

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



**SECTION 52 REPORT: 2015/16**

**REPORTING PERIOD: FOURTH QUARTER**

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## **PART 1: QUARTERLY REPORT**

### **PURPOSE**

To submit a report to Council within 30 days of the end of fourth 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 outlines the responsibilities of the Mayor. The legislation stipulates that the Mayor of a municipality:

- (a) Must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) In providing such general political guidance, may monitor and, to the extent provided in the Act, oversee the exercise of responsibilities assigned in terms of the Act to the Accounting Officer and Chief Financial Officer, but may not interfere in the exercise of those responsibilities;
- (c) Must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) Must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality; and
- (e) Must exercise the other powers and perform the other duties assigned to the Mayor in terms of the MFMA or delegated by the Council to the Mayor.



## IN YEAR BUDGET STATEMENT - MAIN TABLES

Table C1: Quarterly Budget Statement Summary

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	19 271	26 182	24 797	5 564	22 405	24 797	(2 392)	-9.6%	24 797
Service charges	59 877	67 601	66 337	15 972	70 072	66 337	3 735	5.6%	66 337
Investment revenue	3 965	4 600	3 300	1 186	3 771	3 300	471	14.3%	3 300
Transfers recognised - operational	170 641	216 652	216 652	737	216 641	216 652	(11)	0.0%	216 652
Other own revenue	22 264	16 188	13 960	3 662	14 480	13 960	521	3.7%	13 960
<b>Total Revenue (excl' capital transfers)</b>	<b>276 019</b>	<b>331 224</b>	<b>325 046</b>	<b>27 121</b>	<b>327 369</b>	<b>325 046</b>	<b>2 323</b>	<b>0.7%</b>	<b>325 046</b>
Employee costs	102 669	115 256	106 109	24 289	100 759	106 109	(5 349)	-5.0%	106 109
Remuneration of Councillors	18 844	18 543	17 659	4 856	18 056	17 659	397	2.2%	17 659
Depreciation & asset impairment	32 042	35 000	35 000	-	-	35 000	(35 000)	-100.0%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	53 540	65 430	67 759	16 041	67 234	67 759	(525)	-0.8%	67 759
Transfers and grants	1 832	3 300	1 900	493	1 062	1 900	(838)	-44.1%	1 900
Other expenditure	128 686	102 901	120 195	19 304	104 811	120 195	(15 384)	-12.8%	120 195
<b>Total Expenditure</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>64 983</b>	<b>291 922</b>	<b>348 622</b>	<b>(56 700)</b>	<b>-16.3%</b>	<b>348 622</b>
<b>Surplus/(Deficit)</b>	<b>(61 594)</b>	<b>(9 206)</b>	<b>(23 576)</b>	<b>(37 861)</b>	<b>35 447</b>	<b>(23 576)</b>	<b>59 023</b>	<b>-250.4%</b>	<b>(23 576)</b>
Transfers recognised - capital	58 967	63 102	77 739	28 036	77 188	77 739	(551)	-0.7%	77 739
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>	<b>58 472</b>	<b>108.0%</b>	<b>54 163</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>	<b>58 472</b>	<b>108.0%</b>	<b>54 163</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>34 553</b>	<b>105 153</b>	<b>124 455</b>	<b>(19 302)</b>	<b>-15.5%</b>	<b>124 455</b>
Capital transfers recognised	58 666	63 102	77 739	20 326	76 908	77 739	(832)	-1.1%	77 739
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 655	36 879	46 716	14 227	28 245	46 716	(18 470)	-39.5%	46 716
<b>Total sources of capital funds</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>34 553</b>	<b>105 153</b>	<b>124 455</b>	<b>(19 302)</b>	<b>-15.5%</b>	<b>124 455</b>
<b>Financial position</b>									
Total current assets	78 138	66 715	77 544		59 565				77 544
Total non current assets	830 215	886 793	969 866		954 250				969 866
Total current liabilities	68 432	34 500	27 100		51 033				27 100
Total non current liabilities	79 033	40 000	32 512		88 670				32 512
<b>Community wealth/Equity</b>	<b>760 887</b>	<b>879 008</b>	<b>987 798</b>		<b>874 112</b>				<b>987 798</b>
<b>Cash flows</b>									
Net cash from (used) operating	59 514	72 559	104 998	(49 428)	66 764	104 998	38 234	36.4%	104 998
Net cash from (used) investing	(69 910)	(94 981)	(89 369)	(42 523)	(105 153)	(89 369)	15 784	-17.7%	(89 369)
Net cash from (used) financing	-	500	2 597	70	425	2 597	2 171	83.6%	2 597
<b>Cash/cash equivalents at the month/year end</b>	<b>24 851</b>	<b>(1 922)</b>	<b>43 192</b>	<b>11 558</b>	<b>11 558</b>	<b>43 192</b>	<b>31 634</b>	<b>73.2%</b>	<b>67 747</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Days</b>	<b>151-180 Days</b>	<b>181 Days -1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 534	3 566	2 120	1 724	1 895	1 567	8 450	25 975	53 832
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



