

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SECTION 52 REPORT: 2018/19

REPORTING PERIOD: FOURTH QUARTER

PART 1: QUARTERLY REPORT

PURPOSE

To submit a report to council within 30 days of the end of each quarter on implementation of the Budget and Financial state of the Municipality as required by Section 52 of the Municipal Finance Management Act

Executive Summary

Section 52 of the Municipal Finance Management Act deals with requirements for quarterly reporting and further states that the Mayor of the Municipality must within 30 days of the end of each quarter submit a report to council on implementation of the Budget and the financial state of the Municipality.

IN YEAR BUDGET STATEMENT TABLES

SUMMARY OF BUDGET AND ACTUALS 2018/19				
DESCRIPTION	2018/19			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	476 783 655	455 696 660	402 773 206	88%
OPERATING EXPENDITURE	471 307 984	449 168 594	409 840 442	91%
TRANSFER - CAPITAL	63 830 003	94 049 724	66 472 343	71%
SURPLUS/(DEFICIT)	69 305 674	100 577 790	59 405 107	59%
CAPITAL EXPENDITURE	75 869 282	97 257 642	66 491 011	68%

Table C1: Quarterly Budget Statement Summary

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	25 978	36 650	33 010	6 026	31 876	33 010	(1 135)	-3%	33 010
Service charges	74 874	101 546	89 925	19 567	86 502	89 925	(3 423)	-4%	89 925
Investment revenue	2 928	3 000	2 800	837	2 135	2 800	(665)	-24%	2 800
Transfers and subsidies	226 163	245 278	245 278	5 510	245 324	245 278	46	0%	245 278
Other own revenue	94 037	90 309	84 683	3 389	36 936	84 683	(47 747)	-56%	84 683
Total Revenue (excluding capital transfers)	423 980	476 783	455 697	35 331	402 773	455 697	(52 923)	-12%	455 697
Employee costs	127 202	134 149	130 473	32 606	138 708	130 473	8 235	6%	130 473
Remuneration of Councillors	22 874	25 070	24 291	5 807	23 235	24 291	(1 057)	-4%	24 291
Depreciation & asset impairment	53 654	51 181	51 181	-	25 989	51 181	(25 191)	-49%	51 181
Finance charges	281	2 500	2 900	839	1 754	2 900	(1 146)	-40%	2 900
Materials and bulk purchases	78 408	97 093	78 909	18 351	77 092	78 829	(1 736)	-2%	78 909
Transfers and subsidies	841	4 404	3 580	351	2 187	3 580	(1 393)	-39%	3 580
Other expenditure	238 169	156 909	157 835	25 937	140 876	157 915	(17 039)	-11%	157 835
Total Expenditure	521 428	471 306	449 169	83 891	409 840	449 169	(39 328)	-9%	449 169
Surplus/(Deficit)	(97 448)	5 477	6 528	(48 560)	(7 067)	6 528	(13 595)	-208%	6 528
Transfers and subsidies - capital (monetary allocations)	97 901	63 830	64 279	16 175	66 472	94 050	(27 577)	-29%	64 279
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	453	69 307	70 807	(32 385)	59 405	100 578	(41 173)	-41%	70 807
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	453	69 307	70 807	(32 385)	59 405	100 578	(41 173)	-41%	70 807
Capital expenditure & funds sources									
Capital expenditure	107 563	75 869	71 370	13 757	66 491	97 258	(30 767)	-32%	97 258
Capital transfers recognised	83 864	55 504	55 953	10 866	59 357	81 841	(22 484)	-27%	81 841
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 699	20 365	15 417	2 891	7 134	15 417	(8 283)	-54%	15 417
Total sources of capital funds	107 563	75 869	71 370	13 757	66 491	97 258	(30 767)	-32%	97 258
Financial position									
Total current assets	65 342	120 845	127 079	13 240	237 854				127 079
Total non current assets	1 018 848	1 083 492	1 083 492	10 640	1 061 547				1 083 492
Total current liabilities	91 339	73 138	66 949	79 167	213 592				66 949
Total non current liabilities	93 955	116 629	109 192	(4 148)	116 950				109 192
Community wealth/Equity	898 896	1 014 570	1 034 431	(51 139)	968 859				1 034 431
Cash flows									
Net cash from (used) operating	96 019	83 769	90 520	(49 631)	86 361	120 291	33 930	28%	90 520
Net cash from (used) investing	(103 972)	(71 869)	(65 801)	(16 294)	(59 581)	(95 339)	(35 758)	38%	(65 801)
Net cash from (used) financing	(6 900)	(9 829)	(6 640)	(2 227)	(10 552)	(9 593)	959	-10%	(6 640)
Cash/cash equivalents at the month/year end	6 194	18 039	24 273	(68 152)	22 423	21 553	(869)	-4%	24 273
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14 655	2 529	2 370	2 001	2 229	2 051	11 203	43 070	80 108
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Revenue

For the fourth quarter of April to June 2019, the year to date actual amounted to R 35, 331 million. In the fourth quarter no revenue received from equitable shares hence a reduction in revenue amount. Other receipts are from property rates, service charges and other grants.

Operating Expenditure

The operating expenditure for the quarter amounts to R83, 891 million with the year to date expenditure of R409, 840 million which shows 9% year to date variance when compared to the year to date budget.

Capital Expenditure

The year to date actual capital expenditure as at end of fourth quarter amounts to R13, 757 million and the year to date budget amounts to R97, 258 million and this deviates with 32% when compared to year to date target.

Surplus/Deficit

Taking the above into consideration the net operating surplus for the quarter ending 30 June 2019 amounts to negative R48, 560 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of June amounts to R60, 554 million and this shows an increase of R16, 593 million as compared to previous quarter. This increase portrays improved revenue collection of the municipality as the higher the collection rates the lesser the increase in consumer debtors.

Consumer debtors is made up of service charges and property rates and other debtors. Debtors such those relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, they do not form part of consumer debtors.

Creditors

The municipality is currently striving for paying its creditors within 30 days of receipt of invoice as required by MFMA. However, the municipality has instances where the cash flow position was quite unfavorable and it was then unable to service certain creditors as and when became due. This resulted in the municipality incurring penalties and/or fruitless and wasteful expenditure due to late payment.

Table C2 – Quarterly Financial Performance (Standard Classification)

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	183 232	203 714	198 283	8 664	188 586	198 283	(9 697)	-5%	198 283
Executive and council	35 581	42 873	42 873	-	40 562	42 873	(2 311)	-5%	42 873
Finance and administration	141 249	152 939	147 508	8 664	140 092	147 508	(7 416)	-5%	147 508
Internal audit	6 402	7 902	7 902	-	7 932	7 902	30	0%	7 902
Community and public safety	9 881	18 637	18 650	21	21 023	18 650	2 373	13%	18 650
Community and social services	3 412	7 973	7 973	18	11 313	7 973	3 340	42%	7 973
Sport and recreation	6 469	10 664	10 677	3	9 710	10 677	(967)	-9%	10 677
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	206 569	185 532	182 239	17 875	135 612	212 010	(76 398)	-36%	182 239
Planning and development	6 605	17 319	17 107	(18)	13 036	17 107	(4 072)	-24%	17 107
Road transport	199 121	167 196	164 114	17 893	121 546	193 885	(72 339)	-37%	164 114
Environmental protection	842	1 018	1 018	-	1 030	1 018	12	1%	1 018
Trading services	122 199	132 730	120 804	24 945	124 025	120 804	3 221	3%	120 804
Energy sources	91 510	109 537	102 039	23 070	103 300	102 039	1 261	1%	102 039
Water management	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	30 689	23 193	18 765	1 875	20 725	18 765	1 960	10%	18 765
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	521 880	540 613	519 975	51 506	469 246	549 746	(80 501)	-15%	519 975
Expenditure - Functional									
Governance and administration	213 465	176 004	184 555	47 022	197 014	184 556	12 459	7%	184 555
Executive and council	39 711	42 558	39 998	12 208	42 480	39 998	2 481	6%	39 998
Finance and administration	167 531	125 652	135 446	33 967	147 101	135 446	11 655	9%	135 446
Internal audit	6 223	7 795	9 111	846	7 433	9 111	(1 678)	-18%	9 111
Community and public safety	14 010	18 191	15 276	2 534	10 700	15 276	(4 576)	-30%	15 276
Community and social services	6 687	7 709	5 563	1 144	4 715	5 563	(849)	-15%	5 563
Sport and recreation	7 323	10 481	9 713	1 391	5 985	9 713	(3 727)	-38%	9 713
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	125 722	149 194	133 138	11 347	101 403	133 138	(31 734)	-24%	133 138
Planning and development	14 195	23 848	15 813	749	11 135	15 813	(4 677)	-30%	15 813
Road transport	110 877	124 365	116 597	10 441	89 620	116 597	(26 976)	-23%	116 597
Environmental protection	650	981	728	156	648	728	(80)	-11%	728
Trading services	168 230	127 918	116 200	22 988	100 723	116 200	(15 477)	-13%	116 200
Energy sources	140 094	105 653	92 646	17 377	74 335	92 646	(18 311)	-20%	92 646
Water management	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	28 136	22 265	23 554	5 611	26 388	23 554	2 834	12%	23 554
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	521 428	471 306	449 169	83 891	409 840	449 169	(39 328)	-9%	449 169
Surplus/ (Deficit) for the year	453	69 307	70 807	(32 385)	59 405	100 578	(41 173)	-41%	70 807

