

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

APRIL 2018

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	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	25,815	26,472	34,805	2,518	28,531	29,373	(841)	-2.9%	34,805
Service charges	77,251	89,822	92,822	6,663	68,693	74,029	(5,336)	-7.2%	92,822
Investment revenue	1,319	3,701	2,500	256	1,796	1,836	(39)	-2.1%	2,500
Transfers and subsidies	-	226,163	226,163	712	211,265	225,474	(14,210)	-6.3%	226,163
Other own revenue	286,701	45,865	88,454	1,461	31,059	64,252	(33,194)	-51.7%	88,454
Total Revenue (excluding capital transfers)	391,085	392,023	444,744	11,610	341,344	394,964	(53,620)	-13.6%	444,744
Employee costs	117,781	123,460	126,105	10,069	110,466	107,684	2,782	2.6%	126,105
Remuneration of Councillors	20,298	22,113	23,430	1,875	18,684	19,009	(325)	-1.7%	23,430
Depreciation & asset impairment	47,998	51,200	51,200	-	-	-	-	-	51,200
Finance charges	1,426	3,124	2,124	-	403	1,513	(1,110)	-73.4%	2,124
Materials and bulk purchases	78,603	82,662	81,986	5,810	62,229	66,653	(4,424)	-6.6%	81,986
Transfers and subsidies	708	3,724	3,724	98	5,276	7,767	(2,491)	-32.1%	3,724
Other expenditure	229,263	100,105	142,317	8,784	90,850	97,451	(6,601)	-6.8%	142,317
Total Expenditure	496,076	386,388	430,886	26,635	287,908	300,077	(12,169)	-4.1%	430,886
Surplus/(Deficit)	(104,990)	5,635	13,857	(15,025)	53,437	94,887	(41,450)	-43.7%	13,857
Transfers and subsidies - capital	68,930	70,860	91,349	2,744	67,766	77,658	(9,892)	-12.7%	91,349
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	(36,060)	76,495	105,207	(12,281)	121,203	172,545	(51,342)	-29.8%	105,207
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(36,060)	76,495	105,207	(12,281)	121,203	172,545	(51,342)	-29.8%	105,207
Capital expenditure & funds sources									
Capital expenditure	80,665	77,302	103,123	6,285	77,564	82,195	(4,630)	-5.6%	103,123
Capital transfers recognised	68,895	62,158	80,131	3,044	67,654	69,857	(2,203)	-3.2%	80,131
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,770	15,144	22,992	3,241	9,910	12,338	(2,428)	-19.7%	22,992
Total sources of capital funds	80,665	77,302	103,123	6,285	77,564	82,195	(4,630)	-5.6%	103,123
Financial position									
Total current assets	87,618	107,614	92,914		144,278				92,914
Total non current assets	1,006,770	1,066,797	1,026,671		1,084,126				1,026,671
Total current liabilities	99,680	60,491	62,491		111,156				62,491
Total non current liabilities	89,811	98,733	106,433		86,141				106,433
Community wealth/Equity	904,896	1,015,187	950,660		1,031,107				950,660
Cash flows									
Net cash from (used) operating	98,321	93,102	106,587	(15,794)	89,558	108,026	18,468	17.1%	106,587
Net cash from (used) investing	(81,193)	(77,302)	(102,523)	7,764	(63,516)	(85,936)	(22,420)	26.1%	(102,523)
Net cash from (used) financing	(8,149)	(8,497)	(9,041)	(25)	(5,870)	(5,698)	172	-3.0%	(9,041)
Cash/cash equivalents at the month/year end	20,944	32,968	15,968	-	41,116	37,336	(3,780)	-10.1%	15,968
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days -1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10,399	3,970	2,334	1,919	1,428	1,705	9,177	27,868	58,799
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

The above C1 Sum table summarizes the following activities:-

Revenue:

The actual year to date operational revenue as at end of April is R341, 344 million and the year to date budget of R394, 964 million and this reflects a negative variance of R53, 620 million that can be attributed to property rates, service charges electricity and refuse removal that have negative variance. The following are the secondary revenue item categories reflecting a negative and positive material variance:

- Interest earned – outstanding Debtors 26% unfavorable variance,
- Rental on Facilities and Equipment: 34% unfavorable variance,
- Transfer and Subsidies: 6% unfavorable variance
- License and Permits: 8% favorable variance
- Fines: 82% unfavorable variance
- Other revenue: 20% unfavorable variance

Operating Expenditure

The year to date operational expenditure as at end of April amounts to R287, 908 million and the year to date budget is R300, 077 million and this reflects an underspending variance of R12, 169 million that translates to 4% negative variance. The variance is attributed to non-incorporation of depreciation and debt impairment amount. The municipality is however, in a process of linking the Asset Management system with core financial system so that the depreciation calculated on the initial system can be interfaced to the financial system and this will assist in doing away with the practice of calculating depreciation only at year end.

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

- Finance Charges: 73% under performance variance
- Transfers and subsidies: 32% under performance variance

Capital Expenditure

The year to date actual capital expenditure as at end of April amounts to R77, 564 million and the year to date budget amounts to R82, 195 million and this gives rise to R4, 630 million under performance variance.

Surplus/Deficit

Taking the above into consideration, the net operating surplus/deficit for the month of April is R53, 437 million

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of April amounts to R58, 799 million and this shows an increase of R10, 618 million as compared to R48, 181 million as at end of 2016/17 financial year.

Consumer debtors is made up of service charges and property rates that amount to R44, 834 million and other debtors amounting to R13, 964 Million.

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	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	253,047	170,084	183,920	4,166	175,404	176,583	(1,179)	-0.7%	183,920
Executive and council	–	35,581	35,581	–	35,581	35,581	(0)	0.0%	35,581
Finance and administration	253,047	128,101	141,936	4,166	133,421	134,599	(1,179)	-0.9%	141,936
Internal audit	–	6,402	6,402	–	6,402	6,402	(0)	0.0%	6,402
Community and public safety	45	12,846	18,446	6	12,477	16,770	(4,293)	-25.6%	18,446
Community and social services	45	6,377	11,977	6	6,009	10,302	(4,293)	-41.7%	11,977
Sport and recreation	–	6,469	6,469	–	6,468	6,468	(1)	0.0%	6,469
Public safety	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	115,853	150,237	200,822	2,348	118,656	168,118	(49,463)	-29.4%	200,822
Planning and development	1,635	13,512	19,012	6	8,691	18,533	(9,842)	-53.1%	19,012
Road transport	114,218	135,883	180,968	2,342	109,965	148,743	(38,778)	-26.1%	180,968
Environmental protection	–	842	842	–	–	842	(842)	-100.0%	842
Trading services	91,070	129,716	132,905	7,834	102,574	111,151	(8,577)	-7.7%	132,905
Energy sources	84,564	106,984	107,173	7,211	80,732	87,995	(7,264)	-8.3%	107,173
Water management	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	6,506	22,732	25,732	622	21,842	23,156	(1,313)	-5.7%	25,732
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	460,016	462,883	536,093	14,354	409,111	472,622	(63,511)	-13.4%	536,093
Expenditure - Functional									
Governance and administration	258,940	147,263	187,526	13,983	145,929	147,299	(1,370)	-0.9%	187,526
Executive and council	35,425	35,981	42,311	2,874	32,214	34,584	(2,370)	-6.9%	42,311
Finance and administration	215,183	104,880	137,765	10,811	107,150	106,166	983	0.9%	137,765
Internal audit	8,333	6,402	7,450	297	6,566	6,549	16	0.2%	7,450
Community and public safety	12,895	15,633	14,759	833	9,214	10,105	(892)	-8.8%	14,759
Community and social services	5,518	6,541	5,737	447	4,385	4,766	(382)	-8.0%	5,737
Sport and recreation	7,378	9,092	9,021	386	4,829	5,339	(510)	-9.6%	9,021
Public safety	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	103,151	117,737	114,087	4,979	49,369	53,348	(3,979)	-7.5%	114,087
Planning and development	18,070	20,850	17,708	1,094	12,811	14,596	(1,785)	-12.2%	17,708
Road transport	83,994	96,045	95,499	3,858	36,073	38,062	(1,990)	-5.2%	95,499
Environmental protection	1,087	842	880	26	485	689	(204)	-29.6%	880
Trading services	121,089	105,754	114,515	6,840	83,396	89,325	(5,928)	-6.6%	114,515
Energy sources	98,785	86,949	87,442	5,668	63,232	68,704	(5,473)	-8.0%	87,442
Water management	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	22,304	18,805	27,073	1,172	20,165	20,621	(456)	-2.2%	27,073
Other	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	496,076	386,388	430,886	26,635	287,908	300,077	(12,169)	-4.1%	430,886
Surplus/ (Deficit) for the year	(36,060)	76,495	105,207	(12,281)	121,203	172,545	(51,342)	-29.8%	105,207

