



MATATIELE
LOCAL MUNICIPALITY

2020/2021
MONTHLY MAYORS
SECTION 71
REPORT

MONTH ENDED
31ST MARCH 2021

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GLOSSARY

Annual Budget – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

Adjustment Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its annual budget during the year.

Allocations (Transfers – see DORA) – Money received from Provincial or National Government.

Budget Related Policy(ies) – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet and must be included in the asset register.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Payments do not always coincide with budgeted expenditure timings - for example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

MFMA – The Municipal Finance Management Act – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management. mSCOA – Municipal Standard Chart of Accounts.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure –The day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the Rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budgeted estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised Expenditure – Generally, spending without, or in excess of, an Approved Budget.

Virement – A transfer of funds within a vote.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In Garden Route District, this means the different GFS classification the budget is divided.

LEGISLATIVE FRAMEWORK

This report has been prepared in terms of the following enabling legislation:

The municipal Finance Management Act No. 56 of 2003

Section 71: Monthly budget Statements

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

PART 1-IN-YEAR REPORT

Section 1-Resolutions

These are the resolutions being presented to Council in the monthly report on the implementation of budget and financial state of affairs of the municipality as required in terms of section 71 of the Municipal Finance Management Act 56 of 2003 and the Municipal Budget and Reporting Regulations

Regulation 28 of the Municipal Budget and Reporting Regulations states:

“The monthly budget statement of a municipality must be in the format specified in the Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Recommendations:

- That, Council takes note of the monthly budget statement and supporting documentation for the month 31st March 2021.
- That, the submission of section 71 reports and to Provincial and National Treasuries 10 days after the end of each month be noted by Council.

Section 2-Executive summary

2.1 Introduction

The aim if the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from Service delivery and Budget Implementation Plan (SDBIP) and provide any remedial action or corrective steps to be taken.

2.2 Consolidated Performance (Revenue & Expenditure)

Revenue by source

The total revenue received for the month ended 31st March 2021 amounted to **R 74,010,948** which represents **15%** of the total annual approved budget figure of **R509,920,764** (including grants) and **16%** of the adjusted budget figure of **R 544,327,264**, revenue recognised to date represents **89%** of the adjusted budget. The majority of the revenue recognised this month of **R62,456,00** related to equitable share received in the month.

Operating Expenditure by type

Operating expenditure for the month ended 31st March 2021 amounted to **R 22,071,905** which represents **5%** of total approved operating expenditure budget figure of **R408,392,856** and **5%** of the adjusted budget amount of **R 439,610,076**, of this expenditure the majority relates to Council and employee related cost and payment of monthly contracted services.

Capital Expenditure

The approved annual capital budget for the financial year amounts to **R174,313,680**, this was adjusted to **R 177,313,684**. Capital expenditure incurred for the month ended 31st March 2021 amounted to **R13,650,362**. This represents **8%** of the approved capital expenditure budget and **8%** of the adjusted capital budget. Capital expenditure incurred to date represents **59%** of the total capital expenditure budget.

2.3 Material variances from the SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable.

2.4 Remedial or corrective steps

HODs and unit managers are sent monthly income and expenditure reports to monitor expenditure and revenue performance of each department, ensure spending is within budget and is aligned to the IDP's Strategic Goals.

