(44,690)	-20%	532,675
Surplus/(Deficit)	(25,535)	13,951	–	(21,796)	20,709	(17,592)	38,301	-218%	13,951
Transfers and subsidies - capital (monetary allocations) (Natio	68,450	79,332	–	2,092	27,025	44,235	(17,210)	-39%	79,332
Transfers and subsidies - capital (monetary allocations) (Natio	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	42,916	93,283	–	(19,703)	47,733	26,643	21,091	79%	93,283
Surplus/ (Deficit) for the year	42,916	93,283	–	(19,703)	47,733	26,643	21,091	79%	93,283
Capital expenditure & funds sources									
Capital expenditure	85,102	88,032	–	3,598	22,893	57,566	(34,673)	-60%	88,032
Capital transfers recognised	79,029	79,332	–	3,100	21,936	52,038	(30,102)	-58%	79,332
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	6,073	8,700	–	498	957	5,528	(4,570)	-83%	8,700
Total sources of capital funds	85,102	88,032	–	3,598	22,893	57,566	(34,673)	-60%	88,032
Financial position									
Total current assets	155,157	165,299	–		182,684				165,299
Total non current assets	1,138,294	1,305,435	–		1,161,125				1,305,435
Total current liabilities	122,770	111,087	–		133,133				111,087
Total non current liabilities	74,813	114,907	–		77,257				114,907
Community wealth/Equity	1,095,868	1,244,739	–		1,133,418				1,244,739
Cash flows									
Net cash from (used) operating	102,726	97,304	–	(3,185)	39,535	93,222	53,687	58%	97,304
Net cash from (used) investing	(84,301)	(80,993)	–	(3,598)	(22,893)	(24,117)	(1,224)	5%	(80,993)
Net cash from (used) financing	(13,938)	(11,947)	–	(32)	(2,511)	(6,570)	(4,060)	62%	(11,947)
Cash/cash equivalents at the month/year end	6,415	31,852	–	–	20,546	90,022	69,476	77%	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	14,456	5,593	2,828	3,199	3,354	3,084	18,040	88,429	138,983
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 R201,073 million and the year to date budget of R207,462 million and this reflects a negative variance of R6 389 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: 36% unfavorable variance,
- Interest earned – outstanding debtors: 1% unfavorable variance,
- Rental on Facilities and Equipment: 16% unfavorable variance,
- Fines, penalties and forfeits: 100% unfavorable variance
- Services Charges – electricity revenue: 0% favorable variance
- Services Charges – refuse revenue: 7% favorable variance
- Licenses and permits: 18% favorable variance
- Property rates: 1% favorable variance
- Other revenue: 46% favorable
- Transfer and subsidies: 20% favorable

Operating Expenditure

The year to date operational expenditure as at end of November amounts to R180,365 million and the year to date budget is R225,055 million. This reflects underspending variance of R44,690 million that translates to 20% variance. The variance is attributed underspending variance on depreciation and asset impairment and debt impairment that the municipality is still facing a challenge regarding the computation of monthly movement of the two accounts.

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

- Employee related costs: 11% under performance
- Remuneration of councilors: 13% under performance
- Debt impairment: 100% under performance
- Depreciation and asset impairment: 100% under performance
- Finance charges: 98% under performance
- Bulk purchase: 11% under performance
- Other material: 94% over performance
- Contracted services: 10% over performance
- Other expenditure: 33% 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 November 2021 amounts to R22,893 million and the year to date budget amounts to R57,566 million and this gives rise to R34,673 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus for the month of November is R47,733 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 R138,983 million and this shows an increase of R13,972 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 R89,307 million and other debtors amounting to R49, 677 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	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	273,364	245,185	-	4,922	105,853	92,672	13,181	14%	245,185
Executive and council	56,129	48,669	-	-	20,279	10,087	10,192	101%	48,669
Finance and administration	203,805	184,328	-	4,922	80,496	78,033	2,463	3%	184,328
Internal audit	13,430	12,188	-	-	5,078	4,552	526	12%	12,188
Community and public safety	32,043	88,396	-	17	9,819	39,089	(29,270)	-75%	88,396
Community and social services	11,515	9,924	-	3	4,147	3,839	308	8%	9,924
Sport and recreation	17,675	13,472	-	-	5,599	7,322	(1,722)	-24%	13,472
Public safety	2,853	65,000	-	14	73	27,928	(27,855)	-100%	65,000
Economic and environmental services	136,383	126,286	-	2,833	55,038	46,350	8,688	19%	126,286
Planning and development	30,386	24,295	-	199	10,190	7,298	2,892	40%	24,295
Road transport	104,380	99,173	-	2,634	43,675	37,931	5,744	15%	99,173
Environmental protection	1,617	2,818	-	-	1,174	1,122	52	5%	2,818
Trading services	143,645	166,092	-	3,896	57,387	73,586	(16,199)	-22%	166,092
Energy sources	109,642	134,030	-	3,096	43,891	57,224	(13,333)	-23%	134,030
Waste management	34,003	32,062	-	800	13,496	16,362	(2,866)	-18%	32,062
Total Revenue - Functional	585,436	625,958	-	11,667	228,098	251,697	(23,599)	-9%	625,958
Expenditure - Functional									
Governance and administration	239,954	199,255	-	15,981	85,350	90,466	(5,116)	-6%	199,255
Executive and council	43,307	42,577	-	2,599	14,164	17,836	(3,673)	-21%	42,577
Finance and administration	188,602	148,683	-	11,739	67,330	68,736	(1,406)	-2%	148,683
Internal audit	8,045	7,995	-	1,643	3,856	3,893	(38)	-1%	7,995
Community and public safety	73,578	76,374	-	2,204	11,790	31,889	(20,098)	-63%	76,374
Community and social services	7,157	7,280	-	474	2,259	2,915	(656)	-23%	7,280
Sport and recreation	8,292	12,783	-	533	2,955	5,163	(2,208)	-43%	12,783
Public safety	58,129	56,311	-	1,198	6,576	23,810	(17,234)	-72%	56,311
Economic and environmental services	89,082	103,751	-	3,325	24,040	41,662	(17,622)	-42%	103,751
Planning and development	12,907	17,950	-	936	4,815	6,572	(1,757)	-27%	17,950
Road transport	75,556	85,136	-	2,388	19,028	34,818	(15,790)	-45%	85,136
Environmental protection	618	665	-	-	197	273	(75)	-28%	665
Trading services	139,906	153,295	-	9,861	59,185	61,038	(1,853)	-3%	153,295
Energy sources	99,470	128,242	-	7,422	47,110	50,202	(3,093)	-6%	128,242
Waste management	40,435	25,053	-	2,439	12,075	10,836	1,239	11%	25,053
Total Expenditure - Functional	542,520	532,675	-	31,371	180,365	225,055	(44,690)	-20%	532,675
Surplus/ (Deficit) for the year	42,916	93,283	-	(19,703)	47,733	26,643	21,091	79%	93,283