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

Vote Description	2016/17	Budget Year 2017/18							
	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	–	31,540	31,540	–	31,540	31,540	(0)	0.0%	31,540
Vote 2 - Municipal Manager	–	15,805	15,805	–	14,716	15,805	(1,088)	-6.9%	15,805
Vote 3 - Budget & Treasury	253,036	70,368	85,500	4,154	76,720	76,834	(114)	-0.1%	85,500
Vote 4 - Corporate Services	12	33,797	33,842	12	33,853	33,830	24	0.1%	33,842
Vote 5 - Community Services	62,691	89,322	122,251	1,471	62,555	99,177	(36,622)	-36.9%	122,251
Vote 6 - Technical Services	142,642	200,885	220,489	8,710	170,463	189,250	(18,786)	-9.9%	220,489
Vote 7 - Developmental Planning	1,635	8,435	13,935	6	6,532	13,456	(6,924)	-51.5%	13,935
Vote 8 - Executive Support	–	12,731	12,731	–	12,731	12,731	0	0.0%	12,731
Total Revenue by Vote	460,016	462,883	536,093	14,354	409,111	472,622	(63,511)	-13.4%	536,093
Expenditure by Vote									
Vote 1 - Executive & Council	31,808	31,940	38,267	2,627	29,295	31,244	(1,948)	-6.2%	38,267
Vote 2 - Municipal Manager	27,365	15,826	23,102	1,423	19,517	19,949	(433)	-2.2%	23,102
Vote 3 - Budget & Treasury	128,458	39,702	59,430	4,896	50,714	49,723	991	2.0%	59,430
Vote 4 - Corporate Services	40,771	39,326	38,589	3,318	27,098	27,307	(208)	-0.8%	38,589
Vote 5 - Community Services	55,374	71,741	79,098	3,825	47,022	47,761	(739)	-1.5%	79,098
Vote 6 - Technical Services	183,344	165,483	165,601	8,677	93,937	101,900	(7,963)	-7.8%	165,601
Vote 7 - Developmental Planning	12,074	9,604	10,737	625	7,088	8,710	(1,623)	-18.6%	10,737
Vote 8 - Executive Support	16,881	12,767	16,063	1,243	13,236	13,483	(247)	-1.8%	16,063
Total Expenditure by Vote	496,076	386,388	430,887	26,635	287,908	300,077	(12,169)	-4.1%	430,887
Surplus/ (Deficit) for the year	(36,060)	76,495	105,207	(12,281)	121,203	172,545	(51,342)	-29.8%	105,207

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	25,815	26,472	34,805	2,518	28,531	29,373	(841)	-2.9%	34,805
Service charges - electricity revenue		81,206	81,206	6,041	60,595	64,847	(4,252)	-6.6%	81,206
Service charges - water revenue	70,745	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-
Service charges - refuse revenue		8,616	11,616	622	8,098	9,182	(1,084)	-11.8%	11,616
Service charges - other	6,506	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,935	1,000	(102)	541	817	(276)	-33.8%	1,000
Interest earned - external investments	1,319	3,701	2,500	256	1,796	1,836	(39)	-2.1%	2,500
Interest earned - outstanding debtors	2,889	6,260	14,260	612	8,476	11,392	(2,916)	-25.6%	14,260
Dividends received	6,469	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30,000	55,016	389	6,592	37,050	(30,458)	-82.2%	55,016
Licences and permits	50,885	5,171	4,500	454	3,913	3,639	274	7.5%	4,500
Agency services	5,255	-	-	-	-	-	-	-	-
Transfers and subsidies		226,163	226,163	712	211,265	225,474	(14,210)	-6.3%	226,163
Other revenue	213,105	2,499	13,678	108	9,136	11,354	(2,217)	-19.5%	13,678
Gains on disposal of PPE	8,098	-	-	-	2,400	-	2,400	0.0%	-
Total Revenue (excl' capital transf')	391,085	392,023	444,744	11,610	341,344	394,964	(53,620)	-13.6%	444,744
Expenditure By Type									
Employee related costs	117,781	123,460	126,105	10,069	110,466	107,684	2,782	2.6%	126,105
Remuneration of councillors	20,298	22,113	23,430	1,875	18,684	19,009	(325)	-1.7%	23,430
Debt impairment	21,128	26,372	26,372	-	-	-	-	-	26,372
Depreciation & asset impairment	47,998	51,200	51,200	-	-	-	-	-	51,200
Finance charges	1,426	3,124	2,124	-	403	1,513	(1,110)	-73.4%	2,124
Bulk purchases	65,729	69,165	70,165	5,045	52,348	56,939	(4,591)	-8.1%	70,165
Other materials	12,873	13,497	11,821	765	9,881	9,714	167	1.7%	11,821
Contracted services	43,080	25,350	65,237	4,704	51,067	55,481	(4,414)	-8.0%	65,237
Transfers and subsidies	708	3,724	3,724	98	5,276	7,767	(2,491)	-32.1%	3,724
Other expenditure	161,695	48,384	50,709	4,079	39,783	41,970	(2,187)	-5.2%	50,709
Loss on disposal of PPE	3,360	-	-	-	-	-	-	-	-
Total Expenditure	496,076	386,388	430,886	26,635	287,908	300,077	(12,169)	-4.1%	430,886
Surplus/(Deficit)	(104,990)	5,635	13,857	(15,025)	53,437	94,887	(41,450)	-43.7%	13,857
Transfers and subsidies - capital (monetary)	68,930	70,860	91,349	2,744	67,766	77,658	(9,892)	-12.7%	91,349
Transfers and subsidies - capital (monetary)		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	(36,060)	76,495	105,207	(12,281)	121,203	172,545			105,207
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(36,060)	76,495	105,207	(12,281)	121,203	172,545			105,207
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36,060)	76,495	105,207	(12,281)	121,203	172,545			105,207
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(36,060)	76,495	105,207	(12,281)	121,203	172,545			105,207

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections are on service charged, fines, Rental of facilities, and outstanding debtors and other revenue. In the case of expenditure the following line items reflect material variance; Finance charges and transfer and subsidies.