## **Revenue**

For the fourth quarter of April to June 2016, the year to date actual amounted to R327, 369 million and the year to date budget is R325, 046 million which reflects a 0.7% over performance variance. Of the total revenue generated during the fourth quarter, the major portion of R 53, 240 million is from equitable share. Other receipts are from property rates, service charges, rental of municipal properties and other grants.

## **Operating Expenditure**

The operating expenditure for the quarter amounts to R80, 886 million with the year to date expenditure of R291, 922 million and the year to date budget is R348, 622 million which shows 16,3% under performance variance.

## **Capital Expenditure**

The capital expenditure for the quarter amounts to R 34, 553 million and the year to date actuals amount to R105, 153 million whilst the year to date budget is R124, 455 million and this gave rise to under spending variance of R19, 302 million or 15,5%. Of the fourth quarter actual capital expenditure incurred R20, 326 million is funded from National grants (MIG and INEP), and R14, 227 million from own revenue.

## **Surplus/Deficit**

Taking the above into consideration, the net operating deficit for the quarter is R9, 826 million.

## **Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of the fourth quarter amounts to R53, 832 million and this shows an increase of R2, 487 million as compared to R50, 002 million as at end of the last quarter.

Consumer debtors is made up of service charges and property rates that amount to R39, 956 million and other debtors amounting to R13, 876 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 – Quarterly Financial Performance (Standard Classification)**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Standard</b>									
<b>Governance and administration</b>	<b>204 510</b>	<b>250 105</b>	<b>250 238</b>	<b>8 919</b>	<b>248 808</b>	<b>250 238</b>	<b>(1 431)</b>	<b>-0.6%</b>	<b>250 238</b>
Executive and council	934	930	930	190	930	930	-		930
Budget and treasury office	203 514	248 806	249 298	8 726	247 871	249 298	(1 427)	-0.6%	249 298
Corporate services	62	369	11	2	6	11	(4)	-39.2%	11
<b>Community and public safety</b>	<b>2 942</b>	<b>772</b>	<b>1 840</b>	<b>188</b>	<b>1 216</b>	<b>1 840</b>	<b>(624)</b>	<b>-33.9%</b>	<b>1 840</b>
Community and social services	341	74	37	9	34	37	(3)	-7.9%	37
Sport and recreation	18	63	3	-	1	3	(2)	-53.9%	3
Public safety	2 584	635	1 800	179	1 181	1 800	(619)	-34.4%	1 800
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	<b>63 708</b>	<b>64 347</b>	<b>74 370</b>	<b>26 483</b>	<b>74 461</b>	<b>74 370</b>	<b>91</b>	<b>0.1%</b>	<b>74 370</b>
Planning and development	1 317	1 670	1 230	178	1 186	1 230	(44)	-3.6%	1 230
Road transport	62 392	62 677	73 139	26 305	73 275	73 139	135	0.2%	73 139
Environmental protection	-	-	-	-	-	-	-		-
<b>Trading services</b>	<b>63 825</b>	<b>79 101</b>	<b>76 337</b>	<b>19 568</b>	<b>80 072</b>	<b>76 337</b>	<b>3 735</b>	<b>4.9%</b>	<b>76 337</b>
Electricity	60 334	73 973	72 620	18 666	76 389	72 620	3 769	5.2%	72 620
Water	-	-	-	-	-	-	-		-
Waste water management	-	-	-	-	-	-	-		-
Waste management	3 491	5 128	3 717	901	3 684	3 717	(33)	-0.9%	3 717
Other	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	<b>334 986</b>	<b>394 326</b>	<b>402 785</b>	<b>55 157</b>	<b>404 557</b>	<b>402 785</b>	<b>1 772</b>	<b>0.4%</b>	<b>402 785</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>188 442</b>	<b>164 839</b>	<b>174 849</b>	<b>31 218</b>	<b>137 097</b>	<b>174 849</b>	<b>(37 751)</b>	<b>-21.6%</b>	<b>174 849</b>