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

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	49,347	42,820	-	-	17,842	8,429	9,413	112%	42,820
Vote 2 - Municipal Manager	47,408	42,149	-	-	17,562	20,540	(2,978)	-14%	42,149
Vote 3 - Budget & Treasury	84,415	74,785	-	4,922	34,853	35,190	(337)	-1%	74,785
Vote 4 - Corporate Services	51,431	46,749	-	-	19,478	15,249	4,229	28%	46,749
Vote 5 - Community Services	75,047	130,531	-	1,296	27,957	59,554	(31,597)	-53%	130,531
Vote 6 - Technical Services	233,125	250,001	-	5,250	94,121	99,898	(5,777)	-6%	250,001
Vote 7 - Developmental Planning	21,988	17,052	-	199	7,172	4,684	2,488	53%	17,052
Vote 8 - Executive Support	22,675	21,871	-	-	9,113	8,153	960	12%	21,871
Total Revenue by Vote	585,436	625,958	-	11,667	228,098	251,697	(23,599)	-9%	625,958
Expenditure by Vote									
Vote 1 - Executive & Council	37,311	37,114	-	2,320	12,686	15,589	(2,903)	-19%	37,114
Vote 2 - Municipal Manager	47,145	36,199	-	3,839	17,777	16,298	1,479	9%	36,199
Vote 3 - Budget & Treasury	78,812	56,980	-	4,501	27,945	29,918	(1,973)	-7%	56,980
Vote 4 - Corporate Services	31,806	35,707	-	1,349	11,586	14,190	(2,604)	-18%	35,707
Vote 5 - Community Services	122,250	109,512	-	5,355	27,257	46,105	(18,848)	-41%	109,512
Vote 6 - Technical Services	195,386	228,211	-	11,414	71,505	92,012	(20,506)	-22%	228,211
Vote 7 - Developmental Planning	8,333	13,293	-	584	3,028	4,505	(1,477)	-33%	13,293
Vote 8 - Executive Support	21,476	15,657	-	2,008	8,579	6,437	2,142	33%	15,657
Total Expenditure by Vote	542,520	532,675	-	31,371	180,365	225,055	(44,690)	-20%	532,675
Surplus/ (Deficit) for the year	42,916	93,283	-	(19,703)	47,733	26,643	21,091	79%	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

	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		3,326	16,651	16,444	207	1%	38,865
Service charges - electricity revenue	88,812	104,214		3,096	41,069	40,965	104	0%	104,214
Service charges - refuse revenue	8,926	9,276		800	4,002	3,744	258	7%	9,276
Rental of facilities and equipment	956	898		62	314	374	(61)	-16%	898
Interest earned - external investments	585	1,900		-	699	1,097	(398)	-36%	1,900
Interest earned - outstanding debtors	17,041	12,860		1,527	7,260	7,339	(79)	-1%	12,860
Fines, penalties and forfeits	2,861	65,071		14	69	27,948	(27,880)	-100%	65,071
Licences and permits	4,635	5,240		479	2,653	2,257	396	18%	5,240
Transfers and subsidies	351,908	307,637		235	127,952	107,017	20,935	20%	307,637
Other revenue	1,819	664		36	405	277	128	46%	664
Gains							-		
Total Revenue (excluding capital transfers and contributions)	516,985	546,626	-	9,575	201,073	207,462	(6,389)	-3%	546,626
Expenditure By Type									
Employee related costs	150,619	163,212		12,165	60,412	67,853	(7,442)	-11%	163,212
Remuneration of councillors	24,279	27,334		1,866	9,947	11,389	(1,443)	-13%	27,334
Debt impairment	61,327	48,632		-	-	20,263	(20,263)	-100%	48,632
Depreciation & asset impairment	58,788	58,392		-	-	24,330	(24,330)	-100%	58,392
Finance charges	3,516	3,729		2	39	2,152	(2,113)	-98%	3,729
Bulk purchases	88,182	110,035		6,954	37,880	42,549	(4,670)	-11%	110,035
Other materials	26,421	19,551		1,265	15,707	8,084	7,623	94%	19,551
Contracted services	75,365	60,088		6,734	34,831	31,655	3,176	10%	60,088
Transfers and subsidies	1,402	3,784		223	1,247	1,520	(274)	-18%	3,784
Other expenditure	52,620	37,918		2,161	20,304	15,258	5,045	33%	37,918
Losses							-		
Total Expenditure	542,520	532,675	-	31,371	180,365	225,055	(44,690)	-20%	532,675
Surplus/(Deficit)	(25,535)	13,951	-	(21,796)	20,709	(17,592)	38,301	-218%	13,951
Transfers and subsidies - capital (monetary allocations)	68,450	79,332		2,092	27,025	44,235	(17,210)	-39%	79,332
Transfers and subsidies - capital (monetary allocations)							-		-
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) after capital transfers & contributions	42,916	93,283	-	(19,703)	47,733	26,643			93,283
Taxation									
Surplus/(Deficit) after taxation	42,916	93,283	-	(19,703)	47,733	26,643			93,283
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	42,916	93,283	-	(19,703)	47,733	26,643			93,283
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	42,916	93,283	-	(19,703)	47,733	26,643			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 November 2021, no COVID 19 danger allowances were paid.