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

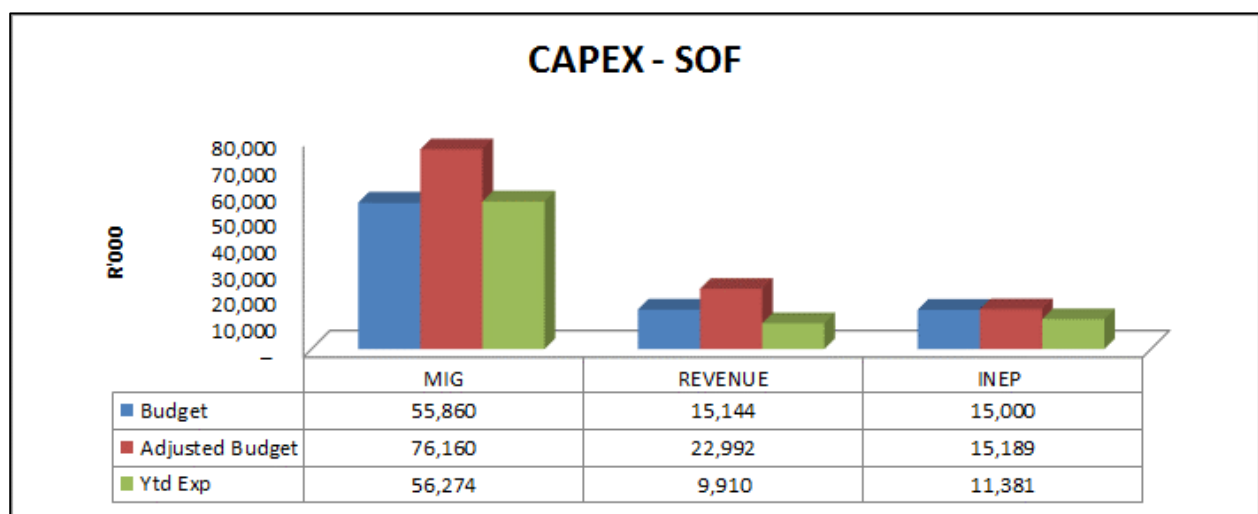
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	2,091	500	1,300	–	496	1,178	(682)	-57.9%	1,300
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	2,091	500	1,300	–	496	1,178	(682)	-57.9%	1,300
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	181	700	8,479	–	7,090	8,050	(960)	-11.9%	8,479
Community and social services	28	–	–	–	–	–	–	–	–
Sport and recreation	–	700	8,479	–	7,090	8,050	(960)	-11.9%	8,479
Public safety	153	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	67,241	62,944	80,021	5,304	61,086	61,704	(618)	-1.0%	80,021
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	67,241	62,944	80,021	5,304	61,086	61,704	(618)	-1.0%	80,021
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	11,151	13,158	13,324	981	8,892	11,263	(2,370)	-21.0%	13,324
Energy sources	11,151	13,158	13,324	981	8,892	11,263	(2,370)	-21.0%	13,324
Water management	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	80,665	77,302	103,123	6,285	77,564	82,195	(4,630)	-5.6%	103,123
Funded by:									
National Government	68,895	62,158	80,131	3,044	67,654	69,857	(2,203)	-3.2%	80,131
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	68,895	62,158	80,131	3,044	67,654	69,857	(2,203)	-3.2%	80,131
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	11,770	15,144	22,992	3,241	9,910	12,338	(2,428)	-19.7%	22,992
Total Capital Funding	80,665	77,302	103,123	6,285	77,564	82,195	(4,630)	-5.6%	103,123

Table C5C: Monthly Capital Expenditure by Vote

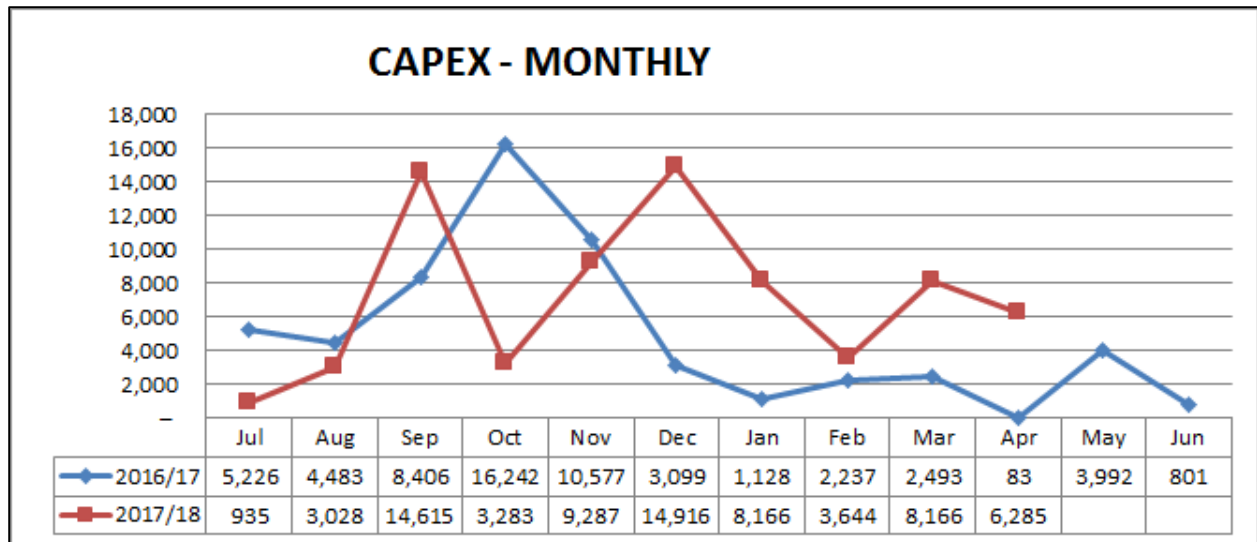
Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	500	1,300	-	496	1,178	(682)	-57.9%	1,300
Vote 5 - Community Services	28	500	500	-	-	500	(500)	-100.0%	500
Vote 6 - Technical Services	50,994	52,539	75,747	4,821	58,117	61,201	(3,084)	-5.0%	75,747
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	51,021	53,539	77,547	4,821	58,613	62,879	(4,266)	-6.8%	77,547
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1,508	-	-	-	-	-	-	-	-
Vote 5 - Community Services	153	700	400	-	285	400	(115)	-28.7%	400
Vote 6 - Technical Services	27,399	23,063	25,176	1,464	18,666	18,915	(249)	-1.3%	25,176
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	583	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	29,643	23,763	25,576	1,464	18,951	19,315	(364)	-1.9%	25,576
Total Capital Expenditure	80,665	77,302	103,123	6,285	77,564	82,195	(4,630)	-5.6%	103,123

The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of April 2018, R6, 285 million spending was incurred and that increased the year to date expenditure to R77, 564 million whilst the year to date budget is R82, 195 million and this gave rise to under spending variance of R4, 630 million that translates to 10%.



The above graph shows the components of sources of finance for capital budget. Of the total capital adjusted budget of R103, 123 million, R76, 159 million is funded from Municipal

Infrastructure grant, R15, 189 million from INEP and R 22, 992 million from own revenue and the spending per source of finance is presented in the above graph.



The above graph compares the 2016/17 and 2017/18 monthly capital expenditure performance. The graph shows performance and/or spending improvement pattern in all the months except for October and November, when comparing the 2017/18 and 2016/17 results.

Table C6: Monthly Budget Statement Financial Position

Description	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	5,288	4,400	4,400	10,840	4,400
Call investment deposits	15,657	28,568	11,568	30,277	11,568
Consumer debtors	20,636	34,600	30,600	48,056	30,600
Other debtors	42,835	36,846	42,846	51,359	42,846
Current portion of long-term receivables	-	-	-	-	-
Inventory	3,202	3,200	3,500	3,747	3,500
Total current assets	87,618	107,614	92,914	144,278	92,914
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	55,728	96,146	55,728	56,136	55,728
Investments in Associate	-	-	-	-	-
Property, plant and equipment	938,356	957,866	957,866	1,015,767	957,866
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	291	-	291	291	291
Other non-current assets	12,396	12,786	12,786	11,932	12,786
Total non current assets	1,006,770	1,066,797	1,026,671	1,084,126	1,026,671
TOTAL ASSETS	1,094,388	1,174,411	1,119,584	1,228,404	1,119,584
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	6,900	8,608	5,608	5,839	5,608
Consumer deposits	5,633	5,089	5,089	5,770	5,089
Trade and other payables	82,244	45,253	50,253	90,057	50,253
Provisions	4,904	1,542	1,542	9,489	1,542
Total current liabilities	99,680	60,491	62,491	111,156	62,491
Non current liabilities					
Borrowing	-	16,500	19,500	-	19,500
Provisions	89,811	82,233	86,933	86,141	86,933
Total non current liabilities	89,811	98,733	106,433	86,141	106,433
TOTAL LIABILITIES	189,492	159,224	168,924	197,297	168,924
NET ASSETS	904,896	1,015,187	950,660	1,031,107	950,660
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	904,896	1,015,187	950,660	1,031,107	950,660
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	904,896	1,015,187	950,660	1,031,107	950,660

The above table shows that community wealth amounts to R1, 031 billion, total liabilities R197, 297 million and the total assets R1, 228 billion. Non-current liabilities is mainly made up of provisions for long service award, landfill site and bonus.

