

**COLLINS CHABANE
LOCAL MUNICIPALITY**
Mincsa 2011 e



SECTION 52 REPORT FOR PERIOD ENDING SEPTEMBER 2021

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1. INTRODUCTION

Monthly budget statements

In terms of MFMA Section 52 the accounting officer of a municipality must by no later than 30 working days after the end of each quarter submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- Actual revenue, per revenue source;
- actual borrowings;
- actual expenditure, per vote;
- actual capital expenditure, per vote;
- the amount of any allocations received;
- actual expenditure on those allocations, excluding expenditure on—
- its share of the local government equitable share; and
- allocations exempted by the annual Division of Revenue Act from compliances with this paragraph; and
- when necessary, an explanation of—
- any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- any material variances from the service delivery and budget implementation plan; and
- any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—

- a projection of the relevant municipality’s revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality’s approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities’ budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities ‘budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

2. IN – YEAR BUDGET STATEMENT TABLES

In terms of regulation 14 of the Municipal Budget and Reporting Regulations, the in-year budget statement tables must consist of Table C1 to C 7 and supporting documentation for debtors, Creditors, Investment portfolio analysis and allocation of grants receipts and expenditure.

2.1 Collins Chabane Local Municipality- Table C1 Monthly Budget Statement Summary – M03 Septeber

2.1.1 REVENUE

In terms of 2020/21 pre-audited figures, the municipality had total revenue (excluding capital transfers) of R 538,993 million and in the current financial year, the revised operational revenue budget is R 583,799 million resulting in an increase of 7.8% from previous financial year. The municipal revenue is R 177, 279 million for the period ending October 2021. The revised annual operational revenue budget is R 583,799 million and the operational revenue for the period ending September 2021 is R 177, 279 million which shows a negative 127% variance against the projected budget of R 139 450 million.

The municipality received Equitable Shares amounting to R 194, 133 million, MIG R 17,023 million, FMG of R2, 450 million and INEP of R 6, 500 million as at the end of September 2021. The municipality has received all the transfers and subsidies for the month of July, August and September 2021 as per the approved payment schedule.

The operational revenue year to date is R 177,279 million against total operational budget of R 139,450 million that shows a negative variance of 27%. The variance of 27% is as the result of the projected budget on grants and subsidies. The budget has been allocated for 12 months' period on the financial system, and the grants are received in tranches. The municipality will engage with the system vendor during the budget adjustment to address the allocation of grants in the financial system.

Refer to Schedule C4 for details on the operational revenue budget.

The 2020/21 pre-audited figures for transfers and subsidies (capital transfer) is R 100,030 million comprising of R 88,475 million for MIG and R11, 555 million for INEP. The municipality has spent 100% on all the conditional grants in the 2020/21 financial year. No rollover was submitted for the conditional grants, except for the Covid19 unspent allocation. The rollover for the unconditional grant (Covid19) amounting to R725 thousand has been applied and submitted to Treasury as required by Circular 108 of the MFMA. The feedback of the rollover will be provided to the municipality after assessment of submitted documents.

The original budget for capital transfer and subsidies in the current year is budgeted at R 101,758 million, comprising of R86, 758 million for MIG and R15 million for INEP.

The municipality has received R 23, 523 million for capital transfer. Of the total capital amount received for capital transfers and subsidies, R 18, 627 million has been recognised.

The revised total revenue budget for both operational and capital budget is R 685,557 million and the total year to date actual revenue for the municipality is R 213,663 million that is 31%. The year to date total actual revenue against the annual budget revenue is 31% (R 213,663 million against R 685,557 million).

2.1.2 EXPENDITURE

The municipality had R 361,119 million pre-audited figures on operational expenditure in 2020/21 financial year and the current operational expenditure budget is R 443,228 million.

The municipality has currently spent R 74,701 million on operational expenditure against the projected operational budget of R 110,807 million representing a negative variance of 28%. The actual expenditure is R 74,701 million against the annual budget of R 469,228 million is 16%, which shows the negative variance of 84%. Therefore, the municipality underspent by 28 % at 30 September 2021. The expenditure on depreciation for the quarter ended 30 September 2021 was not captured in the financial system.

The municipality's 2020/21 pre-audited figures for capital expenditure is R 301,418 million and the annual budget was R 351,578 million whereas the current year capital expenditure budget is R 267,308 million which is a decrease of 24% from prior year.

The current year capital budget is made up of two sources of revenue, transfers and subsidies budget of R 101,758 million and own revenues budget of R 165,550 million.

The year to date capital expenditure for both transfers and own revenue is R 74,428 million against the annual budget of R 267,308 million representing 27.8%. The total capital expenditure of R 74,428 million represents 72.2% variance against the annual budget of R 267, 308 million.

Refer to the detailed report on each capital projects for the reasons on non or lower than expected spending.

2.1.3 FINANCIAL POSITION

The municipality's 2020/21 pre-audited outcome for community wealth/Equity was R 1,365,180 billion and projected at R 1,495,470 billion in the current year budget representing an increase of 9%. The municipality is currently sitting on R 1,500,284 billion community wealth against the annual budget of R 1,495,470 billion which represent 99.7%.

2.1.4 CASH FLOWS

The municipality's 2020/21 pre-audited outcome for cash equivalent was R 401,480 million, the current year projected cash and cash equivalent is R 348,303 million. The municipality bank balance as at 30 September 2021 was R 315,848 million and is in a good financial condition to cover all its committed projects and other current liabilities. The municipality has made an investment amounting to R 100 million in the last financial year 2020/21, and the closing balance as at 30 September 2021 amounts to R 101, 709 million. These includes the total interest accrued to date of R 1,706 million. The overall cash and cash equivalent balance, as at 30 September 2021 was R 417,557 million.

2.1.5 DEBTORS

The debtors balance for the period ending 30 September 2021 is R 203,185 million. Of the total of R 203,185 million, an amount of R 179,826 million representing 88,5% is over 90 days.

Total billing for the period ending September 2021 is R 9,581 million with a total year to date collection of R 2,858 million which represent a collection rate of 30% against the year to date billing. The total amount of R 203,185 million is made up of:

- R 57,052 million: government departments,
- R 14,829 million: commercial,
- R 131,133 million: households and
- R 171 thousand: others.

2.1.6 CREDITORS

The municipality's outstanding payments as at 30 September 2021 is R 19,301 million, the total is made up of:

- R 18,074 million: outstanding payments between 0 to 30 days,
- R 357 thousand: outstanding payments 31 to 60 days,
- R 51 thousand: outstanding payments 61 to 90 days,

- R 819 thousand: outstanding payments 91 to 120 days

These exclude the retention amount of R 41,201 million which is catered for in the statement of financial position.

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M03 September

LIM345 Collins Chabane - Table C1 Monthly Budget Statement Summary - M03 September

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
R thousands									
Financial Performance									
Property rates	35 054	33 185	33 185	(32 548)	(2 959)	8 296	(11 255)	-136%	33 185
Service charges	4 241	4 300	4 300	80	851	1 075	(224)	-21%	4 300
Investment revenue	7 279	6 889	6 889	1 298	3 380	1 722	1 658	96%	6 889
Transfers and subsidies	481 456	416 518	442 518	22 465	172 406	104 130	68 276	66%	416 518
Other own revenue	10 963	96 908	96 908	(1 044)	3 601	24 227	(20 626)	-85%	96 908
Total Revenue (excluding capital transfers and contributions)	538 993	557 799	583 799	(9 749)	177 279	139 450	37 829	27%	557 799
Employee costs	119 480	154 283	154 283	7 936	27 395	38 571	(11 175)	-29%	154 283
Remuneration of Councillors	26 555	28 337	28 337	2 204	6 626	7 084	(458)	-6%	28 337
Depreciation & asset impairment	28 806	40 650	40 650	-	-	10 163	(10 163)	-100%	40 650
Finance charges	145	-	-	-	0	-	0	#DIV/0!	-
Inventory consumed and bulk purchases	7 983	7 518	7 318	345	2 435	1 879	555	30%	7 518
Transfers and subsidies	7 783	22 513	22 513	50	2 422	5 628	(3 206)	-57%	22 513
Other expenditure	173 213	189 928	216 128	14 497	40 822	47 482	(6 660)	-14%	189 928
Total Expenditure	363 965	443 228	469 228	25 032	79 701	110 807	(31 106)	-28%	443 228
Surplus/(Deficit)	175 027	114 572	114 572	(34 782)	97 578	28 643	68 935	241%	114 572
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	100 030	101 758	101 758	17 757	36 384	25 439	10 944	43%	101 758
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	275 057	216 330	216 330	(17 025)	133 962	54 082	79 879	148%	216 330
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	275 057	216 330	216 330	(17 025)	133 962	54 082	79 879	148%	216 330
Capital expenditure & funds sources									
Capital expenditure	298 743	267 308	267 308	23 940	74 428	66 827	7 601	11%	267 308
Capital transfers recognised	60 891	70 167	70 167	5 585	29 743	17 542	12 202	70%	70 167
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	63 807	197 141	197 141	18 276	44 325	49 285	(4 960)	-10%	197 141
Total sources of capital funds	124 698	267 308	267 308	23 861	74 068	66 827	7 241	11%	267 308
Financial position									
Total current assets	501 293	406 671	406 671		528 758				406 671
Total non current assets	1 142 523	1 169 233	1 169 233		1 216 256				1 169 233
Total assets	1 643 816	1 575 904	1 575 904		1 745 014				1 575 904
Financial position									
Total current assets	501 293	406 671	406 671		528 758				406 671
Total non current assets	1 142 523	1 169 233	1 169 233		1 216 256				1 169 233
Total current liabilities	145 257	75 142	75 142		113 255				75 142