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

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

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

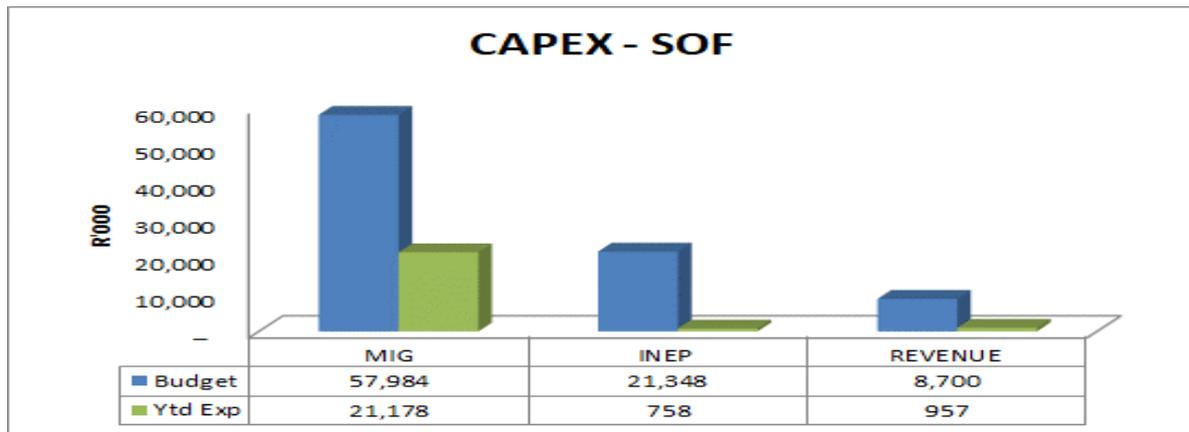
Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1,111	1,360	-	-	459	852	(393)	-46%	1,360
Executive and council							-		
Finance and administration	1,111	1,360		-	459	852	(393)	-46%	1,360
Internal audit							-		
Community and public safety	2,063	800	-	498	498	500	(2)	0%	800
Community and social services	598	600		498	498	500	(2)	0%	600
Sport and recreation	1,465	200		-	-	-	-		200
Public safety	-						-		
Housing							-		
Health							-		
Economic and environmental services	62,035	63,584	-	3,009	21,178	46,654	(25,476)	-55%	63,584
Planning and development		1,100		-	-	-	-		1,100
Road transport	62,035	62,484		3,009	21,178	46,654	(25,476)	-55%	62,484
Environmental protection							-		
Trading services	19,894	22,288	-	91	758	9,360	(8,602)	-92%	21,988
Energy sources	19,894	21,988		91	758	9,160	(8,402)	-92%	21,988
Waste management	-	300		-	-	200	(200)	-100%	-
Other							-		
Total Capital Expenditure - Functional Classification	85,102	88,032	-	3,598	22,893	57,366	(34,473)	-60%	87,732
Funded by:									
National Government	79,029	79,332		3,100	21,936	52,038	(30,102)	-58%	79,332
Provincial Government							-		
District Municipality							-		
Transfers and subsidies - capital (monetary allocations)							-		
Transfers recognised - capital	79,029	79,332	-	3,100	21,936	52,038	(30,102)	-58%	79,332
Borrowing							-		
Internally generated funds	6,073	8,700		498	957	5,528	(4,570)	-83%	8,700
Total Capital Funding	85,102	88,032	-	3,598	22,893	57,566	(34,673)	-60%	88,032

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1,105	460	-	-	459	253	206	81%	460
Vote 5 - Community Services	-	300	-	-	-	200	(200)	-100%	300
Vote 6 - Technical Services	7,468	40,840	-	2,086	16,377	25,888	(9,511)	-37%	40,840
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	8,574	41,600	-	2,086	16,836	26,341	(9,505)	-36%	41,600
Expenditure of single-year capital 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	-	498	498	800	(302)	-38%	800
Vote 6 - Technical Services	74,557	44,432	-	1,014	5,559	30,425	(24,866)	-82%	44,432
Vote 7 - Developmental Planning	-	1,100	-	-	-	-	-	-	1,100
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	76,528	46,432	-	1,512	6,057	31,225	(25,168)	-81%	46,432
Total Capital Expenditure	85,102	88,032	-	3,598	22,893	57,566	(34,673)	-60%	88,032

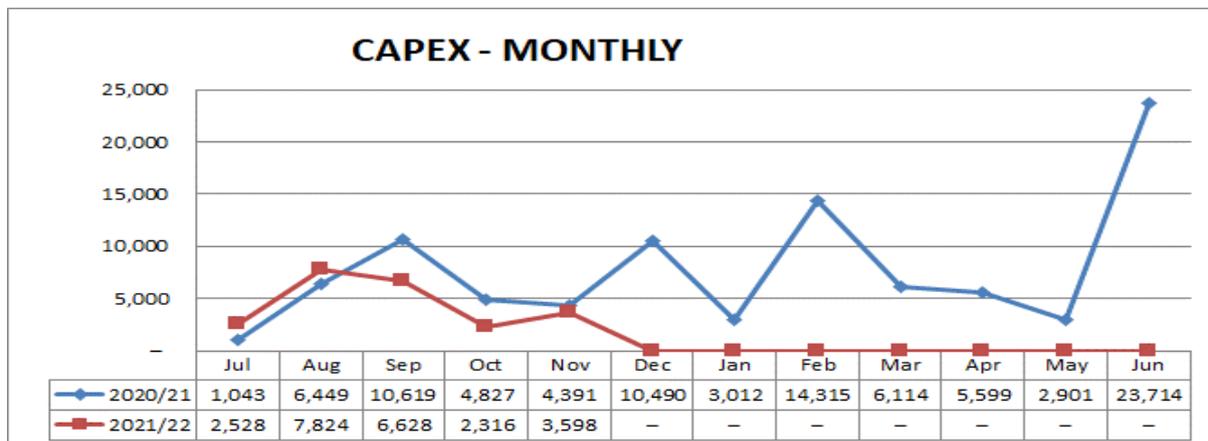
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of November 2021, R3 598 million spending is incurred and that increased the year to date expenditure to R22 893 million whilst the year to date budget is R57 566 million and this gave rise to under spending variance of R34 673 million that translates to 60%.

Figure 1: Capital expenditure by source



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

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	6,857	8,536		20,546	8,536
Call investment deposits		23,315		–	23,315
Consumer debtors	85,665	63,924		92,453	63,924
Other debtors	51,435	60,917		53,815	60,917
Current portion of long-term receivables	119				
Inventory	11,082	8,606		15,870	8,606
Total current assets	155,157	165,299	–	182,684	165,299
Non current assets					
Long-term receivables				–	
Investments	1,465	–		–	–
Investment property	80,022	60,343		80,022	60,343
Investments in Associate	–				
Property, plant and equipment	1,056,321	1,229,559		1,079,152	1,229,559
Biological	–			–	
Intangible	23	31		23	31
Other non-current assets	463	15,502		1,928	15,502
Total non current assets	1,138,294	1,305,435	–	1,161,125	1,305,435
TOTAL ASSETS	1,293,451	1,470,733	–	1,343,809	1,470,733
LIABILITIES					
Current liabilities					
Bank overdraft	–	–		–	–
Borrowing	3,014	12,271		1,872	12,271
Consumer deposits	5,797	5,700		5,765	5,700
Trade and other payables	110,690	87,165		123,249	87,165
Provisions	3,269	5,950		2,247	5,950
Total current liabilities	122,770	111,087	–	133,133	111,087
Non current liabilities					
Borrowing	(386)	19,467		2,058	19,467
Provisions	75,199	95,439		75,199	95,439
Total non current liabilities	74,813	114,907	–	77,257	114,907
TOTAL LIABILITIES	197,583	225,994	–	210,390	225,994
NET ASSETS	1,095,868	1,244,739	–	1,133,418	1,244,739
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,095,868	1,234,739		1,133,418	1,244,739
Reserves		10,000			
TOTAL COMMUNITY WEALTH/EQUITY	1,095,868	1,244,739	–	1,133,418	1,244,739