Included in the trade and other payables is unspent conditional grants amounting to R13, 587 million relating to MIG, INEP, FMG and EPWP.

Table C7: Monthly Budget Statement Cash Flow

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	20,966	21,177	26,104	1,702	15,677	17,807	(2,131)	-12.0%	26,104
Service charges	69,070	83,078	79,245	6,682	54,524	56,402	(1,878)	-3.3%	79,245
Other revenue	10,066	13,516	24,449	2,139	31,449	17,832	13,617	76.4%	24,449
Government - operating	214,632	226,163	226,163	-	226,163	226,163	(0)	0.0%	226,163
Government - capital	83,703	70,860	91,349	-	81,860	76,124	5,736	7.5%	91,349
Interest	10,410	5,579	5,352	318	1,710	4,460	(2,750)	-61.7%	5,352
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(308,578)	(320,424)	(338,227)	(26,537)	(315,061)	(281,856)	33,205	-11.8%	(338,227)
Finance charges	(1,426)	(3,124)	(4,124)	-	(448)	(3,437)	(2,989)	87.0%	(4,124)
Transfers and Grants	(521)	(3,724)	(3,724)	(98)	(6,316)	(5,470)	845	-15.5%	(3,724)
NET CASH FROM/(USED) OPERATING ACTIVITIES	98,321	93,102	106,587	(15,794)	89,558	108,026	18,468	17.1%	106,587
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	600	-	-	-	-	-	600
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	(529)	-	-	14,048	14,048	-	14,048	0.0%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(80,665)	(77,302)	(103,123)	(6,285)	(77,564)	(85,936)	(8,372)	9.7%	(103,123)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(81,193)	(77,302)	(102,523)	7,764	(63,516)	(85,936)	(22,420)	26.1%	(102,523)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	21	111	(433)	(25)	(137)	1,475	(1,612)	-109.3%	(433)
Payments									
Repayment of borrowing	(8,170)	(8,608)	(8,608)	-	(5,733)	(7,173)	(1,440)	20.1%	(8,608)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8,149)	(8,497)	(9,041)	(25)	(5,870)	(5,698)	172	-3.0%	(9,041)
NET INCREASE/ (DECREASE) IN CASH HELD	8,979	7,304	(4,977)	(8,055)	20,172	16,392			(4,977)
Cash/cash equivalents at beginning:	11,965	25,664	20,944		20,944	20,944			20,944
Cash/cash equivalents at month/year end:	20,944	32,968	15,968		41,116	37,336			15,968

Table C7 presents details pertaining to cash flow performance. As at end of April 2018, the net cash inflow from operating activities is R89, 558 million whilst net cash outflow from investing activities is R63, 516 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R5, 870 million. The cash and cash equivalent held at end of April 2018 amounted to R41, 116 million and the net effect of the above cash flows is cash outflow movement of R20, 172 million. The cash and cash equivalent at end of the reporting period of R41, 116 million is made up of cash amounting to R10, 840 million and short term investment of R30, 277 million for the reporting period.

PART 2: SUPPORTING TABLES

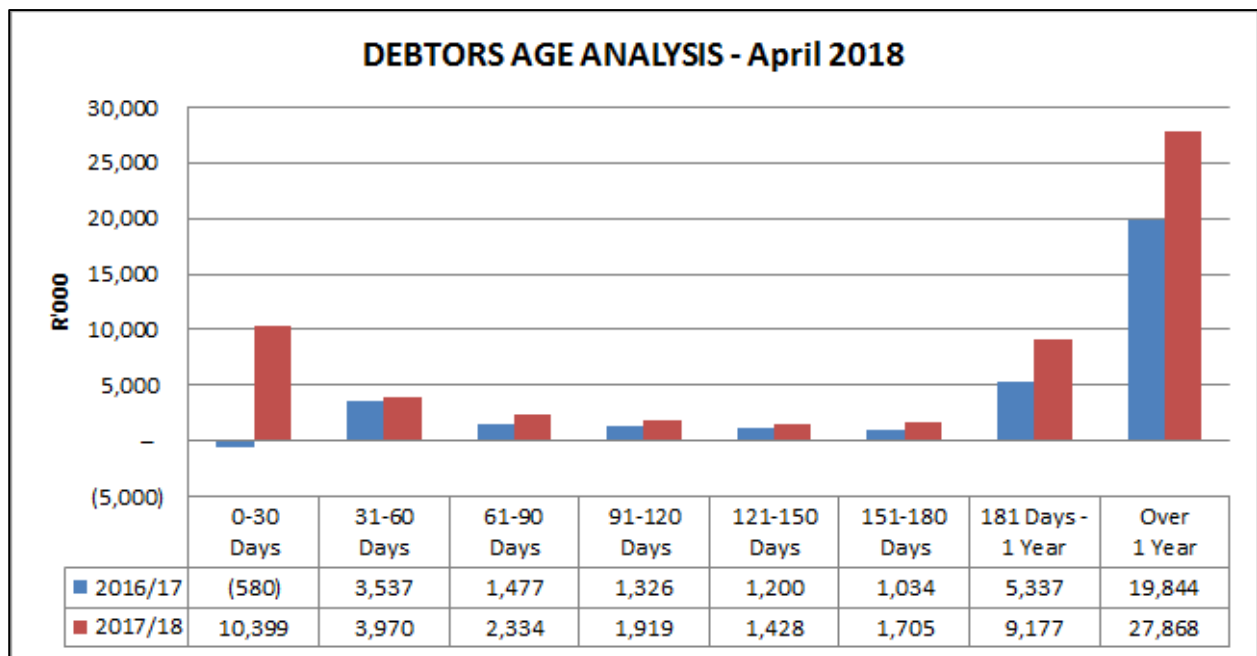
Supporting Table: SC 3 - Debtors Age Analysis

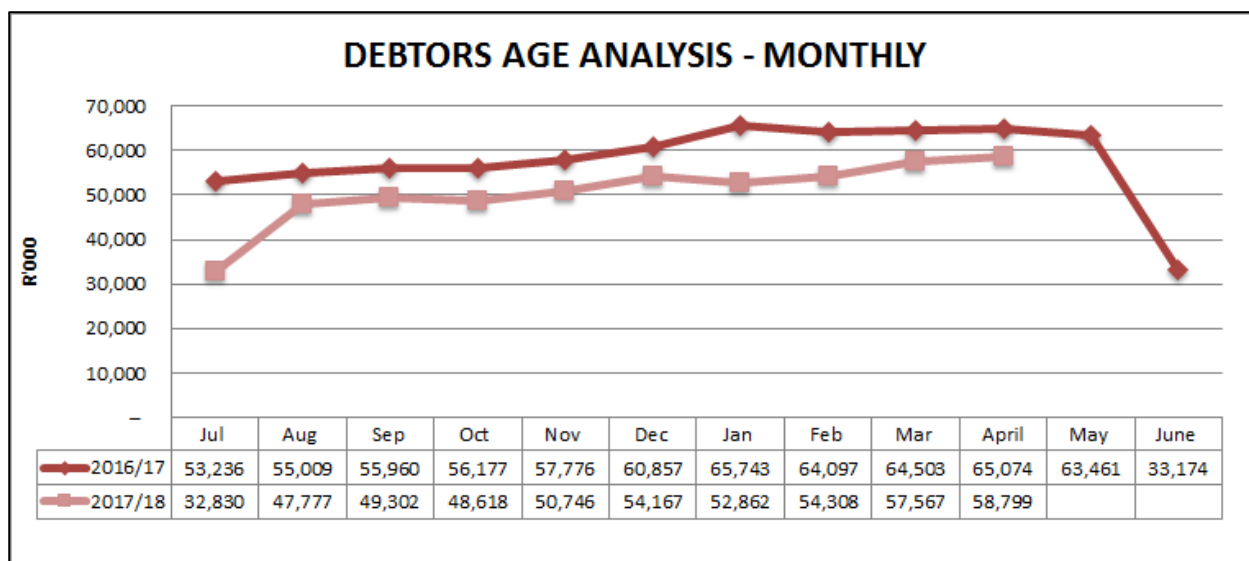
Description	Budget Year 2017/18									Total	Total over 90 days	Bad Debts Written Off	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days 1 Yr	Over 1Yr					
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water									-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	6,006	1,642	472	168	94	139	374	3,013	11,908	3,788	-	-	
Receivables from Non-exchange Transactions - Property Rates	2,519	1,257	932	812	773	769	3,991	14,731	25,786	21,077	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	622	440	378	345	328	324	1,789	1,777	6,003	4,563	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	52	6	2	57	2	3	71	946	1,138	1,078	-	-	
Interest on Arrear Debtor Accounts	619	595	555	526	505	483	2,922	9,433	15,637	13,869	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	581	30	(5)	11	(273)	(12)	29	(2,033)	(1,673)	(2,279)	-	-	
Total By Income Source	10,399	3,970	2,334	1,919	1,428	1,705	9,177	27,868	58,799	42,096	-	-	
2016/17 - totals only	(580)	3,537	1,477	1,326	1,200	1,034	5,337	19,844	33,174	28,740			
Debtors Age Analysis By Customer Group													
Organs of State	1,163	704	394	313	48	292	1,344	5,573	9,830	7,569	-	-	
Commercial	5,367	1,127	359	179	137	193	599	2,029	9,990	3,137	-	-	
Households	3,015	1,527	1,008	813	701	690	4,330	8,393	20,477	14,926	-	-	
Other	854	612	572	614	543	530	2,904	11,873	18,502	16,464	-	-	
Total By Customer Group	10,399	3,970	2,334	1,919	1,428	1,705	9,177	27,868	58,798,810	42,096	-	-	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of April amount to R58, 799 million. The debtors' book is made up as follows:

- Rates 44%
- Electricity 20%
- Rental 2%
- Refuse removal 10%
- Interest on Debtors 27%
- Other -3%

The debtors' age analysis is graphically presented below.





The initial graph compares debtors' age analysis for 2016/17 financial year and 2017/18 (as at end of April 2018) whilst the latter shows monthly movement of debtors for both the current financial year and the 2016/17 financial year.

The debtors book is materially less than the 2016/17 monthly figures and this is attributed to debtors write off done at end of 2016/17 financial year. The debtor's amount increased significantly from July to August and started increasing slightly going forward.

Below is list of top twenty debtors that contribute significantly to the ever growing debt book.

TOP TWENTY DEBTORS

Acc Number	Customer Name	Town /Suburb	Owner Type	Amount	Last Payment	Payment Date
0009005301	TWIN CITY TRADI	FARMS JS	OWNER	1,356,979	(870,405)	3/5/2018
0009012345	BREED J & OOSTH	FARMS JS	OCCUPIER	998,687	-	-
0000214913	MEAT SPOT	GROBLERSDAL	OCCUPIER	503,995	(50,000)	7/3/2017
0001501364	JAN JOUBERT T	GROBLERSDAL	OWNER	421,321	(569,673)	3/5/2018
0009000000	REPUBLIC VAN S	FARMS JS	OWNER	395,463	-	-
0009900028	ELIAS MOTSOLED	GROBLERSDAL	OCCUPIER	379,189	(268,968)	29/06/2013
0009001077	ROYAL SQUARE IN	FARMS JS	OWNER	340,424	-	-
0009000804	NATIONAL GOVERN	FARMS JS	OWNER	290,315	-	-
0000201885	SHOPRITE CHECKE	GROBLERSDAL	OCCUPIER	272,685	(253,176)	3/5/2018
0009900067	WATER PURIFICAT	GROBLERSDAL	OCCUPIER	239,995	(152,340)	3/4/2018
0000200106	ANABEL AND T IN	GROBLERSDAL	OCCUPIER	222,470	(180,000)	12/4/2018
0005001708	UNITRADE 518 (P	ROOSSENEKAL	OWNER	187,048	(500)	13/11/2013
0009002958	PROVINCIAL GOVE	FARMS JS	OWNER	183,759	(68,121)	19/02/2015
0000211693	BOXER SUPERSTOR	GROBLERSDAL	OCCUPIER	175,293	(152,417)	11/5/2018
0009002065	GOVERNMENT OF K	FARMS JS	OWNER	168,310	-	-
0009002067	NATIONAL GOVERN	FARMS JS	OWNER	162,032	-	-
9000802	9000802	FARMS JS	OWNER	161,190	-	-
0000000136	LIZINEX (PTY) L	GROBLERSDAL	OWNER	157,331	(155,883)	25/04/2018
0009053280	LIMPOPO GOVERME	FARMS JS	OWNER	153,990	-	-
0009001763	TSHEHLA TRUST	FARMS JS	OWNER	149,454	-	-

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2017/18									Prior year totals for chart
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	-	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. 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 CREDITORS PAID

CODE	CREDITOR NAME	AMOUNT
80660	PERPETA INVESTMENT HOLDINGS	(398,430)
1004	LERMAT CONSTRUCTION & PROJECTS	(209,541)
41027	KDM TRAVEL EXPRESS	(147,332)
41095	REAKGONA TRAVEL SERVICES	(114,400)
41038	BOIKANO DITHETO BUSINESS	(91,080)
504	SEKHOBHA PROJECTS	(73,400)
35580	KGETHANG BOTSE TRADING & PROJE	(28,000)
80295	YOUNG LADY CONSTRUCTION AND SE	(27,002)
80665	TPL BUSINESS CORPORATION	(22,800)
80653	BABIRWA TRAVEL	(16,715)
41000	THEOMEI PROJECTS	(15,400)
TOTAL		(1,144,100)

The above table presents the top creditors paid during the month of April 2018 and an amount of R1, 144 million was paid to these creditors during the reporting period.

Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date	Accrued interest	Yield for the month (%)	Market Value - Opening	Change in market value	Market Value - Closing
Nedbank	1 Month	Current Investment	30-Apr-18	68	7.47%	15,015	(15,083)	-
Nedbank	2 Months	Current Investment	28-May-18	93	7.55%	15,016	-	15,109
Nedbank	3 Months	Current Investment	26-Jun-18	95	7.70%	15,016	-	15,111
TOTAL INVESTMENTS AND INTEREST				256		45,047	(15,083)	30,219

Supporting table SC5 presents all investments, and it indicates that municipality had R30, 219 million short term investment at end of April 2018. Municipality had R45, 047 million short term investment at the beginning of the month, and an amount of R15, 083 million was withdraw in the reporting period. Accrued interest for the month amounted to R256 thousand.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	213,105	226,163	226,163	-	226,163	226,163	-		226,163
Local Government Equitable Share	210,385	223,019	223,019	-	223,019	223,019	-		223,019
Finance Management	1,625	1,700	1,700	-	1,700	1,700			1,700
EPWP Incentive	1,095	1,444	1,444	-	1,444	1,444			1,444
Provincial Government:	-	-	-	-	-	-	-		-
N/A	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
N/A	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
N/A	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	213,105	226,163	226,163	-	226,163	226,163	-		226,163
Capital Transfers and Grants									
National Government:	85,419	70,860	74,860	-	85,860	85,860	-		85,860
Municipal Infrastructure Grant (MIG)	72,419	55,860	59,860	-	70,860	63,860	7,000	11.7%	70,860
Intergrated National Electrification Grant	13,000	15,000	15,000	-	15,000	15,000	-		15,000
Provincial Government:	-	-	-	-	-	-	-		-
N/A	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
N/A	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
N/A	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	85,419	70,860	74,860	-	85,860	85,860	7,000	12.0%	85,860
TOTAL RECEIPTS OF TRANSFERS & GRANTS	298,524	297,023	301,023	-	312,023	312,023	7,000	12.0%	312,023

Supporting tables SC6 provides details of grants received. The year to date actual receipts amount to R312, 023 million of which the major portion is attributed to equitable share. All the grants allocated for the current financial year, so far have been received all the allocations in line with National Treasury payment schedule. The variance of R7 million presented in the above table is as a result of additional allocation on Municipal Infrastructure Grant. The total additional allocation amounted to R11 million and R4 million has already been appropriated in the adjustment budget and the figure was afterwards revised to R11 million. The municipality is in a process of appropriating the additional allocation of R7 million through special adjustment budget.

