



FETAKGOMO – TUBATSE
LOCAL MUNICIPALITY

LIM 476

**Fetakgomo Tubatse Local
Municipality**

**Mid-year Budget Performance
Assessment Report (Section 72 Report)**

31 December 2020

Municipal Manager Quality Certification

I, NW Phala the Municipal Manager of Fetakgomo Tubatse Local Municipality, hereby

Certify that –

- the mid - year assessment report on the implementation of the budget and financial state affairs of the municipality

For the period ended **December 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

.

Print name: NTSHWANE WALTER PHALA

Municipal Manager of Fetakgomo Tubatse Local Municipality

Signature

:



Date

: 25 January 2021

BUDGET AND TREASURY OFFICE

To : The Mayor
: Provincial Treasury
: National Treasury
: Cooperative Governance Human Settlement and Traditional Affairs
: All Strategic Managers
: Staff
: Interested Members of the Community
: Any other stakeholder

SUBJECT: MID YEAR ASSESSMENT REPORT FOR THE PERIOD ENDED 31 DECEMBER 2020

PURPOSE

The purpose of this report is to comply with section 72 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 (Municipal Budgeting Monitoring and Reporting Regulations: **MBMRR**)

STRATEGIC OBJECTIVE

To provide up to date financial and non-financial information to all interested parties as prescribed by MFMA.

BACKGROUND

Section 72 of the MFMA and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 **Municipal Budget and Reporting Regulations**” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“The accounting officer of a municipality must by 25 January of each year-

Assess the performance of the municipality during the first half of the financial year taking into account -

- (i) The monthly statements referred to in section 71 for the first half of the financial year,
- (ii) The municipality’s service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan

EXECUTIVE SUMMARY

1. INTRODUCTION

The monthly budget statement is prescribed in the MFMA and seeks to report on the implementation of the adopted IDP and budget.

The report covers revenue performance, operating expenditure performance, capital expenditure performance, and grant received and grants spend, cash flow, financial position, and investment portfolio, and external loans, debtors and creditors age analysis.

The tables are also prescribed by the MFMA with intention to bring comparability of financial and non-financial information across all municipalities. The report must be read together with the SDBIP for better understanding.

The budget monitoring and reporting office relies on various internal stakeholders to provide information for these report.

The financial result for the period ending **31 December 2020** are summarised as follows;

Statement of Financial Performance					
Description	ANNUAL BUDGET	ADJUSTED BUDGET	YTD Budget (R'000)	YTD Actual (R'000)	Variance% R'000
Total Revenue excluding capital receipts	678 206	782 929	380 992	407 959	7%
Total Operating Expenditure	607 085	663 435	326 084	358 003	10%
Operating surplus / (deficit)	71 121	119 494	54 908	49 956	-9%

The annual budget for 2020/21 has an operating surplus of R 71 121 million while the adjusted budget shows a surplus of R 119 494 million. Operating revenue excluding capital receipts amounted to R 380 million while operating expenditure amounted to R 326 million. Revenue performance for the year to date amounted to R 407 million while expenditure for the year to date amounted to R 358 million.

1.2 MID YEAR REVENUE PER SOURCE

The table below table shows mid-year revenue performance per source.

LIM476 Tubatse Fetakgomo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		112 040	121 787	121 787	16 366	63 356	60 894	2 462	4%	121 787
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		21 779	25 921	25 921	3 814	11 346	12 961	(1 615)	-12%	25 921
Rental of facilities and equipment		309	281	281	117	212	141	71	51%	281
Interest earned - external investments		9 952	10 486	10 486	465	3 276	5 243	(1 967)	-38%	10 486
Interest earned - outstanding debtors		32 881	34 929	34 929	3 930	14 018	17 464	(3 446)	-20%	34 929
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 915	3 419	3 419	1	10	1 710	(1 700)	-99%	3 419
Licences and permits		3 252	16 529	16 529	-	1 649	8 264	(6 616)	-80%	16 529
Agency services		3 649	4 981	4 981	-	2 505	2 490	15	1%	4 981
Transfers and subsidies		420 868	456 109	560 832	105 312	311 132	269 944	41 188	15%	560 832
Other revenue		966	3 764	3 764	76	455	1 882	(1 427)	-76%	3 764
Gains		17 470	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		625 082	678 206	782 929	130 081	407 959	380 992	26 967	7%	782 929

- Revenue for property rate and refuse removal is based on an accounting concept called accrual basis where revenue is recognised as and when a transaction occurs not when actual cash is received.
- Operational revenue recognised excluding capital receipts for the mid-year amounts to R407, 959 million.
- The planned revenue collection target of R380, 992 million at mid-year was over performed by R26 967 million (7 per cent).
- There has been satisfactory performance on revenue recognized on some of the revenue streams. Other revenue streams which underperformed will be revised according during adjustment budget.
- Below are explanations on over/under performance on other sources of revenue:

Revenue from exchange transaction

- **Property Rates** shows a variance of 4% as compared to the budgeted billed revenue. This emanated from a once off billing on state owned farms which was annually billed during July.
- **Service Charges** shows an under performance of 12% on billed revenue. This emanates from council resolving on no longer billing for properties on un-proclaimed areas. This revenue stream will be revised accordingly during adjustment budget.
- On **rental of facilities and equipment** outperformed by 51% (R 71 thousand). This was mainly due to over-utilization of some facilities for rental purposes e.g. Sub Lease payments and Ad hoc rental. The revenue streams has to be revised accordingly during the adjustment budget.
- **Interest Earned External Investment** shows an under collection of 38%. This emanates from a drop in interest rate on investment in call accounts due to the pandemic. A projected return on investment was estimated at 8.5% whereas only 4.5% was actually earned. The projections has to be adjusted according during the adjustment budget.

- **Interest Earned Outstanding debtors** underperformed by 20% as a result of most of the properties being written off and also a decision to wave interest on those accounts as a result of the pandemic.
- There is an under collection mainly on **Licenses and permits** of 80%. This was due to construction of the station at Praktiseer offices which was temporarily closed for refurbishment. And also the new COVID regulations prohibited the municipality from collecting more as extension was granted on overdue licenses renewal and permits. The revenue source will improve during the 3rd quarter as the station is now 100% complete and renewal of licenses done on a rotational basis.
- **Agency fees** outperformed by 1 per cent against the planned budget target of R2, 4 million. This amount is informed by the collection rate above as the municipality receives 20% of collection from motor vehicle registration.

Revenue from non-exchange transaction

- **Fines, Penalties and forfeits** under performed by 99% as a result of not accruing for fines issued for the past six months. In this regard all fines issued were consolidated and will be accrued for during the 3rd quarter.
- The **transfers recognized from operational grants** shows over performance of 15% due to conditional grants (FMG and EPWP) which over performed during the duration of the mid-year. Although the full 2nd trench of the equitable share was not received as anticipated, this revenue stream showed a satisfactory performance during the mid-year. The outstanding equitable share will be received once the data strings are aligned properly to the B schedule during the adjustment budget.
- **Other revenue** shows an under collection 76% as a result of sale of residential and business stands projected at R 2 million which was anticipated to be collected during the 3rd quarter of the year.