The above table shows that community wealth amounts to R1,133 billion, total liabilities R210,390 million and the total assets R1,343 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 1.3:1 that is below the acceptable norm of 2:1. The municipality still needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	47,281	29,997		2,302	11,603	12,377	(773)	-6%	29,997
Service charges	128,148	107,419		6,832	40,029	45,675	(5,646)	-12%	107,419
Other revenue	13,218	20,923		6,605	17,524	8,006	9,518	119%	20,923
Transfers and Subsidies - Operational	249,240	307,637		989	130,481	140,093	(9,612)	-7%	307,637
Transfers and Subsidies - Capital	70,918	79,332		11,348	57,348	47,135	10,213	22%	79,332
Interest	941	3,018		109	870	711	159	22%	3,018
Payments									
Suppliers and employees	(404,748)	(443,509)		(31,145)	(217,030)	(158,180)	58,850	-37%	(443,509)
Finance charges	(786)	(3,729)		(2)	(43)	(1,177)	(1,134)	96%	(3,729)
Transfers and Grants	(1,487)	(3,784)		(223)	(1,247)	(1,417)	(170)	12%	(3,784)
NET CASH FROM/(USED) OPERATING ACTIVITIES	102,726	97,304	-	(3,185)	39,535	93,222	53,687	58%	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)		(3,598)	(22,893)	(24,117)	(1,224)	5%	(80,993)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(84,301)	(80,993)	-	(3,598)	(22,893)	(24,117)	(1,224)	5%	(80,993)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-					-		-
Borrowing long term/refinancing	-						-		
Increase (decrease) in consumer deposits		325		(32)	(69)	(2,247)	2,178	-97%	325
Payments									
Repayment of borrowing	(13,938)	(12,271)		-	(2,441)	(4,323)	(1,882)	44%	(12,271)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(13,938)	(11,947)	-	(32)	(2,511)	(6,570)	(4,060)	62%	(11,947)
NET INCREASE/(DECREASE) IN CASH HELD	4,486	4,364	-	(6,815)	14,131	62,535			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			20,546	90,022			10,780

Table C7 presents details pertaining to cash flow performance. As at end of November 2021, the net cash inflow from operating activities is R39,535 million whilst net cash outflow from investing activities is R22,893 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R2,511 million. The cash and cash equivalent held at end of November 2021 amounted to R20,546 million and the net effect of the above cash flows is cash inflow movement of 14,131 million. The cash and cash equivalent at end of the reporting period of R20,546 million, is mainly made up of cash in the primary bank account amounting to R20,546, with no short term investment.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	1%	The projected monthly revenue appear to be lower in light of the actual revenue performance	The variance is immaterial however it will be addressed in the main adjusted budget.
Service charges - electricity revenue	0%	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	7%	The actual revenue generated is more than the projected monthly revenue	No remedial action is needed as the collection is high.
Rental of facilities and equipment	-16%	The actual revenue generated is lower than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipality should look into the revenue generated on their rental of facilities to see if they generate cash as they are rented out
Interest earned - external investments	-36%	The municipality had short term investment with STANDARD BANK and NEDBANK at the beginning of August and at the end of November had Rnil investment.	The municipality should draft cash flow projections plan which will assist if there is a need to invest
Interest earned - outstanding debtors	-1%	The projected revenue is 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 appointed hopefully the municipality will start to generate revenue.	This will be addressed in the main budget adjustment on whether to cut the budgeted revenue.
Licences and permits	18%	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	46%	The actual revenue generated is higher than the projected monthly revenue.	No remedial action is needed as the variance is positive.
Expenditure By Type			
Employee related costs	-11%	The actual expenditure incurred on employee related costs are less than the projections thereof	The expenditure should improve as soon as the appoint of vacant positions are filled
Remuneration of councillors	-13%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	This will be addressed in the main budget adjustment.
Debt impairment	-100%	Debt impairment is still calculated at bi-annually	The municipality should do away with this approach as it not viable
Depreciation & asset impairment	-100%	Depreciation is still calculated bi-annually.	The municipality should do away with this approach as it not viable
Finance charges	-98%	Finance charges is mainly for finance lease and the lease contract has expired.	The municipality should prioritice the lease contract to start.
Bulk purchases	-11%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure and the November 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	94%	The projected monthly expendire is less than the actual expenditure thereof.	This should be addressed in the main budget adjustment
Contracted services	10%	The actual expenditure incurred is more than the projected monthly expenditure	Major contracted payments should be captured immedially when they are paid to minimize the difference between the actual and projected.
Transfers and subsidies	-18%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	33%	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	-6%	The actual collection rate on property rates is slightly less than the projected rate	The municipality should improve on the actual collection on residential and business areas.
Service charges	-12%	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 on electricity billings and refuse removal.
Other revenue	119%	The collection rate on leased assets are under projected	The municipality should come up with strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-7%	The receipted 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	22%	The receipted trenches of capital grants are under projected.	During the main budget preparation division of revenue act (DORA) should be used as a guideline.
Interest	22%	Interest on other revenue is under projected to the under collection from other debtors	No remedial action is needed
Suppliers and employees	-37%	The actual costs incurred is way higher than the projected costs	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	96%	The finance charges have been over projected.	No remedial action is needed
Transfers and Grants	12%	The payments relating to this account are slightly lower than the projections thereof	No remedial action is needed
Capital assets	5%	The projected capital expenditure on capex is more than the actual spending thereof.	All the expected trenches of the grants have been received in line with their payment schedule
Increase (decrease) in consumer deposits	-97%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	44%	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 - Ele	7,893	1,780	213	111	138	83	509	1,942	12,670	2,784		
Receivables from Non-exchange Transactions - Property Rates	3,311	1,618	1,453	1,194	1,402	1,239	6,623	39,678	56,518	50,136		
Receivables from Exchange Transactions - Waste Management	799	511	424	408	400	382	2,265	13,432	18,621	16,887		
Receivables from Exchange Transactions - Property Rental Debt	59	39	38	38	34	29	273	987	1,497	1,361		
Interest on Arrear Debtor Accounts	1,531	1,480	1,430	1,393	1,351	1,316	8,127	30,919	47,547	43,106		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-		
Other	862	165	(730)	56	29	34	242	1,472	2,129	1,832		
Total By Income Source	14,456	5,593	2,828	3,199	3,354	3,084	18,040	88,429	138,983	116,106	-	-
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	1,938	1,299	1,177	1,025	985	983	5,863	28,495	41,766	37,352		
Commercial	7,737	1,840	(200)	515	522	472	2,184	11,554	24,623	15,247		
Households	4,741	2,442	1,842	1,649	1,836	1,619	9,938	48,136	72,203	63,178		
Other	40	12	9	11	11	10	54	244	391	329		
Total By Customer Group	14,456	5,593	2,828	3,199	3,354	3,084	18,040	88,429	138,983	116,106	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of November amount to R138,983 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 9%
- Rental 1%
- Refuse removal 13%
- Interest on Debtors 34%
- Other 2%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