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

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	31 540	38 168	38 168	–	35 733	38 168	(2 436)	-6%	38 168
Vote 2 - Municipal Manager	15 805	31 469	31 469	–	24 626	31 469	(6 843)	-22%	31 469
Vote 3 - Budget & Treasury	83 272	64 695	59 272	8 554	60 616	59 272	1 344	2%	59 272
Vote 4 - Corporate Services	34 041	39 939	39 931	110	43 377	39 931	3 446	9%	39 931
Vote 5 - Community Services	131 423	127 644	120 478	3 651	76 799	120 478	(43 679)	-36%	120 478
Vote 6 - Technical Services	211 539	211 110	203 280	39 209	205 060	233 051	(27 991)	-12%	203 280
Vote 7 - Developmental Planning	1 529	11 493	11 282	(18)	7 022	11 282	(4 260)	-38%	11 282
Vote 8 - Executive Support	12 731	16 094	16 094	–	16 013	16 094	(82)	-1%	16 094
Total Revenue by Vote	521 880	540 613	519 975	51 506	469 246	549 746	(80 501)	-15%	519 975
Expenditure by Vote				–					
Vote 1 - Executive & Council	36 404	37 886	35 307	11 430	37 257	35 307	1 951	6%	35 307
Vote 2 - Municipal Manager	20 075	31 112	37 306	9 251	43 837	37 306	6 531	18%	37 306
Vote 3 - Budget & Treasury	89 906	47 233	51 072	10 474	63 508	51 072	12 436	24%	51 072
Vote 4 - Corporate Services	39 301	37 865	30 600	7 071	25 013	30 600	(5 587)	-18%	30 600
Vote 5 - Community Services	123 541	105 457	100 333	13 270	77 227	100 333	(23 106)	-23%	100 333
Vote 6 - Technical Services	188 616	185 027	167 702	25 625	137 401	167 702	(30 301)	-18%	167 702
Vote 7 - Developmental Planning	7 999	11 188	9 977	1 703	7 624	9 977	(2 353)	-24%	9 977
Vote 8 - Executive Support	15 585	15 539	16 872	5 066	17 974	16 872	1 101	7%	16 872
Total Expenditure by Vote	521 428	471 306	449 168	83 891	409 840	449 169	(39 328)	-9%	449 168
Surplus/ (Deficit) for the year	453	69 307	70 807	(32 385)	59 405	100 578	(41 173)	-41%	70 807

Table C2 and C3 measures the quarterly actual against the year to date performance targets which is realized by vote and standard classification. 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: Quarterly Financial performance by Revenue Source and Expenditure Type

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	25 978	36 650	33 010	6 026	31 876	33 010	(1 135)	-3%	33 010
Service charges - electricity revenue	67 575	89 297	81 798	17 692	78 645	81 798	(3 153)	-4%	81 798
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 299	12 249	8 127	1 875	7 858	8 127	(270)	-3%	8 127
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	944	1 220	1 000	643	1 220	1 000	220	22%	1 000
Interest earned - external investments	2 928	3 000	2 800	837	2 135	2 800	(665)	-24%	2 800
Interest earned - outstanding debtors	9 693	8 161	6 692	3 428	7 499	6 692	806	12%	6 692
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 325	73 218	70 209	343	22 129	70 209	(48 080)	-68%	70 209
Licences and permits	4 956	4 950	5 200	1 421	4 826	5 200	(374)	-7%	5 200
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	226 163	245 278	245 278	5 510	245 324	245 278	46	0%	245 278
Other revenue	11 118	2 761	1 582	(2 445)	1 262	1 582	(320)	-20%	1 582
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers)	423 980	476 783	455 697	35 331	402 773	455 697	(52 923)	-12%	455 697
Expenditure By Type									
Employee related costs	127 202	134 149	130 473	32 606	138 708	130 473	8 235	6%	130 473
Remuneration of councillors	22 874	25 070	24 291	5 807	23 235	24 291	(1 057)	-4%	24 291
Debt impairment	74 839	53 421	55 000	(2 003)	29 174	55 000	(25 826)	-47%	55 000
Depreciation & asset impairment	53 654	51 181	51 181	-	25 989	51 181	(25 191)	-49%	51 181
Finance charges	281	2 500	2 900	839	1 754	2 900	(1 146)	-40%	2 900
Bulk purchases	68 602	80 000	70 000	15 189	67 016	70 000	(2 984)	-4%	70 000
Other materials	9 806	17 093	8 909	3 162	10 076	8 829	1 247	14%	8 909
Contracted services	67 951	60 020	59 841	15 811	65 300	59 841	5 459	9%	59 841
Transfers and subsidies	841	4 404	3 580	351	2 187	3 580	(1 393)	-39%	3 580
Other expenditure	93 908	43 468	42 994	12 129	46 402	43 074	3 328	8%	42 994
Loss on disposal of PPE	1 470	-	-	-	-	-	-	-	-
Total Expenditure	521 428	471 306	449 169	83 891	409 840	449 169	(39 328)	-9%	449 169
Surplus/(Deficit)	(97 448)	5 477	6 528	(48 560)	(7 067)	6 528	(13 595)	-208%	6 528
Transfers and subsidies - capital (monetary allocations)	97 901	63 830	64 279	16 175	66 472	94 050	(27 577)	-29%	64 279
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	453	69 307	70 807	(32 385)	59 405	100 578			70 807
Taxation									
Surplus/(Deficit) after taxation	453	69 307	70 807	(32 385)	59 405	100 578			70 807
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	453	69 307	70 807	(32 385)	59 405	100 578			70 807
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	453	69 307	70 807	(32 385)	59 405	100 578			70 807

This table provides the quarterly details for revenue by source and expenditure by type. The reasons for deviations will only be provided in cases where the difference is more than 10% and can be viewed in supporting table SC1.