1.3 MID YEAR OPERATING EXPENDITURE PERFORMANCE

The mid-year expenditure per type is as follows:

LIM476 Tubatse Fetakgomo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		175 835	200 681	200 881	15 955	92 305	100 421	(8 117)	-8%	200 881
Remuneration of councillors		31 962	35 685	35 685	2 421	14 715	17 842	(3 128)	-18%	35 685
Debt impairment		92 971	41 689	41 689	47	147 721	20 844	126 877	609%	41 689
Depreciation & asset impairment		105 980	89 877	89 877	-	-	44 939	(44 939)	-100%	89 877
Finance charges		843	955	1 355	-	-	637	(637)	-100%	1 355
Bulk purchases								-		
Other materials		1 788	6 657	8 757	935	5 179	4 195	983	23%	8 757
Contracted services		98 064	145 508	178 255	25 937	67 786	85 827	(18 041)	-21%	178 255
Transfers and subsidies		845	1 372	1 372	214	432	686	(254)	-37%	1 372
Other expenditure		64 582	84 661	105 564	8 861	29 866	50 691	(20 825)	-41%	105 564
Losses		3 688	-	-	-	-	-	-		-
Total Expenditure		576 558	607 085	663 435	54 372	358 003	326 084	31 919	10%	663 435

- The mid-year actual expenditure amounts to R358 million whilst the mid-year planned expenditure was R326 million. The results reflect an overspending of R31 million (10 per cent) against the planned targets.

- The overspending of R 31 million on the operating expenditure was mainly due to non cash debt impairment of R 100 million raised as a result of businesses and households being unable to pay for rates and taxes during the pandemic. However the following revenue sources also have variances which are further explained below:
- **Employee Costs** shows an under spending of 8% as compared to the planned expenditure of R100 Million. The under spending emanates unfilled posts of Section 57 managers and other critical posts not yet filled.
- **Remuneration for Councilors** shows an under spending of 18% as a result of upper limits for councilors projected but not yet paid. The spending will improve during the 3rd quarter of the year.
- **Debt Impairment** shows over spending of more than 100% due to provision made for businesses and households being unable to pay rates due to the pandemic .The expenditure will be revised accordingly during adjustment budget.
- **Finance Charges** shows under spending as a result of interest on overdue accounts which were not incurred as at mid-year and interest on government loan which was paid during October 2020. The expenditure incurred will be updated during the third quarter.
- **Depreciation and Asset Impairment** where not provided for during the mid-year. The depreciation will be properly calculated during the January 2021 for the six month period..
- **Other Materials** shows over spending of 23% as compared to the targeted budget of R 4 million. This was due to the COVID 19 PPEs which were procured in large quantities to combat the pandemic. The expenditure items will be revised accordingly during the adjustment budget.
- **Contracted Services** shows an under spending of 21% as compared to the planned year to date budget of R85 million. The under spending was mainly due to repairs and Maintenance of facilities which was due during the third quarter and other contracted services(Mayoral Programmes) which were not implemented due to the pandemic. The spending patterns in this regard will improve during the last quarter of the year.
- **Transfers and Subsidies** shows an under spending of 37% as a result of Social relief expenditure which was not incurred as anticipated as there was no disaster which emerged during the Mid-year period except the pandemic which was separately budgeted. The spending will improve during the third quarter.
- **Other Expenditure** shows that there is an under spending of 41% as compared to the planned targets as results of under spending on operational costs which were not spend due to the pandemic.
- The mid-year operating results in a surplus of R 49 million however, some of the operating revenue and expenditure need to be adjusted during the adjustment budget in February 2021. The planned targets shows an overall improved financial performance.

1.4. Capital Budget Performance

LIM476 Tubatse Fetakgomo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Total Capital Expenditure		85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		53 097	66 689	118 503	46 250	61 015	54 070	6 945	13%	118 503
Executive and council		–	1 150	1 450	–	–	695	(695)	-100%	1 450
Finance and administration		53 097	65 539	117 053	46 250	61 015	53 375	7 640	14%	117 053
Internal audit								–		
<i>Community and public safety</i>		1 921	3 900	3 900	328	328	1 950	(1 622)	-83%	3 900
Community and social services		1 921	3 900	3 900	328	328	1 950	(1 622)	-83%	3 900
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
<i>Economic and environmental services</i>		30 392	74 604	74 604	4 069	18 806	37 302	(18 496)	-50%	74 604
Planning and development		–	–	–	–	–	–	–		–
Road transport		30 392	74 604	74 604	4 069	18 806	37 302	(18 496)	-50%	74 604
Environmental protection								–		
<i>Trading services</i>		375	5 700	5 700	–	–	2 850	(2 850)	-100%	5 700
Energy sources								–		
Water management								–		
Waste water management		–	–	–	–	–	–	–		–
Waste management		375	5 700	5 700	–	–	2 850	(2 850)	-100%	5 700
<i>Other</i>								–		
Total Capital Expenditure - Functional Classification	3	85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707
Funded by:										
National Government		59 208	79 607	79 607	6 502	25 554	39 804	(14 250)	-36%	79 607
Provincial Government		11 407	–	–	–	–	–	–		–
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		70 614	79 607	79 607	6 502	25 554	39 804	(14 250)	-36%	79 607
Borrowing	6							–		
Internally generated funds		15 170	71 286	123 100	44 146	54 595	56 369	(1 774)	-3%	123 100
Total Capital Funding		85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707

- The actual capital expenditure as at mid-year shows an underspending of R 16 million (17 per cent) from planned target of R96 million, the aggregate actual expenditure amounted to R80 million.
- Capital grant expenditure MIG to date amounts to R 25,554 million and shows 32% spending of the total allocation of R79, 607 million.
- Project from own funding expenditure to date amounts to R54, 596 million and percentage spent is 44% of the total budget of R123, 100 million.
- As at mid-year R29 million was approved by National Treasury for roll over on MIG projects however the budget on the related projects will be addressed during adjustment.
- The Distressed Mining Town showed the following balances as at December 2020:

Distressed Mining Town	YTD Expenditure
Opening Balance – July 2020	28 257 298
Current Year Expenditure	(2 062 895)
Closing As at Mid-Year	26 194 403

DETAILED CAPITAL EXPENDITURE PERFORMANCE

MIG PROJECTS	BUDGET YEAR 2021	YTD EXPENDITURE	%SPENT
MIG - MOTODI SPORTS COMPLEX	13 203 250	6 897 906	52%
MIG - LEBOENGACCESSROAD	34 061 072	8 152 936	24%
MIG - MAGAKALA ACCESS BRIDGE	23 830 107	4 018 436	17%
MIG - MAGOTWANENG ACCESS BRIDGE	8 512 723	6 484 416	76%
TOTAL MIG PROJECTS	79 607 152	25 553 693	32%

ELECTRIFICATION GRANT

Integrated National Electrification Grant of R80 Million was allocated to the municipality during 2017/2018 financial year however the grant was part of the money invested in VBS. The Municipality resolved to offset the lost grant utilising own funding and the year to date expenditure is as follows:

INEG	YTD Expenditure
Opening Balance – July 2020	52 996 109
Current Year Expenditure – Municipal Electrification Projects	(9 270 296)
Closing As at Mid-Year	43 725 813

ASSETS FROM OWN FUNDING

DESCRIPTION	BUDGET YEAR 2021	YTD EXPENDITURE	COMMITMENTS	%SPENT
PURCHASE OF RECORDS MANAGEMENT SYSTEM	700 000	-	-	0%
PURCHASE OF FILLING AND STORAGE SYSTEM	500 000	-	-	0%
UPGRADING OF FLEET MANAGEMENT SYSTEM	500 000	-	-	0%
FURNITURE FURNITURE /OFFICE EQUIPMENTS	1 000 000	100 449	309 600	10%
CLEANING EQUIPMENT	100 000	-	-	0%
CLEANING EQUIPMENT - REGIONAL OFFICE	300 000	44 950	-	15%
COMPUTER HARDWARES	400 000	338 252	-	85%
DEVELOPMENT OF FIRE PLANS	500 000	-	-	0%
ESTABLISHMENT OF MUN CONTROL ROOM	1 000 000	-	-	0%
ESTABLISHMNET OF RADIO CONTROL ROOM	500 000	-	-	0%
DRILLING AND EQUIPING OF BOREHOLES	250 000	144 570	17 000	58%
PURCHASE OF MUNICIAL BULDING	63 000 000	43 969 603	188 000	70%
CONSTRUCTION OF TOILETS	150 000	-	-	0%
CONSTRUCTION OF GUARD ROOM	150 000	-	-	0%
SECURITY EQUIPMENTS	300 000	-	-	0%
FIRE ARM SAFES	100 000	-	-	0%
UPGRADING OF CCTV CAMERAS	1 050 000	-	-	0%
MUNICIPAL ELECTRIFICATION PROJECT	22 000 000	9 270 296	-1 321 466	42%
STRDKRAAL COMMUNITY HALL INTERNAL STREET	500 000	-	-	0%
NKOANA COMMUNITY HALL INTERNAL STREET	2 000 000	-	-	0%
NCHABELENG COMMUNITY HALL INT.STREET	2 000 000	-	-	0%
ACCESS ROAD AT MALOGENG LANDFILL SITE	200 000	-	-	0%
HIGHMAST LIGHTS - PHASE1	3 100 000	-	-	0%
REHABILITATION OF INTERNAL WATER SYSTEM	400 000	149 766	-	37%
MOTODI SPORTS COMPLEX	1 800 000	-	-	0%
RADINGOANA SPORT FACILITIES	1 600 000	-	-	0%

