

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

April 2015

PART 1: IN - YEAR REPORT

PURPOSE

To report to the Council and submit to National and Provincial Treasury on the monthly financial performance of the Municipality as required by Section 71 of the Municipal Finance Management Act.

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further state that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the Mayor and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

Description	2023-24		Budget Year 2024-25						YTD Variance	YTD Variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Variance	Variance			
Financial Performance											
Property rates	20 450	30 000	24 500	1 601	16 724	20 417	13 653	100%	24 500		
Services charges	58 821	63 243	67 605	6 944	63 021	58 578	13 457	-6%	67 605		
Non-specified revenue	3 592	2 800	4 260	300	2 939	3 590	16 111	-17%	4 260		
Transfers recognised - operational	146 878	170 641	170 641	568	170 254	142 201	28 053	20%	170 641		
Other own revenue	12 519	13 628	12 913	1 140	11 958	14 928	(2 970)	-20%	18 013		
Total Revenue excluding capital transfers	245 066	280 118	288 123	9 648	264 864	237 603	47 261	7%	286 223		
Employee costs	87 146	97 177	95 809	10 748	79 028	78 007	1 001	1%	93 839		
Remuneration of Councilors	16 037	15 273	17 590	2 047	14 937	14 958	238	2%	17 590		
Depreciation & asset impairment	32 828	35 000	33 500	-	-	27 917	(27 917)	-100%	33 500		
Finance charges	-	-	-	-	-	-	-	-	-		
Materials and bulk purchases	49 891	50 013	50 032	7 214	44 201	46 694	(2 493)	-6%	58 032		
Transfers and grants	2 287	9 600	1 940	190	1 605	1 617	(12)	-1%	1 940		
Other expenditure	78 685	83 433	102 116	7 674	72 694	85 057	(12 402)	-15%	102 116		
Total Expenditure	266 675	291 497	304 787	27 874	212 405	253 989	(41 584)	-16%	304 787		
Surplus/(Deficit)	(21 610)	(11 379)	(16 663)	(8 326)	42 479	(16 386)	68 865	-359%	(19 563)		
Transfers recognised - capital	44 723	50 340	56 813	6 281	38 877	45 844	(10 968)	-22%	56 713		
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers	23 113	39 461	40 150	(12 045)	81 356	33 468	47 898	143%	40 150		
Share of surplus /deficit of associate	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	23 113	39 461	40 150	(12 045)	81 356	33 468	47 898	143%	40 150		
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-		
Capital expenditure	49 665	77 290	84 383	8 762	51 362	70 319	(18 957)	-27%	84 383		
Capital transfers recognised	40 236	50 840	58 814	7 707	41 167	49 845	(8 678)	-17%	58 814		
Public contributions & donations	-	-	-	-	-	-	-	-	-		
Borrowing	-	-	-	-	-	-	-	-	-		
Internally generated funds	8 430	26 480	24 569	1,066	10,186	20,474	(10,279)	-60%	24,569		
Total source of capital funds	48 665	77 290	84 383	8 762	61,362	70,319	(18,957)	-27%	84,383		
Financial position											
Total current assets	90 618	72 269	110 321	-	132 343	-	-	-	110 321		
Total non current assets	813 489	1 077 247	858 956	-	830 983	-	-	-	858 956		
Total current liabilities	82 178	43 000	41 307	-	107 702	-	-	-	41 307		
Total non current liabilities	34 683	40 000	40 000	-	30 512	-	-	-	40 000		
Community wealth/Equity	787,245	1,066,516	887,970	-	826,111	-	-	-	887,970		
Cash flows											
Net cash from (used) operating	76 508	72 559	110 247	(13 567)	32 212	81 873	68 661	65%	110 247		
Net cash from (used) investing	(58 618)	(72 290)	(83 383)	(9 889)	(57 953)	(68 486)	(11 533)	-17%	(83 383)		
Net cash from (used) financing	22	500	10	(26)	1	8	7	87%	10		
Cash/equivalents at the month/year end	35,247	20,768	62,121	-	76,770	67,642	(18,128)	-31%	128,386		
Debtors & creditors analysis		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Days	181-180 Days	181 Days+1 Year	Over 1 Year	Total	
Debtors Age Analysis											
Total By Income Source	4,455	3,580	2,735	2,079	1,649	1,579	13,387	24,525	53,998		
Creditors Age Analysis											
Total Creditors	-	-	-	-	-	-	-	-	-		

The above C1 Sum table summarizes the following activities:-

Revenue:

The actual revenue for the month of April 2015 is R 9, 548 million and the year to date actual is R254, 8 million. With a year to date budget of R237, 6 million, this reflects a favourable variance of 7% (R17, 2 million) and all revenue generating activities reflect a positive variance except the following line items:

- Property rates: 18% unfavourable variance
- Service charges – refuse removal: 6% unfavourable variance
- Rental of facilities : 35% unfavourable variance
- Fines: 26 % unfavourable variance

Operating Expenditure

The Operational expenditure for the month amounts to R27, 8 million and the year to date actual amounts to R212, 4 million and the year to date budget is R253, 9 million. This reflects an unfavourable variance of R 41, 5 million that is partly attributed to depreciation and asset impairment as well as debt impairment that have 100% unfavourable variance. Cognizance should be taken that the two line items non-cash items and as a result, they do not therefore affect the cash flow position and/or performance of the Municipality.

Capital Expenditure

The capital expenditure for the month of April amounts to R8, 762 million and the year to date capital expenditure amounts to R51, 3 million of which the R34, 5 million spending pertains to MIG funded project/s, R16, 8 million pertains to internally funded project/s.

Surplus/Deficit

Taking the above into consideration, the net operating deficit for the month is R12, 0 million and the year to date results reflect a surplus amounting to R81, 3 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors for the month of April 2015 amounts to R53, 9 million of which R45, 5 million (84, 42%) is consumer debtors and R8, 4 million (15, 1%) is sundry debtors.

Creditors

All creditors are paid within 30 days of receipt of invoice as required by MFMA and as a result, our creditor's age analysis does not have figures.

Table C2 – Financial Performance (Standard Classification)