Section 3

IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statements

3.1.1 Table C1 Monthly Budget Statement Summary

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	44,904	48,190	48,190	1,622	45,242	36,143	9,099	25%	48,190
Service charges	58,434	68,817	68,817	4,782	40,553	51,612	(11,060)	-21%	68,817
Investment revenue	12,973	14,650	14,650	678	6,100	10,987	(4,888)	-44%	14,650
Transfers and subsidies	244,441	256,212	309,524	63,338	304,315	232,143	72,173	31%	309,524
Other own revenue	19,092	20,525	21,270	2,708	15,801	15,953	(152)	-1%	21,270
Total Revenue (excluding capital transfers and contributions)	379,844	408,394	462,450	73,128	412,010	346,838	65,173	19%	462,450
Employee costs	115,402	125,231	125,231	9,766	85,823	93,923	(8,100)	-9%	125,231
Remuneration of Councillors	20,834	21,537	21,537	1,635	14,673	16,153	(1,480)	-9%	21,537
Depreciation & asset impairment	47,731	33,110	33,110	-	-	24,833	(24,833)	-100%	33,110
Finance charges	3	-	-	-	-	-	-	-	-
Materials and bulk purchases	44,131	53,567	54,115	231	37,667	40,586	(2,919)	-7%	54,115
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	129,629	174,949	205,618	10,440	79,931	154,213	(74,282)	-48%	205,618
Total Expenditure	357,729	408,393	439,610	22,072	218,094	329,708	(111,614)	-34%	439,610
Surplus/(Deficit)	22,114	1	22,840	51,056	193,917	17,130	176,787	1032%	22,840
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	124,782	101,527	81,787	883	72,341	61,340	11,000	18%	81,787
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	146,896	101,528	104,627	51,939	266,257	78,470	187,787	239%	104,627
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	146,896	101,528	104,627	51,939	266,257	78,470	187,787	239%	104,627
Capital expenditure & funds sources									
Capital expenditure	155,644	174,314	177,314	13,650	104,268	132,985	(28,718)	-22%	177,314
Capital transfers recognised	95,417	99,340	79,340	7,678	61,078	59,505	1,574	3%	79,340
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	60,228	74,974	97,974	5,973	43,189	73,480	(30,291)	-41%	97,974
Total sources of capital funds	155,644	174,314	177,314	13,650	104,268	132,985	(28,718)	-22%	177,314
Financial position									
Total current assets	266,693	232,526	262,401	-	357,536	-	-	-	262,401
Total non current assets	1,094,663	1,143,450	1,238,113	-	1,234,547	-	-	-	1,238,113
Total current liabilities	63,077	97,388	106,863	-	105,208	-	-	-	106,863
Total non current liabilities	29,028	27,398	26,760	-	27,695	-	-	-	26,760
Community wealth/Equity	1,269,250	1,251,190	1,366,891	-	1,459,181	-	-	-	1,366,891
Cash flows									
Net cash from (used) operating	201,441	145,787	250,796	(4,499)	142,717	188,097	45,380	24%	250,796
Net cash from (used) investing	(155,644)	(174,314)	(177,314)	13,650	104,268	(132,985)	(237,253)	178%	(177,314)
Net cash from (used) financing	5	(118)	118	(3)	(1,431)	89	1,520	1715%	118
Cash/cash equivalents at the month/year end	169,799	108,238	226,686	-	248,333	208,285	(40,047)	-19%	76,379
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	27,677	4,057	4,184	3,077	2,663	3,441	31,310	97,420	173,828
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

3.1.2 Table C2: Monthly Budget Statement –Financial Performance (Standard Classification)

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		309,200	325,819	376,426	67,316	362,973	282,320	80,653	29%	376,426
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		309,200	325,819	376,426	67,316	362,973	282,320	80,653	29%	376,426
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		7,125	11,958	11,693	831	7,343	8,770	(1,427)	-16%	11,693
Community and social services		3,469	5,719	5,454	221	4,118	4,090	27	1%	5,454
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		3,655	6,239	6,239	610	3,225	4,679	(1,454)	-31%	6,239
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		59,075	49,081	49,255	4,193	48,264	36,941	11,323	31%	49,255
Planning and development		481	145	202	35	112	152	(39)	-26%	202
Road transport		58,594	48,936	49,053	4,159	48,152	36,790	11,362	31%	49,053
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		129,225	123,062	106,863	1,671	65,772	80,147	(14,376)	-18%	106,863
Energy sources		118,306	107,474	87,474	687	56,999	65,606	(8,607)	-13%	87,474
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		10,919	15,588	19,388	983	8,772	14,541	(5,769)	-40%	19,388
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	504,625	509,921	544,237	74,011	484,351	408,178	76,173	19%	544,237
Expenditure - Functional										
<i>Governance and administration</i>		181,281	212,043	230,370	13,285	115,108	172,777	(57,669)	-33%	230,370
Executive and council		31,048	28,964	28,964	1,910	18,220	21,723	(3,503)	-16%	28,964
Finance and administration		147,900	179,004	197,331	11,016	94,597	147,998	(53,401)	-36%	197,331
Internal audit		2,333	4,075	4,075	359	2,291	3,056	(765)	-25%	4,075
<i>Community and public safety</i>		29,228	36,223	38,073	2,410	21,758	28,555	(6,797)	-24%	38,073
Community and social services		12,048	15,351	17,201	970	8,564	12,900	(4,336)	-34%	17,201
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		17,180	20,873	20,873	1,440	13,194	15,654	(2,461)	-16%	20,873
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		82,373	78,862	85,462	4,046	28,237	64,096	(35,859)	-56%	85,462
Planning and development		15,981	25,584	31,084	2,169	12,929	23,313	(10,384)	-45%	31,084
Road transport		66,392	53,278	54,378	1,877	15,308	40,783	(25,475)	-62%	54,378
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		64,848	81,265	85,705	2,331	52,990	64,279	(11,289)	-18%	85,705
Energy sources		46,926	57,506	58,006	444	39,282	43,504	(4,223)	-10%	58,006
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		17,922	23,759	27,700	1,887	13,709	20,775	(7,066)	-34%	27,700
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	357,729	408,393	439,610	22,072	218,094	329,708	(111,614)	-34%	439,610
Surplus/ (Deficit) for the year		146,896	101,528	104,627	51,939	266,257	78,470	187,787	239%	104,627