DESCRIPTION	BUDGET YEAR 2021	YTD EXPENDITURE	COMMITMENTS	%SPENT
MAPODILE SPORTS FACILITIES	3 900 000	-	-	0%
ORGISTAD SPORTS COMPLEX - PHASE 2	3 000 000	-	-	0%
TRANSFER STATION	1 000 000	-	-	0%
REHABILITATION OF VTS – MABOPO	700 000	29 000	583 478.26	4%
SOFTWARE FOR CEMETRY	600 000	-	121 260.00	0%
APEL RECREATIONAL PARK	500 000	187 946	-	38%
COMMERCIALISATION OF PARK	500 000	140 000	-	28%
REHABILITATION OF BURGERSFORT TAXI RANK	700 000	-	-	0%
FENCING OF SEBIDIKANE CEMETRY	300 000	-	-	0%
DEVELOPMENT OF REGIONAL CEMETRY	800 000	-	-	0%
FENCING OF STEELPOORT	500 000	-	-	0%
PURCHASE OF MOBILE BAILING MACHINES	400 000	-	-	0%
BURGERSFORT LANDFILL SITE(PPP)	4 000 000	-	-	0%
BURGERSFORT LANDFILL SITE	1 300 000	-	-	0%
LINKING GIS WITH BILLING SYSTEM	800 000	220 000	-	28%
TOTAL	123 100 000	54 594 831	(102 128)	44%

1.5 CASH FLOW

LIM476 Tubatse Fetakgomo - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	185 132	77 876	6 233	41 827	38 938	2 888	7%	77 876
Service charges		-	25 145	15 643	472	2 717	7 821	(5 104)	-65%	15 643
Other revenue		-	517 705	21 625	314	5 532	10 813	(5 281)	-49%	21 625
Transfers and Subsidies - Operational		-	14 208	560 832	104 723	308 876	280 416	28 460	10%	560 832
Transfers and Subsidies - Capital		-	335 188	83 797	49 297	49 297	41 898	7 399	18%	83 797
Interest		-	10 486	10 486	-	1 186	5 243	(4 057)	-77%	10 486
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(53 867)	(480 570)	-	(156 743)	(240 285)	(83 542)	35%	(480 570)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	1 033 996	289 689	161 039	252 691	144 845	(107 847)	-74%	289 689
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(603 573)	(202 707)	-	(80 149)	(101 354)	(21 205)	21%	(202 707)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(603 573)	(202 707)	-	(80 149)	(101 354)	(21 205)	21%	(202 707)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	160 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	160 000	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	590 424	86 982	161 039	172 542	43 491			86 982
Cash/cash equivalents at beginning:		94 179	180 582	224 843		109 443				
Cash/cash equivalents at month/year end:		94 179	771 006	311 825		281 985	43 491			86 982

The cash and cash equivalents balance as at 2nd Quarter ended December 2020 shows R 281,985 million. The positive cash and cash equivalent of R 281,985 million is as a result of net cash used from operating activities amounting to R252,691 million, cash used for investing activities amounting to R80,149 million.

1.6 DEBTORS

The debtors report has been prepared on the basis of the format required to be lodged electronically with the National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that customers owe the municipality a staggering R 420 million of which R 391 million is more than 90 days old. The bulk of the debt relates to refuse removal and property rates.

LIM476 Tubatse Fetakgomo - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2020/21										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	7 875	4 910	4 108	3 716	3 555	16 228	20 160	168 287	228 839	211 946			
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–			
Receivables from Exchange Transactions - Waste Management	1600	1 723	1 725	1 564	1 523	1 476	1 448	8 520	69 893	87 873	82 860			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–			
Interest on Arrear Debtor Accounts	1810	1 993	1 959	2 522	2 501	2 371	2 328	15 000	69 201	97 874	91 400			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	328	167	247	404	67	49	417	4 086	5 766	5 023			
Total By Income Source	2000	11 920	8 762	8 441	8 144	7 470	20 053	44 096	311 467	420 351	391 229	–	–	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 087	885	1 457	1 403	1 152	11 430	7 026	63 421	87 863	84 433			
Commercial	2300	5 905	3 377	2 953	2 886	2 735	3 142	15 637	74 277	110 913	98 678			
Households	2400	4 757	4 396	3 939	3 747	3 550	5 456	21 193	171 854	218 891	205 799			
Other	2500	170	104	92	107	33	24	240	1 915	2 685	2 319			
Total By Customer Group	2600	11 920	8 762	8 441	8 144	7 470	20 053	44 096	311 467	420 351	391 229	–	–	

- The payment level for mid-year reflects a collection rate of **68%** against the budgeted anticipated collection rate of **60%**. This shows a positive revenue collection compared to total levies.

1.7 CREDITORS

LIM476 Tubatse Fetakgomo - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2 894	2 100	304	3 429						8 727	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	2 894	2 100	304	3 429	-	-	-	-	-	8 727	-

- As at end of December 2020 the outstanding creditors were standing at R8, 727 million as per financial system. Included in the R8 million are commitments not yet invoiced but will be corrected during January so that they are not included in the creditors age analysis.
- All creditors affected by VBS as part of legacy payments were all paid in full.

1.8 INVESTMENT PORTFOLIO

FETAKGOMO TUBATSE MUNICIPALITY						
Month-END: December 2020						
		R	R	R	R	R
Institution	Type of Investment	Balance 1 November 2020	Invested/Deposit/Received	Withdrawals/transfers/Charges	Interest earned/Accrued	Balance 31 December 2020
FNB	Call	82 255.95	-	-	20.96	82 276.91
Standard Bank	Call	153 327 132.51	-	-	436 247.20	153 763 379.71
FNB	Public sector cheque acc	18 495 946.33	57 248.75	-3 998.55	767.95	18 549 964.48
Standard Bank	Business current Account	53 239 259.50	211 134.66	-806.50	-	53 449 587.66
Standard Bank	Traffic Account	43 705 119.71	-	-39 920.00	-	43 665 199.71
Standard Bank	TIERED RATE CALL DEPOSIT	12 446 135.96	-		28 012.33	12 474 148.29
Total Cash and Investments		281 295 849.96	268 383.41	-44 725.05	465 048.44	281 984 556.76

- Council's investment portfolio as at end of 2nd Quarter ended December 2020 indicates R281, 985 million was invested in various Call accounts as stipulated above.

1.9 EXTERNAL LOAN REPAYMENT AND INTEREST

- Council had 3 external loans with Development Bank of Southern-Africa and it should be noted that the loans were settled in full during October 2020 with an amount of R 11 489 211 inclusive of interest and unwinding costs.

1.10 COUNCILLORS AND EMPLOYEE COSTS

- For the mid-year ended December 2020, the total salaries, allowances and benefits for employees and Councillors paid amounted to R92, 305 million and R 14,715 million respectively. The percentage spent to date is 46% for employees and 41% councillors against the budget of R200 million and R 35 million respectively.