Executive and council	42 769	46 223	48 093	8 394	46 231	48 093	(1 862)	-3.9%	48 093
Budget and treasury office	98 858	70 927	83 899	12 838	46 917	83 899	(36 982)	-44.1%	83 899
Corporate services	46 815	47 689	42 856	9 985	43 949	42 856	1 093	2.5%	42 856
<b>Community and public safety</b>	<b>27 466</b>	<b>22 539</b>	<b>21 477</b>	<b>5 445</b>	<b>20 547</b>	<b>21 477</b>	<b>(930)</b>	<b>-4.3%</b>	<b>21 477</b>
Community and social services	17 387	9 004	9 050	2 339	8 856	9 050	(194)	-2.1%	9 050
Sport and recreation	-	579	719	299	708	719	(11)	-1.5%	719
Public safety	10 079	12 956	11 709	2 807	10 983	11 709	(725)	-6.2%	11 709
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	<b>48 863</b>	<b>63 638</b>	<b>58 493</b>	<b>7 647</b>	<b>49 812</b>	<b>58 493</b>	<b>(8 681)</b>	<b>-14.8%</b>	<b>58 493</b>
Planning and development	14 116	14 507	10 580	2 127	8 378	10 580	(2 202)	-20.8%	10 580
Road transport	34 747	49 131	47 913	5 519	41 434	47 913	(6 479)	-13.5%	47 913
Environmental protection	-	-	-	-	-	-	-		-
<b>Trading services</b>	<b>72 841</b>	<b>89 414</b>	<b>93 803</b>	<b>20 674</b>	<b>84 466</b>	<b>93 803</b>	<b>(9 337)</b>	<b>-10.0%</b>	<b>93 803</b>
Electricity	60 619	72 315	73 872	15 193	65 617	73 872	(8 255)	-11.2%	73 872
Water	-	-	-	-	-	-	-		-
Waste water management	-	-	-	-	-	-	-		-
Waste management	12 223	17 099	19 931	5 481	18 849	19 931	(1 082)	-5.4%	19 931
Other	-	-	-	-	-	-	-		-
<b>Total Expenditure - Standard</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>64 983</b>	<b>291 922</b>	<b>348 622</b>	<b>(56 700)</b>	<b>-16.3%</b>	<b>348 622</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>	<b>58 472</b>	<b>108.0%</b>	<b>54 163</b>



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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	934	930	930	190	930	930	-	-	930
Vote 3 - Budget & Treasury	203 514	248 806	249 298	8 726	247 871	249 298	(1 427)	-0.6%	249 298
Vote 4 - Corporate Services	62	369	11	2	6	11	(4)	-39.2%	11
Vote 5 - Community Services	11 515	12 248	9 957	2 708	9 752	9 957	(205)	-2.1%	9 957
Vote 6 - Technical Services	117 644	130 302	141 359	43 352	144 811	141 359	3 452	2.4%	141 359
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 317	1 670	1 230	178	1 186	1 230	(44)	-3.6%	1 230
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>334 986</b>	<b>394 326</b>	<b>402 785</b>	<b>55 157</b>	<b>404 557</b>	<b>402 785</b>	<b>1 772</b>	<b>0.4%</b>	<b>402 785</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	28 444	27 732	30 179	5 678	29 991	30 179	(188)	-0.6%	30 179
Vote 2 - Office of the Municipal Manager	14 324	20 660	21 099	3 355	19 203	21 099	(1 895)	-9.0%	21 099
Vote 3 - Budget & Treasury	98 858	70 927	83 899	12 838	46 917	83 899	(36 982)	-44.1%	83 899
Vote 4 - Corporate Services	46 815	28 962	18 506	4 176	19 715	18 506	1 208	6.5%	18 506
Vote 5 - Community Services	56 589	46 798	43 209	12 035	44 243	43 209	1 034	2.4%	47 395
Vote 6 - Technical Services	78 466	114 286	119 984	19 603	102 203	119 984	(17 781)	-14.8%	115 798
Vote 7 - Strategic Deveopment	6 423	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	7 693	14 041	7 396	1 488	5 416	7 396	(1 980)	-26.8%	7 396
Vote 9 - Executive Support	-	17 023	24 350	5 810	24 234	24 350	(116)	-0.5%	24 350
<b>Total Expenditure by Vote</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>64 983</b>	<b>291 922</b>	<b>348 622</b>	<b>(56 700)</b>	<b>-16.3%</b>	<b>348 622</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>	<b>58 472</b>	<b>108.0%</b>	<b>54 163</b>