Total non current liabilities	133 379	5 292	5 292		131 474				5 292
Community wealth/Equity	1 408 940	1 495 470	1 495 470		1 500 284				1 495 470
Cash flows									
Net cash from (used) operating	415 170	262 723	262 723	(13 254)	119 328	65 408	(53 920)	-82%	262 723
Net cash from (used) investing	(386 609)	(267 308)	(267 308)	(30 986)	(103 301)	(66 827)	36 474	-55%	(267 308)
Net cash from (used) financing	2	-	-	(1)	(6)	-	6	#DIV/0!	-
Cash/cash equivalents at the month/year end	524 987	348 303	348 303	-	439 248	351 468	(87 780)	-25%	418 643
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	2 762	17 578	3 019	1 805	2 160	2 131	12 151	161 579	203 185
Creditors Age Analysis									
Total Creditors	18 074	357	51	819	-	-	-	-	19 301

2.2 Table C2 Monthly Budget Statement- Financial Performance (functional classification)- M03 September

2.2.1 REVENUE PER FUNCTIONAL CLASSIFICATION.

The total revenue in Table C2 below broken down per functional classification as follows:

- Governance and Administration revenue has been budgeted to R 482,977 million, the year to date actual revenue is R 175,355 million against the projected revenue budget of R 114,244 million which has a variance of 153%. The huge variance has been triggered by the under projection, the municipality used the straight line projection not considering the equitable shares transfers as per payment schedule. It must be noted the property rate for August billing had some error. The error has been corrected in the current month amounting to R 24 million, hence a decrease on year to date revenue from the previous month.

- Community and Public Safety has been budgeted to R 320 thousand, the year to date actual is R 97 thousand against the projected budget of R 80 thousand which is 121% collection over the anticipated collection. Included in this amount is rental of facilities (halls and stadiums) and sale of graves. The variance is above the acceptable norm, the municipality will in the next reporting period adjust the projected figures to eliminate unnecessary variances.
- Economic and Environmental service has been budgeted to R 182,960 million, the year to date actual revenue is R 18,839 million against the projected revenue budget of R 32,210 million, this indicates that revenue received against the year to date budget has a negative variance of 58%. This include R 86,758 million for MIG allocation. The municipality has recognised all conditional grant as at 30 September 2021.
- Trading services revenue has been budgeted to R 19,300 million, the year to date actual revenue is R 15 000 million against the annual budget of R 15,694 million which indicates under collection by 100%. The municipality has received R 6,500 million and the municipality has since spent 0% on INEP projects. It must be noted that waste management revenue is sitting on Budget and Treasury, the manual journal will be processed to move the actual to where it is budgeted for.

2.2.2 EXPENDITURE PER FUNCTION

The total expenditure in Table C2 is further broken down per function and classified as follow:

- The total budgeted expenditure per function for Governance & Administration has been budgeted to R 260 608 million, the municipality spent R 47,034 million against the projected budget of R 67,130 million which is 30% under spending of the projected budget. The variance is above the acceptable norm; The variance has been explained in table C4 below for individual line items.
- Community and Public Safety has been a total expenditure budget of R 19,634 million, and R 9,118 million was spent against the projected budget of R 5,061 million which shows 80% overspent. There was an under projection hence the huge variance.
- Economic and Environment service expenditure budget has been budgeted to R 133,656 million, and R 18,533 million was spent against the projected budget of R 26,914 million that indicates underspending of 31%. The variance is above the acceptable norm of 10%, the municipality will investigate if there are no misclassification.
- Trading service has been budgeted at R 46,804 million, and R 5,016 million was spent against the projected budget of R 11,701 million, which shows 43% variance. Investigation will be conducted to test completeness and accuracy of the information on the General Ledger.

LIM345 Collins Chabane - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		529 617	456 977	482 977	(10 831)	175 355	114 244	61 110	53%	456 977
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		529 617	456 977	482 977	(10 831)	175 355	114 244	61 110	53%	456 977
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		213	320	320	0	97	80	17	22%	320
Community and social services		213	320	320	0	97	80	17	22%	320
Sport and recreation		(0)	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		97 638	182 960	182 960	18 839	38 210	45 740	(7 530)	-16%	182 960
Planning and development		92 859	176 027	176 027	17 751	36 914	44 007	(7 092)	-16%	176 027
Road transport		4 779	6 933	6 933	1 088	1 296	1 733	(437)	-25%	6 933
Environmental protection		-	-	-	-	-	-	-		-
Trading services		11 555	19 300	19 300	-	-	4 825	(4 825)	-100%	19 300
Energy sources		11 555	15 000	15 000	-	-	3 750	(3 750)	-100%	15 000
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	4 300	4 300	-	-	1 075	(1 075)	-100%	4 300
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	639 022	659 557	685 557	8 008	213 662	164 889	48 773	30%	659 557
Expenditure - Functional										
Governance and administration		248 033	268 522	268 522	14 766	47 034	67 130	(20 097)	-30%	268 522
Executive and council		42 181	55 056	55 056	2 894	8 661	13 764	(5 103)	-37%	55 056
Finance and administration		197 189	207 254	207 254	11 684	37 779	51 814	(14 035)	-27%	207 254
Internal audit		8 663	6 211	6 211	189	594	1 553	(959)	-62%	6 211
Community and public safety		24 516	20 246	20 246	2 392	9 118	5 061	4 057	80%	20 246
Community and social services		20 188	4 167	4 167	2 388	9 114	1 042	8 073	775%	4 167
Sport and recreation		10	2 970	2 970	-	-	743	(743)	-100%	2 970
Public safety		4 319	13 108	13 108	4	4	3 277	(3 273)	-100%	13 108
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-

Economic and environmental services		66 458	107 656	133 656	7 111	18 533	26 914	(8 381)	-31%	107 656
Planning and development		37 752	45 663	45 663	6 221	13 671	11 416	2 255	20%	45 663
Road transport		28 706	61 364	87 364	890	4 862	15 341	(10 479)	-68%	61 364
Environmental protection		(0)	629	629	-	-	157	(157)	-100%	629
Trading services		24 958	46 804	46 804	763	5 016	11 701	(6 685)	-57%	46 804
Energy sources		16 851	26 117	26 117	621	4 430	6 529	(2 099)	-32%	26 117
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		8 107	20 687	20 687	142	586	5 172	(4 586)	-89%	20 687
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	363 965	443 228	469 228	25 032	79 701	110 807	(31 106)	-28%	443 228
Surplus/ (Deficit) for the year		275 057	216 330	216 330	(17 025)	133 962	54 082	79 879	148%	216 330

2.3 Collins Chabane Local Municipality Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M03 September

Table C3 below shows the Revenue and Expenditure per vote.