This table reflects the operating budget (Financial Performance) in standard classification, the main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services.

3.1.3 Table C3: Monthly Budget Statement –Financial Performance (revenue and expenditure by municipal vote)

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										
Revenue by Vote	1									
Vote 1 - Executive and council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		308,729	325,469	375,951	67,379	362,924	281,964	80,960	28.7%	375,951
Vote 3 - Corporate		471	350	475	(63)	49	356	(307)	-86.3%	475
Vote 4 - Development and Planning		481	145	202	35	112	152	(39)	-25.9%	202
Vote 5 - Community		18,044	27,546	31,082	1,815	16,115	23,311	(7,196)	-30.9%	31,082
Vote 6 - Infrastructure		176,900	156,410	136,527	4,846	105,151	102,395	2,756	2.7%	136,527
Vote 7 - Internal Audit		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	504,625	509,921	544,237	74,011	484,351	408,178	76,173	18.7%	544,237
Expenditure by Vote	1									
Vote 1 - Executive and council		31,048	37,214	28,964	1,910	18,220	21,723	(3,503)	-16.1%	28,964
Vote 2 - Finance and Admin		88,195	100,989	122,066	5,502	49,967	91,550	(41,583)	-45.4%	122,066
Vote 3 - Corporate		59,705	73,840	75,265	5,513	44,630	56,448	(11,818)	-20.9%	75,265
Vote 4 - Development and Planning		15,981	25,584	31,084	2,169	12,929	23,313	(10,384)	-44.5%	31,084
Vote 5 - Community		47,150	59,983	65,773	4,297	35,467	49,330	(13,863)	-28.1%	65,773
Vote 6 - Infrastructure		113,317	110,783	112,383	2,321	54,590	84,288	(29,698)	-35.2%	112,383
Vote 7 - Internal Audit		2,333	–	4,075	359	2,291	3,056	(765)	-25.0%	4,075
Total Expenditure by Vote	2	357,729	408,393	439,610	22,072	218,094	329,708	(111,614)	-33.9%	439,610
Surplus/ (Deficit) for the year	2	146,896	101,528	104,627	51,939	266,257	78,470	187,787	239.3%	104,627

Reporting per municipal vote provides details on the spread of spending over the various function of council. Revenue is mainly budgeted under the Executive and Council function and therefore the majority of the revenue will be reflected under this function.