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

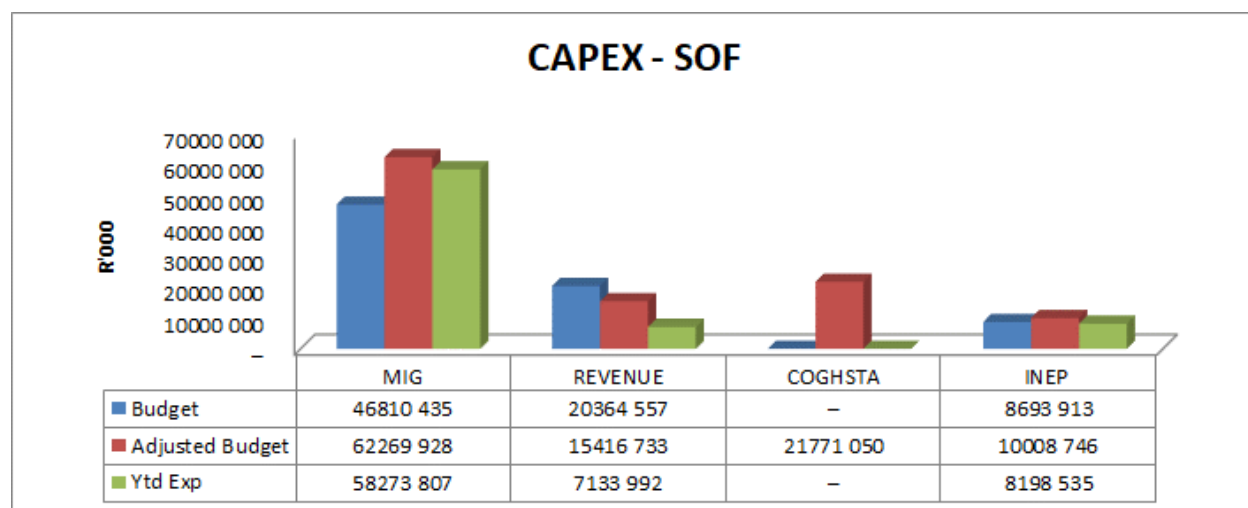
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	1 110	1 700	2 200	172	1 397	2 200	(803)	-37%	2 200
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	1 110	1 700	2 200	172	1 397	2 200	(803)	-37%	2 200
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	8 834	522	522	-	-	522	(522)	-100%	522
Community and social services	-	522	522	-	-	522	(522)	-100%	522
Sport and recreation	8 834	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	84 672	59 779	57 039	16 992	55 213	79 449	(24 236)	-31%	57 039
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	84 672	59 779	57 039	16 992	55 213	79 449	(24 236)	-31%	57 039
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	12 946	13 868	11 609	(3 406)	9 882	15 087	(5 206)	-35%	11 609
Energy sources	12 946	10 868	10 009	(3 363)	8 647	13 487	(4 840)	-36%	10 009
Water management	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	3 000	1 600	(43)	1 234	1 600	(366)	-23%	1 600
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	107 563	75 869	71 370	13 757	66 491	97 258	(30 767)	-32%	71 370
Funded by:									
National Government	83 864	55 504	55 953	10 866	59 357	81 841	(22 484)	-27%	81 841
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	83 864	55 504	55 953	10 866	59 357	81 841	(22 484)	-27%	81 841
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 699	20 365	15 417	2 891	7 134	15 417	(8 283)	-54%	15 417
Total Capital Funding	107 563	75 869	71 370	13 757	66 491	97 258	(30 767)	-32%	71 370

Table C5C: Quarterly Capital Expenditure by Vote

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	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	1 110	1 400	1 400	168	777	1 400	(623)	-44%	1 400
Vote 5 - Community Services	434	3 000	1 600	(43)	1 234	1 600	(366)	-23%	1 600
Vote 6 - Technical Services	77 883	27 513	23 974	2 449	23 137	25 714	(2 577)	-10%	25 714
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	79 427	31 913	26 974	2 574	25 148	28 714	(3 565)	-12%	28 714
Single Year expenditure appropriation									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	500	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	300	800	4	620	800	(180)	-23%	800
Vote 5 - Community Services	1 005	522	522	-	-	522	(522)	-100%	522
Vote 6 - Technical Services	27 131	42 634	43 074	11 180	40 723	67 222	(26 499)	-39%	67 222
Vote 7 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	28 136	43 956	44 395	11 184	41 343	68 544	(27 201)	-40%	68 544
Total Capital Expenditure	107 563	75 869	71 370	13 757	66 491	97 258	(30 767)	-32%	97 258

Table C5 Capex and C5C present capital expenditure performance for all votes, standard classification and the funding thereof and measures the year-to-date performance targets against the actual capital expenditure figures.

R66, 491 million spending was incurred on capital budget and year to date budget is R97, 258 million and this gave rise to underperformance variance of R30, 767 million that translates to 32%. This is as a result of additional MIG and COGHSTA – Development of Masakaneng allocation in March 2019.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget, R53, 832 million (VAT exclusive) is funded from Municipal Infrastructure grant, R9, 998 million (VAT exclusive) from INEP and R20, 365 million from own revenue and the spending per source of finance is presented in the above graph. CoGHSTA - Development of Masakaneng was not budget for.

Table C6: Quarterly Budget Statement Financial Position

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	6 194	2 457	8 691	10 585	8 691
Call investment deposits	–	15 582	15 582	11 838	15 582
Consumer debtors	24 953	40 483	40 483	31 769	40 483
Other debtors	30 866	58 923	58 924	177 075	58 924
Current portion of long-term receivables	–	–	–	–	–
Inventory	3 328	3 400	3 400	6 587	3 400
Total current assets	65 342	120 845	127 079	237 854	127 079
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	53 739	53 728	53 728	54 139	53 728
Investments in Associate	–	–	–	–	–
Property, plant and equipment	952 317	1 016 632	1 016 632	1 006 171	1 016 632
Agricultural	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	85	291	291	–	291
Other non-current assets	12 706	12 841	12 841	1 237	12 841
Total non current assets	1 018 848	1 083 492	1 083 492	1 061 547	1 083 492
TOTAL ASSETS	1 084 189	1 204 337	1 210 572	1 299 400	1 210 572
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	10 000	6 811	4 261	6 811
Consumer deposits	5 249	5 260	5 260	5 386	5 260
Trade and other payables	81 839	52 466	52 466	196 811	52 466
Provisions	4 251	5 412	2 412	7 134	2 412
Total current liabilities	91 339	73 138	66 949	213 592	66 949
Non current liabilities					
Borrowing	–	30 677	23 240	22 369	23 240
Provisions	93 955	85 952	85 952	94 580	85 952
Total non current liabilities	93 955	116 629	109 192	116 950	109 192
TOTAL LIABILITIES	185 294	189 767	176 141	330 542	176 141
NET ASSETS	898 896	1 014 570	1 034 431	968 859	1 034 431
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	898 896	1 014 570	1 034 431	968 859	1 034 431
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	898 896	1 014 570	1 034 431	968 859	1 034 431

The above table shows that community wealth amounts to R968,859 million, total liabilities R330,542 million and the total assets R1, 299, 400 billion. Non-current liabilities are mainly made up of provisions for long service award, landfill site and bonus.

Total current assets appear not to be fairly reasonable relative to total current liabilities and this as a result portray unfavorable picture of the municipality's current ratio.

Table C7: Quarterly Budgeted Statement Cash Flow

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	20 409	28 587	20 797	5 122	21 601	20 797	804	4%	20 797
Service charges	68 403	89 922	80 709	15 119	79 329	80 709	(1 381)	-2%	80 709
Other revenue	14 831	18 225	18 724	4 875	33 646	18 724	14 921	80%	18 724
Government - operating	226 165	245 278	245 278	2 269	186 331	245 278	(58 947)	-24%	245 278
Government - capital	97 899	63 830	63 830	-	93 601	93 601	(0)	0%	63 830
Interest	12 621	4 632	4 170	986	4 026	4 170	(144)	-3%	4 170
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(343 186)	(359 801)	(336 508)	(76 813)	(328 232)	(336 508)	(8 277)	2%	(336 508)
Finance charges	(281)	(2 500)	(2 900)	(839)	(1 754)	(2 900)	(1 146)	40%	(2 900)
Transfers and Grants	(841)	(4 404)	(3 580)	(351)	(2 187)	(3 580)	(1 393)	39%	(3 580)
NET CASH FROM/(USED) OPERATING ACTIVITIES	96 019	83 769	90 520	(49 631)	86 361	120 291	33 930	28%	90 520
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 400	2 000	2 000	-	3 022	2 000	1 022	51%	2 000
Decrease (Increase) in non-current debtors	-	2 000	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	150	233	(83)	-36%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(106 372)	(75 869)	(67 801)	(16 294)	(62 753)	(97 572)	(34 819)	36%	(67 801)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(103 972)	(71 869)	(65 801)	(16 294)	(59 581)	(95 339)	(35 758)	38%	(65 801)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	171	171	(13)	89	171	(82)	-48%	171
Payments									
Repayment of borrowing	(6 900)	(10 000)	(6 811)	(2 214)	(10 641)	(9 764)	877	-9%	(6 811)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(6 900)	(9 829)	(6 640)	(2 227)	(10 552)	(9 593)	959	-10%	(6 640)
NET INCREASE/ (DECREASE) IN CASH HELD	(14 854)	2 071	18 079	(68 152)	16 228	15 359			18 079
Cash/cash equivalents at beginning:	21 048	15 968	6 194		6 194	6 194			6 194
Cash/cash equivalents at month/year end:	6 194	18 039	24 273		22 423	21 553			24 273