2.3.1 REVENUE BY VOTE

- Budget and Treasury has been budget its revenue budget to R 482,977 million, the year to date actual is R 175,355 million and against the projected budget of R 114,244 million which resulted in a variance of 53.5%. The revenue is made up of municipal grants and other revenue however, it excludes capital grants. Equitable share carries a budget of R 412,284 of the total budget and it has since received R 194,133 million for equitable shares.
- Technical services budget has been budgeted to R 110,475 million, the year to date actual revenue was R 38,126 million against the projected budget of R 27,619 million which shows positive variance of 38%. Included in the revenue amount is the capital grants.

2.3.2 EXPENDITURE BY VOTE

- Corporate services have been budgeted to R 118,323 million, the year to date spending by vote is R 30,275 million against the projected budget of R 29,581 million that shows overspending of 2.3% against the projected expenditure budget.
- Community services budget have been budgeted to R 43,299 million, the year to date actual by vote was R 9,516 million against the projected budget of R 10,825 million which shows less spending of 12% against the projected expenditure budget.
- Spatial Planning & Development's budget has been budgeted to R 40,714 million, the year to date spending by vote was R 10,935 million against the projected budget of R 10,178 million which shows an over spending of 7.4% against the projected expenditure budget.
- Budget and Treasury budget has been budgeted to R 122,066 million, the year to date spending by vote is R 13,800 million against the projected budget of R 30,517 million which shows under spending of 55% against the projected expenditure budget. The municipality did not affect all transactions for depreciation for July and debt impairment hence the material variance.
- Technical services 'budget have been adjusted to R 119, 782 million, the year to date spending by vote is R 9,591 million against the projected budget of R 23,446 million which shows underspending by -59% against the projected expenditure budget. The salaries for general workers who report to Technical services are being cost centred at Waste and management department, some at Budget and Treasury department hence the huge variance.
- Office of the Municipal Manager have been adjusted to R 25,044 million, the year to date spending by vote is R 5,584 million against the projected budget of R 6,261 million which show 11% under spending against the projected expenditure budget.

LIM345 Collins Chabane - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2020/21 Audited Outcome	Budget Year		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget						
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		213	4 620	4 620	0	97	1 155	(1 058)	-91.6%	4 620
Vote 3 - SPATIAL PLANNING & DELEOPMENT		3 223	87 485	87 485	(6)	85	21 871	(21 787)	-99.6%	87 485
Vote 4 - BUDGET & TREASURY		529 617	456 977	482 977	(10 831)	175 355	114 244	61 110	53.5%	456 977
Vote 5 - TECHNICAL SERVICES		105 969	110 475	110 475	18 845	38 126	27 619	10 507	38.0%	110 475
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	639 022	659 557	685 557	8 008	213 662	164 889	48 773	29.6%	659 557
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		103 713	118 323	118 323	9 392	30 275	29 581	694	2.3%	118 323
Vote 2 - COMMUNITY SERVICES		32 974	43 299	43 299	2 575	9 516	10 825	(1 309)	-12.1%	43 299
Vote 3 - SPATIAL PLANNING & DELEOPMENT		30 037	40 714	40 714	5 403	10 935	10 178	756	7.4%	40 714
Vote 4 - BUDGET & TREASURY		120 091	122 066	122 066	4 392	13 800	30 517	(16 716)	-54.8%	122 066
Vote 5 - TECHNICAL SERVICES		46 898	93 782	119 782	1 537	9 591	23 446	(13 854)	-59.1%	93 782
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		30 251	25 044	25 044	1 734	5 584	6 261	(677)	-10.8%	25 044
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	363 965	443 228	469 228	25 032	79 701	110 807	(31 106)	-28.1%	443 228
Surplus/ (Deficit) for the year	2	275 057	216 330	216 330	(17 025)	133 962	54 082	79 879	147.7%	216 330

2.4 Collins Chabane Local Municipality - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M03 September

Table C4 below shows the Revenue and Expenditure per item.

2.4.1 REVENUE

- **Property rates-** The Municipality has been budgeted to R 33,185 million for property rate, the year to date collection on property rate is R 2,518 million against the year to date billing of R 8,439 million which shows the collection rate of 30%. It must be noted that there was a correcting journal of R29,589 million which relates to the incorrect billing that occurred in August 2021. The reason for under collection is due to non-payment by councillors, letters has been sent to individuals to make payments. Consumers not getting statements due to inaccurate contact details on the system; eg. Emails, cellphone. Furthermore, the main contributing to non-payments are government spheres not paying their debts.
- **Refuse revenue-** The Municipality budget has been budgeted to R 4,300 million for refuse revenue, the year to date collection on refuse revenue is R 341 thousand against the year to date billing of R 851 thousand which shows the collection rate of 40%. The reason for under collection is due to non-payment by councillors, letters has been sent to individuals to make payments. Consumers not getting statements due to inaccurate contact details on the system; eg. Emails, cellphone. Furthermore, the main contributing to non-payments are government spheres not paying their debts.
- **Rental of facilities and equipment-** The Municipality budget has been budgeted to R 170 thousand for Rental of facilities and equipment, the year to date actual rental facilities revenue is R 39 thousand against the projected budget of R 43 thousand that's shows over collection by 91%. There is an under projection, hence there is a huge positive variance. The variance is due to government spheres that are utilising the municipal properties (boxing gym and guesthouse) at no fee, including the local radio station. The waiving of costs to communities and other departments contribute to the under collection.
- **Interest earned on external investment-** The budget has been budgeted to R 6,889 million for interest earned on external investments, the municipality earned & received R 3,380 million against the projected budget of R 1,722 million during the period ended September 2021. The municipality made an investment during the previous financial year 2020/21. The huge variance is caused by the misclassification of interest on primary bank account that was captured as interest on investment. The actual to date for interest earned on investment amounts to R1,270 million. The misclassification of the two interests account will be corrected in the next report.

- **Fines, Penalties and forfeits** has been budgeted to R 644 thousand, to date the municipality has collected R 250 thousand against the projected budget of R 161 thousand which shows the under collection of 55%. The tickets that has been issued by the municipal traffic offices are not been paid. The magistrate has issued the warrant of arrest for unpaid summons. The municipality is executing the warrant of arrest, which has been authorised by the magistrate for unpaid summons. In addition, some of the traffic summons are been withdrawn by the public prosecutor giving priority to the criminal cases.
- **Licence and Permits**- The municipality budgeted R 4,784 million on licence and permits, the year to date actual income is R 814 thousand against the projected budget of R 1,196 million which shows a variance of negative 32%. The variance is due to the interruptions in Vuwani traffic station, the community was no longer visiting the station. The under collection in Malamulele traffic station is due to operations that affected by the appointment of new eNatis officials who were not used to the systems. Some of the examiners were not conducting driving licences test due to court cases that they are attending. Another reason is shortage of staff (Cashiers and Examiners) which limit the municipality to assist limited number of people per day.
- **Agency service**-The municipality has budgeted R 2,149 million for agency fees and the year to date actual agency fees is R 508 thousand against the projected budget of R 537 thousand that shows under collection by negative 5%. The variance is within the acceptable norm.
- **Transfer and subsidies** has been budgeted to R 416,518 million and the year to date actual is R 172, 406 million against the projected budget of R 104,130 million which shows 66% actual. The municipality has since received the first trench for Equitable shares for an amount of R 194,133 million however it was previously captured vat exclusive, hence the actual for Transfer and subsidies is understated by R 22,428 million that is currently sitting under Vat payable. Journal has been processed in September to correct the error, however the R22,428 million only shows under month actual and did not update on the year-to-date actual. The municipality will engage the system vendor to update the year-to-date actuals.
- **Other Revenue** that has been budgeted to R 87,660 million and year to date actual received is R 1,989 million against the projected budget of R 21,915 million that shows a negative variance of 91%. Included in the other revenue is sales of tender documents, clearance certificate and etc. interest on primary bank account is budgeted under other revenue however the spending is sitting at interest on external investment.

2.4.2 EXPENDITURE

- The budget of **employee related cost** has been budgeted to R154,283 million, and the actual spending is R 27,395 million against the projected budget of R 38,57 million that shows the less spending of 29%. The reason for less spending is mainly due to late appointment of new staff and the delay in the annual salary increases.