3.1.4 Table C4: Monthly Budget Statement –Financial Performance (revenue by source and expenditure by type)

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		44,904	48,190	48,190	1,622	45,242	36,143	9,099	25%	48,190
Service charges - electricity revenue		47,645	53,291	53,291	3,807	31,928	39,968	(8,040)	-20%	53,291
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		10,790	15,526	15,526	975	8,625	11,644	(3,019)	-26%	15,526
Rental of facilities and equipment		803	500	1,245	551	1,470	934	536	57%	1,245
Interest earned - external investments		12,973	14,650	14,650	678	6,100	10,987	(4,888)	-44%	14,650
Interest earned - outstanding debtors		11,555	11,799	11,799	1,272	10,323	8,849	1,474	17%	11,799
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,398	2,094	2,094	226	247	1,570	(1,323)	-84%	2,094
Licences and permits		2,557	4,525	4,525	389	3,005	3,394	(388)	-11%	4,525
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		244,441	256,212	309,524	63,338	304,315	232,143	72,173	31%	309,524
Other revenue		2,779	1,608	1,608	270	755	1,206	(451)	-37%	1,608
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		379,844	408,394	462,450	73,128	412,010	346,838	65,173	19%	462,450
Expenditure By Type										
Employee related costs		115,402	125,231	125,231	9,766	85,823	93,923	(8,100)	-9%	125,231
Remuneration of councillors		20,834	21,537	21,537	1,635	14,673	16,153	(1,480)	-9%	21,537
Debt impairment		13,884	5,000	5,000	-	-	3,750	(3,750)	-100%	5,000
Depreciation & asset impairment		47,731	33,110	33,110	-	-	24,833	(24,833)	-100%	33,110
Finance charges		3	-	-	-	-	-	-	-	-
Bulk purchases		39,938	48,000	48,000	-	33,731	36,000	(2,269)	-6%	48,000
Other materials		4,192	5,567	6,115	231	3,936	4,586	(650)	-14%	6,115
Contracted services		81,078	101,279	131,110	7,641	57,972	98,333	(40,361)	-41%	131,110
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		33,957	68,670	69,508	2,799	21,959	52,131	(30,171)	-58%	69,508
Losses		711	-	-	-	-	-	-	-	-
Total Expenditure		357,729	408,393	439,610	22,072	218,094	329,708	(111,614)	-34%	439,610
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		22,114	1	22,840	51,056	193,917	17,130	176,787	0	22,840
(National / Provincial and District)										
Transfers and subsidies - capital (monetary allocations)		124,782	101,527	81,787	883	72,341	61,340	11,000	0	81,787
(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		146,896	101,528	104,627	51,939	266,257	78,470			104,627
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		146,896	101,528	104,627	51,939	266,257	78,470			104,627
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		146,896	101,528	104,627	51,939	266,257	78,470			104,627
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		146,896	101,528	104,627	51,939	266,257	78,470			104,627

Revenue by Source

Revenue by source explains the types of income budgeted for and the performance of these individually.

Property Rates

Property rates revenue is the major part of the municipal own revenue.

The municipality bills both annual and monthly rates at the beginning of the financial year i.e. July. The total property rates revenue for the month of March amounted to R 1,622,251.

Services Charges

Revenue from service charges includes electricity sales and revenue from waste removal. The total income from services charges amounted to R5 4,781,751 for the month ended 31st March 2021.

Interest earned on Investments

Reflects the interest in respect funds not immediately needed in the operations of the municipality, these short-term investments made with financial institutions include conditional grants. Interest on investments for the month ended 31st March 2021 amounted to R 678,408.

Interest on Outstanding Debtors

Interest on overdue accounts for the month ended 31st March 2021 amounted to R 1,271,691 the majority of the debtors are the government departments.

Fines, penalties and Forfeits

Revenue from fines, penalties and forfeits has an annual budget of R 2,093,700 for the month ended 31st March 2021 an amount revenue of R 226,134 has been recognised for this category.

Licences and permits

The budget for licences and permits amounts to R4,524,696 for the 2020/21 budget year. For the month ended 31st March 2021 an amount of R 388,837 was recognised and represents 9% of the total revenue budget for this category.

Transfers and Subsidies-Operational

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Acts respectively. An amount of R62,456,000 from equitable share which is the last instalment for the year.

Other Revenue

Other revenue consists mostly skills development refund, sale of tender documents, insurance refund and other revenue. Other revenue amounted to R 270,317 for the month ended 31st March 2021.

Operating Expenditure by type

Employee related costs/ Remuneration of Councillors

Remuneration related expenditure for the month ended 31st March 2021 amounted R 11,400,537 of the expenditure R 1,634,572 relates to Remuneration of Councillors and R 9,765,965 to Managers and staff, that represents 8% of the budgeted amount for this category.

Debt Impairment /Depreciation and Asset impairment

Currently the municipality accounts for Debt impairment at the end of the financial year, no expenditure is reflected for the month for this category.

The municipality is in a process of utilising the financial system (Munsoft) for the fixed asset register to allow for depreciation to be reported on a, monthly basis.

No depreciation was recorded for the month of March 2021.

Bulk Purchases

Expenditure relating to bulk electricity purchases reflects R0 for the month , the invoice for March 2021 was not received for the month and by the time the month end was completed.

Other Materials

Other material consists of inventory purchases for material and supplies and amounted to R 231,487 for the month ended 31st March 2021.

Contracted Services

Expenditure under this category consists of repairs and maintenance of municipal fleet, repairs and maintenance of buildings and facilities, debt collection contract, waste removal, grass cutting, accounting and auditing contracts and all municipal and financial systems utilised by the municipality. The contracted services for the month ended 31st March 2021 amounted to R 7,641,127.