Supporting Table: SC 7 Transfers and grants – Expenditure

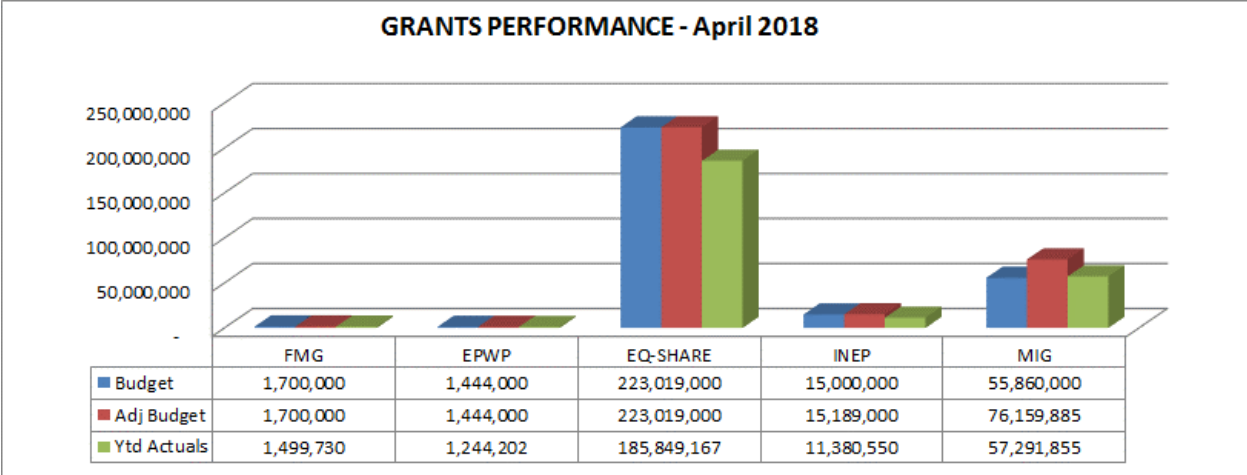
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	214,632	226,163	226,163	19,417	188,593	188,763	(169)	-0.1%	226,163
Local Government Equitable Share	211,912	223,019	223,019	18,585	185,849	185,849	–	–	223,019
Finance Management	1,625	1,700	1,700	712	1,500	1,613	(114)	-7.0%	1,700
EPWP Incentive	1,095	1,444	1,444	121	1,244	1,300	(56)	-4.3%	1,444
Provincial Government:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	214,632	226,163	226,163	19,417	188,593	188,763	(169)	-0.1%	226,163
Capital expenditure of Transfers and Grants									
National Government:	68,874	70,860	91,349	2,744	68,672	85,187	(16,514)	-19.4%	91,349
Municipal Infrastructure Grant (MIG)	56,064	55,860	76,160	1,573	57,292	72,187	(14,895)	-20.6%	76,160
Intergrated National Electrification Grant	12,811	15,000	15,189	1,170	11,381	13,000	(1,619)	-12.5%	15,189
Provincial Government:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	68,874	70,860	91,349	2,744	68,672	85,187	(16,514)	-19.4%	91,349
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	283,507	297,023	317,512	22,161	257,266	273,949	(16,684)	-6.1%	317,512

An amount of R22, 161 million has been spent on grants during the month of April 2018 and the year to date actuals is R257, 266 million whilst the year to date budget amounts to R 273, 949 million and this results in underspending variance of R16, 684 that translates to 6%. Of the total spending amounting to R257, 266 million, R188, 593 million is spent on operational grants whilst R68, 672 million is spent of capital grants.

Supporting Table: SC 7 (2) Expenditure against approved roll over

Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share	-			-	
Finance Management	-			-	
EPWP Incentive	-			-	
Provincial Government:	-	-	-	-	
N/A				-	
District Municipality:	-	-	-	-	
N/A				-	
Other grant providers:	-	-	-	-	
N/A				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	16,489	1,631	15,718	771	4.7%
Municipal Infrastructure Grant (MIG)	16,300	1,442	15,529	771	4.7%
Intergrated National Electrification Grant	189	189	189	-	
Provincial Government:	-	-	-	-	
N/A				-	
District Municipality:	-	-	-	-	
N/A				-	
Other grant providers:	-	-	-	-	
N/A				-	
Total capital expenditure of Approved Roll-overs	16,489	1,631	15,718	771	4.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	16,489	1,631	15,718	771	4.7%

The total amount of R16, 489 million has been rolled over from the 2016/17 financial year of which R 15, 718 has been spent which shows a 95% variance when compared to the total rolled over amount.



The above graph depicts the gazetted and budgeted amounts for all the grants and the expenditure thereof as at end of April 2018. The grants expenditure is shown below in percentages:

- Financial Management Grant 88, 22%
- Expanded Public Work Programme 86, 16%
- Equitable Share 83, 33%
- Municipal Infrastructure Grant 75, 23%
- Integrated National Electrification Grant 74, 93%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Employee and Councillor remuneration	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12,363	14,748	14,757	1,060	10,531	11,843	(1,312)	-11.1%	14,757
Pension and UIF Contributions	1,691	1,670	1,670	152	1,520	1,401	119	8.5%	1,670
Medical Aid Contributions	250	285	285	25	239	237	3	1.2%	285
Motor Vehicle Allowance	4,672	4,788	4,788	412	4,123	3,972	151	3.8%	4,788
Cellphone Allowance	1,146	612	1,670	226	2,257	1,557	700	45.0%	1,670
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	9	-	-	14	9	5	51.1%	-
Sub Total - Councillors	20,122	22,113	23,171	1,875	18,684	19,018	(334)	-1.8%	23,171
% increase		10%	15%						15%
Senior Managers of the Municipality									
Basic Salaries and Wages	5,416	4,745	4,325	422	3,873	3,649	223	6.1%	4,325
Pension and UIF Contributions	317	1,021	921	24	242	662	(420)	-63.5%	921
Medical Aid Contributions	6	228	198	9	76	147	(71)	-48.2%	198
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	457	840	815	70	651	672	(21)	-3.1%	815
Cellphone Allowance	5	14	59	5	41	47	(6)	-13.4%	59
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	130	75	292	21	286	277	9	3.3%	292
Payments in lieu of leave	-	-	165	58	140	137	3	2.0%	165
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	6,331	6,923	6,775	610	5,309	5,592	(283)	-5.1%	6,775
% increase		9%	7%						7%
Other Municipal Staff									
Basic Salaries and Wages	68,064	78,939	74,581	6,373	67,772	63,964	3,808	6.0%	74,581
Pension and UIF Contributions	14,452	14,523	16,183	1,312	13,936	13,713	223	1.6%	16,183
Medical Aid Contributions	4,235	4,340	5,059	422	4,251	4,232	19	0.4%	5,059
Overtime	2,835	1,595	2,784	330	2,279	2,251	28	1.2%	2,784
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	7,995	8,062	9,481	745	8,060	8,021	39	0.5%	9,481
Cellphone Allowance	116	636	845	60	469	652	(182)	-28.0%	845
Housing Allowances	152	145	214	14	148	174	(26)	-14.8%	214
Other benefits and allowances	7,651	7,333	8,489	89	7,053	7,874	(821)	-10.4%	8,489
Payments in lieu of leave	54	802	1,067	66	707	725	(19)	-2.6%	1,067
Long service awards	3,741	162	627	44	474	486	(13)	-2.6%	627
Post-retirement benefit obligations	962	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	110,255	116,537	119,330	9,456	105,148	102,092	3,057	3.0%	119,330
% increase		6%	8%						8%
Total Parent Municipality	136,708	145,573	149,276	11,940	129,142	126,702	2,440	1.9%	149,276
		6%	9%						9%
TOTAL SALARY, ALLOWANCES & BENEFITS	136,708	145,573	149,276	11,940	129,142	126,702	2,440	1.9%	149,276
% increase		6%	9%						9%
TOTAL MANAGERS AND STAFF	116,586	123,460	126,105	10,065	110,458	107,684	2,774	2.6%	126,105

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid as at end of April 2018 amounts to R129, 142 million and the year to date budget is R126, 702 million and the expenditure for remuneration of councilors amounts to R18, 684 million while the year to date budget is R19, 018 million. The year to date actuals for senior managers is R5, 309 million and the year to date budget thereof is R5, 592 million and the year to date actuals for other municipal staff is R105, 148 million and the year to date budget is R102, 092 million. The remuneration of councilors and senior managers have under spending variance while other municipal staff has over spending variance.