- **The budget for remuneration of councillor** is R 28,337 million, and the actual spent is R 6,626 million against the projected budget of R 7,084 million that shows the spending of 94%. The variance of 6% on the remuneration of councillors is within the acceptable norm.
- The budget for both **debt impairment and depreciation** amount to R11,452 million and R 40,650 million respectively and the actual to date for depreciation is R 0 million against the projected budget of R 2,863 million and debt impairment R 0 against the budget of R 10,163 million that shows the variance of 100% for debt impairment and 100% for depreciation. The journals for depreciation for the quarter ended September 2021 were not processed due to the preparation of the financial statements and delayed the transfer of the opening balances to the new financial year.
- **Inventory consumed** has been budgeted to R 7,318 million and the actual spending year to date is R 2,435 million against the projected budget of R 1,879 million that shows a variance of 30% over consumption. Included in the year to date spending of R 2,435 million, is the R 1,954 million for fuel usage.
- The actual expenditure on the **contracted services** amounted to R 22,013 million against the projected budget of R 21,355 million. The contracted services relate to security services, GRAP Compliance Asset Register, Financial Reporting and Management Improvements, Financial Reporting and Advisory services, FMCMM implementation, Revenue Enhancement, Legal fees, IT support, Development of Risk plans, Development of LED strategy and conducting land audit.
- **General expenditure** has been budgeted to R 93,258 million and the year to date actual is R 18,809 million. The projected budget for general expenditure is R 23,264 million. The variance shows the underspending on general expenditure by 19%. Included in the general expenditure budget is the Repairs and maintenance, which is has been recently been adjusted and no spending has been recorded to date on the new allocation.

2.4.3 SURPLUS FOR THE YEAR

The anticipated surplus at the end of financial year 2021/2022 is R 231,510 million. The current surplus is R 133,962 million.

LIM345 Collins Chabane - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Vote Description	Ref	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
R thousands										
Revenue By Source										
Property rates		35 054	33 185	33 185	(32 548)	(2 959)	8 296	(11 255)	-136%	33 185
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		4 241	4 300	4 300	80	851	1 075	(224)	-21%	4 300
Rental of facilities and equipment		47	170	170	(12)	39	43	(4)	-9%	170
Interest earned - external investments		7 279	6 889	6 889	1 298	3 380	1 722	1 658	96%	6 889
Interest earned - outstanding debtors		-	1 500	1 500	-	-	375	(375)	-100%	1 500
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		689	644	644	250	250	161	89	55%	644
Licences and permits		2 659	4 784	4 784	797	814	1 196	(382)	-32%	4 784
Agency services		2 278	2 149	2 149	300	508	537	(29)	-5%	2 149
Transfers and subsidies		481 456	416 518	442 518	22 465	172 406	104 130	68 276	66%	416 518
Other revenue		4 733	87 660	87 660	(2 379)	1 989	21 915	(19 926)	-91%	87 660
Gains		556	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		538 993	557 799	583 799	(9 749)	177 279	139 450	37 829	27%	557 799
Expenditure By Type										
Employee related costs		119 480	154 283	154 283	7 936	27 395	38 571	(11 175)	-29%	154 283
Remuneration of councillors		26 555	28 337	28 337	2 204	6 626	7 084	(458)	-6%	28 337
Debt impairment		27 762	11 452	11 452	-	-	2 863	(2 863)	-100%	11 452
Depreciation & asset impairment		28 806	40 650	40 650	-	-	10 163	(10 163)	-100%	40 650
Finance charges		145	-	-	-	0	-	0	#DIV/0!	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		7 983	7 518	7 318	345	2 435	1 879	555	30%	7 518
Contracted services		83 565	85 418	111 418	11 350	22 013	21 355	658	3%	85 418
Transfers and subsidies		7 783	22 513	22 513	50	2 422	5 628	(3 206)	-57%	22 513
Other expenditure		59 040	93 058	93 258	3 147	18 809	23 264	(4 455)	-19%	93 058
Losses		2 846	-	-	-	-	-	-	-	-
Total Expenditure		363 965	443 228	469 228	25 032	79 701	110 807	(31 106)	-28%	443 228
Surplus/(Deficit)		175 027	114 572	114 572	(34 782)	97 578	28 643	68 935	0	114 572
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		100 030	101 758	101 758	17 757	36 384	25 439	10 944	0	101 758
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		275 057	216 330	216 330	(17 025)	133 962	54 082			216 330
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		275 057	216 330	216 330	(17 025)	133 962	54 082			216 330
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		275 057	216 330	216 330	(17 025)	133 962	54 082			216 330
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		275 057	216 330	216 330	(17 025)	133 962	54 082			216 330

2.5 Collins Chabane Local Municipality Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M03 September

The municipality (as shown on Table C5) has an original budget of R 267,308 million. As at 30 September 2021, the municipality's capital expenditure is R 74,428 million against the projected budget of R 66,827 million.

LIM345 Collins Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - SPATIAL PLANNING & DELEOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		1 475	35 600	35 600	5 813	9 694	8 900	794	9%	35 600
Vote 2 - COMMUNITY SERVICES		34 406	45 035	45 035	3 207	12 129	11 259	870	8%	45 035
Vote 3 - SPATIAL PLANNING & DELEOPMENT		-	500	500	-	-	125	(125)	-100%	500
Vote 4 - BUDGET & TREASURY		62 659	8 650	8 650	99	985	2 162	(1 178)	-54%	8 650
Vote 5 - TECHNICAL SERVICES		200 203	177 523	177 523	14 822	51 621	44 381	7 240	16%	177 523
Vote 6 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	298 743	267 308	267 308	23 940	74 428	66 827	7 601	11%	267 308
Total Capital Expenditure		298 743	267 308	267 308	23 940	74 428	66 827	7 601	11%	267 308

Total Capital Expenditure		298 743	267 308	267 308	23 940	74 428	66 827	7 601	11%	267 308
Capital Expenditure - Functional Classification										
Governance and administration		64 134	44 250	44 250	5 911	10 679	11 063	(384)	-3%	44 250
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		64 134	44 250	44 250	5 911	10 679	11 063	(384)	-3%	44 250
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		32 495	22 700	22 700	3 207	5 923	5 675	248	4%	22 700
Community and social services		(0)	6 200	6 200	1 808	2 358	1 550	808	52%	6 200
Sport and recreation		32 315	15 300	15 300	1 399	3 564	3 825	(261)	-7%	15 300
Public safety		179	1 200	1 200	-	-	300	(300)	-100%	1 200
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		102 361	96 491	96 491	10 636	19 841	24 123	(4 282)	-18%	96 491
Planning and development		14 201	2 650	2 650	-	-	662	(662)	-100%	2 650
Road transport		88 160	93 841	93 841	10 636	19 841	23 460	(3 620)	-15%	93 841
Environmental protection		-	-	-	-	-	-	-		-
Trading services		99 753	103 867	103 867	4 186	37 986	25 967	12 019	46%	103 867
Energy sources		97 842	81 532	81 532	4 186	31 780	20 383	11 397	56%	81 532
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		1 911	22 335	22 335	-	6 206	5 584	622	11%	22 335
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	298 743	267 308	267 308	23 940	74 428	66 827	7 601	11%	267 308
Funded by:										
National Government		60 891	70 167	70 167	5 585	29 743	17 542	12 202	70%	70 167

LIM345 Collins Chabane - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		60 891	70 167	70 167	5 585	29 743	17 542	12 20	70%	70 167
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		63 807	197 141	197 141	18 276	44 325	49 285	(4 961)	-10%	197 141
Total Capital Funding		124 698	267 308	267 308	23 861	74 068	66 827	7 24	11%	267 308

Below is a table showing detailed performance on each capital asset with comments on progress.