Other Expenditure

Other expenditure reflects all other expenses not specifically mentioned and consists of the following:

- Skills development levy
- Remuneration of ward committee
- Telephone expenses
- Fuel and Oil
- Travel and subsistence expenses.

Other expenditure amounted to R 2,798,753 for the month ended 31st March 2021.

3.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding)

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 1 - Executive and council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Development and Planning		-	-	-	-	-	-	-	-	-
Vote 5 - Community		-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		71,334	-	-	-	-	-	-	-	-
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	71,334	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		3,013	6,029	5,029	(40)	439	3,771	(3,332)	-88%	5,029
Vote 3 - Corporate		1,246	3,130	3,430	529	1,487	2,573	(1,085)	-42%	3,430
Vote 4 - Development and Planning		43	480	570	30	30	428	(398)	-93%	570
Vote 5 - Community		1,601	6,190	6,190	-	268	4,643	(4,375)	-94%	6,190
Vote 6 - Infrastructure		78,408	158,485	162,095	13,131	102,044	121,571	(19,528)	-16%	162,095
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	84,310	174,314	177,314	13,650	104,268	132,985	(28,718)	-22%	177,314
Total Capital Expenditure		155,644	174,314	177,314	13,650	104,268	132,985	(28,718)	-22%	177,314
Capital Expenditure - Functional Classification										
Governance and administration		4,259	9,159	8,459	489	1,927	6,344	(4,417)	-70%	8,459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4,259	9,159	8,459	489	1,927	6,344	(4,417)	-70%	8,459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,601	3,260	3,260	-	210	2,445	(2,235)	-91%	3,260
Community and social services		1,479	1,560	1,560	-	210	1,170	(960)	-82%	1,560
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		122	1,700	1,700	-	-	1,275	(1,275)	-100%	1,700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		87,749	80,724	98,442	8,343	66,323	73,832	(7,508)	-10%	98,442
Planning and development		43	480	570	30	30	428	(398)	-93%	570
Road transport		87,706	80,244	97,872	8,313	66,294	73,404	(7,111)	-10%	97,872
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		62,036	81,171	67,153	4,818	35,807	50,365	(14,557)	-29%	67,153
Energy sources		62,036	78,241	64,223	4,818	35,750	48,167	(12,417)	-26%	64,223
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,930	2,930	-	57	2,197	(2,140)	-97%	2,930
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	155,644	174,314	177,314	13,650	104,268	132,985	(28,718)	-22%	177,314
Funded by:										
National Government		95,416	99,080	79,080	7,678	61,022	59,310	1,712	3%	79,080
Provincial Government	1	-	260	260	-	57	195	(138)	-71%	260
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		95,417	99,340	79,340	7,678	61,078	59,505	1,574	3%	79,340
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		60,228	74,974	97,974	5,973	43,189	73,480	(30,291)	-41%	97,974
Total Capital Funding		155,644	74,765	97,019	13,650	104,268	132,985	(28,718)	-22%	177,314

The approved annual capital budget for the financial year amounts to **R174,313,680**, this was adjusted to **R 177,313,684**. Capital expenditure incurred for the month ended 31st March 2021 amounted to **R 13,650,362**. This represents **8%** of the approved capital expenditure budget and **8%** of the

adjusted capital budget. Capital expenditure incurred to date represents 59% of the total capital expenditure budget.

3.1.6 C6 Monthly Budget Statement –Financial Position

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		153,085	23,886	15,565	7,063	15,565
Call investment deposits		–	93,822	61,875	178,504	61,875
Consumer debtors		8,258	65,910	105,427	112,045	105,427
Other debtors		103,648	47,924	78,379	58,223	78,379
Current portion of long-term receivables		–	–	–	–	–
Inventory		1,703	984	1,155	1,702	1,155
Total current assets		266,693	232,526	262,401	357,536	262,401
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		35,575	35,947	2,327	35,575	2,327
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,058,068	1,107,177	1,235,224	1,198,203	1,235,224
Biological		–	–	–	–	–
Intangible		333	326	562	770	562
Other non-current assets		688	–	–	–	–
Total non current assets		1,094,663	1,143,450	1,238,113	1,234,547	1,238,113
TOTAL ASSETS		1,361,356	1,375,976	1,500,513	1,592,084	1,500,513
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		345	1,268	1,387	1,391	1,387
Trade and other payables		50,733	83,862	90,385	91,686	90,385
Provisions		11,998	12,258	15,091	12,131	15,091
Total current liabilities		63,077	97,388	106,863	105,208	106,863
Non current liabilities						
Borrowing		–	8,451	–	8,184	–
Provisions		29,028	18,947	26,760	19,511	26,760
Total non current liabilities		29,028	27,398	26,760	27,695	26,760
TOTAL LIABILITIES		92,106	124,787	133,622	132,903	133,622
NET ASSETS	2	1,269,250	1,251,190	1,366,891	1,459,181	1,366,891
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,038,804	793,988	914,431	1,339,939	914,431
Reserves		230,446	457,202	452,460	119,242	452,460
TOTAL COMMUNITY WEALTH/EQUITY	2	1,269,250	1,251,190	1,366,891	1,459,181	1,366,891