Description	2013:12		Budget Year: 2014:6							YTD Variance	YTD Variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance				
Revenue - Standard												
Governance and administration	176,282	207,929	206,020	2,667	194,449	171,663	22,766	13%	206,020			
Executive and council	1,611	934	934	50	884	778	115	15%	834			
Budget and treasury office	174,529	206,850	204,936	2,817	193,494	170,780	22,714	13%	204,936			
Corporate services	142	105	150	0	61	125	(64)	-51%	150			
Community and public safety	6,414	7,696	4,171	49	712	638	184	36%	1,171			
Community and social services	46	1,353	511	10	318	426	(108)	-25%	511			
Sport and recreation	2	25	60	-	20	50	(30)	-59%	60			
Public safety	6,366	6,308	800	38	373	52	321	616%	600			
Housing	-	-	-	-	-	-	-	-	-			
Health	-	-	-	-	-	-	-	-	-			
Economic and environmental services	41,165	52,357	66,347	6,978	43,656	55,290	(11,634)	-21%	66,347			
Planning and development	22	77	1,562	100	506	1,301	(796)	-30%	1,562			
Road transport	41,142	52,280	64,786	6,878	42,750	53,968	(11,238)	-21%	64,786			
Environmental protection	-	-	-	-	-	-	-	-	-			
Trading services	66,957	62,986	71,398	5,935	54,944	59,458	(4,554)	-8%	71,398			
Electricity	60,508	56,436	67,478	5,653	52,148	56,231	(4,105)	-7%	67,478			
Water	2,006	-	-	-	-	-	-	-	-			
Waste water management	617	-	-	-	-	-	-	-	-			
Waste management	2,746	6,556	3,620	276	2,898	3,267	(368)	-11%	3,620			
Other	-	-	-	-	-	-	-	-	-			
Total Revenue - Standard	289,817	330,958	344,936	15,829	293,761	286,999	6,762	2%	344,936			
Expenditure - Standard												
Governance and administration	168,666	140,374	167,129	11,694	96,962	130,941	(34,979)	-27%	167,129			
Executive and council	48,178	35,246	41,749	4,271	33,081	34,794	(1,700)	-5%	41,749			
Budget and treasury office	66,069	64,063	71,783	2,511	23,582	59,819	(36,237)	-61%	71,783			
Corporate services	44,317	41,074	43,587	4,811	39,289	36,331	2,958	8%	43,587			
Community and public safety	14,736	60,867	39,666	3,993	29,818	32,862	(3,146)	-10%	39,666			
Community and social services	3,364	20,771	17,668	1,913	14,408	14,882	(474)	-3%	17,668			
Sport and recreation	-	446	172	-	-	143	(143)	-100%	172			
Public safety	11,372	29,771	21,525	2,070	15,410	17,937	(2,527)	-14%	21,525			
Housing	-	-	-	-	-	-	-	-	-			
Health	-	-	-	-	-	-	-	-	-			
Economic and environmental services	31,670	30,847	36,160	3,287	29,731	30,133	(402)	-1%	36,160			
Planning and development	10,273	12,158	12,812	1,268	10,001	10,677	(676)	-6%	12,812			
Road transport	21,287	18,789	23,348	2,029	18,730	18,466	274	1%	23,348			
Environmental protection	-	-	-	-	-	-	-	-	-			
Trading services	61,804	68,190	71,943	8,000	66,884	68,662	(3,066)	-5%	71,943			
Electricity	51,150	56,772	69,285	7,834	46,887	48,404	(2,517)	-5%	59,285			
Water	-	-	-	-	-	-	-	-	-			
Waste water management	-	-	-	-	-	-	-	-	-			
Waste management	10,654	12,418	12,658	1,367	10,007	10,548	(541)	-5%	12,658			
Other	-	-	-	-	-	-	-	-	-			
Total Expenditure - Standard	266,676	291,497	304,797	27,874	212,406	263,999	(41,894)	-16%	304,797			
Surplus/ (Deficit) for the year	23,143	39,461	40,160	(12,046)	81,356	33,010	48,346	148%	40,160			

Table C3 – Fin' Performance (Revenue and Expenditure by vote)

Vote Description	Budget Year: 2014/15										
	2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD Variance	YTD Variance %	Full Year Forecast	
Revenue by Vote											
Vote 1 - Executive & Council	340	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	880	934	934	50	894	779	115	14.8%	934	934	
Vote 3 - Budget & Treasury	174,528	206,890	204,936	2,817	193,494	170,780	22,714	13.3%	204,936	204,936	
Vote 4 - Corporate Services	142	105	150	0	61	125	(64)	-50.9%	150	150	
Vote 5 - Community Services	9,541	14,242	11,091	809	7,961	9,243	(1,282)	-13.9%	11,091	11,091	
Vote 6 - Technical Services	104,353	108,710	126,263	12,052	90,445	105,219	(14,774)	-14.0%	126,263	126,263	
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	289,817	330,958	344,936	15,829	293,761	287,447	6,314	2.2%	344,936	344,936	
Expenditure by Vote											
Vote 1 - Executive & Council	26,983	25,556	27,288	2,898	22,166	22,740	(574)	-2.5%	27,288	27,288	
Vote 2 - Office of the Municipal Manager	6,193	9,690	14,461	1,373	10,925	12,051	(1,126)	-9.3%	14,461	14,461	
Vote 3 - Budget & Treasury	88,069	64,053	71,793	2,511	29,582	59,819	(30,237)	-60.6%	71,793	71,793	
Vote 4 - Corporate Services	44,317	41,074	43,567	4,011	36,209	36,331	2,958	8.1%	43,567	43,567	
Vote 5 - Community Services	41,393	63,405	56,202	5,838	43,180	48,835	(3,655)	-7.8%	56,202	56,202	
Vote 6 - Technical Services	72,449	75,590	78,643	9,175	63,262	65,639	(2,377)	-3.5%	78,643	78,643	
Total Expenditure by Vote	266,675	291,497	304,767	27,674	212,405	263,989	(41,584)	-16.4%	304,767	304,767	
Surplus/(Deficit) for the year	23,142	39,461	40,150	(12,045)	81,356	33,458	47,898	143.2%	40,150	40,150	

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2023/24		Original Budget		Adjusted Budget		Monthly actual	YearTD actual	YearTD Budget	YTD var. %	YTD var. %	Full Year Forecast
	Audited Outcome	Budget	Budget	Budget	Monthly actual	YearTD actual	YearTD Budget	YTD var. %	YTD var. %	Full Year Forecast		
Revenue By Source												
Property rates	20 493	30 000	24 500	1 591	16 724	20 417	(3 693)	-18%		24 500		
Property rates - penalties & collection charges	53 656	55 300	62 700	5 498	48 984	52 250	(3 268)	-6%		62 700		
Service charges - electricity revenue	-	-	-	-	-	-	-	-		-		
Service charges - water revenue	-	-	-	-	-	-	-	-		-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-		-		
Service charges - refuse revenue	2 721	5 188	3 903	279	2 889	3 253	(363)	-11%		3 903		
Service charges - other	-	2 561	1 206	176	1 177	1 005	172	17%		1 206		
Rental of facilities and equipment	(1 125)	1 056	8 066	80	1 651	2 550	(899)	-35%		3 060		
Interest earned - external investments	3 559	2 300	4 280	320	2 839	3 550	(611)	-17%		4 280		
Interest earned - outstanding debtors	5 225	5 000	7 000	490	4 896	6 833	(1 937)	-16%		7 000		
Dividends received	-	-	-	-	-	-	-	-		-		
Fines	1 698	610	610	38	375	502	(133)	-28%		610		
Licences and permits	4 656	6 548	6 000	481	4 351	5 000	(649)	-13%		6 000		
Agency services	2 623	-	-	-	-	-	-	-		-		
Transfers recognised - operational	146 878	170 841	170 841	598	170 234	142 201	28 033	20%		170 841		
Other revenue	2 210	1 315	1 243	50	673	1 036	(363)	-35%		1 343		
Gains on disposal of PPE	-	-	-	-	-	-	-	-		-		
Total Revenue excluding capital transfers	246,066	280,118	285,123	9,548	254,864	237,503	17,281	7%		285,223		
Expenditure By Type												
Employee related costs	87 146	87 177	93 809	10 749	79 008	79 007	1 001	1%		93 809		
Remuneration of councillors	16 037	16 273	17 690	2 047	14 957	14 658	298	2%		17 690		
Debt impairment	10 245	3 000	11 000	-	-	9 167	(1 833)	-100%		11 000		
Depreciation & asset impairment	32,822	35,000	33,500	-	-	27 617	(27,817)	-100%		33,500		
Finance charges	-	-	-	-	-	-	-	-		-		
Bulk purchases	48 014	47,000	54,300	7 076	42,853	45,250	(2,397)	-6%		54,300		
Other materials	1 677	3 013	1 732	136	1 538	1 444	94	7%		1 732		
Contracted services	6 800	8 700	19 505	1 102	9 458	16 254	(6 795)	-42%		19 505		
Transfers and grants	2,287	8,600	1,840	190	1 605	1 617	(112)	-1%		1,840		
Other expenditure	58,640	71,733	71 611	6,572	63,205	59 676	3,529	8%		71 611		
Loss on disposal of PPE	-	-	-	-	-	-	-	-		-		
Total Expenditure	266,676	281,487	304,787	27,874	212,405	253,986	(41,581)	-16%		304,787		
Surplus/(Deficit)	(21,610)	(11,370)	(18,663)	(16,326)	42,479	(16,383)	58,666	(0)		(19,563)		
Transfers recognised - capital	44 723	50 840	58 813	6 281	38 877	49 844	(10,968)	(0)		59 713		
Contributions recognised - capital	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after capital transfers	23 113	39,461	40,180	(12,046)	61,366	33,468	-	-		40,180		
Taxation	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after taxation	23 113	39,461	40,180	(12,046)	61,366	33,468	-	-		40,180		
Attributable to minorities	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) attributable to municipality	23,113	39,461	40,180	(12,046)	61,366	33,468	-	-		40,180		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		-		
Surplus/ (Deficit) for the year	23,113	39,461	40,180	(12,046)	61,366	33,468	-	-		40,180		

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections or targets are on property rates, refuse revenue, rental, interest on investments, fines, and other revenue. All other sources reflect a positive variance. In the case of expenditure, all year to date actuals reflects an under spending except the other material, (7 % variance) and other expenditure (6 % variance).