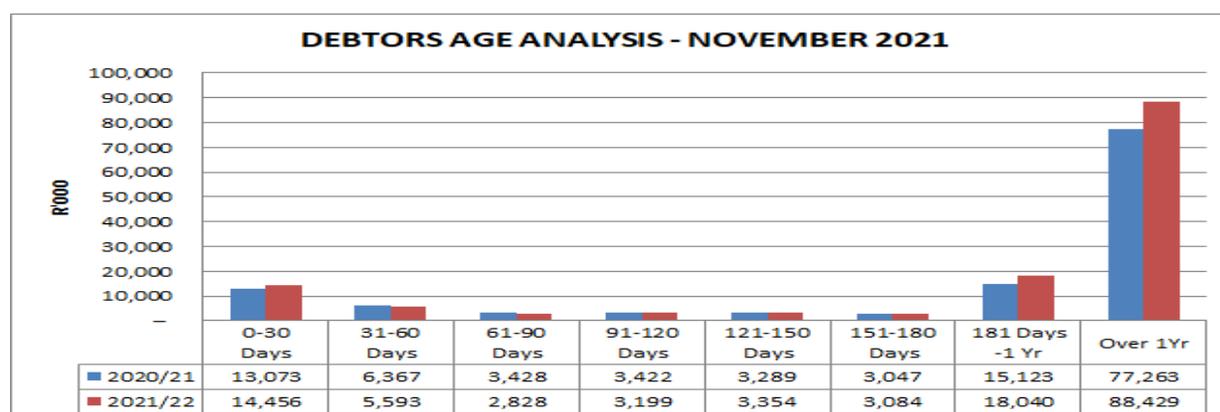
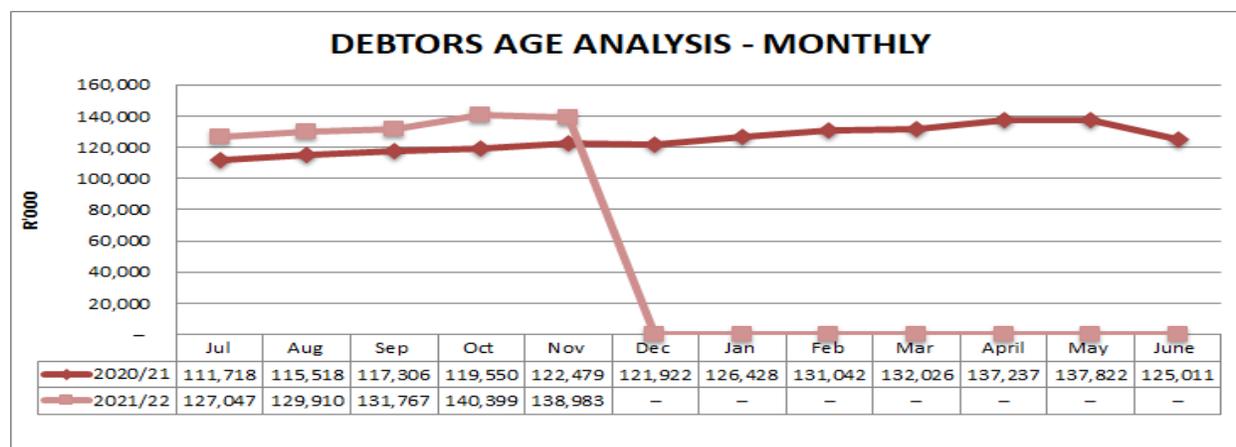


Figure 4: Monthly debtors book



The initial graph compares debtors' age analysis for 2020/21 financial year and 2021/22 (as at end of November 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	1,618,407
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	1,183,242
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	634,691
6000908	DEPARTMENT OF EDUCATION	ACTIVE	OWNER	700,777
800000478	DAYBREAK PROP 3 PTY LTD	ACTIVE	OWNER	573,962
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	527,800
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	178,013
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	179,363
9001763	TSHEHLA TRUST MAMAILE GEORGE	ACTIVE	OWNER	176,917
7000918	MATHEBULA JABULANI JACK TITUS	ACTIVE	OWNER	252,843
1200062	GREAT NORTH TRANSPORT	ACTIVE	OCCUPIER	345,603
9900067	WATER PURIFICATION PLANT (SDM)	ACTIVE	OCCUPIER	341,221
4300009	BONUREX (PTY) LTD (CHICKEN LICKEN)	ACTIVE	OCCUPIER	275,226
20494	BREAKAWAY TRUST	ACTIVE	OWNER	262,227
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	133,392
9002503	GOUWS BOERDERY TRUST 1999/022459/07	ACTIVE	OWNER	163,649
2913	SHOPRITE/CHECKERS	ACTIVE	OCCUPIER	298,108
9019006	TIGER STRIPES INVESTMENTS (PTY)	ACTIVE	OWNER	159,888
5000305	NKANGALA DISTRICT MUNICIPALITY	ACTIVE	OWNER	190,645
9001712	20	ACTIVE	OWNER	182,573
TOTAL				8,378,547

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 R18, 882 million as outstanding creditors by the end of the month of November 2021.

CODE	CREDITOR NAME	AMOUNT
1	ESKOM	7,313,784
80984	GUBIS 85 SOLUTION	1,821,579
32701	UNIQUECO PROPERTIES (PTY) LTD	1,402,245
80889	FLEET HORIZON SOLUTIONS	1,333,758
81098	AUDITOR GENERAL OF SOUTH AFRICA	1,310,665
81179	KATLEGO YA SENTSHO JV RURAL	955,259
81001	JUST-BREEZE JV TLOU YA HLAKA	887,200
81180	MWELASE THOBS & NTSHIANA J.V	790,488
81132	ABAPHUMELELI TRADING 888C	572,701
81002	SELEMA PLANT HIRE	440,000
81008	OBAKENG MEDIA AND PROJECTS	307,500
80674	OB MEDIA SOLUTIONS	303,352
81178	MAXIMUM PROFIT RECOVERY	293,256
81156	MMB CONSULTING	257,600
81164	SEJAGOBE ENGINEERS	252,257
81147	DZANGI CONSULTING SERVICES	189,900
32409	MAKGONATSOHLE TRADING ENTERPRI	157,685
81040	MEDUPI ENERGY RESOURCES	104,459
81188	VISION PRINT	102,375
7989	MUNSOFT (PTY) LTD	86,181
TOTAL		18,882,245

Supporting Table: SC 5 - Investment Portfolio

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

The Municipality's current investment portfolio during the month November opened with an investment amount R0 million in different portfolio investments, earned an interest of R0, withdrew million and closed off with zero investment.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	351,806	307,637	-	989	130,351	107,017	23,334	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		989	1,539	1,198	341	28%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other transfers and grants							-		
Provincial Government:	-	-	-	-	-	-	-		-
Other transfers and grants							-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	102	130	-	-	130	130	-		130
LGSETA Learnership and Development	102	130		-	130	130	-		130
Total Operating Transfers and Grants	351,908	307,767	-	989	130,481	107,146	23,334	22%	307,767
Capital Transfers and Grants									
National Government:	68,891	79,332	-	11,348	57,348	47,079	995	2%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		-	36,000	35,005	995	3%	57,984
Integrated National Electrification Grant	15,000	21,348		11,348	21,348	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	-	11,348	57,348	47,079	995	2%	79,332
TOTAL RECEIPTS OF TRANSFERS & GRANTS	420,799	387,099	-	12,337	187,829	154,226	24,330	16%	387,099