3.1.7 C7 Monthly Budget Statement –Cash Flow

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	49,807	43,371	1,556	45,242	32,528	12,714	39%	43,371
Service charges		86,333	82,700	47,500	4,024	40,553	35,625	4,928	14%	47,500
Other revenue		4,149	8,726	9,471	270	755	7,104	(6,348)	-89%	9,471
Transfers and Subsidies - Operational		242,957	256,212	309,524	1,065	246,038	232,143	13,895	6%	309,524
Transfers and Subsidies - Capital		124,782	101,527	81,787	9,591	50,410	61,340	(10,930)	-18%	81,787
Interest		24,528	14,650	14,650	1,950	16,422	10,987	5,435	49%	14,650
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(281,152)	(367,836)	(237,934)	(22,072)	(184,363)	(178,451)	5,912	-3%	(237,934)
Finance charges		(5)	–	–	–	–	–	–	–	–
Transfers and Grants		(150)	–	(17,573)	(883)	(72,341)	(13,180)	59,161	-449%	(17,573)
NET CASH FROM/(USED) OPERATING ACTIVITIES		201,441	145,787	250,796	(4,499)	142,717	188,097	45,380	24%	250,796
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		(155,644)	(174,314)	(177,314)	13,650	104,268	(132,985)	(237,253)	178%	(177,314)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(155,644)	(174,314)	(177,314)	13,650	104,268	(132,985)	(237,253)	178%	(177,314)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		5	(118)	118	(3)	(1,431)	89	(1,520)	-1715%	118
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		5	(118)	118	(3)	(1,431)	89	1,520	1715%	118
NET INCREASE/ (DECREASE) IN CASH HELD		45,801	(28,645)	73,600	9,149	245,554	55,200			73,600
Cash/cash equivalents at beginning:		123,997	136,883	153,085		2,779	153,085			2,779
Cash/cash equivalents at month/year end:		169,799	108,238	226,686		248,333	208,285			76,379

PART 2 –SUPPORTING DOCUMENTATION

SECTION 4__DEBTORS' ANALYSIS

Supporting Table SC3

	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,666	1,469	1,937	908	488	1,262	2,300	1,078	14,108	6,037	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,489	747	618	542	482	481	22,416	41,669	69,445	65,591	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,612	540	499	516	442	429	1,700	16,234	21,972	19,321	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	7	7	7	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2,281	1,099	1,130	1,111	1,249	1,268	4,080	24,811	37,030	32,520	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	16,629	202	0	0	0	0	815	13,620	31,266	14,435	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	27,677	4,057	4,184	3,077	2,663	3,441	31,310	97,420	173,828	137,910	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4,222	2,169	2,727	1,720	1,479	2,312	26,259	46,341	87,230	78,111	-	-
Commercial	2300	23,422	1,879	1,449	1,350	1,177	1,122	5,036	50,956	86,392	59,641	-	-
Households	2400	33	8	8	7	7	6	15	123	207	156	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	27,677	4,057	4,184	3,077	2,663	3,441	31,310	97,420	173,828	137,910	-	-

The total debt book for March 2021 is R 166 962 215.47 has decreased by R3 228 804.99 from the previous month balance, Debt is made up of the following:

Residential debt:

R 62 143 196.81

Commercial debt

R 22 576 226.65

Government debt

R 79 984 118.09

Other

R 2 258 673.92

The municipality implements the credit control and debt collection policy, there are two areas in which the municipality is not able to collect and the debt totals to;

Maluti

R 42 587 030.94 (including current)

Cedarville

R 11 185 461.04 (including current)

The municipality makes use of debt collectors in implementing the credit and debt collection policy. There is no handover made in March 2021, new service provider has been appointed to start with the collections.