Reasons for deviations will only be provided for material variances and a variance is deemed to be material if it's 10% and more. These reasons are provided in Supporting Table SC1.

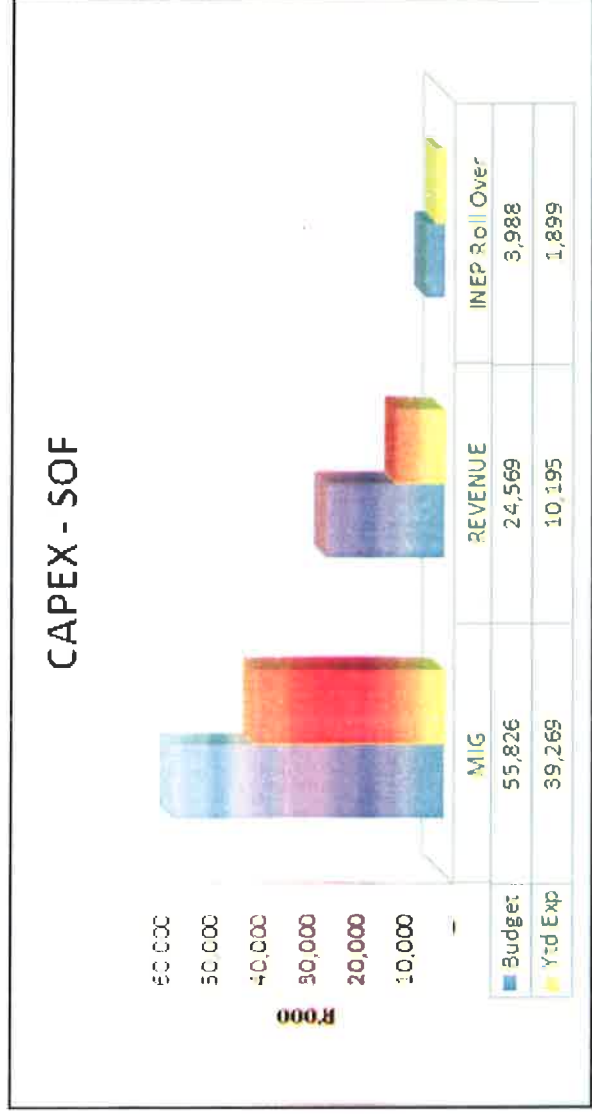
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Description	Budget Year: 2015/16									
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Multi-Year expenditure appropriation	-	-	-	-	-	-	-	-	-	
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	
Vote 3 - Budget & Treasury	-	1,300	1,100	165	1,210	817	293	32%	9,100	
Vote 4 - Corporate Services	-	500	500	-	417	417	(417)	-100%	500	
Vote 5 - Community Services	43,439	49,379	49,161	7,363	28,348	40,868	(11,620)	-28%	49,161	
Vote 6 - Technical Services	-	-	-	-	-	-	-	-	-	
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	43,439	45,179	50,761	7,518	30,558	42,301	(11,743)	-28%	50,761	
Single Year expenditure appropriation	-	-	-	-	-	-	-	-	-	
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of the Municipal Manager	75	-	-	-	-	-	-	-	-	
Vote 3 - Budget & Treasury	1,982	1,300	1,300	-	663	1,083	(390)	-30%	1,300	
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services	4,169	30,811	30,822	850	19,322	25,685	(6,363)	-25%	30,822	
Vote 6 - Technical Services	-	-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	6,226	32,111	33,622	1,244	20,805	28,018	(7,214)	-26%	33,622	
Total Capital Expenditure	49,665	77,290	84,383	8,762	51,362	70,319	(18,957)	-27%	84,383	
Capital Expenditure - Standard Classification	-	-	-	-	-	-	-	-	-	
Governance and administration	2,037	1,300	2,400	165	1,903	2,000	(97)	-5%	2,400	
Executive and Council	-	-	-	-	-	-	-	-	-	
Budget and treasury office	75	-	-	-	-	-	-	-	-	
Corporate services	1,962	1,300	2,400	165	1,903	2,000	(97)	-5%	2,400	
Community and public safety	-	500	500	-	-	417	(417)	-100%	500	
Community and social services	-	500	500	-	-	417	(417)	-100%	500	
Sport and recreation	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and environmental services	38,287	66,940	71,716	8,697	44,110	69,763	(16,653)	-26%	71,716	
Planning and development	-	1,500	1,500	395	789	1,250	(461)	-37%	1,500	
Road transport	38,257	65,440	70,216	8,203	43,321	58,513	(15,192)	-28%	70,216	
Environmental protection	-	-	-	-	-	-	-	-	-	
Trading services	9,390	7,960	9,768	-	6,349	8,140	(2,790)	-34%	9,768	
Electricity	9,350	7,950	9,768	-	5,349	8,140	(2,790)	-34%	9,768	
Water	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	
Other	-	800	-	-	-	-	-	-	800	
Total Capital Expenditure - Standard Classification	49,666	77,290	84,383	8,762	51,362	70,319	(18,967)	-27%	84,383	
Funded by:	-	-	-	-	-	-	-	-	-	
National Government	40,235	50,840	55,828	7,707	39,269	46,522	(7,253)	-16%	55,828	
Provincial Government	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	3,988	-	1,999	3,323	(1,424)	-43%	3,988	
Other transfers and grants	40,235	50,840	59,814	7,707	41,167	49,845	(8,678)	-17%	59,814	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	
Public contributions & donations	-	-	-	-	-	-	-	-	-	
Borrowing	9,430	26,450	24,569	1,055	10,195	20,474	(10,279)	-50%	24,569	
Internally generated funds	49,666	77,290	84,383	8,762	51,362	70,319	(18,967)	-27%	84,383	
Total Capital Funding										

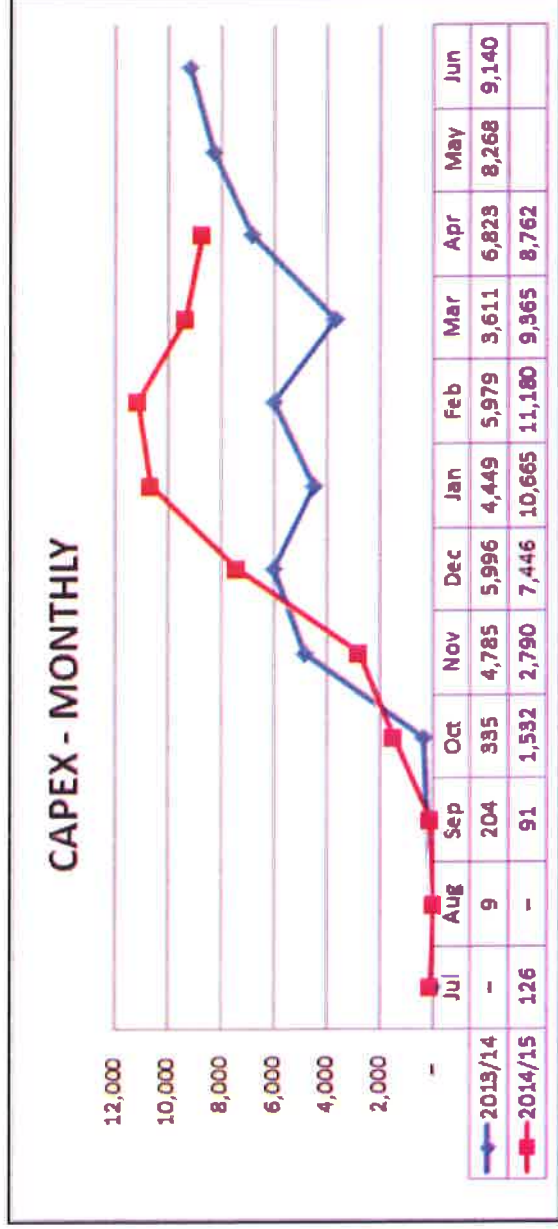
Table C5C: Monthly Capital Expenditure by Vote