Table C2 and C3 measure the quarterly 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: Quarterly Financial performance by Revenue Source and Expenditure Type**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	19 271	26 182	24 797	5 564	22 405	24 797	(2 392)	-9.8%	24 797
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 385	62 973	62 620	15 071	66 389	62 620	3 769	6.0%	62 620
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 483	4 628	3 717	901	3 684	3 717	(33)	-0.9%	3 717
Service charges - other	8	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 199	3 290	1 000	193	841	1 000	(159)	-15.9%	1 000
Interest earned - external investments	3 965	4 600	3 300	1 186	3 771	3 300	471	14.3%	3 300
Interest earned - outstanding debtors	5 861	4 500	6 500	1 593	5 872	6 500	(628)	-9.7%	6 500
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 584	635	1 800	179	1 178	1 800	(622)	-34.5%	1 800
Licences and permits	5 081	6 348	4 400	1 619	4 852	4 400	452	10.3%	4 400
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170 641	216 652	216 652	737	216 641	216 652	(11)	0.0%	216 652
Other revenue	7 540	1 415	260	79	1 737	260	1 477	568.6%	260
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl' capital transfers)</b>	<b>276 019</b>	<b>331 224</b>	<b>325 046</b>	<b>27 121</b>	<b>327 369</b>	<b>325 046</b>	<b>2 323</b>	<b>0.7%</b>	<b>325 046</b>
<b>Expenditure By Type</b>									
Employee related costs	102 669	115 256	106 109	24 289	100 759	106 109	(5 349)	-5.0%	106 109
Remuneration of councillors	18 844	18 543	17 659	4 856	18 056	17 659	397	2.2%	17 659
Debt impairment	11 357	11 000	11 000	-	-	11 000	(11 000)	-100.0%	11 000
Depreciation & asset impairment	32 042	35 000	35 000	-	-	35 000	(35 000)	-100.0%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	51 853	60 000	61 270	14 124	60 661	61 270	(609)	-1.0%	61 270
Other materials	1 687	5 430	6 489	1 917	6 573	6 489	84	1.3%	6 489
Contracted services	11 259	21 950	31 758	10 886	36 111	31 758	4 353	13.7%	31 758
Transfers and grants	1 832	3 300	1 900	493	1 062	1 900	(838)	-44.1%	1 900
Other expenditure	106 070	69 551	77 438	8 419	68 701	77 438	(8 737)	-11.3%	77 438
Loss on disposal of PPE	-	400	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>64 983</b>	<b>291 922</b>	<b>348 622</b>	<b>(56 700)</b>	<b>-16.3%</b>	<b>348 622</b>
<b>Surplus/(Deficit)</b>	<b>(61 594)</b>	<b>(9 206)</b>	<b>(23 576)</b>	<b>(37 861)</b>	<b>35 447</b>	<b>(23 576)</b>	<b>59 023</b>	<b>-250.4%</b>	<b>(23 576)</b>
Transfers recognised - capital	58 967	63 102	77 739	28 036	77 188	77 739	(551)	-0.7%	77 739
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>			<b>54 163</b>
Taxation	-	-	-	-	-	-			-
<b>Surplus/(Deficit) after taxation</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>			<b>54 163</b>
Attributable to minorities	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>			<b>54 163</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>(9 826)</b>	<b>112 635</b>	<b>54 163</b>			<b>54 163</b>



Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections or targets are on rental of facilities, interest on outstanding debtors, fines and other revenue.