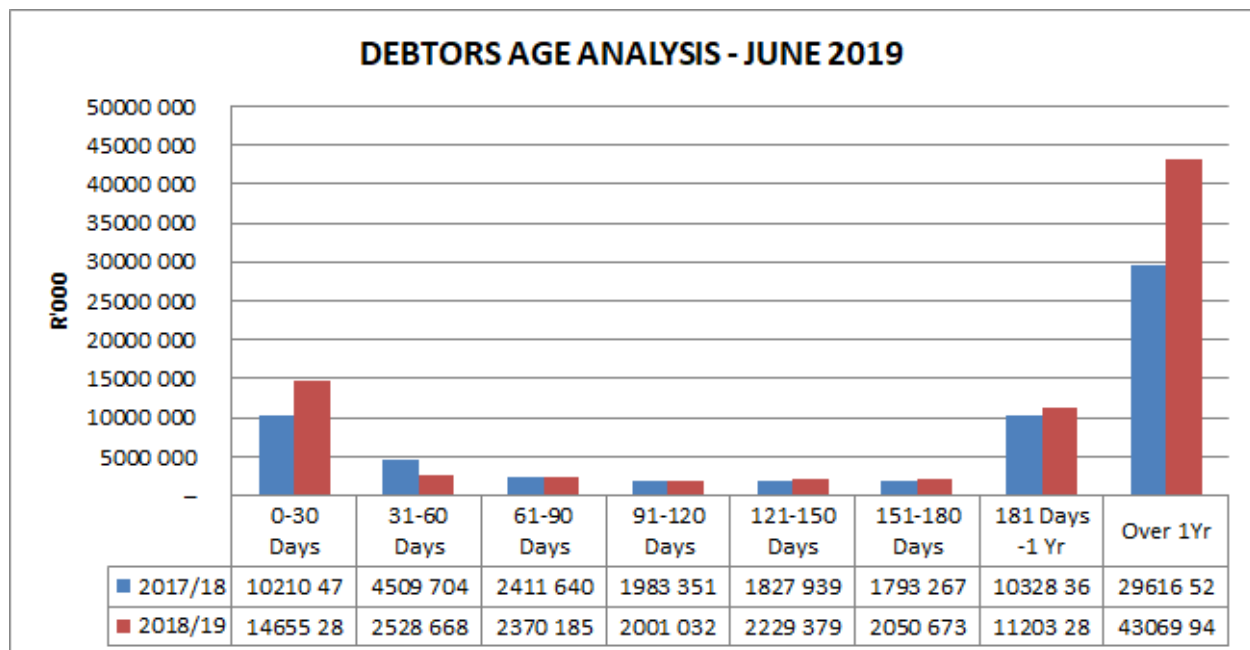
Table C7 provides details of the cash in and outflow. For the quarter ending 30 June 2019 the net cash from operating activities is -R49, 631 million whilst cash used for investing activities is R 16, 294 million and the net cash from financing activities is R2, 227 million. The cash and cash equivalent held at end of the fourth quarter amounted to R16, 228 million.

PART 2: SUPPORTING TABLES

Table SC3: Debtors Analysis

Description	Budget Year 2018/19										Total over 90 days	Bad Debts Written Off	Impairment - Bad Debts	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 009	1 743	295	92	98	62	350	2 760	11 410	3 362	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 049	1 363	1 005	865	742	895	4 966	20 031	35 917	27 499	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	680	391	359	358	353	349	2 060	5 763	10 314	8 884	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	12	4	4	(7)	62	72	733	1 096	863	-	-	-	-
Interest on Arrear Debtor Accounts	846	850	796	759	733	707	3 754	14 527	22 970	20 479	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	854	(1 830)	(89)	(77)	310	(24)	1	(744)	(1 598)	(534)	-	-	-	-
Total By Income Source	14 655	2 529	2 370	2 001	2 229	2 051	11 203	43 070	80 108	60 554	-	-	-	-
2017/18 - totals only	10 210	4 510	2 412	1 983	1 828	1 793	10 328	29 617	62 681	45 549	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 217	904	737	487	495	474	2 567	9 478	17 358	13 501	-	-	-	-
Commercial	5 691	(706)	258	147	66	193	1 369	6 655	13 672	8 429	-	-	-	-
Households	4 011	1 758	996	953	1 255	923	4 957	16 943	31 794	25 030	-	-	-	-
Other	2 737	573	380	415	414	461	2 311	9 994	17 285	13 595	-	-	-	-
Total By Customer Group	14 655	2 529	2 370	2 001	2 229	2 051	11 203	43 070	80 108	60 554	-	-	-	-

This table provides a breakdown of the consumer and sundry debtors at the end of the quarter. The outstanding debtors amounted to R 60, 554 million as at 30 June 2019. Consumer debtors amounts to R 46, 959 million and sundry debtors amounts to R 13, 595 million as at end of the fourth quarter.



The graph compares debtors' age analysis for 2017/18 financial year and 2018/19 (as at end of fourth quarter) and noted from the graph there is an increase in the municipal debt book for 2018/19 financial year.

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	ACCOUNT STATUS	OCC/OWN	TOTAL BALANCE R
9012345	BREED J & OOSTHUIZEN J F	ACTIVE	OCCUPIER	816 611
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	ACTIVE	OWNER	511 607
2000270	PROVINSIALE HOSPITAAL	ACTIVE	OCCUPIER	428 293
9053280	LIMPOPO GOVERMENT PROV(BEN VILJOEN)	ACTIVE	OWNER	390 010
1501364	JAN JOUBERT TR (JO JO TANKS)	ACTIVE	OWNER	352 400
9002065	GOVERNMENT OF KWANDEBELE	ACTIVE	OWNER	243 258
201885	SHOPRITE CHECKERS (PTY) LTD	ACTIVE	OCCUPIER	241 680
5001708	UNITRADE 518 (PTY) LTD	ACTIVE	OWNER	238 430
9002958	PROVINCIAL GOVERNMENT OF LIMPO	ACTIVE	OWNER	234 475
9002067	NATIONAL GOVERNMENT OF THE REP	ACTIVE	OWNER	225 644
8012644	VODACOM (PTY) LTD	ACTIVE	OCCUPIER	223 774
2200702	NAMIB FAMILY TRUST	ACTIVE	OWNER	204 801
5617	DKM TRUST	ACTIVE	OWNER	201 554
207447	CHOPPIES GROBLERSDAL	ACTIVE	OCCUPIER	200 107
9001763	Tshehla Trust MAMAILA GEORGE	ACTIVE	OWNER	187 319
37850	WORLD WATCH TRADING 136 CC	ACTIVE	OCCUPIER	181 846
5002109	VAN AARD FJ(MAPOCHH	ACTIVE	OCCUPIER	180 735
9002387	NATIONAL GOVERNMENT OF THE REP	ACTIVE	OWNER	175 575
9000400	UITZOECHT LANDGOED CC	ACTIVE	OWNER	172 428
9002503	GOUWS BOERDERY TRUST	ACTIVE	OWNER	163 051
TOTAL				5 573 597