Description	Budget Year: 2014:15									
	2013:14	Original Budget	Adjusted Budget	Monthly estimate	Year-to-date actual	Year-to-date budget	YTD Variance	YTD Variance%	Equi-Year Forecast	
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 4 - Corporate Services	-	1,500	1,100	165	1,210	917	293	32%	1,100	
	-	500	500	-	-	417	(417)	-100%	500	
Vote 5 - Community Services		500	500	-	-	417	(417)	-100%	500	
5.7 - Parks & Cemetery 405 & 425	-	-	-	-	-	-	-	-	-	
5.8 - Sales offices 501, 502, 503 & 506	-	-	-	-	-	-	-	-	-	
5.9 - Sports & Recreation 435	-	-	-	-	-	-	-	-	-	
5.10 - Library 540	-	-	-	-	-	-	-	-	-	
Vote 6 - Technical Services	43,439	43,379	49,161	7,353	29,348	40,968	(11,620)	-28%	49,161	
6.1 - Electricity 280	5,405	1,150	5,188	-	2,951	4,323	(1,372)	-32%	5,188	
6.2 - Fixed Property 445	-	-	-	-	-	-	-	-	-	
6.3 - Official Housing 510	-	-	-	-	-	-	-	-	-	
6.4 - Municipal Buildings 570	-	-	-	-	-	-	-	-	-	
6.5 - Aerodrome 640	-	-	-	-	-	-	-	-	-	
6.6 - Technical Services 645	38,034	42,229	43,974	7,353	26,396	36,645	(10,249)	-28%	43,974	
Total multi-year capital expenditure	43,439	45,179	50,761	7,518	30,668	42,301	(11,743)	-28%	50,761	
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 6 - Technical Services	4,169	30,611	30,822	850	19,322	25,685	(6,363)	-25%	30,822	
6.1 - Electricity 280	3,645	4,200	4,580	-	2,398	3,817	(1,419)	-37%	4,580	
6.2 - Fixed Property 445	-	-	-	-	-	-	-	-	-	
6.3 - Official Housing 510	-	-	-	-	-	-	-	-	-	
6.4 - Municipal Buildings 570	-	-	-	-	-	-	-	-	-	
6.5 - Aerodrome 640	-	-	-	-	-	-	-	-	-	
6.6 - Technical Services 645	224	26,411	26,242	850	16,924	21,868	(4,944)	-23%	26,242	
Total single-year capital expenditure	4,226	32,111	33,622	1,244	20,905	28,018	(7,214)	(0)	33,622	
Total Capital Expenditure	49,665	77,290	84,383	8,762	61,362	70,319	(10,957)	(0)	84,383	

The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and funding. For the month of April 2015, R8, 7 million spending was incurred and the year to date capital expenditure amounts to R51, 3 million which shows an unfavourable variance of R18, 9 million against the year to date budget of R 70, 3 million and this constitutes a 27% under spending variance.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R84, 4 million, R55, 8 million is funded from Municipal Infrastructure grant, R 3, 9 million from INEP and R24, 6 million from Own Revenue. The spending to date per sources of finance is R39, 2 million on MIG, R10, 1 million on own revenue and R 1, 8 million for INEP .



The above graph compares the 2013/14 and 2014/15 monthly capital expenditure performance. In addition, the graph shows adoption of 2013/14 spending pattern that was below par and poses concern regarding the material underspending of MIG allocation since only 70% of this allocation is spent as at end of April 2015.

Table C6: Monthly Budget Statement Financial Position

Description	2013/14		Budget Year: 2014/15			Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands						
ASSETS						
Current assets						
Cash	2,910	5,789	10,789	28,973	10,789	
Call investment deposits	32,337	15,000	50,752	47,597	50,752	
Consumer debtors	20,229	30,000	30,000	45,584	30,000	
Other debtors	32,854	16,500	16,500	8,414	16,500	
Current portion of long-term receivables	-	-	-	-	-	
Inventory	2,288	6,000	2,300	2,574	2,300	
Total current assets	90,618	72,269	110,321	132,343	110,321	
Non current assets						
Long-term receivables	644	-	-	-	-	
Investments	-	-	-	-	-	
Investment property	85,382	220,000	87,382	85,382	87,382	
Investments in Associate	-	-	-	-	-	
Property, plant and equipment	694,407	830,229	771,574	745,601	771,574	
Agricultural	-	-	-	-	-	
Biological assets	311	18	-	-	-	
Intangible assets	22,674	27,000	-	-	-	
Total non current assets	813,499	1,077,227	858,956	830,983	858,956	
TOTAL ASSETS	904,116	1,149,516	969,277	963,325	969,277	
LIABILITIES						
Current liabilities						
Bank overdraft	-	-	-	-	-	
Borrowing	-	-	-	-	-	
Consumer deposits	4,211	5,000	3,307	3,199	3,307	
Trade and other payables	42,917	38,000	38,000	104,503	38,000	
Provisions	35,049	-	-	-	-	
Total current liabilities	82,178	43,000	41,307	107,702	41,307	
Non current liabilities						
Borrowing	-	-	-	-	-	
Provisions	34,693	40,000	40,000	30,512	40,000	
Total non current liabilities	34,693	40,000	40,000	30,512	40,000	
TOTAL LIABILITIES	116,871	83,000	81,307	138,214	81,307	
NET ASSETS	787,245	1,066,516	887,970	825,111	887,970	
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)	787,245	1,066,516	887,970	825,111	887,970	
Reserves	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	787,245	1,066,516	887,970	825,111	887,970	

The above table shows that community wealth amounts to R825, 1 million, total liabilities R138, 2 million and the total assets R 963, 3 million.

Table C7: Monthly Budget Statement Cash Flow

Description	Budget Year 2014/15									
	2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Finance and other	85 040	107 021	85 041	7 054	84 450	79 164	(4 735)	(4 735)	(4 735)	85 041
Government - operating	146 878	170 841	170 841	566	170 254	142 201	(28 053)	(28 053)	(28 053)	170 841
Government - capital	44 723	50 840	50 713	6 281	38 877	48 781	(10 884)	(10 884)	(10 884)	50 713
Interest	8 437	8 105	11 260	396	4 505	9 303	(4 878)	(4 878)	(4 878)	11 260
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(204 285)	(254 448)	(224 448)	(27 884)	(244 249)	(187 040)	57 208	57 208	57 208	(224 448)
Finance charges	(2 287)	(9 600)	(1 940)	(180)	(1 805)	(1 617)	(12)	(12)	(12)	(1 940)
Transfers and Grants	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	76 508	72 559	110 247	(13 557)	32 212	91 873	59 651	59 651	59 651	110 247
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	-	5 000	1 000	100	600	833	(233)	(233)	(233)	1 000
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments										
Capital assets	(56 818)	(72 220)	(84 353)	(8 332)	(58 559)	(70 516)	(11 766)	(11 766)	(11 766)	(84 353)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(56 818)	(72 220)	(83 353)	(9 889)	(57 959)	(69 486)	(11 533)	(11 533)	(11 533)	(83 353)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	500	10	(26)	1	8	(7)	(7)	(7)	10
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	22	500	10	(26)	1	8	7	7	7	10
NET INCREASE/(DECREASE) IN CASH HELD	19 912	769	26 874	(23 462)	(25 740)	22 396				26 874
Cash/cash equivalents at beginning	15 334	20 000	35 247	-	101 511	35 247	-	-	-	101 511
Cash/cash equivalents at month/year end	35 247	20 769	62 121	-	75 770	57 642	-	-	-	128 385