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Budget Year 2017/18												2017/18 Medium Term Revenue &			
	July	August	September	October	November	December	January	February	March	April	May	June	Year	Year +1	Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2017/18	2018/19	2019/20	
Cash Receipts By Source																
Property rates	1,611	755	1,742	1,797	1,913	1,387	2,000	1,387	1,382	1,702	1,765	3,736	21,177	22,384	23,638	
Service charges - electricity revenue	5,992	3,719	4,876	6,380	5,352	3,668	7,362	3,668	4,255	6,193	8,284	19,020	78,770	81,133	83,729	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	354	216	288	340	320	273	350	273	241	489	410	754	4,308	4,553	4,808	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	28	15	31	28	19	20	59	20	37	28	153	1,497	1,935	2,046	2,160	
Interest earned - external investments	154	135	-	63	-	127	230	-	15	256	308	2,413	3,701	3,912	4,132	
Interest earned - outstanding debtors	114	26	78	134	86	49	97	49	32	62	156	994	1,878	1,985	2,096	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	25	2	4	28	4	2	2	2	3	390	413	3,626	4,500	4,757	5,023	
Licences and permits	-	805	-	417	404	-	732	729	362	456	431	764	5,100	5,391	5,693	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating	94,626	361	-	-	649	74,339	-	-	56,188	-	-	0	226,163	238,214	247,841	
Other revenue	1,369	812	1,324	3,060	8,160	1,065	12,994	1,040	817	1,653	165	(30,478)	1,981	2,094	2,211	
Cash Receipts by Source	104,272	6,847	8,343	12,249	16,906	80,930	23,827	7,169	63,330	11,229	12,085	2,326	349,514	366,469	381,331	
Other Cash Flows by Source																
Transfer receipts - capital	28,330	-	-	5,000	-	20,933	-	-	27,597	-	-	(11,000)	70,860	69,013	86,340	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits	58	5	37	563	(131)	233	(102)	(9)	310	(25)	12	(841)	111	142	168	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	14,048	-	(14,048)	-	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	132,660	6,852	8,380	17,812	16,776	102,096	23,725	7,160	91,237	25,253	12,097	(23,563)	420,485	435,624	467,839	
Cash Payments by Type																
Employee related costs	9,543	9,580	9,600	9,680	9,411	15,354	9,799	9,603	9,553	10,069	9,717	11,554	123,460	130,069	137,325	
Remuneration of councillors	1,694	1,694	1,694	1,694	1,694	1,695	1,694	1,801	2,599	1,875	1,843	1,816	21,794	23,036	24,326	
Interest paid	-	74	123	51	44	-	67	-	45	-	395	2,327	3,124	790	645	
Bulk purchases - Electricity	7,038	71	7,159	5,724	4,839	5,654	5,735	5,727	5,355	5,045	7,300	9,518	69,165	69,937	73,853	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	688	1,642	470	604	1,973	1,226	1,564	-	978	765	1,330	2,258	13,497	14,795	15,623	
Contracted services	6,156	6,036	6,234	4,957	4,829	3,429	2,948	3,978	4,722	4,704	1,858	(24,502)	25,350	23,279	23,118	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	1,727	742	725	792	979	846	102	106	100	98	310	(2,802)	3,724	3,936	4,156	
General expenses	24,438	4,706	4,063	3,717	4,779	9,701	3,219	12,387	4,257	6,347	2,762	(31,672)	48,703	46,114	47,108	
Cash Payments by Type	51,284	24,544	30,067	27,218	28,548	37,904	25,128	33,602	27,608	28,903	25,515	(31,504)	308,817	311,956	326,154	
Other Cash Flows/Payments by Type																
Capital assets	935	5,145	13,433	10,261	1,742	21,616	7,885	3,644	6,618	6,285	4,180	(4,443)	77,302	84,306	91,111	
Repayment of borrowing	490	490	678	293	334	-	-	-	3,447	-	750	2,125	8,608	6,000	6,000	
Other Cash Flows/Payments	-	3,389	3,043	-	-	3,197	-	-	4,016	-	1,000	3,811	18,455	18,576	26,322	
Total Cash Payments by Type	52,710	33,569	47,221	37,773	30,624	62,716	33,012	37,246	41,688	35,188	31,445	(30,012)	413,181	420,837	449,586	
NET INCREASE/(DECREASE) IN CASH HELD	79,950	(26,717)	(38,841)	(19,961)	(13,849)	39,380	(9,287)	(30,086)	49,548	(9,935)	(19,348)	6,449	7,304	14,787	18,253	
Cash/cash equivalents at the month/year beginning:	20,913	100,863	74,147	35,306	15,345	1,496	40,876	31,589	1,503	51,052	41,116	21,768	20,913	28,217	43,004	
Cash/cash equivalents at the month/year end:	100,863	74,147	35,306	15,345	1,496	40,876	31,589	1,503	51,052	41,116	21,768	28,217	28,217	43,004	61,256	

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 R25, 253 million and the total cash payment for the month were R35, 188 million and this resulted in net decrease in cash held amounting to R9, 935 million and with cash and cash equivalent of R51, 052 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R41, 116 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure									
July	5,226	1,624	1,624	935	935	1,624	689	42.4%	1.2%
August	4,483	4,590	4,590	3,028	3,963	6,214	2,251	36.2%	5.1%
September	8,406	7,000	7,000	13,273	17,236	13,214	(4,021)	-30.4%	22.3%
October	16,242	8,227	8,227	3,283	20,519	21,442	923	4.3%	26.5%
November	10,577	9,672	9,672	9,287	29,806	31,114	1,308	4.2%	38.6%
December	3,099	10,917	10,917	14,916	44,722	42,030	(2,691)	-6.4%	57.9%
January	1,128	6,450	6,450	7,885	52,607	48,480	(4,126)	-8.5%	68.1%
February	2,237	8,552	14,647	3,644	56,251	63,127	6,877	10.9%	72.8%
March	2,493	6,630	12,083	8,166	64,417	75,211	10,794	14.4%	83.3%
April	3,626	4,221	8,870	6,285	70,702	84,080	13,379	15.9%	91.5%
May	3,992	4,180	8,815			92,896	-		
June	19,290	5,239	10,227			103,123	-		
Total Capital expenditure	80,799	77,302	103,123	70,702					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of April amounts to R6, 285 million. The year to date actuals amount to R70, 702 million whilst the year to date budget is R84, 080 million and this gives rise to under spending variance of R13, 379 million or 15,9%.

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

Description	2016/17	Budget Year 2017/18							
	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	32,884	32,281	48,394	1,651	35,955	37,489	1,535	4.1%	48,394
Roads Infrastructure	21,733	19,123	35,070	670	27,062	27,137	75	0.3%	35,070
Roads	21,733	19,123	35,070	670	27,062	27,137	75	0.3%	35,070
Road Structures		-	-				-		-
Road Furniture		-	-		-	-	-		-
Capital Spares		-	-				-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	11,151	13,158	13,324	981	8,892	10,352	1,460	14.1%	13,324
Power Plants		-	-				-		-
HV Substations		-	-				-		-
HV Switching Station		-	-				-		-
HV Transmission Conductors	11,151	13,158	13,324	981	8,892	10,352	1,460	14.1%	13,324
MV Substations		-	-				-		-
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites		-	-				-		-
Waste Transfer Stations		-	-				-		-
Waste Processing Facilities		-	-				-		-
Community Assets	-	300	300	-	-	250	250	100.0%	300
Community Facilities	-	300	300	-	-	250	250	100.0%	300
Halls		-	-				-		-
Centres		-	-				-		-
Public Open Space	-	300	300			250	250	100.0%	300
Nature Reserves		-	-				-		-
Public Ablution Facilities		-	-				-		-
Other assets	1,298	-	-	-	-	-	-		-
Operational Buildings	1,298	-	-	-	-	-	-		-
Municipal Offices	583	-	-				-		-
Pay/Enquiry Points		-	-				-		-
Building Plan Offices		-	-				-		-
Workshops	715	-	-				-		-
Yards		-	-				-		-
Computer Equipment	1,168	300	800	-	308	350	42	12.1%	800
Computer Equipment	1,168	300	800	-	308	350	42	12.1%	800
Furniture and Office Equipment	340	200	500	-	189	200	12	5.8%	500
Furniture and Office Equipment	340	200	500	-	189	200	12	5.8%	500
Machinery and Equipment	2,100	600	1,200	-	859	750	(109)	-14.5%	1,200
Machinery and Equipment	2,100	600	1,200	-	859	750	(109)	-14.5%	1,200
Transport Assets	2,253	700	-	-	-	420	420	100.0%	-
Transport Assets	2,253	700	-	-	-	420	420	100.0%	-
Total Capital Expenditure on new assets	40,043	34,381	51,194	1,651	37,310	39,459	2,150	5.4%	51,194