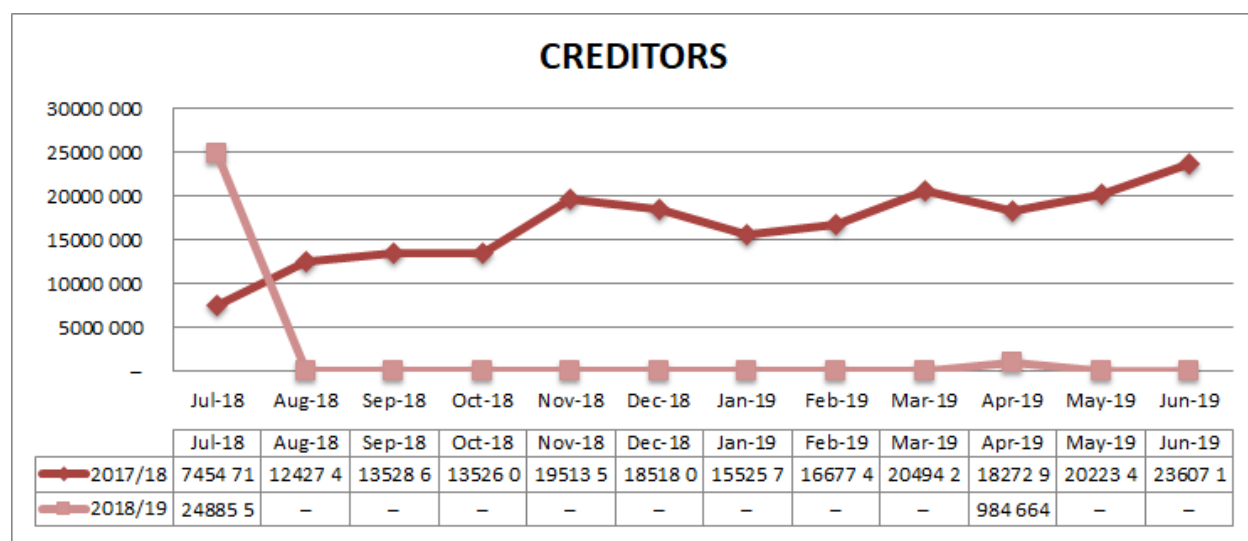
Table SC4: Creditors Analysis

Description	Budget Year 2018/19									totals for chart (same)
	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. No creditors were outstanding for more than 30 days. All invoices were paid within the prescribed period for the fourth quarter. The municipality is having challenges relating to extraction of creditors age analysis and below are the contributing factors:

- Goods received vouchers (GRV) are only processed on the system as and when we are about to pay and this approach distorts the entire picture of ageing our creditors since the system will count the number of days taken to process an invoice from the date the GRV is processed.
- The contracted services are paid through direct/straight payments that do not feed the age analysis module.

Proposal was made that the municipality need to maintain the invoice register that should be used for manually updating the creditors age analysis and the Budget and Treasury department is in a process of implementing the proposed register.



The graph compares creditors' age analysis for 2017/18 financial year and 2018/19 (as at end of fourth quarter) and noted from the graph there is a decrease in 0-30 days.

TOP CREDITORS PAID

CODE	CREDITOR NAME	AMOUNT R
80660	PERPETA INVESTMENT HOLDINGS	506 000
37770	BAHLOTSE TRADING (PTY) LTD	217 370
41027	KDM TRAVEL EXPRESS	182 337
41095	REAKGONA TRAVEL SERVICES	114 913
80366	ASHCOR TRAVELS (PTY) LTD	86 500
906	MONYAMAKU GENERAL TRADING CC	75 000
37581	PHELADI NOKO B1 FUNERAL	61 668
80933	SILVER INK ENVIRONMENT SOLUTIO	29 900
41085	T SELONA TRADING	28 700
80934	NQUBEKO RENDERING SERVICES	28 596
80935	PHUTHUMANATHI SYSTEMS	27 600
80583	LEOMAS ENTERPRISE	27 056
6568	RAND DATA FORMS	25 827
453	MOJEKANA MJ CONSTRUCTION	23 500
14	AMPER ALLES GENERAL DEALERS	23 460
80929	JOHNDIP SECURITY SOLUTIONS	21 600
80639	THELLAMOKOKOTLO	20 700
80930	OMPHILEBOKAMOSO	18 000
80931	MODIKENG ENGINEERING	17 500
80653	BABIRWA TRAVEL	16 517
TOTAL		1 552 742

The above table presents the top creditors paid during the month of June 2019 and an amount of R1, 553 million will be paid to these creditors during the reporting period.

Table SC5: Investment Portfolio Analysis

Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date	Accrued interest	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end
Nedbank (03/7881068264/0044)	3 Month	Current Investment	19-Jun-19	84	7.85%	22 113	(22 197)	-
Nedbank (03/7881068264/0043)	0 Month	Current Investment	31-May-19	33	7.54%	22 230	(10 426)	11 838
TOTAL INVESTMENTS AND INTEREST				118		44 343	(32 623)	11 838

Supporting Table SC5 displays the council's investments portfolio and indicates that R11, 838 million was invested as at end of the fourth quarter.

Table SC6- Allocation and grant receipts

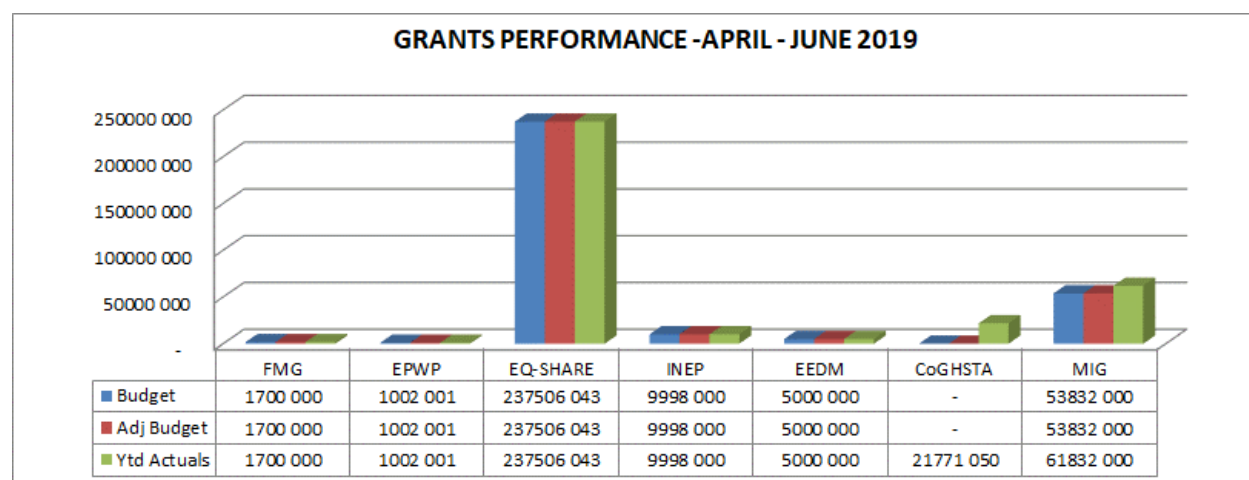
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	226 163	245 278	245 278	60 676	245 278	245 278	-	-	245 278
Local Government Equitable Share	223 019	237 506	237 506	59 376	237 506	237 506	-	-	237 506
Finance Management	1 700	1 770	1 770	-	1 770	1 770	-	-	1 770
EPWP Incentive	1 444	1 002	1 002	300	1 002	1 002	-	-	1 002
Energy Efficiency and Demand Management	-	5 000	5 000	1 000	5 000	5 000	-	-	5 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	226 163	245 278	245 278	60 676	245 278	245 278	-	-	245 278
Capital Transfers and Grants	-	-	-	-	-	-	-	-	-
National Government:	81 860	63 830	63 830	15 912	71 830	71 830	-	-	71 830
Municipal Infrastructure Grant (MIG)	66 860	53 832	53 832	15 912	61 832	61 832	-	-	61 832
Integrated National Electrification Grant	15 000	9 998	9 998	-	9 998	9 998	-	-	9 998
Provincial Government:	-	-	-	21 771	21 771	-	21 771	0%	-
CoGHSTA - Development of Masakaneng	-	-	-	21 771	21 771	-	21 771	0%	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	81 860	63 830	63 830	37 683	93 601	71 830	21 771	30%	71 830
TOTAL RECEIPTS OF TRANSFERS & GRANTS	308 023	309 108	309 108	98 359	338 879	317 108	21 771	7%	317 108

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R338, 879 million of which the major portion is attributed to equitable share. For the reporting period at least R97, 059 million was received for MIG, Equitable share and CoGHSTA grant. All the grants allocated for the current financial year, so far have been received in line with National Treasury payment schedule.