Table C7 presents details pertaining to cash flow performance. For the month of April 2015, the net cash outflow from operating activities is R13, 5 million (year to date actual R32, 2 million - inflow) whilst net cash outflow from investing activities is R9.8 million (year to date actual R57, 9 million) that is mainly comprised of capital expenditure movement; and the net cash outflow from financing activities is R 26 thousand (year to date actual R 1 thousand). The cash and cash equivalent held at the end of April 2015 amounted to R75, 7 million that is made up of cash amounting R28, 1 million and short term investments of R47, 5 million.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material variance explanations

Description	Variance	Reasons for material deviations	Remedial or corrective actions remarks
Revenue By Source			
Property rates			
Service charges - other	-17%	Revenue forgone including transactions that are supposed to be classified as grants paid out	Correct classification of transfers to be performed
Service charges - refuse revenue	±11%	Effluent charges and line items such as reconnection fees appear to be occurring at lower rate relative to the anticipated rate thereof	Municipality to fast track the billing of areas that are not billed for this service
Fines	-29%	Some areas/townships that enjoy this service type are not getting billed for (i.e. Molelema township);	Municipality to fast track the billing of areas that are not billed for this service
Expenditure By Type			
Depreciation & asset impairment			
Transfers and grants	-5%	Non calculation of monthly actual depreciation	Asset register will be updated on to the financial system and the monthly depreciation would then be generated automatically by the system
Debt impairment	+100%	This is caused by some of pertinent transactions being classified as revenue forgone as opposed to transfers and grants paid out	HR must accelerate the appointment of more traffic officers
Capital Expenditure			
Grants funded projects	-17%	Non sitting of bid or uncollectible debts	Correct classification of transfers to be performed
Own revenue funded projects	-50%	Most of the major projects have not yet kick started	Asset or uncollectible debts will be identified and submission will then be made to Council for write off
Cash Flow			
Proceeds on disposal of PPE	-28%	All major projects that are funded internally have not yet kick started as well	The sitting of bid committees will be given thorough consideration as this will expedite the spending
Government - capital	-16%	Non conducting of auctions of assets that are not in use	The sitting of bid committees will be given thorough consideration as this will expedite the spending
Increase (decrease) in consumer deposits	-87%	Under spending on MIG	Only one auction has been conducted in the current financial year.
The majority of the projects have started spending and this is evident in the improved percentage spending on MIG projects			
Budget will be adjusted downwards			

Supporting Table: SC 3 - Debtors Age Analysis

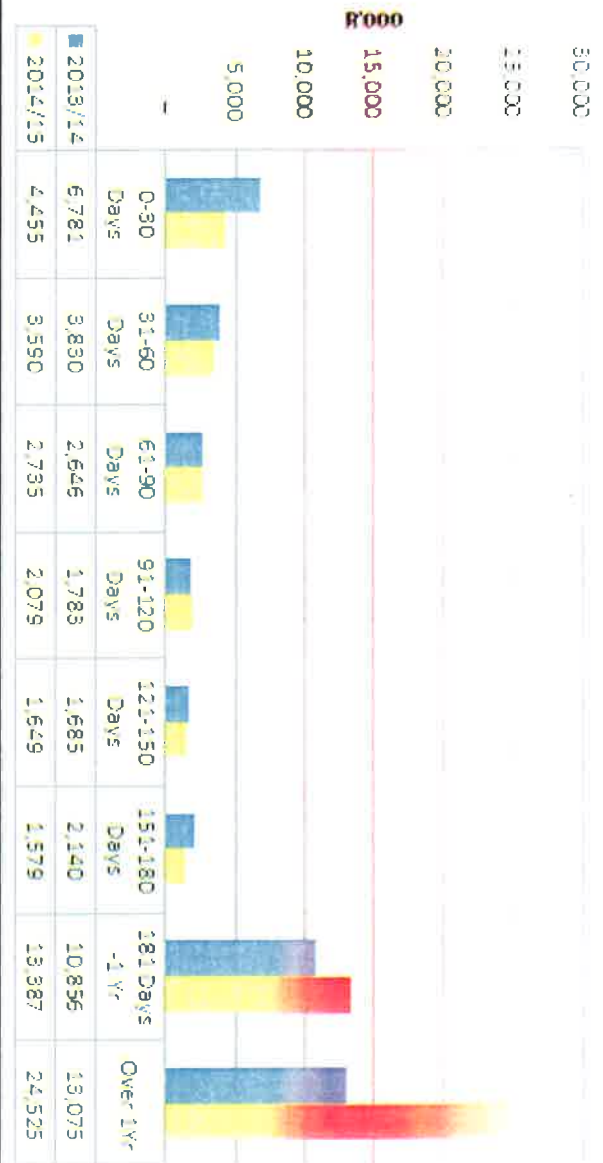
Description	Support Year 2014/15							Total
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	Over 1 Year	
Debtors Age Analysis By Income Source								
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5,235	18,110	11,154	5,220	4,300	3,942	2,109	46,866
Receivables from Non-exchange Transactions - Property Rates	1,827	962	841	730	681	654	8,675	11,348
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	287	124	88	43	35	31	172	2,038
Receivables from Exchange Transactions - Property Rental Debtors	74	48	86	61	13	13	600	987
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-
Recoverable unauthorised irregular fruitless and wasteful expenditure	-	-	-	-	-	-	-	-
Other	(3,262)	846	625	724	491	533	1,771	8,414
Total By Income Source	4,455	3,590	2,735	2,079	1,649	1,579	13,387	53,998
2013/14 - totals only	13,032	3,550	2,374	1,658	1,556	1,398	7,992	46,842
Debtors Age Analysis By Customer Group								
Origins of State	1,034	488	699	406	416	442	2,348	10,591
Commercial	1,675	1,127	703	484	376	308	2,081	5,709
Households	2,422	1,128	682	644	433	423	1,608	12,464
Other	(674)	846	641	544	424	406	7,350	12,510
Total By Customer Group	4,455	3,590	2,735	2,079	1,649	1,579	13,387	53,998

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of April amount to R53, 998 million. The debtors' book is made up as follows:

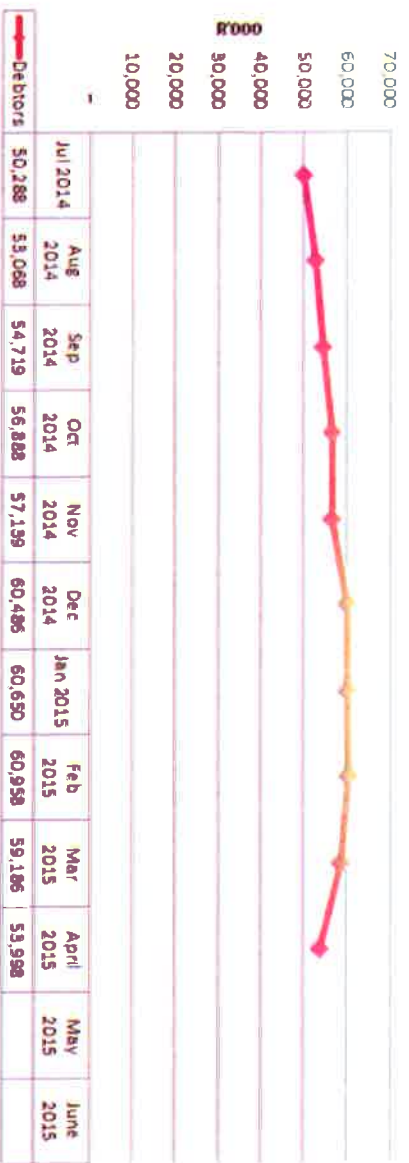
- Rates 47,63%
- Electricity 31,22%
- Rental 1,79%
- Refuse removal 3,77%
- Other 15,58%

The debtors' age analysis is graphically presented below.