	Capital projects	Budget	Actual	Percentage (%)
1	Cost:Acquisitions Corp Serv Construction of Municipal Office Building(new)	30 000 000	7 523 968	25.08
2	Cost:Acquisitions Asset Man Other Equipment(new)	5 649 996	213 385	3.78
3	Acquisitions:Outsourced Palisade Fence at Vuwani Traffic Station(correct)	999 996	923 312	92.33
4	Cost:Acquisitions Comm & Soc Serv Hall & Facil Establish Tourism Inform Centre	1 200 000	-	0.00
5	Cost:Acquisitions Comm & Soc Serv Hall & Facili Constr Comm Hall at Malamulele	999 996	-	0.00
6	Cost:Acquisitions Comm & Soc Serv Hall & Facili Development of Market Stalls	2 000 004	1 435 010	71.75
7	Cost:Acquisitions Vuwani Sports Centre	999 996	-	0.00
8	Cost:Acquisitions NURSERY AT MALAMULELE	300 000	-	0.00
9	Cost:Acquisitions PARK AT MALAMULELE	2 000 004	-	0.00
10	Acquisitions:Outsourced Agricultural shared services	500 004	-	0.00
11	Acquisitions:Outsourced Rehabilitation of Malamulele Internal streets	6 999 996	5 330 959	76.16
12	Acquisitions:Outsourced TRAFFIC LIGHTS AT MHINGA CROSS	399 996	-	0.00
13	Computer Software:Acquisitions IT EQUIPMENT-LICENSING	2 300 004	-	0.00
14	Cost:Acquisitions CONSTRUCTION OF DAVHANA STADIUM	9 000 000	13 101 986	145.58
15	Cost:Acquisitions Implementation of Back up and DRP processes	3 000 000	-	0.00
16	Cost:Acquisitions electronic document management system	3 000 000	-	0.00
17	Cost:Acquisitions Acquisitions ELECTRIFICATION OF Various villages	15 000 000	-	0.00
18	Cost:Acquisitions CONSTRUCTION OF FLOOD LIGHTS	999 996	169 015	16.90
19	Cost:Acquisitions Electrification of Malamulele B Extention	2 000 004	-	0.00
20	Cost:Acquisitions Electricity Construction of High Masts lights(new)	1 500 000	1 236 667	82.44
21	Cost:Acquisitions Electricity Electrification of Ward 21 - 4 Districts	350 004	-	0.00
22	Cost:Acquisitions Street Lights at Malamulele Salamulele Vuwani Hlanganani	13 500 000	5 330 617	39.49
23	Cost:Acquisitions GENERATOR AT INFORMATION CENTRE;VUWANI SUB OFFICE AND TRAFFI	2 499 996	-	0.00
24	Cost:Acquisitions SOLAR PANELS AT CIVIC CENTRE;TRAFFIC AND COMMUNITY HALL	3 999 996	-	0.00
25	Cost:Acquisitions Bevhula Ring Road	16 981 932	6 610 966	38.93
26	Computer Software:Acquisitions Fleet Man Fleet Management System	-	79 004	0.00
27	Cost:Acquisitions Fleet Man Motor Vehicles	3 000 000	692 125	23.07
28	Cost:Acquisitions IT Acquisition of IT Equipment(new)	3 999 996	2 170 034	54.25
29	Cost:Acquisitions IT OWN NETWORK TOWERS FEASIBILITY STUDY	600 000	-	0.00
30	Cost:Acquisitions IT IMPLEMENTATION OF DRONES PROGRAMMES	500 004	-	0.00
31	Cost:Acquisitions IT SECURITY VULNERABILITY SCAN	500 004	-	0.00
32	Acquisitions:Outsourced development of stray animal pound station saselamani and hla	500 004	-	0.00
33	Cost:Acquisitions Purchase of Firearms	699 996	-	0.00
34	Cost:Acquisitions Acquisitions of Furniture	999 996	-	0.00
35	Cost:Acquisitions Construction of Pound Stations for Vehicles	150 000	-	0.00
36	Cost:Acquisitions Construction of sub-offices traffic/DLTC and VTS at Hlangana	999 996	-	0.00
37	Acquisitions:Outsourced Sports & Rec facilities Upgrading of Malamulele Stadium	5 000 004	-	0.00

38	Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM	999 996	-	0.00
39	Cost:Acquisitions Sports & Rec facilities Upgrading of Malamulele Stadium	6 999 996	3 564 383	50.92
40	Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI	999 996	-	0.00
41	Acquisitions:Outsourced VUWANI TRAFFIC AND LICENSING ADMIN BLOCK	500 004	-	0.00
42	Cost:Acquisitions Road Traffic Regulation Upgrade of Malamulele Traffic Statio	1 500 000	1 669 437	111.30
43	Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD	999 996	-	0.00
44	Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD	999 996	-	0.00
45	Acquisitions:Outsourced Construction of traffic circle Malamulele	5 000 004	-	0.00
46	Acquisitions:Outsourced MAGOMANI ROAD 2.5KM	999 996	-	0.00
47	Acquisitions:Outsourced Oliphantshoek Road 2.5 km	999 996	-	0.00
48	Acquisitions:Outsourced Phaphazela road 2.5 km	999 996	-	0.00
49	Acquisitions:Outsourced Rehabilitation of Vuwani Internal streets	9 999 996	1 861 675	18.62
50	Cost:Acquisitions Road Tech Serv Plant & Machinery	2 499 996	-	0.00
51	Cost:Acquisitions ALTEIN ROAD 2.5KM	999 996	-	0.00
52	Cost:Acquisitions Construction of speed humps on newly constructed roads	399 996	-	0.00
53	Cost:Acquisitions Low Level Bridges	4 500 000	877 302	19.50
54	Cost:Acquisitions Mdavula ring road	18 220 728	2 947 276	16.18
55	Cost:Acquisitions Mphambo ring road	18 220 728	2 525 103	13.86
56	Cost:Acquisitions Opening and Widening of Streets in Business Park	12 000 000	2 545 583	21.21
57	Cost:Acquisitions Road Tech Serv Nwa-Matatani Ring Road	-	551 386	0.00
58	Cost:Acquisitions Road Tech Serv Nwa-Matatani Ring Road - MIG	-	260 189	0.00
59	Cost:Acquisitions Upgrading of Malamulele D Extension 3	5 000 004	-	0.00
60	Cost:Acquisitions construction of bus terminals	2 000 004	1 269 543	63.48
61	Cost:Acquisitions sibudi to vyeboom road	6 999 996	5 333 085	76.19
62	Cost:Acquisitions Solid Waste Management Landfill Site Xigalo Project	5 000 004	-	0.00
63	Cost:Acquisitions Solid Waste Landfill Xigalo land fill site	15 834 612	6 205 895	39.19
64	Cost:Acquisitions Refuse Bins and Bulk Containers	1 500 000	-	0.00
		267 307 956	74 427 906	27.84

Below is a table showing detailed performance on each capital asset with comments on progress.

Below is the breakdown in terms of Grants funded projects:

MIG - Capital expenditure 2021/22 Financial Year				
		Budget	Actuals	Percentage
1	Acquisitions CONSTRUCTION OF DAVHANA STADIUM	9 000 000	13 101 986	146%
2	Acquisitions Bevhula Ring Road	16 981 936	6 610 966	39%
3	Acquisitions Sports & Rec facilities Upgrading of Malamulele Stadium	5 000 000	-	0%
4	Construction of Mdavula ring road	18 220 724	2 947 276	16%
5	Construction of Mphambo ring road	18 220 724	2 525 103	14%
6	Acquisitions Solid Waste Management Landfill site Xigalo Projects	15 834 616	6 205 895	39%
		83 258 000	31 391 226	38%
		Total Capex		267 307 956
		MIG		31 391 226
		%		12%
INEP - Capital expenditure 2021/22 Financial Year				
1	Acquisitions Acquisitions ELECTRIFICATION OF Various Villages	15 000 000	0%	0%
		15 000 000	0%	0%
		Total Capex		267 307 956
		INEP		-
		%		0%

MIG

MIG funded projects contributes 31% of the total capital budget and it has since spent 12 % of the total capital budget.

INEP

INEP funded projects contributes 6% of the total capital budget and it has since spent 0% of the total capital budget.

INTERNAL FUNDED

The internal funded projects contribute 62% of the total capital budget and it has since spent 16% of the total actual expenditure as at 30 September 2021.

NB! It must be noted that all calculated expenditure percentage were done against the annual Budget.

COMMENTS

The attached Capital Expenditure report shows the total expenditure to date of R 74,428 million. Table C5 Capex showed the capital expenditure of R 74,428 million.