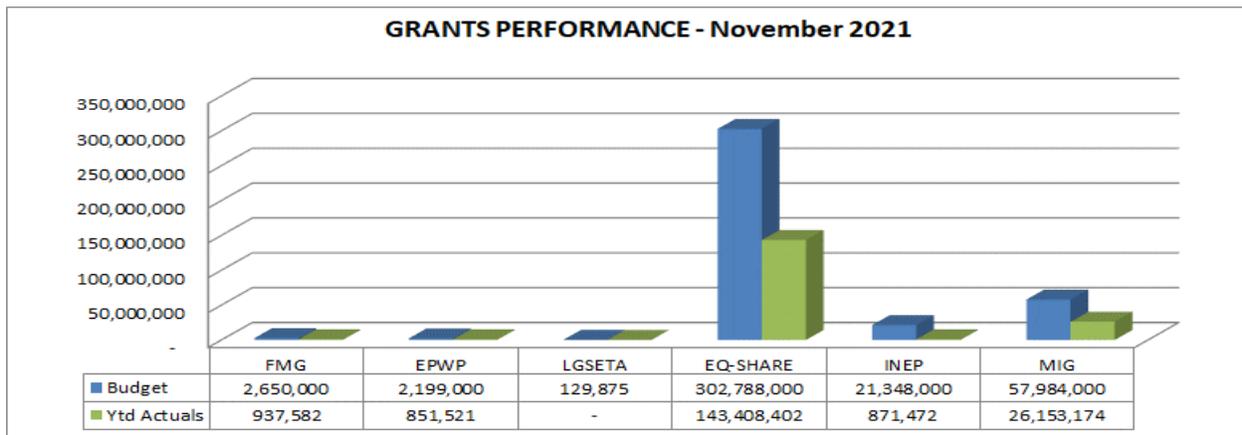
Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R187,829 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R126, 162 million; Financial Management Grant amounting to R2,650 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 R1.539 million were received. Most of the first trench of the grants allocated for the current financial year, so far have been received in line with National Treasury payment schedule.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	351,806	307,637	-	28,917	145,198	107,017	38,181	36%	307,637
Local Government Equitable Share	347,525	302,788		28,682	143,408	103,168	40,240	39%	302,788
Finance Management	2,600	2,650		68	938	2,650	(1,712)	-65%	2,650
EPWP Incentive	1,681	2,199		167	852	1,198	(347)	-29%	2,199
Disaster Relief Grant COVID-19 (Corona virus)							-		-
Other transfers and grants									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other transfers and grants									
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	102	130	-	-	-	130	(130)	-100%	130
LGSETA Learnership and Development	102	130		-	-	130	(130)	-100%	130
Total operating expenditure of Transfers and Grants:	351,908	307,767	-	28,917	145,198	107,146	38,051	36%	307,767
Capital expenditure of Transfers and Grants									
National Government:	68,891	79,332	-	2,092	27,025	47,079	(20,055)	-43%	79,332
Municipal Infrastructure Grant (MIG)	53,891	57,984		2,092	26,153	35,005	(8,851)	-25%	57,984
Intergrated National Electrification Grant	15,000	21,348		-	871	12,075	(11,203)	-93%	21,348
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development		-					-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total capital expenditure of Transfers and Grants	68,891	79,332	-	2,092	27,025	47,079	(20,055)	-43%	79,332
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	420,799	387,099	-	31,009	172,222	154,226	17,996	12%	387,099

An amount of R31,009 million has been spent on grants during the month of November 2021 and the year to date actuals is R172, 222 million whilst the year to date budget amounts to R154, 226 million and this results in under spending variance of R137 996 million that translates to 8%. Of the total spending amounting to R31,009 million, R28, 917 million is spent on operational grants whilst capital grants spent R2,092 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 2021. The grants expenditure are shown below in percentages:

- Financial Management Grant 35.38%
- Expanded Public Work Programme 38.72%
- LGSETA 0%
- Equitable Share 47.36%
- Integrated National Electrification Grant 4.08%
- Municipal Infrastructure Grant 45.10%

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		1,121	5,837	6,670	(833)	-12%	16,008
Pension and UIF Contributions	1,600	1,847		135	664	769	(105)	-14%	1,847
Medical Aid Contributions	396	399		7	142	166	(24)	-14%	399
Motor Vehicle Allowance	5,167	5,847		373	2,096	2,436	(340)	-14%	5,847
Cellphone Allowance	2,708	2,992		229	1,132	1,247	(114)	-9%	2,992
Other benefits and allowances	223	243		-	74	101	(27)	-26%	243
Sub Total - Councillors	24,279	27,334	-	1,866	9,947	11,389	(1,443)	-13%	27,334
% increase		13%							13%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,947	6,226		264	1,318	2,594	(1,276)	-49%	6,226
Pension and UIF Contributions	141	299		7	37	125	(88)	-70%	299
Medical Aid Contributions	81	92		4	21	38	(17)	-45%	92
Motor Vehicle Allowance	420	912		16	78	380	(302)	-80%	912
Cellphone Allowance	114	151		7	36	63	(27)	-43%	151
Other benefits and allowances	1,846	491		0	1	204	(204)	-100%	491
Payments in lieu of leave							-		
Sub Total - Senior Managers of Municipality	6,549	8,171	-	298	1,490	3,404	(1,914)	-56%	8,171
% increase		25%							25%
Other Municipal Staff									
Basic Salaries and Wages	93,585	99,214		8,139	40,586	41,339	(753)	-2%	99,214
Pension and UIF Contributions	18,983	27,125		1,640	8,011	11,302	(3,291)	-29%	27,125
Medical Aid Contributions	5,228	4,550		440	2,191	1,888	303	16%	4,550
Overtime	1,353	1,005		28	498	405	92	23%	1,005
Motor Vehicle Allowance	12,066	12,315		1,093	5,274	5,131	143	3%	12,315
Cellphone Allowance	1,901	1,284		160	797	528	269	51%	1,284
Housing Allowances	206	202		18	89	80	8	11%	202
Other benefits and allowances	2,655	8,457		205	835	3,487	(2,652)	-76%	8,457
Payments in lieu of leave	6,688	173		37	208	-	208	#DIV/0!	173
Long service awards	1,405	714		107	433	288	145	51%	714
Post-retirement benefit obligations							-		
Sub Total - Other Municipal Staff	144,070	155,041	-	11,867	58,921	64,449	(5,527)	-9%	155,041
% increase		8%							8%
Total Parent Municipality	174,898	190,546	-	14,031	70,358	79,242	(8,884)	-11%	190,546
% increase		9%							9%
TOTAL SALARY, ALLOWANCES & BENEFITS	174,898	190,546	-	14,031	70,358	79,242	(8,884)	-11%	190,546
% increase		9%							9%
TOTAL MANAGERS AND STAFF	150,619	163,212	-	12,165	60,412	67,853	(7,442)	-11%	163,212