1.11 RISKS AND CHALLENGES

This report shows various risk which must be attended to. This includes the following;

- Debtors' age analysis shows that the municipality is not collecting the billed average revenue as anticipated .The debtor's book continue to increase tragically which will lead to under collection of revenue as oppose to the budgeted revenue.
- Data cleansing strategy
- Indigent register will be finalised before end of 4th quarter
- Potential under spending of MIG due to uncoordinated project management supervision.
- COVID 19 affecting service delivery since only 50% of employees are on duty
- Over and above the municipality is exposed to market, liquidity and credit risk.

1.12 CONCLUSION

- The performance assessment conducted and detailed provided above reflects that an adjustments budget will need to be done to ensure the challenges of over / under-collection on revenue , operating expenditure items, underperformance on cash flow and capital expenditure are addressed.

1.13 RECOMMENDATION

- That, the report is in compliance with, Section 72 of the MFMA regarding the "Local Government: Municipal Finance Management Act 2003 and Municipal Budget and Reporting Regulations" monthly financial results regarding the operating and capital budgets.
- This report is submitted to the Mayor of the municipality, the provincial treasury and national treasury by 25th January 2021.
- That all unit/ divisions in the municipality should review service delivery targets in line with the 2nd quarter performance.
- That the report is made public in compliance to section 75 of the MFMA.
- That based the above mid-year analysis the process of budget adjustment be undertaken during February 2021.

PART 2

MONTHLY BUDGET STATEMENT TABLES

The monthly financial results for the period ended 31 December 2020 are attached consisting of the following tables, in Annexure A:

- (a) Table C1: Consolidated Monthly Budget Statement – Summary
- (b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard Classification)
- (c) Table C3: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure by Municipal vote)
- (d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)
- (e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification and funding
- (f) Table C6: Consolidated Monthly Budget Statement – Financial Position
- (g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

Part 2

- (a) Table SC1: Material variance explanations
- (b) Table SC2: Monthly Budget Statement – Performance Indicators
- (c) Table SC3: Monthly Budget Statement – Aged Debtors
- (d) Table SC4: Monthly Budget Statement – Aged Creditors
- (e) Table SC5: Monthly Budget Statement – Investment Portfolio
- (f) Table SC6: Monthly Budget Statement – Transfers and grant receipts
- (g) Table SC7: Monthly Budget Statement – Transfers and grant expenditures
- (h) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits
- (i) Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts
- (j) Table SC12: Monthly Budget Statement – Capital Expenditure Trend
- (k) Table SC13a: Monthly Budget Statement – Capital expenditure on new assets by asset class
- (l) Table SC13c: Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class
- (m) Municipal manager’s quality certification

LIM476 Tubatse Fetakgomo - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	112 040	121 787	121 787	16 366	63 356	60 894	2 462	4%	121 787
Service charges	21 779	25 921	25 921	3 814	11 346	12 961	(1 615)	-12%	25 921
Investment revenue	9 952	10 486	10 486	465	3 276	5 243	(1 967)	-38%	10 486
Transfers and subsidies	420 868	456 109	560 832	105 312	311 132	269 944	41 188	15%	560 832
Other own revenue	60 443	63 903	63 903	4 124	18 849	31 951	(13 102)	-41%	63 903
Total Revenue (excluding capital transfers and contributions)	625 082	678 206	782 929	130 081	407 959	380 992	26 967	7%	782 929
Employee costs	175 835	200 681	200 881	15 955	92 305	100 421	(8 117)	-8%	200 881
Remuneration of Councillors	31 962	35 685	35 685	2 421	14 715	17 842	(3 128)	-18%	35 685
Depreciation & asset impairment	105 980	89 877	89 877	-	-	44 939	(44 939)	-100%	89 877
Finance charges	843	955	1 355	-	4 831	637	4 193	658%	1 355
Materials and bulk purchases	1 788	6 657	8 757	935	5 179	4 195	983	23%	8 757
Transfers and subsidies	845	1 372	1 372	214	432	686	(254)	-37%	1 372
Other expenditure	259 305	271 858	325 508	34 846	245 373	157 363	88 011	56%	325 508
Total Expenditure	576 558	607 085	663 435	54 372	362 834	326 084	36 750	11%	663 435
Surplus/(Deficit)	48 524	71 121	119 494	75 709	45 125	54 908	(9 784)	-18%	119 494
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	108 377	83 797	83 797	7 814	32 461	41 898	(9 437)	-23%	83 797
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)	-	3	3	2 584	8 099	2	8 097	492526%	3
Surplus/(Deficit) after capital transfers & contributions	156 901	154 922	203 295	86 107	85 685	96 809	(11 124)	-11%	203 295
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	156 901	154 922	203 295	86 107	85 685	96 809	(11 124)	-11%	203 295
Capital expenditure & funds sources									
Capital expenditure	85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707
Capital transfers recognised	70 614	79 607	79 607	6 502	25 554	39 804	(14 250)	-36%	79 607
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15 170	71 286	123 100	44 146	54 595	56 369	(1 774)	-3%	123 100
Total sources of capital funds	85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707
Financial position									
Total current assets	282 055	464 926	410 901		329 438				410 901
Total non current assets	2 320 595	3 996 014	4 047 821		2 400 743				4 047 821
Total current liabilities	268 127	275 094	(7 508)		316 638				(7 508)
Total non current liabilities	11 741	56 998	5 829		252				5 829
Community wealth/Equity	2 197 296	4 159 247	4 453 908		2 396 127				4 453 908
Cash flows									
Net cash from (used) operating	-	1 033 996	289 689	161 039	252 691	144 845	(107 847)	-74%	289 689
Net cash from (used) investing	-	(603 573)	(202 707)	-	(80 149)	(101 354)	(21 205)	21%	(202 707)
Net cash from (used) financing	-	160 000	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	94 179	771 006	311 825	-	281 985	43 491	(238 494)	-548%	86 982
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	11 920	8 762	8 441	8 144	7 470	20 053	44 096	311 467	420 351
Creditors Age Analysis									
Total Creditors	2 894	2 100	304	3 429	-	-	-	-	8 727

LIM476 Tubatse Fetagomo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		703 784	729 485	834 208	135 461	433 637	406 632	27 005	7%	834 208
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		703 784	729 485	834 208	135 461	433 637	406 632	27 005	7%	834 208
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		621	160	160	7	28	80	(52)	-65%	160
Community and social services		621	160	160	7	28	80	(52)	-65%	160
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		294	4	4	14	145	2	142	6501%	4
Planning and development		294	4	4	14	145	2	142	6501%	4
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 760	32 357	32 357	4 998	14 710	16 178	(1 469)	-9%	32 357
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		28 760	32 357	32 357	4 998	14 710	16 178	(1 469)	-9%	32 357
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	733 459	762 007	866 730	140 479	448 519	422 892	25 626	6%	866 730
Expenditure - Functional										
<i>Governance and administration</i>		520 142	526 888	565 738	42 820	323 437	278 985	44 452	16%	565 738
Executive and council		44 141	100 542	106 282	12 842	46 490	52 567	(6 077)	-12%	106 282
Finance and administration		476 001	426 346	459 456	29 978	276 947	226 418	50 530	22%	459 456
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 021	11 448	13 948	1 367	6 021	6 724	(703)	-10%	13 948
Community and social services		9 021	11 448	13 948	1 367	6 021	6 724	(703)	-10%	13 948
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32 975	52 621	61 621	7 294	20 779	29 911	(9 132)	-31%	61 621
Planning and development		10 355	15 060	15 060	1 081	4 033	7 530	(3 497)	-46%	15 060
Road transport		22 620	37 561	46 561	6 213	16 746	22 381	(5 635)	-25%	46 561
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 420	16 128	22 128	2 891	7 766	10 464	(2 698)	-26%	22 128
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 420	16 128	22 128	2 891	7 766	10 464	(2 698)	-26%	22 128
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	576 558	607 085	663 435	54 372	358 003	326 084	31 919	10%	663 435
Surplus/ (Deficit) for the year		156 901	154 922	203 295	86 107	90 516	96 809	(6 293)	-7%	203 295