- Cost: Acquisitions Corp Serv Construction of Municipal Office Building(new)- . the Contractor is busy with the concrete foundation and columns. The overall progress is at 18%.
- Cost:Acquisitions Asset Man Other Equipment(new)- ongoing
- Acquisitions:Outsourced Palisade Fence at Vuwani Traffic Station
- Cost:Acquisitions Comm & Soc Serv Hall & Facil Establish Tourism Inform Centre- Project is at Adjudication stage
- Cost:Acquisitions Comm & Soc Serv Hall & Facili Development of Market Stalls- The Contractor is currently busy with brick work and installation of square tubes. The overall progress is at 45%.
- Cost:Acquisitions Vuwani Sports Centre- The Engineer is busy with the scoping report.
- Cost:Acquisitions NURSERY AT MALAMULELE – The project has been handed-over.
- Cost:Acquisitions PARK AT MALAMULELE – Service provider has been appointed.
- Acquisitions:Outsourced Agricultural shared services-not a competency of the municipality

- Acquisitions:Outsourced Rehabilitation of Malamulele Internal streets- . Ten (10) Contractors have been appointed. They are currently busy with site establishment and setting out.
- Acquisitions:Outsourced TRAFFIC LIGHTS AT MHINGA CROSS – Project to be advertised.
- Computer Software:Acquisitions IT Equipment Licensing - Ongoing
- Cost:Acquisitions CONSTRUCTION OF DAVHANA STADIUM-Phase 2: Phase 2: The Contractor is currently busy with earthworks, construction of the multi-purpose courts, water supply, construction of the east pavilion, electric works and plumbing. The overall progress is at 65%.
- Cost:Acquisitions Implementation of Back up and DRP processes- Requisitions submitted to SCM
- Cost:Acquisitions Electronic document management system- Requisitions submitted to SCM
- Cost:Acquisitions Acquisitions Electrification of Various villages- Makhasa, Meseveni A&C, Masia Miveledzo, Ekurhuleni, Masia Tandavale Projects are awaiting Final Inspection from Eskom for approval of closing span date overall progress is 95%.
- Cost: Acquisitions CONSTRUCTION OF FLOOD LIGHTS Project is at Adjudication stage.
- Cost: Acquisitions Electrification of Malamulele B Extension- The contractor has been appointed. Site handover was done on the 11th of October 2021.
- Cost:Acquisitions Electricity Construction of High Masts lights(new)-. High Mast have been installed, currently awaiting transformer installation from Eskom
- Cost:Acquisitions Electricity Electrification of Ward 21 - 4 Districts- Project is Completed
- Cost:Acquisitions Street Lights at Malamulele Salamulele Vuwani Hlanganani- Contractors are currently in the process of material procurement and digging of holes
- Cost:Acquisitions GENERATOR AT INFORMATION CENTRE;VUWANI SUB OFFICE AND TRAFFI- The contractor has been appointed, awaiting to schedule a site handover date
- Cost:Acquisitions SOLAR PANELS AT CIVIC CENTRE;TRAFFIC AND COMMUNITY HALL- The contractor has been appointed. Site handover was done on the 12th of October 2021
- Cost:Acquisitions Bevhula Ring Road- The Contractor is currently busy with storm water management system and paving. The overall progress is at 89%.
- Cost:Acquisitions Fleet Man Motor Vehicles – Requisition to be finalised and SCM unit.
- Cost:Acquisitions IT Acquisition of IT Equipment(new) – Ongoing.
- Cost:Acquisitions IT Own Network Towers Feasibility Study- Requisitions submitted to SCM
- Cost:Acquisitions IT Implementation of Drones Programmes- Requisitions submitted to SCM
- Cost:Acquisitions IT Security Vulnerability Scan- Requisitions submitted to SCM

- Acquisitions:Outsourced development of stray animal pound station Saselamani and Hlaganani- The specification and BOQ were developed for the appointment of a service provider from the pool.
- Cost:Acquisitions Purchase of Firearms – Delay in the appointment of officers.
- Cost:Acquisitions Acquisitions of Furniture –Specification submitted. Specification Committee to be invited.
- Cost:Acquisitions Construction of Pound Stations for Vehicles- The specification and BOQ were developed for the appointment of a service provider from the pool.
- Cost:Acquisitions Construction of sub-offices traffic/DLTC and VTS at Hlanganani- . The Engineer is busy with the scoping report
- Acquisitions:Outsourced Sports & Rec facilities Upgrading of Malamulele Stadium- The Contractor is currently busy with access control, borehole equipping, installation of the elevated tank, rehabilitation of existing sport field grass, construction of the athletic race track, construction of the grand stand and refurbishment of the existing building with electric supply. The overall progress is at 65%.
- Acquisitions:Outsourced UPGRADING OF BUNGENI STADIUM- The Engineer is busy with the scoping report.
- Cost:Acquisitions Sports & Rec facilities Upgrading of Malamulele Stadium - 1. The Contractor is currently busy with access control, borehole equipping, installation of the elevated tank, rehabilitation of existing sport field grass, construction of the athletic race track, construction of the grand stand and refurbishment of the existing building with electric supply. The overall progress is at 65%.
- Acquisitions:Outsourced TESTING STATION AT HLANAGNANI AND SASELAMANI- The Engineer is busy with the scoping report.
- Acquisitions:Outsourced VUWANI TRAFFIC AND LICENSING ADMIN BLOCK- The Engineer is busy with the scoping report.
- Cost:Acquisitions Road Traffic Regulation Upgrade of Malamulele Traffic Station- The project has been handed over to the community on the 16th of August 2021.
- Acquisitions:Outsourced CONSTRUCTION OF JOSEFA RING ROAD - The Engineer is busy with the design.
- Acquisitions:Outsourced CONSTRUCTION OF XIHOSANA RING ROAD- The Engineer is busy with the design.
- Acquisitions:Outsourced Construction of traffic circle Malamulele- The appointment letter has been issued, project handover to be done.
- Acquisitions:Outsourced MAGOMANI ROAD 2.5KM- The Engineer is busy with the design.
- Acquisitions:Outsourced Oliphantshoek Road 2.5 km- The Engineer is busy with the design.
- Acquisitions:Outsourced Phaphazela road 2.5 km- The Engineer is busy with the design.
- Acquisitions:Outsourced Rehabilitation of Vuwani Internal streets- The Contractor is currently busy with site establishment and setting out. The overall progress is 5%.
- Cost:Acquisitions Road Tech Serv Plant & Machinery-ongoing
- Cost:Acquisitions ALTEIN ROAD 2.5KM- The Engineer is busy with the design
- Cost:Acquisitions Construction of speed humps on newly constructed roads- Awaiting for appointment letter from SCM

- Cost:Acquisitions Low Level Bridges- 1. Ward 28: - The Contractor is currently busy with Concrete slab preparation and casting. Overall progress is at 7%. 2. Ward 27: - The Contractor is currently busy with site establishment. Overall progress is at 2%. 3. Ward 26: - The Contractor is currently busy with excavation and preparation of slab casting. Overall progress is at 6%. 4. Ward 24: - The Contractor is currently busy with site establishment. 5. Ward 23: - The contractor is currently busy with site establishment. Overall progress is at 3%. 6. Ward 22: - The Contractor is currently busy with site establishment. Overall progress is at 2%. 7. Ward 21: - The Contractor is currently busy with site establishment. Overall progress is at 2%.
- Cost:Acquisitions Mdavula ring road-1. The Contractor is currently busy with site establishment and setting out. The overall progress is 5%.
- Cost:Acquisitions Mphambo ring road- 1. The Contractor is currently busy with site establishment, setting out and box cutting. The overall progress is 8%.
- Cost:Acquisitions Opening and Widening of Streets in Business Park- The Contractor is currently busy with site establishment and setting out. The overall progress is 2%..
- Cost:Acquisitions Upgrading of Malamulele D Extension 3- The appointment letter has been issued, project handover to be done.
- Cost:Acquisitions construction of bus terminals-. The Contractor is currently busy with the brickwork, paving and Eskom poles relocation. The overall progress is at 60%.
- Cost:Acquisitions sibudi to vyeboom road- The Contractor is currently busy with road surfacing, construction of 2km G2 base, preparation and construction of v-drains. The overall progress is at 75%.
- Cost:Acquisitions Solid Waste Management Landfill Site Xigalo Project- The Contractor is currently busy with preparation for liners at cell 1, pipe works at cell 1, concrete structure at the leachate dam, medium pressure pipe installation and Auxiliary works. The overall progress is at 81%.

2.6 Collins Chabane Local Municipality - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M03 September

As at 30 September 2021, the municipality had spent R 74,428 million in capital expenditure.