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of November 2021 amounts to R70 358 million and the year to date budget is R79 242 million and the expenditure for remuneration of councilors amounts to R9,947 million while the year to date budget is R11,389 million. The year to date actual expenditure for senior managers is R1,490 million and the year to date budget thereof is R3,404 million. There are four senior managerial vacant positions (Budget and Treasury, Executive Support, Infrastructure and Planning) and this is causing underspending variance on budget performance for senior management. The year to date actuals for other municipal staff is R58,921 million and the year to date budget is R64,449 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		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budgeted	January Budgeted	Feb Budgeted	March Budgeted	April Budgeted	May Budgeted	June Budgeted	Budget Year	Budget Year +1	Budget Year +2
Cash Receipts By Source															
Property rates	2,693	2,286	2,287	2,035	2,302	2,435	2,488	2,480	2,473	2,474	2,480	3,564	29,997	30,907	31,931
Service charges - electricity revenue	8,269	7,581	8,119	7,580	6,434	9,646	7,501	7,674	7,571	7,776	8,569	13,279	99,998	101,965	102,930
Service charges - refuse	461	393	411	383	399	654	617	679	607	529	512	1,778	7,421	8,755	9,978
Rental of facilities and equipment	54	69	19	48	51	19	20	97	60	60	60	340	898	936	977
Interest earned - external investments	200	98	59	-	-	143	-	-	245	-	451	704	1,900	1,980	2,067
Interest earned - outstanding debtors	111	162	64	67	109	74	62	100	69	50	176	74	1,118	796	641
Fines, penalties and forfeits	43	21	6	15	14	1,125	1,167	1,160	1,172	1,049	1,091	7,257	14,120	15,331	16,006
Licences and permits	415	534	674	551	479	180	268	360	71	65	938	705	5,240	5,460	5,701
Transfers and Subsidies - Operational	126,712	2,780	-	-	989	86,279	-	528	80,737	-	-	9,612	307,637	322,626	316,577
Other revenue	821	1,230	5,065	1,355	6,061	-	-	-	-	-	-	(13,869)	664	692	722
Cash Receipts by Source	139,778	15,154	16,704	12,033	16,837	100,555	12,124	13,078	93,005	12,003	14,277	23,445	468,994	489,449	487,530
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	31,000	-	15,000	-	11,348	16,651	-	2,128	13,418			(10,213)	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)		(32)			(1,000)				1,393	325	(3,247)	(3,247)
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	170,778	15,144	31,677	12,033	28,153	117,207	12,124	14,206	106,423	12,003	14,277	14,625	548,651	558,808	560,648
Cash Payments by Type															
Employee related costs	11,813	11,829	11,656	12,948	12,165	18,838	12,591	11,774	12,700	12,700	12,700	21,496	163,212	170,102	177,553
Remuneration of councillors	2,020	2,020	2,020	2,020	1,866	2,119	2,082	2,082	2,250	2,250	2,250	4,356	27,334	28,428	29,565
Interest paid	20	12	4	4	2	1,167	781	217	87	-	-	1,434	3,729	2,653	1,880
Bulk purchases - Electricity	11,178	10,612	11,630	8,572	6,954	7,512	7,259	8,492	8,840	9,249	10,296	9,440	110,035	114,656	119,701
Other materials	13,325	2,022	7,355	4,096	1,265	787	227	1,127	1,019	1,650	1,106	(1,291)	32,689	28,778	30,507
Contracted services	12,814	8,210	6,502	9,462	6,734	8,206	7,314	6,758	3,217	3,775	4,068	(12,958)	64,102	51,538	45,479
Grants and subsidies paid - other	235	365	164	259	223	387	275	-	270	270	270	1,067	3,784	3,943	4,116
General expenses	11,709	6,905	1,744	3,421	2,161	6,855	3,263	1,033	3,384	2,356	2,347	(13,314)	31,864	33,203	34,663
Cash Payments by Type	63,114	41,976	41,076	40,783	31,371	45,870	33,791	31,484	31,766	32,250	33,038	10,229	436,748	433,300	443,465
Other Cash Flows/Payments by Type															
Capital assets	2,528	7,824	6,628	2,316	3,598	9,257	2,658	12,632	7,029	6,041	7,048	13,433	80,993	85,145	78,358
Repayment of borrowing	965	973	258	245	-	931	959	1,212	1,512	1,612	1,712	1,890	12,271	11,347	8,120
Other Cash Flows/Payments												14,274	14,274	19,580	29,705
Total Cash Payments by Type	66,607	50,773	47,962	43,344	34,968	56,059	37,409	45,328	40,308	39,903	41,798	39,827	544,286	549,373	559,648
NET INCREASE/(DECREASE) IN CASH HELD	104,172	(35,630)	(16,285)	(31,311)	(6,815)	61,148	(25,285)	(31,122)	66,116	(27,900)	(25,202)	4,364	4,364	9,435	1,000
Cash/cash equivalents at the month/year beginning:	6,415	110,587	74,957	58,673	27,362	20,546	81,694	56,409	25,287	91,403	63,502	35,981	6,415	10,780	20,214
Cash/cash equivalents at the month/year end:	110,587	74,957	58,673	27,362	20,546	81,694	56,409	25,287	91,403	63,502	35,981	10,780	10,780	20,214	21,214

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R12, 003 million and the total cash payment for the month were R43, 344 million and this resulted in net decrease in cash held amounting to R31, 311 million. With cash and cash equivalent of R58, 673 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R27, 362 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	1,043	12,915		2,528	2,528	12,915	10,388	80%	3%
August	6,449	13,723		7,824	10,352	26,638	16,286	61%	12%
September	10,619	12,118		6,628	16,980	38,757	21,777	56%	19%
October	4,827	12,156		2,316	19,296	50,912	31,616	62%	22%
November	4,391	6,553		3,598	22,893	57,465	34,571	60%	26%
December	10,490	8,285				65,749	–		
January	3,012	5,367				71,117	–		
February	14,315	3,856				74,973	–		
March	6,114	3,118				78,090	–		
April	5,599	3,357				81,447	–		
May	2,901	3,686				85,133	–		
June	15,342	2,899				88,032	–		
Total Capital expenditure	85,102	88,032	–	22,893					

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 R3.598 million. The year to date actual expenditure incurred is R22.893 million whilst the year to date budget is R57,465 million that gives rise to under spending variance of R34.571 million that translate to 60%.