LIM476 Tubatse Fetakgomo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Corporate Services	1	136	411	411	-	69	205	(136)	-66.3%	411
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury		584 678	618 171	722 894	124 877	388 036	350 974	37 061	10.6%	722 894
Vote 04 - Technical Services		108 377	83 797	83 797	10 398	40 560	41 898	(1 339)	-3.2%	83 797
Vote 05 - Community Services		39 974	58 487	58 487	5 190	19 709	29 243	(9 534)	-32.6%	58 487
Vote 06 - Development And Planning		-	1 137	1 137	-	-	569	(569)	-100.0%	1 137
Vote 07 - Local Economic Development And Tourism		294	4	4	14	145	2	142	6500.8%	4
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	733 459	762 007	866 730	140 479	448 519	422 892	25 626	6.1%	866 730
Expenditure by Vote										
Vote 01 - Corporate Services	1	199 642	178 231	203 131	15 992	67 792	99 076	(31 284)	-31.6%	203 131
Vote 02 - Municipal Manager		7 326	49 251	52 491	9 459	27 086	25 921	1 165	4.5%	52 491
Vote 03 - Budget And Treasury		139 625	130 315	137 525	8 352	185 393	68 042	117 351	172.5%	137 525
Vote 04 - Technical Services		140 013	136 773	145 773	8 830	28 701	71 987	(43 286)	-60.1%	145 773
Vote 05 - Community Services		69 229	77 219	86 019	8 741	38 588	42 130	(3 542)	-8.4%	86 019
Vote 06 - Development And Planning		10 367	20 236	23 436	1 918	6 410	11 398	(4 988)	-43.8%	23 436
Vote 07 - Local Economic Development And Tourism		10 355	15 060	15 060	1 081	4 033	7 530	(3 497)	-46.4%	15 060
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	576 558	607 085	663 435	54 372	358 003	326 084	31 919	9.8%	663 435
Surplus/ (Deficit) for the year	2	156 901	154 922	203 295	86 107	90 516	96 809	(6 293)	-6.5%	203 295

LIM476 Tubatse Fetakgomo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		112 040	121 787	121 787	16 366	63 356	60 894	2 462	4%	121 787
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		21 779	25 921	25 921	3 814	11 346	12 961	(1 615)	-12%	25 921
Rental of facilities and equipment		309	281	281	117	212	141	71	51%	281
Interest earned - external investments		9 952	10 486	10 486	465	3 276	5 243	(1 967)	-38%	10 486
Interest earned - outstanding debtors		32 881	34 929	34 929	3 930	14 018	17 464	(3 446)	-20%	34 929
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 915	3 419	3 419	1	10	1 710	(1 700)	-99%	3 419
Licences and permits		3 252	16 529	16 529	-	1 649	8 264	(6 616)	-80%	16 529
Agency services		3 649	4 981	4 981	-	2 505	2 490	15	1%	4 981
Transfers and subsidies		420 868	456 109	560 832	105 312	311 132	269 944	41 188	15%	560 832
Other revenue		966	3 764	3 764	76	455	1 882	(1 427)	-76%	3 764
Gains		17 470	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		625 082	678 206	782 929	130 081	407 959	380 992	26 967	7%	782 929
Expenditure By Type										
Employee related costs		175 835	200 681	200 881	15 955	92 305	100 421	(8 117)	-8%	200 881
Remuneration of councillors		31 962	35 685	35 685	2 421	14 715	17 842	(3 128)	-18%	35 685
Debt impairment		92 971	41 689	41 689	47	147 721	20 844	126 877	609%	41 689
Depreciation & asset impairment		105 980	89 877	89 877	-	-	44 939	(44 939)	-100%	89 877
Finance charges		843	955	1 355	-	4 831	637	4 193	658%	1 355
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		1 788	6 657	8 757	935	5 179	4 195	983	23%	8 757
Contracted services		98 064	145 508	178 255	25 937	67 786	85 827	(18 041)	-21%	178 255
Transfers and subsidies		845	1 372	1 372	214	432	686	(254)	-37%	1 372
Other expenditure		64 582	84 661	105 564	8 861	29 866	50 691	(20 825)	-41%	105 564
Losses		3 688	-	-	-	-	-	-	-	-
Total Expenditure		576 558	607 085	663 435	54 372	362 834	326 084	36 750	11%	663 435
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		48 524	71 121	119 494	75 709	45 125	54 908	(9 784)	(0)	119 494
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		108 377	83 797	83 797	7 814	32 461	41 898	(9 437)	(0)	83 797
Transfers and subsidies - capital (in-kind - all)		-	3	3	-	-	2	(2)	(0)	3
		-	-	-	2 584	8 099	-	8 099	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		156 901	154 922	203 295	86 107	85 685	96 809			203 295
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		156 901	154 922	203 295	86 107	85 685	96 809			203 295
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		156 901	154 922	203 295	86 107	85 685	96 809			203 295
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		156 901	154 922	203 295	86 107	85 685	96 809			203 295

LIM476 Tubatse Fetakgomo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Corporate Services		2 620	17 536	69 050	43 668	44 598	29 374	15 224	52%	69 050
Vote 02 - Municipal Manager		-	1 150	1 450	-	-	695	(695)	-100%	1 450
Vote 03 - Budget And Treasury		-	-	-	-	-	-	-	-	-
Vote 04 - Technical Services		38 583	30 000	30 000	150	9 420	15 000	(5 580)	-37%	30 000
Vote 05 - Community Services		26 131	33 803	33 803	2 582	6 927	16 902	(9 975)	-59%	33 803
Vote 06 - Development And Planning		-	-	-	-	-	-	-	-	-
Vote 07 - Local Economic Development And Tourism		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	67 334	82 489	134 303	46 400	60 945	61 970	(1 026)	-2%	134 303
Single Year expenditure appropriation	2									
Vote 01 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget And Treasury		-	-	-	-	-	-	-	-	-
Vote 04 - Technical Services		18 403	66 604	66 604	3 919	18 656	33 302	(14 646)	-44%	66 604
Vote 05 - Community Services		-	1 000	1 000	328	328	500	(172)	-34%	1 000
Vote 06 - Development And Planning		48	800	800	-	220	400	(180)	-45%	800
Vote 07 - Local Economic Development And Tourism		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18 451	68 404	68 404	4 247	19 204	34 202	(14 998)	-44%	68 404
Total Capital Expenditure		85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707
Capital Expenditure - Functional Classification										
Governance and administration		53 097	66 689	118 503	46 250	61 015	54 070	6 945	13%	118 503
Executive and council		-	1 150	1 450	-	-	695	(695)	-100%	1 450
Finance and administration		53 097	65 539	117 053	46 250	61 015	53 375	7 640	14%	117 053
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 921	3 900	3 900	328	328	1 950	(1 622)	-83%	3 900
Community and social services		1 921	3 900	3 900	328	328	1 950	(1 622)	-83%	3 900
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		30 392	74 604	74 604	4 069	18 806	37 302	(18 496)	-50%	74 604
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		30 392	74 604	74 604	4 069	18 806	37 302	(18 496)	-50%	74 604
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		375	5 700	5 700	-	-	2 850	(2 850)	-100%	5 700
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		375	5 700	5 700	-	-	2 850	(2 850)	-100%	5 700
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707
Funded by:										
National Government		59 208	79 607	79 607	6 502	25 554	39 804	(14 250)	-36%	79 607
Provincial Government		11 407	-	-	-	-	-	-	-	-
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		70 614	79 607	79 607	6 502	25 554	39 804	(14 250)	-36%	79 607
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		15 170	71 286	123 100	44 146	54 595	56 369	(1 774)	-3%	123 100
Total Capital Funding		85 785	150 893	202 707	50 647	80 149	96 172	(16 024)	-17%	202 707