The capital budget of R 15,000 million on the upgrading of existing assets relates to the upgrading of Malamulele stadium having a budget of R 7,000 million, Malamulele D internal streets at R5,000 million, Upgrading of traffic station with a budget of R 2,000 million each and UPGRADING OF BUNGENI STADIUM with R 1,000 million.

The municipality has since spent R 1,862 million as at 30 September 2021 against the budget projection of R 3,750 million on upgrade of existing assets.

2.7 Collins Chabane Local Municipality - Table C6 Monthly Budget Statement - Financial Position – M03 September

The municipality has an opening cash balance of R 401,480 million at the beginning of the financial year and the balance as at 30 September 2021 is R 409,223 million with a projection of R 315,848 million. There is an increase of current assets from the pre-audited balance of R 452,154 million to R 528,758 million in the 2021/2022 financial year. The total non-current assets increased from R 1,494,677 billion to R 1,216,256 billion in the 2021/2022 financial year.

There is generally increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above. The municipality has embarked on data cleansing exercise to update the billing information in order to implement the credit control.

The total current liabilities of the municipality are R 132,474 million which include among others creditors and retention amounting to R 41,201 million. Based on the municipality current assets of R 528,758 million, the municipality will be able to cover its short-term obligations as indicated by a positive current/liquidity ratio.

The community wealth of the municipality has increase from R 1,408,940 billion (pre audited 2020/21) to R 1,500,284 billion in the current financial year.

LIM345 Collins Chabane - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		300 171	248 303	248 303	315 091	248 303
Call investment deposits		123 057	100 000	100 000	123 057	100 000
Consumer debtors		22 872	43 395	43 395	20 221	43 395
Other debtors		50 602	11 289	11 289	66 076	11 289
Current portion of long-term receivables		–	1 605	1 605	–	1 605
Inventory		4 591	2 079	2 079	4 313	2 079
Total current assets		501 293	406 671	406 671	528 758	406 671
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		100 000	–	–	100 000	–
Investment property		13 512	15 570	15 570	13 512	15 570
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 024 127	1 149 563	1 149 563	1 097 781	1 149 563
Biological		–	–	–	–	–
Intangible		3 758	4 100	4 100	3 837	4 100
Other non-current assets		1 127	–	–	1 127	–
Total non current assets		1 142 523	1 169 233	1 169 233	1 216 256	1 169 233
TOTAL ASSETS		1 643 816	1 575 904	1 575 904	1 745 014	1 575 904
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		1 206	–	–	3 110	–
Consumer deposits		318	–	–	312	–
Trade and other payables		120 058	71 313	71 313	86 158	71 313
Provisions		23 675	3 829	3 829	23 675	3 829
Total current liabilities		145 257	75 142	75 142	113 255	75 142
Non current liabilities						
Borrowing		7 831	–	–	5 927	–
Provisions		125 547	5 292	5 292	125 547	5 292
Total non current liabilities		133 379	5 292	5 292	131 474	5 292
TOTAL LIABILITIES		278 636	80 434	80 434	244 730	80 434
NET ASSETS	2	1 365 180	1 495 470	1 495 470	1 500 284	1 495 470
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 408 940	1 495 470	1 495 470	1 500 284	1 495 470
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 408 940	1 495 470	1 495 470	1 500 284	1 495 470

CASH FLOW

2.8 Collins Chabane Local Municipality - Table C7 Monthly Budget Statement - Cash Flow – M03 September

2.8.1 Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M03 September

The municipality has a cash balance of R 315,848 million at the end of September 2021. The municipality also made an investment in the previous financial year amounting to R 100 million. The projected balance as at 30 June 2022 is R 351,933 million. Refer Table SC 9 below for more details on monthly cash flow forecasting. It must be noted that the municipality closed the financial year with a cash bank balance of R 349,863 million.

The amount of R 315,848 million is sitting on the primary bank account, which is risky, however the other portion has been invested with other two Banks (Nedbank & Standard Bank) during May 2021 in the previous financial year. The Municipality closed the 2019/20 financial year with a balance of R 401,480 million and surplus funds were used to finance the capital expenditure in the 2021/22 financial year hence a projection of R 351,933 million at June 2022.

LIM345 Collins Chabane - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		10 624	9 476	9 476	811	2 829	2 369	460	19%	9 476
Service charges		1 485	1 288	1 288	148	394	322	72	22%	1 288
Other revenue		621	95 408	95 408	270	2 420	23 579	(21 159)	-90%	95 408
Transfers and Subsidies - Operational		516 485	416 518	442 518	-	171 785	104 130	67 655	65%	416 518
Transfers and Subsidies - Capital		10 660	101 758	101 758	-	6 500	25 439	(18 939)	-74%	101 758
Interest		-	6 889	6 889	-	-	1 722	(1 722)	-100%	6 889
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(124 705)	(368 613)	(394 613)	(14 483)	(64 600)	(92 153)	(27 554)	30%	(368 613)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		415 170	262 723	262 723	(13 254)	119 328	65 408	(53 920)	-82%	262 723
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(100 000)	-	-	-	-	-	-		-
Payments										
Capital assets		(286 609)	(267 308)	(267 308)	(30 986)	(103 301)	(66 827)	36 474	-55%	(267 308)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(386 609)	(267 308)	(267 308)	(30 986)	(103 301)	(66 827)	36 474	-55%	(267 308)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		2	-	-	(1)	(6)	-	(6)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		2	-	-	(1)	(6)	-	6	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		28 564	(4 585)	(4 585)	(44 242)	16 021	(1 419)			(4 585)
Cash/cash equivalents at beginning:		496 423	352 888	352 888		423 227	352 888			423 227
Cash/cash equivalents at month/year end:		524 987	348 303	348 303		439 248	351 468			418 643

2.9 Table SC4 Monthly Budget Statement - aged creditors

The creditors age analysis shows balances of R 19,301 million with the following breakdown:

- R 18,074 million on 30 days,
- R357 thousand on 60 days,
- R 51 thousand on 90 days and
- R 819 thousand on 121 days.

The municipality has a retention of R 41,201 million as part of other payables in the statement of financial position. The available cash in the bank is able to cover all current creditors. An amount of R 19,301 million of outstanding creditors against a legislation requirement of payment of service providers with 30 days in terms of section 65 of MFMA.

LIM345 Collins Chabane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	2 239								2 239
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	15 835	357	51	819					17 061
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	18 074	357	51	819	-	-	-	-	19 301

2.10 Collins Chabane Local Municipality - Supporting Table SC3 Monthly Budget Statement - aged debtors – M03 September

The table below indicates that the municipality had outstanding debtors of R 203,185 million as at 30 September 2021. The municipality has appointed a service provider to assist with data cleansing, which will also enable the municipality to implement the credit control and debt collection policy. The municipal collection has improved since the appointment of service provider; the culture of payment has been put in place. The municipality has impaired R 64 million (2019/20 FYR) for consumer debtors. The amount of R 203,185 is not a true reflection, there is an amount of R 86 million (2017/18 FYR) that was written off outside the system and it must be noted that the municipality is working with the system vendor to effect the write off in the system.

LIM345 Collins Chabane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		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			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400	1 605	15 999	2 055	1 831	1 816	1 792	10 453	63 011	98 562	78 902			
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600	677	351	321	301	300	298	1 486	17 693	21 428	20 079			
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	480	1 228	643	(327)	44	41	213	80 874	83 196	80 845			
Total By Income Source	2000	2 762	17 578	3 019	1 805	2 160	2 131	12 151	161 579	203 185	179 826	-	-	
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	682	13 718	1 155	734	1 098	1 084	7 280	31 302	57 052	41 498			
Commercial	2300	508	1 436	200	132	130	130	613	11 682	14 829	12 686			
Households	2400	1 577	2 417	1 660	936	929	915	4 245	118 454	131 133	125 478			
Other	2500	(4)	8	4	3	3	3	14	141	171	164			
Total By Customer Group	2600	2 762	17 578	3 019	1 805	2 160	2 131	12 151	161 579	203 185	179 826	-	-	

2.11 Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class- M03 September

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	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
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		18 994	26 900	52 900	18	2 009	6 725	4 716	70.1%	26 900
Roads Infrastructure		10 828	20 000	46 000	-	-	5 000	5 000	100.0%	20 000
Roads		10 828	20 000	46 000	-	-	5 000	5 000	100.0%	20 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7 479	6 000	6 000	18	1 888	1 500	(388)	-25.8%	6 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		7 479	6 000	6 000	18	1 888	1 500	(388)	-25.8%	6 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		687	900	900	-	121	225	104	46.0%	900
Landfill Sites		687	900	900	-	121	225	104	46.0%	900