SECTION 5 -CREDITORS' ANALYSIS

Supporting Table SC4

Description R thousands	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	
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									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

The municipality paid its creditors within 30 days for the month ended 31st March 2021.

SECTION 6- INVESTMENT POTFOLIO ANALYSIS

Conditional and Unconditional investment monitoring Information

Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Municipal Infrastructure Grant	2,589,877	5,960	-	(5,960)	2,595,837
INEP	8,832,310	9,533	(3,516,600)	(9,533)	5,325,244
Municipal Electrification Intervention	269,440	620	-	(620)	270,060
Smart Grid	53,969	124	-	(124)	54,093
Establishment Plan	192,470	311	-	(311)	192,781
Housing Development Fund	1,957,655	3,159	-	(3,159)	1,960,814
Dedea	595,707	992	-	(992)	596,699
Total Conditional Investments	14,491,427	20,700	(3,516,600)	(20,700)	10,995,528

Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Call Acc STD CRR	46,884,582	1,700,000	-	(112,506)	48,584,582
Call Acc STD CRR	11,028,475	-	-	-	11,028,475
Call Acc STD CRR	20,893,989	106,504	-	(106,504)	21,000,493
Call ACC FNB Surplus Cash	6,805,396	-	-	-	6,805,396
Nedbank 32 Days	6,306,534	18,142	-	(18,142)	6,324,676
Nedbank relief fund	761,322	1,752	-	(1,752)	763,074
Nedbank COV -19 Solidarity	92,061	212	-	(212)	92,273
Nedbank call Surplus	102,837,377	141,772,064	(126,612,052)	(256,557)	117,997,389
NEDBANK	-	50,123,785	-	(123,785)	50,123,785
NEDBANK	-	40,064,745	-	(64,745)	40,064,745
Nedbank 91 days-0000014	50,489,753	53,753	(50,489,753)	(53,753)	-
Total Unconditional	246,099,489	143,598,674	(126,612,052)	(737,957)	302,784,888
TOTAL INVESTMENTS	260,590,916	143,619,374	(130,128,651)	(758,656)	313,780,416

The municipality invests surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investments policy. As at 31st March 2021 the conditional investments amounted to R10,995,528 and unconditional investments amounted to R302,784,888.

Total investments as at 31st March 2021 amounted to R313,780,416.

SECTION 7_ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 Supporting Table SC6

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		240,621	255,022	304,803	62,456	304,803	228,602	76,201	33.3%	304,803
Local Government Equitable Share		234,919	249,823	299,604	62,456	299,604	224,703	74,901	33.3%	299,604
Finance Management Grant		1,700	1,700	1,700	-	1,700	1,275	425	33.3%	1,700
EPWP		3,257	3,499	3,499	-	3,499	2,624	875	33.3%	3,499
Disaster relief grant		745	-	-	-	-	-	-	-	-
Provincial Government:		1,197	930	4,721	-	4,441	3,540	900	25.4%	4,721
Sport and Recreation		1,197	930	930	-	650	698	(48)	-6.8%	930
DECEAT				3,791	-	3,791	2,843	948	33.3%	3,791
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	241,818	255,952	309,523	62,456	309,243	232,143	77,101	33.2%	309,523
Capital Transfers and Grants										
National Government:		128,432	101,527	81,527	28,516	92,926	61,145	23,633	38.7%	81,527
MIG		58,255	48,936	48,936	28,516	60,335	36,702	23,633	64.4%	48,936
INEP		70,177	52,591	32,591	-	32,591	24,443	-	-	32,591
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	260	260	-	-	195	(195)	-100.0%	260
Sport and Recreation		-	260	260	-	-	195	(195)	-100.0%	260
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	128,432	101,787	81,787	28,516	92,926	61,340	23,438	38.2%	81,787
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	370,250	357,739	391,310	90,972	402,169	293,483	100,539	34.3%	391,310

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Acts respectively. An amount of R90,9 million was received in the month of March, relating to Equitable share and MIG last instalment and additional allocation of R11,399,000 for MIG .