LIM476 Tubatse Fetakgomo - Table C6 Monthly Budget Statement - Financial Position - Mid-Year

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		82 123	47 572	754 310	215 810	754 310
Call investment deposits		140 649	103 548	(640 507)	143 920	(640 507)
Consumer debtors		26 588	282 872	268 015	(71 856)	268 015
Other debtors		31 970	30 554	28 702	40 611	28 702
Current portion of long-term receivables						
Inventory		725	380	380	955	380
Total current assets		282 055	464 926	410 901	329 438	410 901
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		61 650	15 320	15 320	61 650	15 320
Investments in Associate						
Property, plant and equipment		2 075 901	3 957 838	4 010 031	2 155 830	4 010 031
Biological						
Intangible		165	2 726	2 340	385	2 340
Other non-current assets		182 879	20 131	20 131	182 879	20 131
Total non current assets		2 320 595	3 996 014	4 047 821	2 400 743	4 047 821
TOTAL ASSETS		2 602 650	4 460 940	4 458 722	2 730 182	4 458 722
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		250 752	256 099	(26 503)	299 263	(26 503)
Provisions		17 375	18 995	18 995	17 375	18 995
Total current liabilities		268 127	275 094	(7 508)	316 638	(7 508)
Non current liabilities						
Borrowing		8 578	57 581	6 412	(2 911)	6 412
Provisions		3 163	(582)	(582)	3 163	(582)
Total non current liabilities		11 741	56 998	5 829	252	5 829
TOTAL LIABILITIES		279 868	332 092	(1 679)	316 890	(1 679)
NET ASSETS	2	2 322 782	4 128 848	4 460 401	2 413 292	4 460 401
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 197 296	4 159 247	4 453 908	2 396 127	4 453 908
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 197 296	4 159 247	4 453 908	2 396 127	4 453 908

LIM476 Tubatse Fetakgomo - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		2019/20 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		-	185 132	77 876	6 233	41 827	38 938	2 888	7%	77 876
Service charges		-	25 145	15 643	472	2 717	7 821	(5 104)	-65%	15 643
Other revenue		-	517 705	21 625	314	5 532	10 813	(5 281)	-49%	21 625
Transfers and Subsidies - Operational		-	14 208	560 832	104 723	308 876	280 416	28 460	10%	560 832
Transfers and Subsidies - Capital		-	335 188	83 797	49 297	49 297	41 898	7 399	18%	83 797
Interest		-	10 486	10 486	-	1 186	5 243	(4 057)	-77%	10 486
Dividends								-		
Payments										
Suppliers and employees		-	(53 867)	(480 570)	-	(156 743)	(240 285)	(83 542)	35%	(480 570)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	1 033 996	289 689	161 039	252 691	144 845	(107 847)	-74%	289 689
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(603 573)	(202 707)	-	(80 149)	(101 354)	(21 205)	21%	(202 707)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(603 573)	(202 707)	-	(80 149)	(101 354)	(21 205)	21%	(202 707)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	160 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	160 000	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	590 424	86 982	161 039	172 542	43 491			86 982
Cash/cash equivalents at beginning:		94 179	180 582	224 843		109 443				
Cash/cash equivalents at month/year end:		94 179	771 006	311 825		281 985	43 491			86 982

LIM476 Tubatse Fetakgomo - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	2 462	Variance less than 10%	
	Refuse	(1 615)	Budget Overstated	To be revised during adjustment
	Interest on Investment	(1 967)	Amount realised only when more funds are invested	
	Interest on Outstanding Debtors	(3 446)	Budget overstated	To be revised during adjustment
	Other revenue	(1 427)	Other revenue items not yet collected, I.E tender advert, burial fees, etc	
2	Expenditure By Type			
	Employee costs	(8 117)	Vacant Posts	Posts has been advertised
	Remuneration of councillors	(3 128)	Unpaid upper limits of councillors	To be paid in decemeber
	Depreciation and Debt impairment	(29 959)	intergration not yet done between Asset System and Solar system	sevice provider busy with intergration
	Other expenditure	(20 825)	Most projects not yet implimented	Departments to submit SDBIP, S
3	Capital Expenditure			
	Capital Expenditure	(21 205)	projects not yet implimented	Departments to submit SDBIP, S
4	Financial Position			
	Client elected not to populate this sheet			
5	Cash Flow			
	Client elected not to populate this sheet			
6	Measureable performance			
	Client elected not to populate this sheet			
7	Municipal Entities			
	Client elected not to populate this sheet			

LIM476 Tubatse Fetakgomo - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	15.0%	13.8%	1.3%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11.8%	7.5%	-0.5%	12.4%	-0.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	105.2%	169.0%	-5472.7%	104.0%	-5472.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		83.1%	54.9%	-1515.7%	113.6%	-1515.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.4%	46.2%	37.9%	-7.7%	37.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.1%	29.6%	25.7%	22.6%	25.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.7%	4.7%	5.0%	3.4%	5.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17.1%	13.4%	11.7%	1.2%	4.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

LIM476 Tubatse Fetakgomo - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2020/21										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 Days	151-180 Days	181 Days-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	7 875	4 910	4 108	3 716	3 555	16 220	20 160	168 287	228 839	211 946			
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600	1 723	1 725	1 564	1 523	1 476	1 448	8 520	69 893	87 873	82 860			
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810	1 993	1 959	2 522	2 501	2 371	2 329	15 000	69 201	97 874	91 400			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	328	167	247	404	67	49	417	4 086	5 766	5 023			
Total By Income Source	2000	11 920	8 762	8 441	8 144	7 470	20 053	44 096	311 467	420 351	391 229			
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 087	885	1 457	1 403	1 152	11 430	7 026	63 421	87 863	84 433			
Commercial	2300	5 905	3 377	2 953	2 886	2 735	3 142	15 637	74 277	110 913	98 678			
Households	2400	4 757	4 396	3 939	3 747	3 550	5 456	21 193	171 854	218 891	205 799			
Other	2500	170	104	92	107	33	24	240	1 915	2 685	2 319			
Total By Customer Group	2600	11 920	8 762	8 441	8 144	7 470	20 053	44 096	311 467	420 351	391 229			

LIM476 Tubatse Fetakgomo - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											
Bulk Water	0200											
PAYE deductions	0300											
VAT (output less input)	0400											
Pensions / Retirement deductions	0500											
Loan repayments	0600											
Trade Creditors	0700	2 894	2 100	304	3 429						8 727	
Auditor General	0800											
Other	0900											
Total By Customer Type	1000	2 894	2 100	304	3 429	-	-	-	-	-	8 727	-

LIM476 Tubatse Fetakgomo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		452 856	510 499	560 631	51 275	350 253	275 306	74 947	27.2%	560 631
Equitable Share		447 802	502 757	552 889	50 391	345 932	271 295	74 637	27.5%	552 889
Expanded Public Works Programme Integrated Grant		2 018	1 052	1 052	184	810	526	284	54.1%	1 052
Local Government Financial Management Grant		2 912	2 500	2 500	363	1 734	1 250	484	38.7%	2 500
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		94	-	-	-	-	140	(140)	-100.0%	-
Municipal Infrastructure Grant		29	4 190	4 190	337	1 777	2 095	(318)	-15.2%	4 190
Provincial Government:		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Skill Development and Training</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		452 856	510 499	560 631	51 275	350 253	275 306	74 947	27.2%	560 631
Capital expenditure of Transfers and Grants										
National Government:		59 208	79 607	79 607	6 502	25 554	39 804	(14 250)	-35.8%	79 607
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		17 938	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		41 270	79 607	79 607	6 502	25 554	39 804	(14 250)	-35.8%	79 607
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 407	-	-	-	-	-	-	-	-
Specify (Add grant description)		11 407	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		70 614	79 607	79 607	6 502	25 554	39 804	(14 250)	-35.8%	79 607
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		523 470	590 106	640 238	57 777	375 807	315 110	60 697	19.3%	640 238