LIM345 Collins Chabane - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	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
R thousands	1									
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		405	3 000	3 000	40	246	750	504	67.3%	3 000
Transport Assets		405	3 000	3 000	40	246	750	504	67.3%	3 000
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	19 398	29 900	55 900	58	2 255	7 475	5 220	69.8%	29 900

2.12 Collins Chabane Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – M03 September

2.13

Table below detailed the Municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

2.13.1 COUNCILLORS REMUNIRATION

- Basic salaries and wages- councillor's basic salaries and wages has been budgeted to R 19,835 million and the actual spending is R 4,723 million against the projected budget of R 4,959 million that shows 5% underspending against projected budget. The variance is within the acceptable norm.
- The councillor's car allowance has been budgeted to R 1,086 million and actual spending of R 151 thousand against the projected budget of R 272 thousand that shows the underspending of 44%.
- Cell phone allowance has been budgeted for R 3,321 million and actual spent of R 771 thousand against the projected budget of R 830 thousand that shows the underspending of 7%.

2.13.2 SENIORS MANAGERS

- Basic salaries and Wages-Senior Managers basic salaries and wages is budgeted at R 4,521 million and the actual spending is R 872 thousand against the project budget of R 1,130 million that shows 23% underspending against the projected budget. There is a vacant position of a senior manager: Planning and Development which has not been appointed that contributes to the underspending.
- The Senior Manager's car allowance has been budgeted at R 977 thousand and actual spending of R 236 thousand against the projected budget of R 244 thousand that shows the underspending of 4%.

2.13.3 OTHER MUNICIPAL STAFF

- Basic salaries and wages- municipal staff basic salaries and wages has been budgeted to R 93,685 million and the actual spending is R 17,586 million against the projected budget of R 23,421 million which shows an underspending of 25%. The delay in the appointment and filling on vacant positions, and the delay in the annual salary increase has affected the actual to date spending.
- Pension fund- municipal staff pension has been budgeted for R 19,499 million and the actual spent is R 3,435 million against the projected budget of R 4,875 million which shows underspending of 30% against the projected budget.

- Medical aid contribution- municipal staff medical aid contribution has been budgeted for R 12,973 million and the actual spent is R 929 thousand against the projected budget of R 3,243 million that shows an underspending of 71%.
- Overtime - municipal staff overtime has been budgeted for R 238 thousand and the actual spent is R 8 thousand against the projected budget of R 60 thousand that shows an underspending of 87% against the projected budget.

LIM345 Collins Chabane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18 941	19 835	19 835	1 575	4 723	4 959	(236)	-5%	19 835
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		754	1 086	1 086	50	151	272	(121)	-44%	1 086
Cellphone Allowance		3 120	3 321	3 321	259	771	830	(59)	-7%	3 321
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		3 740	4 094	4 094	320	982	1 024	(42)	-4%	4 094
Sub Total - Councillors		26 555	28 337	28 337	2 204	6 626	7 084	(458)	-6%	28 337
% increase	4		6.7%	6.7%						6.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 973	4 521	4 521	280	872	1 130	(258)	-23%	4 521
Pension and UIF Contributions		35	918	918	1	2	229	(227)	-99%	918
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		659	-	-	-	177	-	177	#DIV/0!	-
Motor Vehicle Allowance		1 239	977	977	76	236	244	(9)	-4%	977
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		0	0	0	-	-	0	(0)	-100%	0
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		6 905	6 416	6 416	357	1 287	1 604	(317)	-20%	6 416
% increase	4		-7.1%	-7.1%						-7.1%
Other Municipal Staff										
Basic Salaries and Wages		71 502	93 685	93 685	5 139	17 586	23 421	(5 835)	-25%	93 685
Pension and UIF Contributions		14 144	19 499	19 499	983	3 435	4 875	(1 440)	-30%	19 499
Medical Aid Contributions		3 869	12 973	12 973	263	929	3 243	(2 314)	-71%	12 973
Overtime		2 292	238	238	-	8	60	(52)	-87%	238
Performance Bonus		5 958	7 757	7 757	465	1 279	1 939	(661)	-34%	7 757
Motor Vehicle Allowance		9 318	9 898	9 898	714	2 336	2 474	(139)	-6%	9 898
Cellphone Allowance		283	-	-	-	-	-	-		-
Housing Allowances		163	549	549	14	41	137	(97)	-70%	549
Other benefits and allowances		2 487	1 857	1 857	2	338	464	(127)	-27%	1 857
Payments in lieu of leave		1 766	1 410	1 410	-	28	353	(324)	-92%	1 410
Long service awards		792	-	-	-	130	-	130	#DIV/0!	-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		112 574	147 867	147 867	7 579	26 109	36 967	(10 858)	-29%	147 867
% increase	4		31.4%	31.4%						31.4%

Total Parent Municipality		146 035	182 619	182 619	10 140	34 022	45 655	(11 633)	-25%	182 619
Unpaid salary, allowances & benefits in arrears:			25 487	25 487						25 487
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		146 035	182 619	182 619	10 140	34 022	45 655	(11 633)	-25%	182 619
% increase	4		25.1%	25.1%						25.1%
TOTAL MANAGERS AND STAFF		119 480	154 283	154 283	7 936	27 395	38 571	(11 175)	-29%	154 283

COMPETENCY REGULATION

- ❖ The municipality identified the number of officials whom does not meet the competency regulation, more than 12 officials are currently enrolled with registered training group for MFIP programme, the programme started from previous financial year (2020/21).
- ❖ The municipality has recently appointed 7 new interns that are funded by FMG. The interns attended their first class in March 2021.

❖ The municipal appointed 7 of the 14 interns as Accounting clerks, they resumed their new role on the 1 July 2021.

Accounting Officer	Meet Minimum Competency	Chief Financial Officer	Meet Minimum Competency	Senior Managers	Meet Minimum Competency	Middle Managers	Meet Minimum Competency	Other Officials & Accountants	Meet Minimum Competency	Councillors	Meet Minimum Competency
Vacant	N/A	Maluleleke V.N	MFMP in progress	Shilenge R.R	CPMD	Maringa R.M	MFMP	Masuvhelele P	CPMD	Clr Bila T.J	MFMP
				Mabunda R.I	MFMP	Mkhuvele H.S	MFMP	Mamarara L	CPMD	Clr Lebea M	MFMP
				Malulele G.L	MFMP	Simango A	MFMP	Linda T.C	CPMD	Clr Chauke M.G	MFMP
						Makhubele N.N	MFMP	Chauke H.D	MFMP	Clr Mashimbye	MFMP
						Yingwana T.B	MFMP	Shivori V	CPMD	Clr Mavikane S	MFMP
						Shimange T.R	MFMP	Mabasa P	CPMD	Clr Chauke H	MFMP
						Qxumalo C	MFMP in progress	Minyuku V	CPMD	Clr Mutele T.M	MFMP
						Radali C	MFMP in progress	Mabasa T.L	MFMP in progress	Clr Mukhaha A.J	MFMP
						Baloyi P	MFMP in progress	Pataka T	MFMP in progress	Clr Masia T.M	MFMP
						Mondlane S	MFMP in progress	Mabasa K	MFMP in progress	Clr Maluleke S.G	MFMP
						Marima	MFMP in progress	Mathonsi N.B	MFMP in progress		
						Honwane X	MFMP in progress	Rakgogo P	CPMD		
						Napo O	MFMP in progress	Vandezi D	CPMD		
						Maputla D	MFMP in progress	Maluleke T	CPMD		
						Nukeri I	MFMP in progress	Baloyi B	CPMD		
						Sithole G	MFMP in progress	Mashaba N	CPMD		
						Hlungwani G.P	MFMP in progress	Sithole N	CPMD		
						Hlungwani A.K	MFMP in progress	Ntivani O	CPMD		
						Mkhubele T	MFMP in progress				
						Maluleke L	MFMP in progress				
						Khanyi D	MFMP in progress				

SUPPLY CHAIN MANAGEMENT REPORT

Please refer to the **attached annexure** for supply chain management report.