Table SC7: Transfers and Grant Expenditure

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	226 163	245 278	245 278	5 469	241 822	245 278	(3 456)	-1%	245 278
Local Government Equitable Share	223 019	237 506	237 506	-	234 050	237 506	(3 456)	-1%	237 506
Finance Management	1 700	1 770	1 770	859	1 770	1 770	-		1 770
EPWP Incentive	1 444	1 002	1 002	0	1 002	1 002	-		1 002
Energy Efficiency and Demand Management	-	5 000	5 000	4 610	5 000 000	5 000	-		5 000
Provincial Government:	-	-	-	-					
N/A	-	-	-	-					
District Municipality:	-	-	-	-					
N/A	-	-	-	-					
Other grant providers:	-	-	-	-					
N/A	-	-	-	-					
Total operating expenditure of Transfers and Grants:	226 163	245 278	245 278	2 008	241 822	245 278	(3 456)	-1%	245 278
Capital expenditure of Transfers and Grants									
National Government:	97 901	63 830	63 830	16 175	66 472	71 830	(5 358)	-7%	71 830
Municipal Infrastructure Grant (MIG)	82 722	53 832	53 832	15 416	58 274	61 832	(3 558)	-6%	61 832
Integratred National Electrification Grant	15 179	9 998	9 998	759	8 199	9 998	(1 799)	-18%	9 998
Provincial Government:	-	-	21 771	-		13 751	(13 751)	(0)	21 771
COGHSTA - Development of Masakaneng	-	-	21 771	-		13 751	(13 751)	(0)	21 771
District Municipality:	-	-	-	-					
N/A	-	-	-	-					
Other grant providers:	-	-	-	-					
N/A	-	-	-	-					
Total capital expenditure of Transfers and Grants	97 901	63 830	63 830	16 175	66 472	85 581	(19 108)	-22%	93 601
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	324 064	309 108	309 108	18 183	308 295	330 859	(22 564)	-7%	338 879

A total amount of R308, 295 million has been spent on grants as at fourth quarter and the year to date budget thereof amount to R330, 859 million and this resulted in underspending variance of R22, 564 million that translates to -7%. Of the total spending amounting to R241, 822 million, R241, 822 million is spent on operational grants whilst R85, 581 million is spent of capital grants.



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

- Financial Management Grant 0.5%
- Expanded Public Work Programme 0.3%
- Equitable Share 70%
- Energy Efficiency and Demand Management 1%
- Municipal Infrastructure Grant 18%
- Integrated National Electrification Grant 3%
- CoGHSTA - Development of Masakaneng 6%

Table SC8: Councilor Allowances and Employee Benefits

Summary of Employee and Councilor remuneration	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12 690	15 073	14 450	3 345	13 395	14 450	(1 055)	-7%	14 450
Pension and UIF Contributions	1 778	1 857	1 657	399	1 605	1 657	(52)	-3%	1 657
Medical Aid Contributions	295	317	351	100	368	351	18	5%	351
Motor Vehicle Allowance	4 947	5 324	5 334	1 286	5 145	5 334	(189)	-4%	5 334
Cellphone Allowance	2 708	2 489	2 499	677	2 708	2 499	210	8%	2 499
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	454	10	-	-	13	-	13	#DIV/0!	-
Sub Total - Councillors	22 874	25 070	24 291	5 807	23 235	24 291	(1 057)	-4%	24 291
% increase		10%	6%	-					6%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 073	4 718	4 532	1 308	4 647	4 532	115	3%	4 532
Pension and UIF Contributions	234	1 095	245	41	200	245	(45)	-18%	245
Medical Aid Contributions	92	252	102	20	87	102	(15)	-15%	102
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	672	907	760	164	729	760	(31)	-4%	760
Cellphone Allowance	41	84	141	42	158	141	17	12%	141
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	221	81	528	56	540	528	12	2%	528
Payments in lieu of leave	103	-	-	-	40	-	40	#DIV/0!	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	6 436	7 137	6 308	1 631	6 401	6 308	93	1%	6 308
% increase		11%	-2%	-					-2%
Other Municipal Staff									
Basic Salaries and Wages	73 490	85 022	79 451	20 967	82 559	79 451	3 108	4%	79 451
Pension and UIF Contributions	14 304	16 149	16 141	4 206	16 789	16 141	648	4%	16 141
Medical Aid Contributions	7 931	4 826	4 726	1 364	5 303	4 726	578	12%	4 726
Overtime	2 357	1 774	2 108	481	2 166	2 108	58	3%	2 108
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	7 782	8 965	10 043	2 614	10 390	10 043	347	3%	10 043
Cellphone Allowance	507	986	1 147	437	1 524	1 147	377	33%	1 147
Housing Allowances	143	161	160	41	171	160	11	7%	160
Other benefits and allowances	11 264	8 057	8 638	345	7 859	8 638	(779)	-9%	8 638
Payments in lieu of leave	677	892	1 173	329	1 049	1 173	(125)	-11%	1 173
Long service awards	559	180	578	191	1 020	578	442	76%	578
Post-retirement benefit obligations	1 752	-	-	-	3 477	-	3 477	#DIV/0!	-
Sub Total - Other Municipal Staff	120 766	127 011	124 165	30 975	132 307	124 165	8 142	7%	124 165
% increase		5%	3%	-					3%
Total Parent Municipality	150 075	159 219	154 764	38 413	161 943	154 764	7 178	5%	154 764
		6%	3%	-					3%
TOTAL SALARY, ALLOWANCES & BENEFITS	150 075	159 219	154 764	38 413	161 943	154 764	7 178	5%	154 764
% increase		6%	3%	-					3%
TOTAL MANAGERS AND STAFF	127 202	134 149	130 473	32 606	138 708	130 473	8 235	6%	130 473

This table provides the details for councilor and employee benefits. For the fourth quarter the total salaries, allowances and benefits amounted to R38, 413 million which deviates with R7, 178 million from the planned figure.

Table SC9: Actual and Revised Targets for Cash Receipts

Description	Budget Year 2018/19												2018/19 Medium Term Revenue &		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Year 2018/19	Year +1 2019/20	Year +2 2020/21
Cash Receipts By Source															
Property rates	1 905	1 271	1 939	1 806	2 068	1 592	1 847	2 092	1 957	1 550	1 745	1 023	20 797	30 131	31 788
Service charges - electricity revenue	6 380	5 702	6 815	6 695	8 360	6 242	6 238	7 151	7 501	5 362	4 937	5 507	76 890	85 993	92 228
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	362	245	496	335	378	323	328	335	325	289	307	97	3 820	10 070	10 624
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	25	15	27	161	16	53	17	29	44	26	24	563	1 000	643	678
Interest earned - external investments	123	254	204	68	23	135	208	82	56	408	260	981	2 800	3 162	3 336
Interest earned - outstanding debtors	81	31	55	74	683	131	103	651	81	45	64	(628)	1 370	1 720	1 815
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	0	548	0	28	2 325	-	459	847	-	-	6 732	10 942	10 801	11 395
Licences and permits	445	458	398	497	460	309	349	279	211	477	529	788	5 200	5 217	5 504
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating	19 953	21 814	2 000	-	450	79 169	1 000	300	59 376	2 269	-	58 947	245 278	269 940	293 775
Other revenue	764	1 114	1 124	1 611	13 040	89	1 021	386	1 620	1 124	954	(21 264)	1 582	2 548	2 688
Cash Receipts by Source	30 040	30 904	13 605	11 248	25 504	90 367	11 110	11 764	72 018	11 551	8 820	52 747	369 678	420 226	453 831
Other Cash Flows by Source															
Transfer receipts - capital	27 110	-	-	4 000	-	24 808	-	-	37 683	-	-	449	94 050	67 721	70 734
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	3 022	-	-	(1 022)	2 000	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	97	501	(548)	29	-	(39)	41	(579)	601	21	568	(521)	171	203	227
Receipt of non-current debtors	-	-	150	-	-	-	-	-	-	-	-	(150)	-	2 500	2 700
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	57 247	31 404	13 207	15 277	25 504	115 136	11 152	11 186	113 324	11 572	9 388	51 502	465 899	490 650	527 492
Cash Payments by Type															
Employee related costs	10 151	11 367	10 048	10 552	10 401	20 768	11 087	10 164	10 894	10 680	13 209	1 151	130 473	142 723	152 000
Remuneration of councillors	2 635	1 875	1 875	1 875	1 875	1 875	1 875	2 366	1 938	1 936	1 936	2 232	24 291	26 675	28 409
Interest paid	-	-	-	239	260	(499)	313	305	297	482	281	1 222	2 900	2 300	2 000
Bulk purchases - Electricity	729	7 331	7 286	103	1 069	16 313	7 383	5 146	4 970	5 182	5 283	9 206	70 000	84 320	88 958
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	254	778	940	635	637	1 238	835	452	897	729	1 139	375	8 909	18 017	19 007
Contracted services	5 676	4 532	3 492	4 767	6 157	9 573	3 856	2 652	6 180	6 760	5 362	835	59 841	62 629	66 073
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	107	109	-	-	1 063	-	-	557	82	182	1 479	3 580	4 642	4 897
General expenses	849	1 062	469	2 628	3 288	3 987	2 799	742	1 231	3 555	5 984	16 399	42 994	45 289	47 780
Cash Payments by Type	20 294	27 052	24 218	20 799	23 687	54 319	28 147	21 827	26 963	29 406	33 377	32 899	342 988	386 594	409 124
Other Cash Flows/Payments by Type															
Capital assets	2 381	1 635	9 235	8 567	6 413	9 987	1 705	2 258	4 277	1 593	6 712	43 258	98 021	85 123	84 647
Repayment of borrowing	-	-	-	2 710	549	3 026	711	719	712	720	743	(3 079)	6 811	14 000	16 677
Other Cash Flows/Payments	-	-	-	-	-	6 863	-	-	-	-	-	(5 013)	1 850	-	-
Total Cash Payments by Type	22 675	28 686	33 453	32 076	30 649	74 196	30 563	24 804	31 953	31 719	40 831	68 065	449 671	485 717	510 448
NET INCREASE/(DECREASE) IN CASH HELD	34 571	2 718	(20 246)	(16 799)	(5 145)	40 939	(19 411)	(13 618)	81 371	(20 147)	(31 443)	(16 562)	16 228	4 933	17 044
Cash/cash equivalents at the month/year beginning:	6 194	40 765	43 483	23 238	6 438	1 294	42 233	22 822	9 204	90 575	70 428	38 985	6 194	22 423	27 355
Cash/cash equivalents at the month/year end:	40 765	43 483	23 238	6 438	1 294	42 233	22 822	9 204	90 575	70 428	38 985	22 423	22 423	27 355	44 399