LIM476 Tubatse Fetakgomo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 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		19 870	22 608	22 608	1 585	9 618	11 304	(1 686)	-15%	22 608
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 646	3 955	3 955	308	1 891	1 978	(87)	-4%	3 955
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		8 446	9 121	9 121	528	3 206	4 561	(1 355)	-30%	9 121
Sub Total - Councillors		31 962	35 685	35 685	2 421	14 715	17 842	(3 128)	-18%	35 685
% increase	4		11.6%	11.6%						11.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 134	7 167	7 167	368	2 397	3 584	(1 187)	-33%	7 167
Pension and UIF Contributions		10	88	88	1	6	44	(38)	-87%	88
Medical Aid Contributions		-	24	24	-	-	12	(12)	-100%	24
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	191	191	53	53	96	(43)	-45%	191
Motor Vehicle Allowance		1 035	1 621	1 621	81	563	811	(247)	-31%	1 621
Cellphone Allowance		216	317	317	25	146	159	(13)	-8%	317
Housing Allowances		343	381	381	27	160	191	(31)	-16%	381
Other benefits and allowances		229	363	363	11	99	181	(82)	-45%	363
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	367	367	36	109	183	(75)	-41%	367
Post-retirement benefit obligations		4 704	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 670	10 519	10 519	600	3 531	5 260	(1 728)	-33%	10 519
% increase	4		-9.9%	-9.9%						-9.9%
Other Municipal Staff										
Basic Salaries and Wages		100 637	112 990	112 990	9 319	54 389	56 495	(2 106)	-4%	112 990
Pension and UIF Contributions		21 290	25 187	25 187	1 840	11 121	12 594	(1 473)	-12%	25 187
Medical Aid Contributions		9 010	11 255	11 255	757	4 518	5 628	(1 109)	-20%	11 255
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		8 437	10 027	10 027	921	4 688	5 014	(326)	-6%	10 027
Motor Vehicle Allowance		17 384	19 375	19 375	1 435	8 770	9 687	(917)	-9%	19 375
Cellphone Allowance		1 833	2 614	2 614	156	956	1 307	(351)	-27%	2 614
Housing Allowances		1 606	2 225	2 225	148	873	1 113	(239)	-22%	2 225
Other benefits and allowances		5 435	5 173	5 373	456	2 391	2 666	(275)	-10%	5 373
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		539	72	72	128	207	36	171	474%	72
Post-retirement benefit obligations		(2 107)	1 244	1 244	179	755	622	132	21%	1 244
Sub Total - Other Municipal Staff		164 065	190 162	190 362	15 339	88 668	95 161	(6 493)	-7%	190 362
% increase	4		15.9%	16.0%						16.0%
Total Parent Municipality		207 696	236 366	236 566	18 360	106 915	118 264	(11 349)	-10%	236 566

LIM476 Tubatse Fetakgomo - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source																
Property rates		-	-	5 495	6 080	153 961	-	6 490	6 490	6 490	6 490	6 490	(120 108)	77 876	193 648	202 556
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	637	911	995	-	1 304	1 304	1 304	1 304	1 304	6 583	15 643	26 301	27 511
Rental of facilities and equipment		-	-	-	-	3	-	3	3	3	3	3	15	31	130	136
Interest earned - external investments		-	-	666	-	520	-	874	874	874	874	874	4 931	10 486	10 968	11 473
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	1	-	285	285	285	285	285	1 994	3 419	14 306	14 964
Licences and permits		-	-	357	315	718	-	1 377	1 377	1 377	1 377	1 377	8 251	16 529	69 156	72 337
Agency services		-	-	512	705	857	-	415	415	415	415	415	831	4 981	20 840	21 799
Transfers and Subsidies - Operational		-	-	(1 370)	-	-	-	46 736	46 736	46 736	46 736	46 736	328 522	560 832	17 034	18 157
Other revenue		-	-	3 964	104 512	(140 390)	-	(278)	(278)	(278)	(278)	(278)	29 959	(3 335)	599 881	627 136
Cash Receipts by Source		-	-	10 260	112 523	16 666	-	57 205	57 205	57 205	57 205	57 205	260 987	686 462	952 266	996 070
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		-	-	-	-	-	-	6 983	6 983	6 983	6 983	6 983	48 882	83 797	353 000	369 238

Total Cash Receipts by Source	-	-	10 280	112 523	16 666	-	64 188	64 188	64 188	64 188	64 188	309 869	770 259	1 305 265	1 365 308
Cash Payments by Type															
Employee related costs	-	-	12 778	5 201	6 605	-	19 689	19 689	19 689	19 689	19 689	113 238	236 266	19 605	20 507
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses	-	-	54 606	44 999	32 555	-	20 359	20 359	20 359	20 359	20 359	10 351	244 304	36 740	38 430
Cash Payments by Type	-	-	67 384	50 200	39 159	-	40 047	40 047	40 047	40 047	40 047	123 589	480 570	56 345	58 937
Other Cash Flows/Payments by Type															
Capital assets	-	-	9 094	8 819	8 563	-	16 892	16 892	16 892	16 892	16 892	91 769	202 707	815 813	778 396
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	-	-	76 478	59 019	47 723	-	56 940	56 940	56 940	56 940	56 940	215 358	683 277	872 158	837 333
NET INCREASE/(DECREASE) IN CASH HELD	-	-	(66 217)	53 504	(31 057)	-	7 249	7 249	7 249	7 249	7 249	94 510	86 982	433 107	527 974
Cash/cash equivalents at the monthly year beginning:	222 772	222 772	222 772	156 554	210 058	179 001	179 001	186 250	193 498	200 747	207 995	215 244	222 772	309 754	742 861
Cash/cash equivalents at the monthly year end:	222 772	222 772	156 554	210 058	179 001	179 001	186 250	193 498	200 747	207 995	215 244	309 754	309 754	742 861	1 270 836

LIM476 Tubatse Fetakgomo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2019/20		Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 299	12 574	12 574	220	220	12 574	12 354	98.3%	0%
August	3 894	12 574	12 574	2 804	3 024	25 149	22 124	88.0%	2%
September	3 544	12 574	17 756	9 094	12 118	42 905	30 786	71.8%	8%
October	9 296	12 574	17 756	8 819	20 938	60 661	39 723	65.5%	14%
November	5 091	12 574	17 756	8 563	29 501	78 416	48 915	62.4%	20%
December	11 710	12 574	17 756	50 647	80 149	96 172	16 024	16.7%	53%
January	4 789	12 574	17 756	-	-	113 928	-	-	-
February	14 338	12 574	17 756	-	-	131 684	-	-	-
March	14 444	12 574	17 756	-	-	149 440	-	-	-
April	1 069	12 574	17 756	-	-	167 196	-	-	-
May	1 802	12 574	17 756	-	-	184 952	-	-	-
June	691	12 574	17 756	-	-	202 707	-	-	-
Total Capital expenditure	72 967	150 893	202 707	80 149					

LIM476 Tubatse Fetakgomo - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		56 986	97 204	97 204	3 919	27 926	48 602	20 676	42.5%	97 204
Roads Infrastructure		29 809	71 104	71 104	3 919	18 656	35 552	16 896	47.5%	71 104
Roads		3 054	38 761	38 761	3 919	8 153	19 381	11 228	57.9%	38 761
Road Structures		26 755	32 343	32 343	-	10 503	16 171	5 669	35.1%	32 343
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 856	-	-	-	-	-	-	-	-
Drainage Collection		2 856	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		23 739	25 100	25 100	-	9 270	12 550	3 280	26.1%	25 100
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	3 100	3 100	-	-	1 550	1 550	100.0%	3 100
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		23 739	22 000	22 000	-	9 270	11 000	1 730	15.7%	22 000