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

**Table C5: Quarterly Capital Expenditure by Vote**

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 470	1 100	1 434	635	1 586	1 434	152	10.6%	1 434
Vote 5 - Community Services	244	4 200	4 700	657	3 701	4 700	(999)	-21.3%	4 700
Vote 6 - Technical Services	46 806	56 735	76 398	22 636	65 971	76 398	(10 428)	-13.6%	76 398
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>48 519</b>	<b>62 035</b>	<b>82 533</b>	<b>23 929</b>	<b>71 258</b>	<b>82 533</b>	<b>(11 275)</b>	<b>-13.7%</b>	<b>82 533</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 471	-	300	-	-	300	(300)	-100.0%	300
Vote 5 - Community Services	-	2 300	1 800	-	-	1 800	(1 800)	-100.0%	1 800
Vote 6 - Technical Services	31 181	35 646	39 822	10 624	33 895	39 822	(5 927)	-14.9%	39 822
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 150	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>33 802</b>	<b>37 946</b>	<b>41 922</b>	<b>10 624</b>	<b>33 895</b>	<b>41 922</b>	<b>(8 027)</b>	<b>-19.1%</b>	<b>41 922</b>
<b>Total Capital Expenditure</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>34 553</b>	<b>105 153</b>	<b>124 455</b>	<b>(19 302)</b>	<b>-15.5%</b>	<b>124 455</b>



**Table C5 CAPEX: Quarterly Capital Expenditure by Standard Classification**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Std Classification</b>									
<b>Governance and administration</b>	2 940	1 100	1 734	635	1 586	1 734	(148)	-8.5%	1 734
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-
Corporate services	2 940	1 100	1 734	635	1 586	1 734	(148)	-8.5%	1 734
<b>Community and public safety</b>	244	6 500	1 600	56	77	1 600	(1 523)	-95.2%	1 600
Community and social services	244	6 500	600	56	77	600	(523)	-87.1%	600
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	1 000	-	-	1 000	(1 000)	-100.0%	1 000
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	70 300	79 381	96 993	23 540	83 713	96 993	(13 280)	-13.7%	96 993
Planning and development	1 150	-	-	-	-	-	-	-	-
Road transport	69 150	79 381	96 993	27 704	83 713	96 993	(13 280)	-13.7%	96 993
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	8 837	13 000	24 128	10 321	19 776	24 128	(4 351)	-18.0%	24 128
Electricity	8 837	13 000	23 228	9 879	19 334	23 228	(3 893)	-16.8%	23 228
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	900	442	442	900	(458)	-50.9%	900
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Std Classification</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>34 553</b>	<b>105 153</b>	<b>124 455</b>	<b>(19 302)</b>	<b>-15.5%</b>	<b>124 455</b>
<b>Funded by:</b>									
National Government	58 666	53 102	77 739	20 326	76 908	77 739	(832)	-1.1%	77 739
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	10 000	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>58 666</b>	<b>63 102</b>	<b>77 739</b>	<b>20 326</b>	<b>76 908</b>	<b>77 739</b>	<b>(832)</b>	<b>-1.1%</b>	<b>77 739</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 655	36 879	46 716	14 227	28 245	46 716	(18 470)	-39.5%	46 716
<b>Total Capital Funding</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>34 553</b>	<b>105 153</b>	<b>124 455</b>	<b>(19 302)</b>	<b>-15.5%</b>	<b>124 455</b>

Table C5 indicates the quarterly actual on capital expenditure for all votes and measures the year-to-date performance targets against the actual capital expenditure figures.

For the quarter ending 30 June 2016 capital expenditure to the amount R34, 553 million was incurred. This reflects a 15,5% underspending variance when comparing the year to date actuals and year to date budget thereof.