DEBTORS AGE ANALYSIS - APRIL 2015



DEBTORS AGE ANALYSIS - MONTHLY



The initial graph compares debtors' age analysis for 2013/14 (April 2014) and 2014/15 (as at end of April 2015) whilst the latter shows monthly movement of debtors in the current financial year.

TOP TWENTY DEBTORS

Account No	ACCOUNT HOLDER NAME	COMMENT	TYPE	Out Balance
9900087	WATER PURIFICAT	GOVERNMENT	OCCUPIER	6 981 004.52
9012345	BREED J & OOSTH	AGRICULTURE	OCCUPIER	581 186.25
9901060	KLEINWATERFONTE	GOVERNMENT	OCCUPIER	575,698.21
1800002	OBARO (PTY)LTD	BUSINESS	OCCUPIER	555,509.13
9900028	ELIAS MOTSOLED	MUNICIPAL	OCCUPIER	352,801.05
506535	BUMAZI PROPERTI	BUSINESS	OCCUPIER	339,034.38
20494	BREAKAWAY TRUST	BUSINESS	OWNER	315,164.51
2913	SHOFRITE/CHECKE	MUNICIPAL	OCCUPIER	234,733.04
201885	SHOFRITE CHECKE	BUSINESS	OCCUPIER	207,549.31
37850	WORLDWATCH TRA	BUSINESS	OCCUPIER	206,115.23
9000000	REPUBLIEK VAN S	AGRICULTURE	OWNER	197,951.29
1501964	JAN JOUBERT T	INDUSTRIAL	OWNER	189,917.82
9001077	ROYAL SQUARE IN	AGRICULTURE	OWNER	177,133.68
207447	CHOPPIES GROBLE	BUSINESS	OCCUPIER	161,394.31
9001035	NDEBELE MAHLANG	AGRICULTURE	OWNER	160,719.52
6000908	DEPARTMENT OF E	RESIDENTIAL	OWNER	160,191.07
9000804	UNKNOWN	AGRICULTURE	OWNER	151,126.56
26610	LUVON INVESTME	BUSINESS	OWNER	145,024.83
214913	MEAT SPOT	BUSINESS	OCCUPIER	142,059.53
9900299	VOORTREKKER LIG	MUNICIPAL	OCCUPIER	141,596.54
TOTAL				10,955,890.78

Supporting Table: SC 4 - Creditors Age Analysis

Descriptor	Budget Year: 2014/15								Prior Year totals for 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										
Bank Electricity	-	-	-	-	-	-	-	-	-	-
Bank Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	-	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. All creditors for the month were paid within the stipulated period of thirty days and no creditors were outstanding for more than 30 days, hence the age analysis table is blank

TOP TWENTY CREDITORS PAID:

CODE	CREDITOR NAME	AMOUNT
429	NJINKOSANA BUSINESS ENTERPRISE	216,348.00
4001	MCKWENA MOTORS TLANONYANE MOT	133,020.00
32409	MAKGONATSCHLE TRADING ENTERPRI	89,610.00
32104	HUNADI WAMPHELE TRADING & PRO	45,325.00
867	MOROKANE'S GENERAL SUPPLIES	32,948.35
35392	PHIL-MODI BUSINESS ENTERPRISE	25,520.00
32084	VINORCOM TRADING ENTERPRISE	24,800.00
10030	VAN SCHAIK BOOKSTORE	22,284.31
615	FUNDOFILWE COMMODITY TRADING	20,000.00
1119	MOUTSE COMMUNITY RADIO STATION	16,000.00
31505	KWENAMEETSE TRANSPORT & ENTER	12,400.00
32803	NOKTHULA CONSTRUCTION AND PROJ	7,500.00
6479	CASHBUILD (PTY) LTD	6,880.00
32028	MCEETE CATERING AND CONSTRUC	6,500.00
32088	MIDWAY MOTORS	5,062.74
32056	AUTOMOTOR TRAFFIC SIGNAL CO	4,979.52
337	TURFMASTER (PTY) LTD	4,551.68
6992	GROBLERSDAL BUILD IT	3,499.40
5290	SUPA QUICK GROBLERSDAL	2,991.70
6061	BATTERY CENTRE	759.99
TOTAL		660,088.69

The above table presents the top twenty creditors paid during the month of April 2015 and an amount of R 660 thousand was paid during the month of April 2015.

Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of Institution & Investment ID	Period of Investment Yest/Months	Type of Investment	Expiry date of Investment	Accrued Interest for the	Yield for the month (%)	Market Value at beginning	Change in market value	Market value at end of
Municipality								
Santam	1 Month	Short term	30-Mar-2015	1	0.41%	328	-	328
Nedbank	3 Months	Short term	30-Jun-2015	120	0.52%	22,923	10,000	23,043
Nedbank	4 Months	Short term	31-Jul-2015	104	0.52%	20,017	-	20,121
Absa	3 Months	Short term	30-Mar-2015	18	0.44%	4,087	-	4,105
TOTAL INVESTMENTS AND INTEREST				244		47,355	10,000	47,598

Supporting table SC5 presents all investments that indicate that the total amount of R 47, 5 million has been invested as at end of April 2015. The opening balance was R47, 3 million, accrued interest for the month amounted to R244 thousand with a total of R 47, 3 million invested at as end of April 2015.

Supporting Table: SC 6 - Transfers and Grant Receipts

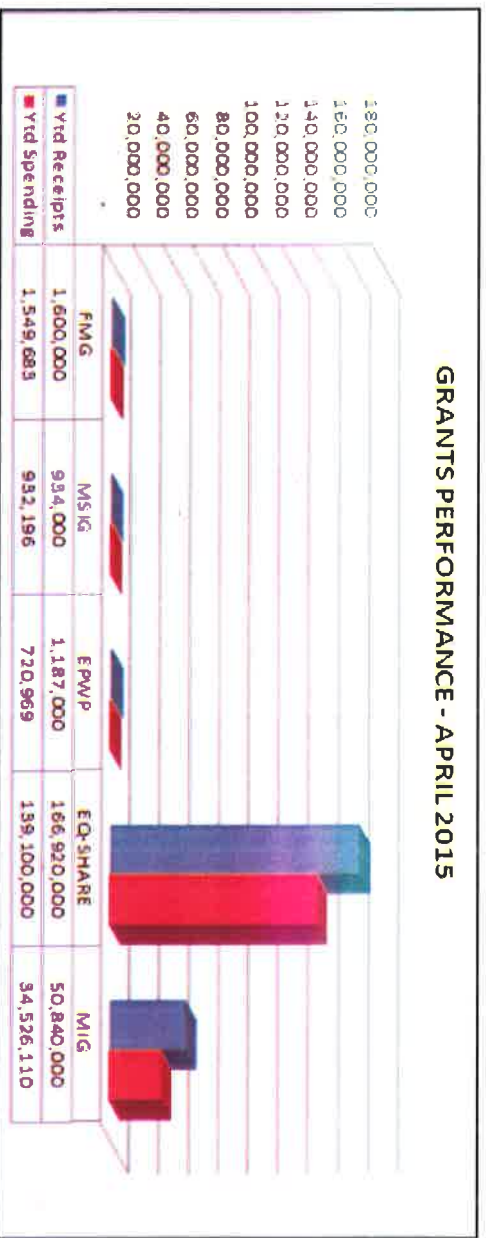
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	VTD Variance	VTD Variance	Full Year Forecast
RECEIPTS									
Operating Transfers and Grants									
National Government:	146,878	170,641	170,641	-	170,641	170,641	-	-	170,641
Local Government Equitable Share	143,438	166,920	166,920	-	166,920	166,920	-	-	166,920
Finance Management	1,550	1,600	1,600	-	1,600	1,600	-	-	1,600
Municipal Systems Improvement	890	934	934	-	934	934	-	-	934
EPWP Incentive	1,000	1,187	1,187	-	1,187	1,187	-	-	1,187
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	146,878	170,641	170,641	-	170,641	170,641	-	-	170,641
Capital Transfers and Grants									
National Government:	53,596	50,840	50,840	-	50,840	50,840	-	-	50,840
Municipal Infrastructure Grant (MIG)	49,596	50,840	50,840	-	50,840	50,840	-	-	50,840
Integrated National Electrification Grant	10,000	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	200,474	221,481	221,481	-	221,481	221,481	-	-	221,481

Supporting tables SC6 provide details of grants received. The year to date actual receipts amounts to R221, 4 million of which the major portion is attributed to equitable share (i.e. R166, 9 million) received. Other grants include amongst others, FMG, MSIG, EPWP and MIG. Cognizance should be taken that all transfers and grants for the financial year 2014/15 have been received from National treasury.