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 R72, 462 million and the total cash payment for the month were R140, 615 million and this resulted in net increase in cash held amounting to –R16, 562 million. With cash and cash equivalent of R38, 985 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R22, 423 million.

Table SC12: Capital Expenditure Trend

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	6 624	6 722	4 292	–	2 977	4 292	1 315	31%	4%
August	8 720	9 189	1 635	–	4 612	5 927	1 315	22%	6%
September	7 500	11 637	9 816	–	15 702	15 743	41	0%	21%
October	9 227	9 283	5 461	–	22 119	21 204	(916)	-4%	29%
November	11 572	8 482	6 413	–	28 532	27 617	(916)	-3%	38%
December	10 917	8 697	7 217	–	38 519	34 834	(3 686)	-11%	51%
January	7 350	3 979	2 762	–	40 225	37 595	(2 630)	-7%	53%
February	10 580	6 249	5 583	–	44 483	43 178	(1 305)	-3%	59%
March	6 580	5 136	2 500	–	50 160	45 678	(4 482)	-10%	66%
April	7 221	2 938	5 844	51 754	51 754	51 522	(231)	0%	68%
May	14 033	2 052	8 105	58 465	58 465	59 627	1 162	2%	77%
June	7 239	1 505	11 742	66 491	66 491	71 370	4 879	7%	88%
Total Capital expenditure	107 563	75 869	71 370						

Supporting table SC12 provides information on the monthly trends for capital expenditure and this table serves as a supporting table for table C5. In terms of this table the capital expenditure for fourth quarter amounts to R176, 710 million. The year to date capital budget is R182, 519 million that gives rise to underspending variance of R5, 809 million.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	52 811	32 150	28 613	(425)	24 339	47 545	23 206	49%	47 545
Roads Infrastructure	39 865	21 283	18 604	2 938	15 692	34 057	18 366	54%	34 057
Roads	39 865	21 283	18 604	2 938	15 692	34 057	18 366	54%	34 057
Road Furniture	-	-	-	-					
Capital Spares	-	-	-	-					
Storm water Infrastructure	-	-	-	-					
Drainage Collection	-	-	-	-					
Electrical Infrastructure	12 946	10 868	10 009	(3 363)	8 647	13 487	4 840	36%	13 487
HV Substations	-	-	-	-					
HV Switching Station	-	-	-	-					
HV Transmission Conductors	12 946	10 868	10 009	(3 363)	8 647	13 487	4 840	36%	13 487
MV Networks	-	-	-	-					
Solid Waste Infrastructure	-	-	-	-					
Landfill Sites	-	-	-	-					
Waste Transfer Stations	-	-	-	-					
Waste Processing Facilities	-	-	-	-					
Community Assets	-	-	-	-					
Community Facilities	-	-	-	-					
Libraries	-	-	-	-					
Cemeteries/Crematoria	-	-	-	-					
Police	-	-	-	-					
Other assets	-	4 447	4 947	2 762	4 503	4 947	444	9%	4 947
Operational Buildings	-	4 447	4 947	2 762	4 503	4 947	444	9%	4 947
Municipal Offices	-	4 447	4 947	2 762	4 503	4 947	444	9%	4 947
Pay/Enquiry Points	-	-	-	-					
Building Plan Offices	-	-	-	-					
Workshops	-	-	-	-					
Intangible Assets	-	-	-	-					
Servitudes	-	-	-	-					
Licences and Rights	-	-	-	-					
Water Rights	-	-	-	-					
Computer Equipment	749	500	1 000	41	594	1 000	406	41%	1 000
Computer Equipment	749	500	1 000	41	594	1 000	406	41%	1 000
Furniture and Office Equipment	362	400	400	127	183	400	217	54%	400
Furniture and Office Equipment	362	400	400	127	183	400	217	54%	400
Machinery and Equipment	3 138	1 300	300	4	620	300	(320)	-107%	300
Machinery and Equipment	3 138	1 300	300	4	620	300	(320)	-107%	300
Transport Assets	-	-	-	-					
Transport Assets	-	-	-	-					
Total Capital Expenditure on new assets	57 060	38 798	35 260	2 509	30 239	54 192	23 953	44%	54 192

Table SC13b: Quarterly Expenditure on Existing Assets

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	42 135	33 550	33 988	11 292	35 018	40 944	5 926	14%	40 944
Roads Infrastructure	42 135	33 550	33 988	11 292	35 018	40 944	5 926	14%	40 944
Roads	42 135	33 550	33 988	11 292	35 018	40 944	5 926	14%	40 944
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Community Assets	-	522	522	-	-	522	522	100%	522
Community Facilities	-	522	522	-	-	522	522	100%	522
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	522	522	-	-	522	522	100%	522
Police	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Other assets	434	-	-	-	-	-	-	-	-
Operational Buildings	434	-	-	-	-	-	-	-	-
Municipal Offices	434	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
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	42 569	34 071	34 509	11 292	35 018	41 466	6 448	16%	41 466

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	5 694	10 400	6 704	3 635	7 398	6 704	(693)	-10%	6 704
Roads Infrastructure	1 266	4 000	2 000	1 877	3 159	2 000	(1 159)	-58%	2 000
Roads	1 266	4 000	2 000	1 877	3 159	2 000	(1 159)	-58%	2 000
Road Structures	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1 891	3 000	1 000	122	952	1 000	48	5%	1 000
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
MV Networks	1 891	3 000	1 000	122	952	1 000	48	5%	1 000
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2 538	3 400	3 704	1 635	3 287	3 704	417	11%	3 704
Landfill Sites	2 538	3 400	3 704	1 635	3 287	3 704	417	11%	3 704
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Other assets	929	2 000	1 000	534	846	1 000	154	15%	1 000
Operational Buildings	929	2 000	1 000	534	846	1 000	154	15%	1 000
Municipal Offices	929	2 000	1 000	534	846	1 000	154	15%	1 000
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	4 905	3 550	1 670	(1 261)	296	1 670	1 374	82%	1 670
Machinery and Equipment	4 905	3 550	1 670	(1 261)	296	1 670	1 374	82%	1 670
Transport Assets	777	2 000	1 000	1 161	2 184	920	(1 264)	-137%	1 000
Transport Assets	777	2 000	1 000	1 161	2 184	920	(1 264)	-137%	1 000
Total Repairs and Maintenance Expenditure	12 305	17 950	10 374	4 069	10 724	10 294	(429)	-4%	10 374