7.2 Supporting Table SC7

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:		239,876	255,022	304,803	18,786	154,788	228,602	(73,814)	-32.3%	304,803
Local Government Equitable Share		234,919	249,823	299,604	18,081	150,325	224,703	(74,378)	-33.1%	299,604
Finance Management Grant		1,700	1,700	1,700	705	1,043	1,275	(232)	-18.2%	1,700
EPWP		3,257	3,499	3,499	-	3,419	2,624	795	30.3%	3,499
Disaster relief grant		-	-	-	-	-	-	-	-	-
Provincial Government:		1,197	930	4,721	2	37	3,540	(3,503)	-99.0%	4,721
Sport and Recreation		1,197	930	930	2	37	698	(660)	-94.7%	930
DEDEAT		-	-	3,791	-	-	2,843	(2,843)	-100.0%	3,791
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		241,073	255,952	309,523	18,788	154,825	232,143	(77,317)	-33.3%	309,523
Capital expenditure of Transfers and Grants										
National Government:		128,432	101,527	81,527	7,707	61,022	61,145	(124)	-0.2%	81,527
MIG		58,255	48,936	48,936	3,294	39,890	36,702	3,188	8.7%	48,936
INEP		70,177	52,591	32,591	4,413	21,132	24,443	(3,312)	-13.5%	32,591
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	260	260	-	57	195	(138)	-70.9%	260
0		-	260	260	-	57	195	(138)	-70.9%	260
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		128,432	101,787	81,787	7,707	61,078	61,340	(262)	-0.4%	81,787
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS										
		369,505	357,739	391,310	26,495	215,904	293,483	(77,579)	-26.4%	391,310

Expenditure performance on grants amounted to R26,4 million for the month ended 31st March 2021.

The equitable share is used for the day to day running of the Municipality.

SECTIONS 8_EXPENDITURE ON COUNCILLOR AND EMPLOYEE RELATED COSTS

Supporting Table C8

Summary of Employee and Councillor remuneration	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										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		20,834	13,114	13,114	960	9,356	9,836	(479)	-5%	13,114
Pension and UIF Contributions		—	739	739	61	474	554	(80)	-14%	739
Medical Aid Contributions		—	142	142	65	277	107	170	160%	142
Motor Vehicle Allowance		—	133	133	11	86	100	(14)	-14%	133
Cellphone Allowance		—	3,140	3,140	204	1,837	2,355	(518)	-22%	3,140
Housing Allowances		—	4,269	4,269	335	2,642	3,202	(559)	-17%	4,269
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Sub Total - Councillors		20,834	21,537	21,537	1,635	14,673	16,153	(1,480)	-9%	21,537
% Increase	4		3.4%	3.4%						3.4%
Other Municipal Staff										
Basic Salaries and Wages		113,984	103,247	103,247	8,073	71,866	77,435	(5,570)	-7%	103,247
Pension and UIF Contributions		3	988	988	43	360	741	(381)	-51%	988
Medical Aid Contributions		—	5,322	5,322	363	2,782	3,991	(1,209)	-30%	5,322
Overtime		54	692	692	165	1,219	519	700	135%	692
Performance Bonus		330	6,197	6,197	319	2,944	4,648	(1,704)	-37%	6,197
Motor Vehicle Allowance		—	4,114	4,114	418	3,123	3,085	37	1%	4,114
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	4,672	4,672	380	2,892	3,504	(611)	-17%	4,672
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		870	—	—	—	536	—	536	#DIV/0!	—
Long service awards		161	—	—	5	101	—	101	#DIV/0!	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		115,402	125,231	125,231	9,766	85,823	93,923	(8,100)	-9%	125,231
% Increase	4		8.5%	8.5%						8.5%
Total Parent Municipality		136,235	146,768	146,768	11,401	100,496	110,076	(9,580)	-9%	146,768
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		136,235	146,768	146,768	11,401	100,496	110,076	(9,580)	-9%	146,768
% Increase	4		7.7%	7.7%						7.7%
TOTAL MANAGERS AND STAFF		115,402	125,231	125,231	9,766	85,823	93,923	(8,100)	-9%	125,231

Remuneration related expenditure for the month ended 31st March amounted to R 9,7 million of the expenditure R1,6 million relates to Remuneration of Councillors and R 9,7 million to Managers and staff.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE**QUALITY CERTIFICATE**

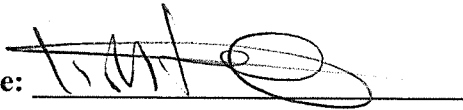
I, **Lizo Matiwane**, the Municipal Manager of Matatiele Local Municipality do hereby certify that-

The monthly budget statements (Section 71 Report) on the implementation of the budget and financial state of affairs of the municipality for the month ended 31st March 2021 has been prepared in accordance with the Municipal Finance Management Act 2003 and Regulations made under that Act.

Print Name: Lizo Matiwane

Municipal Manager of Matatiele Local Municipality

Signature:



Date: 15/04/2021