Supporting Table: SC 7 Transfers and grants - Expenditure

Description	2015/16		Budget Year 2014/15				YTD Variance	YTD Variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget			
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government	146,878	170,641	170,641	14,368	142,303	142,201	102	0.1%	170,641
Local Government Equitable Share	143,438	166,920	166,920	13,910	139,100	139,100	-	0.2%	166,920
Finance Management	1,550	1,600	1,600	301	1,550	1,533	17	1.0%	1,600
Municipal Systems Improvement	890	934	934	50	832	778	54	19.0%	934
EPWP Incentive	1,000	1,187	1,187	27	721	989	(268)	-27.1%	1,187
Total operating expenditure of Transfers and Grants	146,878	170,641	170,641	14,368	142,303	142,201	102	0.1%	170,641
Capital expenditure of Transfers and Grants									
National Government	44,723	50,840	50,840	7,707	34,526	42,367	(7,841)	-18.5%	50,840
Municipal Infrastructure Grant (MIG)	39,710	50,840	50,840	7,707	34,526	42,997	(7,841)	-18.5%	50,840
Integrated National Electrification Grant	6,012	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	44,723	50,840	50,840	7,707	34,526	42,367	(7,841)	-18.5%	50,840
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	191,601	221,481	221,481	22,076	176,829	184,568	(7,739)	-4.2%	221,481

An amount of R22, 0 million has been spent on grants during the month of April 2015 and the year to date actual expenditure amounts to R 176, 8 million. R142, 3 million is spent from operational grants while R34, 5 million is spent from capital grant (MIG and INEP in particular).



The above graph depicts the year to date receipts on grants and the year to date expenditure thereof. The grants expenditure on funds already received (as opposed to budget) is further shown below in percentages:

- Financial Management Grant 96,85%
- Municipal Systems Improvement Grant 99,80%
- Expanded Public Work Programme 60,74%
- Equitable Share 83,33%
- Municipal Infrastructure Grant 67,91%

Supporting Table: SC 7 Expenditure on Approved Roll over

Description	Budget Year 2014/15				
	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance
EXPENDITURE					
Capital expenditure of Approved Roll-overs					
National Government:	8,873	4,886	6,641	2,232	26.2%
Municipal Infrastructure Grant (MIG)	4,886	4,886	4,743	143	2.9%
Integrated National Electrification Grant	3,987	-	1,898	2,088	52.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	8,873	4,886	6,641	2,232	25.2%

Supporting Table: SC8 - Councillor Allowances and Employee Related Costs

Summary of Employee and Councilor Remuneration	Budget Year 2014/15									
	2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-to-date actual	Year-to-date budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	10,270	10,586	12,081	1,478	10,277	10,051	226	2%	12,081	
Pension and LIF Contributions	953	1,417	982	143	872	827	46	6%	982	
Medical Aid Contributions	170	160	280	21	212	233	(22)	-9%	280	
Motor Vehicle Allowance	3,840	4,088	3,916	357	3,264	3,263	(1)	0%	3,916	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	-	-	-	-	-	-	-	-	-	
Other benefits and allowances	0	45	340	-	-	284	(284)	-100%	340	
Sub Total - Councillors	15,233	16,273	17,590	1,999	14,615	14,658	(43)	0%	17,590	
Senior Managers of the Municipality										
Basic Salaries and Wages	3,395	5,191	5,261	-	2,849	4,384	(1,535)	-35%	5,261	
Pension and LIF Contributions	-	400	475	-	150	396	(206)	-52%	475	
Medical Aid Contributions	-	-	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	-	-	
Performance Bonus	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	827	1,282	1,407	-	528	1,172	(349)	-55%	1,407	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	-	-	-	-	-	-	-	-	-	
Other benefits and allowances	-	87	923	-	61	288	(218)	-21%	923	
Payments in lieu of leave	-	60	150	-	-	125	(125)	-100%	150	
Long service awards	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality	4,162	6,949	7,615	-	3,613	6,346	(2,733)	-43%	7,615	
Other Municipal Staff										
Basic Salaries and Wages	49,872	60,245	57,342	8,604	54,024	47,785	6,239	13%	57,342	
Pension and LIF Contributions	8,802	13,223	11,585	974	9,481	9,662	(181)	-2%	11,585	
Medical Aid Contributions	2,821	3,078	3,050	270	2,404	2,542	(138)	-5%	3,050	
Overtime	1,172	775	1,610	150	1,102	1,342	(240)	-18%	1,610	
Performance Bonus	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	3,718	4,451	4,670	483	4,658	3,892	766	20%	4,670	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	67	120	139	8	79	116	(37)	-32%	139	
Other benefits and allowances	899	7,493	6,633	188	6,546	5,528	1,018	18%	6,633	
Payments in lieu of leave	4,528	855	955	92	714	796	(82)	-10%	955	
Long service awards	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff	72,680	90,228	85,984	10,748	79,008	71,662	7,346	10%	85,984	
Total Parent Municipality	92,076	113,461	111,199	12,748	97,236	92,666	4,570	5%	111,199	
TOTAL SALARY, ALLOWANCES & BENEFITS	92,076	113,461	111,199	12,748	97,236	92,666	4,570	6%	111,199	
TOTAL MANAGERS AND STAFF	76,942	97,177	93,809	10,748	82,821	78,008	4,814	6%	93,809	

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for April 2015 amounts to R12, 7 million and the year to date actual expenditure amounted to R97, 2 million that is more by 5%. The expenditure for remuneration of councillors as at April 2015 amounts to R 1, 9 million.

Description	Budget Year 2014/15											
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
Cash Receipts By Source	1,342	1,095	1,961	1,287	1,287	871	1,817	1,633	2,055	1,304	1,544	32,674
Property rates												
Service charges - electricity & collection charges	4,572	3,825	5,813	4,100	3,663	2,952	5,331	4,731	4,809	3,550		52,255
Service charges - water revenue												
Service charges - sanitation revenue	273	223	308	243	218	181	293	281	262	251		6,824
Service charges - other	63	63	(7)	23	23	27	197	184	257	257		2,984
Rent of facilities and equipment	57	46	140	82	65	156	148	88	90	90		3,039
Interest earned - external investments	98	64	729	59	58	104	155	239	77	77		5,555
Dividends received												
Fines	24	34	18	26	50	51	59	61	30	30		1,122
Licences and permits												
Agency services												
Transfer receipts - operating	66,140	64	42	476	55,862	1,040	276	45,646	556	556		220,780
Other revenue	1,532	286	7,632	52	221	22,324	117	29,514	573	573		1,560
Cash Receipts by Source	74,291	6,576	18,220	8,617	65,522	4,658	32,766	28,490	91,191	14,381	(3,239)	396,452
Other Cash Flows by Source												
Transfer receipts - capital				1,058	3,112		20,211			5,284		61,901
Contributors & Contributed assets												
Proceeds on disposal of PPE												400
Short term loans												
Borrowing long term financing												
Increase in consumer deposits	(3)	(22)	(1)	24	(4)	10	17	6		(25)		600
Receipt of non-current receivables												
Change in non-current investments												
Total Cash Receipts by Source	74,998	6,554	18,220	8,617	65,522	4,658	32,766	28,490	91,191	14,381	(3,239)	396,452
Cash Payments by Type												
Employer related costs	6,941	6,937	6,368	7,120	7,071	11,317	7,289	6,897	7,689	10,748		112,826
Remuneration of councillors	1,931	1,324	1,324	1,349	1,343	1,331	1,373	1,338	1,343	2,047		17,163
Interest paid												
Bulk purchases - Electricity	5,505	6,018	4,084	4,590	(860)	7,854	3,678	4,028	48	7,076		49,538
Bulk purchases - Water & Sewer												
Other materials	290	136	130	141	180	3	176	221	123	136		1,918
Contracted services	872	872	867	867		1,875	1,041	1,073	1,120	1,402		11,067
Grants and subsidies paid - other municipalities												
Grants and subsidies paid - other	94	53	55	55	(55)	164	731	141	177	190		12,859
General expenses	9,563	6,282	566	17,523	13,888	7,292	6,484	20,436	6,841	8,934		89,486
Cash Payments by Type	25,325	21,523	13,882	31,644	21,267	29,636	20,772	34,135	17,352	30,133	-	294,858
Other Cash Flows by Type												
Capital assets	128			1,532	3,181	8,488	12,158	12,746	10,676	5,896		96,225
Repayment of borrowing												
Other Cash Flows (Payments)												
Total Cash Payments by Type	25,452	21,523	13,884	33,176	24,447	38,125	32,930	46,881	28,028	40,122	-	391,082
NET INCREASE(DECREASE) IN CASH HELD	48,745	(14,959)	4,576	(24,559)	41,075	(33,467)	(164)	(18,390)	63,163	(25,741)	-	5,370
Cash at the beginning of the month/year	35,600	84,146	68,178	73,854	49,295	56,988	56,902	56,738	38,948	100,514	75,776	46,071
Cash at the end of the month/year	84,146	69,179	73,854	49,295	56,988	56,902	56,738	38,948	100,514	75,776	46,071	51,441