Intangible Assets		48	2 500	2 500	-	220	1 250	1 030	82.4%	2 500
Servitudes										
Licences and Rights		48	2 500	2 500	-	220	1 250	1 030	82.4%	2 500
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		48	2 500	2 500	-	220	1 250	1 030	82.4%	2 500
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		2 620	2 550	3 250	-	145	1 555	1 410	90.6%	3 250
Furniture and Office Equipment		2 620	2 550	3 250	-	145	1 555	1 410	90.6%	3 250
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	83 489	141 707	192 407	50 333	79 347	91 134	11 787	12.9%	192 407

LIM476 Tubatse Fetakgomo - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	650	650	174	294	325	31	9.4%	650
<i>Capital Spares</i>										
Water Supply Infrastructure		-	650	650	174	294	325	31	9.4%	650
<i>Dams and Weirs</i>										
<i>Boreholes</i>		-	650	650	174	294	325	31	9.4%	650
<i>Clinics/Care Centres</i>										
<i>Fire/Ambulance Stations</i>		-	-	500	-	-	200	200	100.0%	500
<i>Testing Stations</i>		-	700	700	-	29	350	321	91.7%	700
Community Assets		1 921	700	1 200	-	29	550	521	94.7%	1 200
Community Facilities		1 921	700	1 200	-	29	550	521	94.7%	1 200
<i>Unimproved Property</i>										
Other assets		-	-	1 000	-	-	400	400	100.0%	1 000
Operational Buildings		-	-	1 000	-	-	400	400	100.0%	1 000
Municipal Offices		-	-	1 000	-	-	400	400	100.0%	1 000
Intangible Assets		-	386	-	-	-	39	39	100.0%	-
Servitudes										
Licences and Rights		-	386	-	-	-	39	39	100.0%	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		-	386	-	-	-	39	39	100.0%	-
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	400	400	-	338	200	(138)	-69.1%	400
Computer Equipment		-	400	400	-	338	200	(138)	-69.1%	400
Total Capital Expenditure on renewal of existing assets	1	1 921	2 136	3 250	174	662	1 514	852	56.3%	3 250

LIM476 Tubatse Fetakgomo - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		894	4 710	4 710	947	1 623	2 355	731	31.1%	4 710
Roads Infrastructure		659	3 135	3 135	947	1 352	1 568	216	13.8%	3 135
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		659	3 135	3 135	947	1 352	1 568	216	13.8%	3 135
Electrical Infrastructure		-	1 045	1 045	-	261	523	261	50.0%	1 045
LV Networks		-	1 045	1 045	-	261	523	261	50.0%	1 045
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		53	200	200	-	-	100	100	100.0%	200
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		53	200	200	-	-	100	100	100.0%	200
Solid Waste Infrastructure		182	330	330	-	10	165	155	93.7%	330
Landfill Sites		182	330	330	-	10	165	155	93.7%	330
Community Assets		-	2 425	2 425	125	155	1 212	1 058	87.2%	2 425
Community Facilities		-	1 111	1 111	11	11	556	544	98.0%	1 111
Cemeteries/Crematoria		-	1 000	1 000	11	11	500	489	97.8%	1 000
Stalls		-	111	111	-	-	56	56	100.0%	111
Sport and Recreation Facilities		-	1 313	1 313	114	144	657	513	78.1%	1 313
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	1 313	1 313	114	144	657	513	78.1%	1 313
Other assets		1 959	2 500	2 500	559	767	1 250	483	38.7%	2 500
Operational Buildings		1 959	2 500	2 500	559	767	1 250	483	38.7%	2 500
Municipal Offices		1 959	2 500	2 500	559	767	1 250	483	38.7%	2 500
Computer Equipment		83	409	409	12	28	205	177	86.5%	409
Computer Equipment		83	409	409	12	28	205	177	86.5%	409
Machinery and Equipment		6 692	17 865	24 865	3 961	8 252	11 732	3 480	29.7%	24 865
Machinery and Equipment		6 692	17 865	24 865	3 961	8 252	11 732	3 480	29.7%	24 865
Transport Assets		874	4 000	4 000	-	2 858	2 000	(858)	-42.9%	4 000
Transport Assets		874	4 000	4 000	-	2 858	2 000	(858)	-42.9%	4 000
Total Repairs and Maintenance	1	10 502	31 908	38 908	5 605	13 683	18 754	5 072	27.0%	38 908

LIM476 Tubatse Fetakgomo - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		89 562	71 091	71 091	-	-	35 546	35 546	100.0%	71 091
Roads Infrastructure		89 562	71 091	71 091	-	-	35 546	35 546	100.0%	71 091
Roads		89 562	71 091	71 091	-	-	35 546	35 546	100.0%	71 091
Community Assets		5 924	3 389	3 389	-	-	1 695	1 695	100.0%	3 389
Community Facilities		5 924	3 389	3 389	-	-	1 695	1 695	100.0%	3 389
Halls		-	3 389	3 389	-	-	1 695	1 695	100.0%	3 389
Centres		5 924	-	-	-	-	-	-	-	-
Other assets		2 204	5 490	5 490	-	-	2 745	2 745	100.0%	5 490
Operational Buildings		2 204	5 490	5 490	-	-	2 745	2 745	100.0%	5 490
Municipal Offices		2 204	5 490	5 490	-	-	2 745	2 745	100.0%	5 490

Biological or Cultivated Assets										
Intangible Assets	30	200	200	-	-	100	100	100.0%	200	
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	30	200	200	-	-	100	100	100.0%	200	
<i>Water Rights</i>	-	200	200	-	-	100	100	100.0%	200	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	30	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	1 402	381	381	-	-	191	191	100.0%	381	
Computer Equipment	1 402	381	381	-	-	191	191	100.0%	381	
Furniture and Office Equipment	998	1 500	1 500	-	-	750	750	100.0%	1 500	
Furniture and Office Equipment	998	1 500	1 500	-	-	750	750	100.0%	1 500	
Machinery and Equipment	5 860	5 500	5 500	-	-	2 750	2 750	100.0%	5 500	
Machinery and Equipment	5 860	5 500	5 500	-	-	2 750	2 750	100.0%	5 500	
Transport Assets	-	2 325	2 325	-	-	1 163	1 163	100.0%	2 325	
Transport Assets	-	2 325	2 325	-	-	1 163	1 163	100.0%	2 325	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	1	105 980	89 877	89 877	-	-	44 939	44 939	100.0%	89 877

LIM476 Tubatse Fetakgomo - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		375	5 300	5 300	-	-	2 650	2 650	100.0%	5 300
<i>Capital Spares</i>										
Solid Waste Infrastructure		375	5 300	5 300	-	-	2 650	2 650	100.0%	5 300
<i>Landfill Sites</i>		375	5 300	5 300	-	-	2 650	2 650	100.0%	5 300
Community Assets		-	500	500	140	140	250	110	44.0%	500
Community Facilities		-	500	500	140	140	250	110	44.0%	500
<i>PurIs</i>		-	500	500	140	140	250	110	44.0%	500
Other assets		-	650	650	-	-	325	325	100.0%	650
Operational Buildings		-	650	650	-	-	325	325	100.0%	650
<i>Municipal Offices</i>		-	650	650	-	-	325	325	100.0%	650
Intangible Assets		-	600	600	-	-	300	300	100.0%	600
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	600	600	-	-	300	300	100.0%	600
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	600	600	-	-	300	300	100.0%	600
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	375	7 050	7 050	140	140	3 525	3 385	96.0%	7 050