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	10,855	22,048	-	91	758	9,137	8,379	92%	22,048
Roads Infrastructure	-	500	-	-	-	417	417	100%	500
Roads		500		-	-	417	417	100%	500
Capital Spares							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Storm water Conveyance							-		
Attenuation							-		
Electrical Infrastructure	10,855	21,348	-	91	758	8,520	7,762	91%	21,348
HV Substations							-		
HV Switching Station							-		
MV Networks	10,855	21,348		91	758	8,520	7,762	91%	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							-		
Municipal Offices	727	-	-	-	-	-	-		-
Workshops							-		
Intangible Assets									
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights							-		
Computer Software and Applications							-		
Computer Equipment									
Computer Equipment	769	460	-	-	459	253	(206)	-81%	460
Furniture and Office Equipment									
Furniture and Office Equipment	1,607	-	-	-	-	-	-		-
Machinery and Equipment									
Machinery and Equipment	1,760	400	-	-	-	400	400	100%	400
Transport Assets									
Transport Assets	-	800	-	-	-	499	499	100%	800
Land									
Land	-	1,100	-	-	-	-	-		1,100
Total Capital Expenditure on new assets	15,718	24,908	-	91	1,217	10,289	9,072	88%	24,908

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	52,855	39,750	-	2,340	13,399	30,638	17,238	56%	39,750
Roads Infrastructure	50,943	39,750	-	2,340	13,399	30,638	17,238	56%	39,750
Roads	50,943	39,750		2,340	13,399	30,638	17,238	56%	39,750
Road Furniture							-		
Capital Spares							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	1,912	-	-	-	-	-	-		-
HV Substations							-		
HV Switching Station							-		
LV Networks	1,912	-					-		
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites							-		
Waste Transfer Stations							-		
Community Assets	687	-	-	-	-	-	-		-
Community Facilities	687	-	-	-	-	-	-		-
Libraries							-		
Cemeteries/Crematoria	687						-		
Police							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on renewal of existing assets	53,543	39,750	-	2,340	13,399	30,638	17,238	56.3%	39,750

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class									
Infrastructure	13,320	12,101	-	390	10,983	2,757	(8,226)	-298%	8,660
Roads Infrastructure	8,367	8,392	-	-	7,220	1,061	(6,159)	-581%	5,092
Roads	8,367	8,392	-	-	7,220	1,061	(6,159)	-581%	5,092
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	2,195	2,033	-	7	1,850	1,057	(793)	-75%	2,033
HV Substations							-		
HV Switching Station							-		
HV Transmission Conductors							-		
MV Networks	2,195	2,033	-	7	1,850	1,057	(793)	-75%	2,033
Solid Waste Infrastructure	2,757	1,676	-	383	1,914	640	(1,274)	-199%	1,536
Landfill Sites	2,757	1,676	-	383	1,914	640	(1,274)	-199%	1,536
Community Assets	164	385	-	-	111	154	43	28%	703
Community Facilities	164	385	-	-	111	154	43	28%	703
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Other assets	1,991	1,756	-	-	376	795	419	53%	1,756
Operational Buildings	1,991	1,756	-	-	376	795	419	53%	1,756
Stores		1,229	-	-	15	431	416	97%	1,229
Intangible Assets	-	187	-	5	22	66	44	67%	187
Servitudes							-		
Computer Software and Applications		187	-	5	22	66	44	67%	187
Computer Equipment	5	-	-	-	-	-	-		-
Computer Equipment	5	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	1,561	2,083	-	371	1,512	972	(539)	-55%	1,905
Machinery and Equipment	1,561	2,083	-	371	1,512	972	(539)	-55%	1,905
Transport Assets	3,099	1,313	-	205	1,236	1,076	(160)	-15%	1,513
Transport Assets	3,099	1,313	-	205	1,236	1,076	(160)	-15%	1,513
Total Repairs and Maintenance Expenditure	20,140	17,824	-	972	14,239	5,820	(8,418)	-144.6%	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	-	669	7,779	15,940	8,161	51%	22,674
Roads Infrastructure	15,239	13,184	-	669	7,779	9,644	1,865	19%	13,184
Roads	15,239	13,184		669	7,779	9,644	1,865	19%	13,184
Road Structures							-		
Road Furniture							-		
Storm water Infrastructure	-	-	-	-	-	-	-		-
Attenuation							-		
Electrical Infrastructure	-	340	-	-	-	-	-		340
HV Substations							-		
HV Switching Station							-		
LV Networks							-		
Capital Spares		340		-	-	-	-		340
Solid Waste Infrastructure	-	9,150	-	-	-	5,956	5,956	100%	9,150
Landfill Sites		9,150		-	-	5,956	5,956	100%	9,150
Waste Transfer Stations							-		
Community Assets	602	700	-	498	498	700	202	29%	700
Libraries							-		
Cemeteries/Crematoria		500		498	498	500	2	0%	500
Police							-		
Parks	602	200		-	-	200	200	0	200
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Workshops							-		
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes							-		
Licences and Rights	-	-	-	-	-	-	-		-
Computer Software and Applications							-		
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment							-		
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets							-		
Total Capital Expenditure on upgrading of existing assets	15,841	23,374	-	1,167	8,277	16,640	8,363	50%	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 R1,217 million and the year to date budget is R10,289 million that reflects under spending variance of R9,072 million that translates to 88% variance.

The year to date actuals on renewal of existing assets amounts R13,399 million and with the year to date budget of R30,638 million and this reflects under spending variance of R17,238 million that translates to 56.3% variance.

The year to date actual expenditure on repairs and maintenance is R14,239 million, and the year to date budget is R5,820 million, reflecting over spending variance of R8,418 million that translates to 144.6%.

The year to date actual expenditure on upgrading of existing assets is R8,277 million and the year to date budget is R16, 640 million, reflecting under spending variance of R8,363 million that translates to 50%.

The year to date actual expenditure on depreciation and asset impairment is R0 and the year to date budget is R4, 866 million, reflecting spending variance of R4, 866 million, that translates to 100% which means the integration between asset management system and core financial system is done bi-annually and this is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is partially complying with some of mSCOA requirements.

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework			
					Budget Year 2021/22			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Parent municipality:								
Technical Services	Grblersdal 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	–	91	8%
Technical Services	Electrification of Vlakkfontein	New	Electrical Infrastructure	MV Networks	5,760	–	103	2%
Technical Services	Groblersdal 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	–	4,801	22%
Technical Services	Bloompoort Road	Renewal	Roads Infrastructure	Roads	13,000	–	8,598	66%
Technical Services	Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	13,184	–	7,779	59%
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	–	498	100%
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%

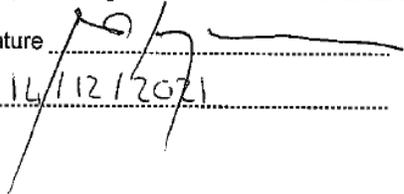
Quality certificate

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 November 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


14/12/2021

**Elias Motsoaledi Local
Municipality**

14 DEC 2021

Municipal Manager