Table SC13d: Quarterly Depreciation by Asset Class

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	43 138	34 653	34 653	-	16 139	34 653	18 514	53%	34 653
Roads Infrastructure	3 039	25 147	25 147	-	13 116	25 147	12 030	48%	25 147
Roads	3 039	25 147	25 147	-	13 116	25 147	12 030	48%	25 147
Road Structures	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	(767)	3 712	3 712	-	-	3 712	3 712	100%	3 712
Storm water Conveyance	(767)	3 712	3 712	-	-	3 712	3 712	100%	3 712
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	40 326	5 166	5 166	2 471	2 694	5 166	2 471	48%	5 166
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	40 326	5 166	5 166	2 471	2 694	5 166	2 471	48%	5 166
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	540	629	629	-	328	629	301	48%	629
Landfill Sites	540	629	629	-	328	629	301	48%	629
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Community Assets	1 161	2 918	2 918	-	1 522	2 918	1 396	48%	2 918
Community Facilities	1 161	2 918	2 918	-	1 522	2 918	1 396	48%	2 918
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 161	2 918	2 918	-	1 522	2 918	1 396	0	2 918
Other assets	5 033	2 180	2 180	-	1 137	2 180	1 043	0	2 180
Operational Buildings	5 033	2 180	2 180	-	1 137	2 180	1 043	48%	2 180
Municipal Offices	5 033	2 180	2 180	-	1 137	2 180	1 043	48%	2 180
Workshops	-	-	-	-	-	-	-	-	-
Intangible Assets	-	378	378	-	197	378	181	48%	378
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	378	378	-	197	378	181	48%	378
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	378	378	-	197	378	181	48%	378
Computer Equipment	526	1 518	1 518	-	-	1 518	1 518	100%	1 518
Computer Equipment	526	1 518	1 518	-	-	1 518	1 518	100%	1 518
Furniture and Office Equipment	685	3 817	3 817	-	1 991	3 817	1 826	48%	3 817
Furniture and Office Equipment	685	3 817	3 817	-	1 991	3 817	1 826	48%	3 817
Machinery and Equipment	1 188	2 175	2 175	-	3 070	2 175	(895)	-41%	2 175
Machinery and Equipment	1 188	2 175	2 175	-	3 070	2 175	(895)	-41%	2 175
Transport Assets	1 716	3 542	3 542	-	1 848	3 542	1 695	48%	3 542
Transport Assets	1 716	3 542	3 542	-	1 848	3 542	1 695	48%	3 542
Total Depreciation	53 449	51 181	51 181	-	25 904	51 181	25 277	49%	51 181

Table SC13e: Quarterly Capital Expenditure on upgrading of existing assets

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	3 000	1 600	(43)	1 234	1 600	366	23%	1 600
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3 000	1 600	(43)	1 234	1 600	366	23%	1 600
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3 000	1 600	(43)	1 234	1 600	366	23%	1 600
Community Assets	7 829	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Other assets	105	-	-	-	-	-	-	-	-
Operational Buildings	105	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Workshops	105	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
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	7 934	3 000	1 600	(43)	1 234	1 600	366	23%	1 600

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 capital expenditure on new assets amounted to R2, 509 million for the fourth quarter which reflects a 44% variance when compared to the quarterly target.

For renewal and upgrading of existing assets to R 11, 292 million has been spent during the fourth quarter on renewal of assets. This reflects 16% variance when compared to the target.

The repairs and maintenance for the fourth quarter amounted to R 4,069 million reflecting a -4% variance when compared to the fourth quarter target.

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework			
					Budget Year 2018/19			
					Original Budget	Adjusted Budget	YTD Actuals	Percentage
Parent municipality:								
Budgetand Treasury	Mobile Office	New	Other assets	Municipal Offices	500	–	–	–
Community Services	Fencing of Elandsdoorn Cemeteries	Renewal	Community	Cemeteries/Crematoria	522	522	–	0%
Community Services	Grobblersdal Landfill site	Upgrading	Infrastructure	Waste Management	3 000	1 600	1 234	77%
Corporate Services	Air Conditioner	New	Machinery and Equipment	Machinery and Equipment	300	500	297	59%
Corporate Services	Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	400	400	183	46%
Corporate Services	Machinery and Equipment	New	Machinery and Equipment	Machinery and Equipment	500	300	323	108%
Corporate Services	Computer Equipment	New	Computer Equipment	Computer Equipment	500	1 000	594	59%
Technical Services	Electrification of Mabose	New	Infrastructure	Electrical Infrastructure	0	0	–	0%
Technical Services	Electrification of Makaepea	New	Infrastructure	Electrical Infrastructure	2 870	2 871	2 837	99%
Technical Services	Electrification of Masakaneng	New	Infrastructure	Electrical Infrastructure	2 912	5 965	2 908	49%
Technical Services	Electrification of Tambo Village - New Town	New	Infrastructure	Electrical Infrastructure	2 912	2 912	2 902	100%
Technical Services	Electrification of Uitspanning A	New	Infrastructure	Electrical Infrastructure	–	–	–	0%
Technical Services	Electrification of Zuma Park	New	Infrastructure	Electrical Infrastructure	–	–	–	0%
Technical Services	Installation of high mast light in various villages	New	Infrastructure	Electrical Infrastructure	–	–	–	0%
Technical Services	Installation of electrical meters in Groblersdal	New	Infrastructure	Electrical Infrastructure	1 304	–	–	0%
Technical Services	Upgrading of Groblersdal subsation	Upgrading	Infrastructure	Electrical Infrastructure	870	(0)	–	0%
Technical Services	Monsterlus to Makgopheng Road, Kgoshi Mathebe and Kgoshi	New	Infrastructure	Roads Infrastructure	7 826	7 826	7 216	92%
Technical Services	Matsepe Construction Mogaung Road	New	Infrastructure	Roads Infrastructure	–	–	–	–
Technical Services	Mpheleng Road Construction	New	Infrastructure	Roads Infrastructure	8 478	8 478	8 476	100%
Technical Services	Hlogotlou street and stormwater	New	Infrastructure	Roads Infrastructure	–	–	–	–
Technical Services	Motetema Internal Streets	New	Infrastructure	Roads Infrastructure	3 478	–	–	0%
Technical Services	JJ Zaaiplaas Road	New	Infrastructure	Roads Infrastructure	–	–	–	–
Technical Services	Kgoshi Rammupudu Road	New	Infrastructure	Roads Infrastructure	–	–	–	–
Technical Services	Laersdrift Road	Renewal	Infrastructure	Roads Infrastructure	6 087	15 059	11 906	79%
Technical Services	Naganeng Bus Route	Renewal	Infrastructure	Roads Infrastructure	8 817	5 500	5 785	105%
Technical Services	Grobblersdal Roads and Streets	Renewal	Infrastructure	Roads Infrastructure	1 739	3 843	–	0%
Technical Services	Kgapamadi road	Renewal	Infrastructure	Roads Infrastructure	15 602	17 341	17 327	100%
Technical Services	Electrification Designs	New	Infrastructure	Electrical Infrastructure	–	–	–	0%
Technical Services	Masakaneng internal Roads	New	Infrastructure	Roads Infrastructure	–	15 453	–	0%
Technical Services	Nyakoroane Road	Renewal	Infrastructure	Roads Infrastructure	1 304	1 304	–	0%
Technical Services	Development of workshop	New	Other assets	Operational Buildings	4 447	4 447	4 503	101%
Technical Services	Ramogwerane to Nkadimeng Road and Stormwater	New	Infrastructure	Roads Infrastructure	1 500	1 500	–	0%
Technical Services	Tambo Road Construction	New	Infrastructure	Roads Infrastructure	–	–	–	–
Technical Services	Upgrading of streets of Elansdoreen	Upgrading	Infrastructure	Roads Infrastructure	–	–	–	–
Technical Services	Upgrading of Tafelkop stadium	Upgrading	Community Assets	Sport and Recreation Facilities	–	–	–	–
					75 869	96 823	66 491	

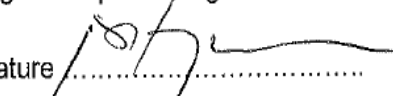
Quality certificate

I **KGWALE MAHLAGAUME MESHACK**, Acting Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 30 June 2019 have been prepared in accordance with the Municipal Finance Management Act and the regulation made under the Act.

Acting Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature

Date


15 July 2019

**Elias Motsoaledi Local
Municipality**

15 JUL 2019

Municipal Manager