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets									
Infrastructure	37,997	38,474	41,914	4,634	33,345	33,298	(47)	-0.1%	41,914
Roads Infrastructure	37,997	38,474	41,914	4,634	33,345	33,298	(47)	-0.1%	41,914
Roads	37,997	38,474	41,414	4,634	33,345	33,298	(47)	-0.1%	41,414
Road Structures		-	-				-		-
Road Furniture		-	500				-		500
Capital Spares		-	-				-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
Power Plants		-	-				-		
HV Substations		-	-	-	-		-		
HV Switching Station		-	-				-		
HV Transmission Conductors	-	-	-				-		
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites		-	-				-		
Waste Transfer Stations		-	-				-		
Waste Processing Facilities		-	-				-		
Community Assets	1,694	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Halls		-	-				-		
Centres		-	-				-		
Crèches		-	-				-		
Sport and Recreation Facilities	1,694	-	-	-	-	-	-		-
Indoor Facilities		-	-				-		
Outdoor Facilities	1,694	-	-				-		
Capital Spares		-	-				-		
Other assets	932	500	500	-	-	500	500	100.0%	500
Operational Buildings	932	500	500	-	-	500	500	100.0%	500
Municipal Offices	-	500	500			500	500	100.0%	500
Pay/Enquiry Points		-	-				-		-
Building Plan Offices		-	-				-		-
Workshops		-	-				-		-
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-				-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-				-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-				-		-
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-	-	-				-		-
Total Capital Expenditure on renewal of existing assets	40,622	38,974	42,414	4,634	33,345	33,798	453	1.3%	42,414

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure									
Infrastructure	4,633	6,700	7,850	554	6,944	9,528	2,583	27.1%	7,850
Roads Infrastructure	946	2,500	2,650	428	3,308	4,952	1,644	33.2%	2,650
Roads	946	2,500	2,650	428	3,308	4,952	1,644	33.2%	2,650
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Electrical Infrastructure	1,802	1,900	1,900	126	1,380	1,752	372	21.3%	1,900
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Networks	1,802	1,800	1,800	126	1,380	1,662	282	17.0%	1,800
Capital Spares		100	100	-	-	90	90	100.0%	100
Solid Waste Infrastructure	1,885	2,300	3,300	-	2,257	2,824	567	20.1%	3,300
Landfill Sites	1,885	2,150	3,150	-	2,257	2,574	317	12.3%	3,150
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		150	150	-	-	250	250	100.0%	150
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-
Other assets	1,432	1,300	1,325	-	12	21	9	42.8%	1,325
Operational Buildings	1,432	1,300	1,325	-	12	21	9	42.8%	1,325
Municipal Offices	1,432	1,300	1,325	-	12	21	9	42.8%	1,325
Pay/Enquiry Points		-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-
Intangible Assets	82	100	100	-	29	71	42	59.4%	100
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights	82	100	100	-	29	71	42	59.4%	100
Water Rights		-	-	-	-	-	-	-	-
Computer Software and Applications	82	100	100	-	29	71	42	59.4%	100
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	2,405	1,711	2,118	-	3	6	3	51.1%	2,118
Machinery and Equipment	2,405	1,711	2,118	-	3	6	3	51.1%	2,118
Transport Assets	1,800	1,500	1,300	79	1,177	1,038	(138)	-13.3%	1,300
Transport Assets	1,800	1,500	1,300	79	1,177	1,038	(138)	-13.3%	1,300
Total Repairs and Maintenance Expenditure	10,353	11,311	12,693	633	8,165	10,665	2,499	23.4%	12,693

Supporting Table: SC 13(d) Depreciation and asset impairment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	34,968	45,835	45,835	-	-	-	-	-	45,835
Roads Infrastructure	34,480	25,298	25,298	-	-	-	-	-	25,298
Roads	34,480	25,298	25,298	-	-	-	-	-	25,298
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	5,746	5,746	-	-	-	-	-	5,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	5,746	5,746	-	-	-	-	-	5,746
Electrical Infrastructure	-	12,398	12,398	-	-	-	-	-	12,398
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	12,398	12,398	-	-	-	-	-	12,398
MV Substations	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	488	2,392	2,392	-	-	-	-	-	2,392
Landfill Sites	488	2,392	2,392	-	-	-	-	-	2,392
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Community Assets	2,129	2,231	2,231	-	-	-	-	-	2,231
Community Facilities	2,129	2,231	2,231	-	-	-	-	-	2,231
Halls	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	2,129	2,231	2,231	-	-	-	-	-	2,231
Police	-	-	-	-	-	-	-	-	-
Other assets	2,978	120	120	-	-	-	-	-	120
Operational Buildings	2,978	120	120	-	-	-	-	-	120
Municipal Offices	2,978	120	120	-	-	-	-	-	120
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Intangible Assets	205	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	205	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	205	-	-	-	-	-	-	-	-
Computer Equipment	953	21	21	-	-	-	-	-	21
Computer Equipment	953	21	21	-	-	-	-	-	21
Furniture and Office Equipment	1,518	26	26	-	-	-	-	-	26
Furniture and Office Equipment	1,518	26	26	-	-	-	-	-	26
Machinery and Equipment	1,323	2,080	2,080	-	-	-	-	-	2,080
Machinery and Equipment	1,323	2,080	2,080	-	-	-	-	-	2,080
Transport Assets	3,924	888	888	-	-	-	-	-	888
Transport Assets	3,924	888	888	-	-	-	-	-	888
Total Depreciation	47,998	51,200	51,200	-	-	-	-	-	51,200

Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets									
Infrastructure	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	8,079	-	6,804	7,500	696	9.3%	8,079
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	8,079	-	6,804	7,500	696	9.3%	8,079
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	8,079	-	6,804	7,500	696	9.3%	8,079
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	-	3,947	1,437	-	105	1,437	1,332	92.7%	1,437
Operational Buildings	-	3,947	1,437	-	105	1,437	1,332	92.7%	1,437
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	3,947	1,437	-	105	1,437	1,332	92.7%	1,437
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	3,947	9,515	-	6,909	8,937	2,028	22.7%	9,515

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and Table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, and assets management and performance of the Municipality.

The total expenditure for new capital projects amounts to R37, 310 million and the year to date budget is R39, 459 million which reflects under spending variance of R2, 150 million that translates to 5% variance. The year to date actuals on renewal of existing assets amounts R33, 345 million and with the year to date budget of R33, 798 million and this reflects under spending variance of R453 thousand that translates to 1% variance.

The year to date actual expenditure on repairs and maintenance is R8, 165 million and the year to date budget is R10, 665 million, reflecting under spending variance of R2, 499 million that translates to 23%.

The year to date actual expenditure on upgrading of existing assets is R6, 909 million and the year to date budget is R8, 937 million, reflecting under spending variance of R2, 028 million that translates to 22%.

The depreciation and asset impairment will only have actuals once the integration between Asset management system and core financial system is done and this is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is not complying with some of mSCOA requirements.

Quality certificate

I, **RAMAKGAHLELA MINAH 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 2018 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature

Date


**Elias Motsoaledi Local
Municipality**

17 MAY 2018

Municipal Manager