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R 8, 0 million excluding the capital transfer receipts and the total cash payment for the month were R 30, 1 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	Budget Year 2014/15									
	2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend										
July	-	274	274	126	126	274	148	54.1%	0.16%	
August	9	634	634	-	126	908	908	0.16%	0.16%	
September	204	4420	4420	91	91	5327	5236	98.3%	0.12%	
October	335	6173	6173	1532	1532	11501	9989	86.7%	2%	
November	4785	13178	13178	2790	2790	24579	21889	88.7%	4%	
December	5998	4883	4883	7446	7446	29562	22116	74.8%	10%	
January	4442	2130	2130	10665	10665	31692	21827	68.3%	14%	
February	5978	6069	10462	11100	11100	48144	36984	76.8%	14%	
March	9611	8274	11458	9385	9385	59600	50255	84.3%	12%	
April	6823	13006	10485	8762	8762	70066	61303	87.5%	11%	
May	8288	5464	6543	-	-	76305	-	-	-	
June	5413	15813	7774	-	-	84383	-	-	-	
Total Capital expenditure	45872	77290	84383	51958	-	-	-	-	-	

Supporting table SC12 provides information on the monthly trends for capex. In terms of this table the capital expenditure for the month of April amounts to R8, 7 million. The capital budget spending still need to be given thorough consideration since the average monthly spending is lower than the projected monthly expenditure.

In terms of the year to date budget, the spending was anticipated to be at R 70, 0 million based on the adjusted budget and only R51, 9 million has actually been spent to date. This reflects year to date variance of 87, 5%.

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

Description	5 - Capital Expenditure on New Assets										
	2013-14	5 - Capital Expenditure on New Assets									
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD Variance	Full Year Forecast		
Capital expenditure on new assets											
Infrastructure	37,082	51,239	55,669	5,921	35,263	46,391	11,128	24.0%	55,669		
Roads, Pavements & Bridges	30,589	47,739	47,430	4,198	31,200	39,525	8,325	21.1%	47,430		
Storm water	-	1,500	1,000	65	286	833	557	64.4%	1,000		
Generation	-	-	-	-	-	-	-	-	-		
Transmission & Restoration	3,898	-	4,988	-	1,898	4,156	2,258	54.3%	4,988		
Street Lighting	2,565	2,000	2,251	1,658	1,867	1,876	8	0.4%	2,251		
Community	175	500	2,791	796	2,382	2,326	(57)	-2.4%	2,791		
Parks & gardens	-	500	300	-	-	250	250	100.0%	300		
Cemeteries	175	-	2,491	796	2,382	2,076	(307)	-14.8%	2,491		
Other assets	6	600	1,000	-	693	833	140	16.8%	1,000		
Other	6	600	1,000	-	693	833	140	16.8%	1,000		
Total Capital Expenditure on new assets	37,233	52,339	59,459	6,717	38,338	49,549	11,211	22.6%	59,459		

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

Description	2013/14		Budget Year: 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD var - %	YTD var - %	Full Year Forecast
Capex expenditure on renewal of existing assets									
Infrastructure	10,431	19,851	47,402	1,357	8,711	14,503	5,792	39.9%	17,402
Pretax Repairs & Engrs	6,636	13,601	12,378	1,357	4,762	10,315	5,553	53.8%	12,378
Storm water	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retention	3,792	6,250	4,480	-	3,451	3,733	283	7.6%	4,480
Water Management	-	-	546	-	489	435	(44)	-9.6%	546
Other assets	2,001	5,100	7,520	678	4,313	6,257	1,954	31.2%	7,520
General vehicles	-	200	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	600	-	-	-	-	-	-	-
Computers - hardware/equipment	1,311	500	500	-	469	417	(52)	-12.6%	500
Furniture and other office equipment	356	300	500	-	282	417	135	32.4%	500
Labour	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	1,500	1,800	-	474	1,500	1,026	68.4%	1,800
Other Buildings	43	-	2,300	60	1,781	1,817	135	7.1%	2,300
Other Land	-	1,500	1,500	365	789	1,250	451	30.0%	1,500
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	281	500	920	224	517	767	249	32.5%	920
Total Capital Expenditure on renewal of existing assets	12,432	24,951	24,924	2,045	13,024	20,770	7,746	37.3%	24,924

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

Description	2013/14		Budget Year 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure	4,529	3,200	4,070	350	3,260	3,362	112	3.3%	4,070
Infrastructure									
Roads Pavements & Bridges	2,266	1,000	900	-	881	750	(151)	-17.5%	900
Storm water	183	200	350	-	227	262	65	22.3%	350
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retention	973	1,000	1,300	59	1,098	1,083	(15)	-1.4%	1,300
Waste Management	1,107	1,000	1,520	121	1,074	1,267	193	15.2%	1,520
Community	13	-	-	-	-	-	-	-	-
Community halls	13	-	-	-	-	-	-	-	-
Other assets	5,043	5,576	6,828	390	5,510	5,690	(620)	-14.4%	6,828
General vehicles	92	2,067	3,527	303	3,208	2,938	(269)	-9.1%	3,527
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	1,376	500	680	27	534	567	32	5.7%	680
Other Buildings	914	1,250	1,600	58	1,370	1,335	(37)	-2.8%	1,600
Other	2,721	1,759	1,021	6	1,393	951	(647)	-54.3%	1,021
Total Repairs and Maintenance Expenditure	9,585	8,776	10,898	640	9,790	9,992	(708)	-7.8%	10,898

Supporting table SC13a and SC13b provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification. These tables present the capital programme performance of the Municipality.

The total year to date actuals for new capital projects amounts to R 38, 3 million and the year to date budget is R49, 5 million which reflects 22% less expenditure on new assets. The year to date expenditure on renewal of existing assets is R 13, 0 million and the year to date budget is R20, 7 million and this reflects 37, 3% variance.

The actual expenditure for the month of April 2015 on repairs and maintenance is R 640 thousand and the year to date actual amounts to R 9, 7 million and the year to date budget is R9, 0 million, reflecting over spending variance of 7, 8%.

Quality certificate

I RAMAKGAHLELE MAREDI, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of April 2015 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsaledi Local Municipality (LIM 472)

Signature *L. Locali*

Date *14/4/2015*

3. 2. 2000