**Table C6: Quarterly Budget Statement Financial Position**

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	24 967	10 631	18 192	4 659	18 192
Call investment deposits	–	15 000	25 000	6 899	25 000
Consumer debtors	18 744	24 184	24 184	29 182	24 184
Other debtors	31 791	14 400	7 232	15 414	7 232
Current portion of long-term receivables	–	–	–	–	–
Inventory	2 636	2 500	2 936	3 410	2 936
<b>Total current assets</b>	<b>78 138</b>	<b>66 715</b>	<b>77 544</b>	<b>59 565</b>	<b>77 544</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	89 472	90 000	85 382	89 472	85 382
Investments in Associate	–	–	–	–	–
Property, plant and equipment	729 129	796 793	884 484	853 488	884 484
Agricultural	–	–	–	–	–
Biological assets	323	–	–	–	–
Intangible assets	640	–	–	640	–
Other non-current assets	10 650	–	–	10 650	–
<b>Total non current assets</b>	<b>830 215</b>	<b>886 793</b>	<b>969 866</b>	<b>954 250</b>	<b>969 866</b>
<b>TOTAL ASSETS</b>	<b>908 353</b>	<b>953 508</b>	<b>1 047 410</b>	<b>1 013 815</b>	<b>1 047 410</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	5 531	5 500	5 600	5 115	5 600
Trade and other payables	61 539	29 000	21 500	45 917	21 500
Provisions	1 362	–	–	–	–
<b>Total current liabilities</b>	<b>68 432</b>	<b>34 500</b>	<b>27 100</b>	<b>51 033</b>	<b>27 100</b>
<b>Non current liabilities</b>					
Borrowing	–	–	–	–	–
Provisions	79 033	40 000	32 512	88 670	32 512
<b>Total non current liabilities</b>	<b>79 033</b>	<b>40 000</b>	<b>32 512</b>	<b>88 670</b>	<b>32 512</b>
<b>TOTAL LIABILITIES</b>	<b>147 465</b>	<b>74 500</b>	<b>59 612</b>	<b>139 703</b>	<b>59 612</b>
<b>NET ASSETS</b>	<b>760 887</b>	<b>879 008</b>	<b>987 798</b>	<b>874 112</b>	<b>987 798</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	760 887	879 008	987 798	874 112	987 798
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>760 887</b>	<b>879 008</b>	<b>987 798</b>	<b>874 112</b>	<b>987 798</b>

In general the community wealth of the municipality amounts to R874, 112 million and total liabilities amounts to R139, 703 million, whilst total assets amounts R1, 013 billion.



**Table C7: Quarterly Budgeted Statement Cash Flow**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	81 994	107 021	93 677	20 518	74 912	93 677	(18 765)	-20%	93 677
Government - operating	177 191	170 641	216 652	229	216 652	216 652	-		216 652
Government - capital	58 967	50 840	77 739	9 991	63 102	77 739	(14 637)	-19%	77 739
Interest	9 257	8 105	5 153	697	4 019	5 153	(1 133)	-22%	5 153
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(267 838)	(254 448)	(286 323)	(80 370)	(290 860)	(286 323)	4 537	-2%	(286 323)
Finance charges	-	-	-	-	-	-	-		-
Transfers and Grants	(58)	(9 600)	(1 900)	(493)	(1 062)	(1 900)	(838)	44%	(1 900)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>59 514</b>	<b>72 559</b>	<b>104 998</b>	<b>(49 428)</b>	<b>66 764</b>	<b>104 998</b>	<b>38 234</b>	<b>36%</b>	<b>104 998</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	459	5 000	1 846	-	-	1 846	(1 846)	-100%	1 846
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	33 239	-	-	33 239	(33 239)	-100%	33 239
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
<b>Payments</b>									
Capital assets	(70 369)	(99 981)	(124 455)	(42 523)	(105 153)	(124 455)	(19 302)	16%	(124 455)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(69 910)</b>	<b>(94 981)</b>	<b>(89 369)</b>	<b>(42 523)</b>	<b>(105 153)</b>	<b>(89 369)</b>	<b>15 784</b>	<b>-18%</b>	<b>(89 369)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	500	2 597	70	425	2 597	(2 171)	-84%	2 597
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>500</b>	<b>2 597</b>	<b>70</b>	<b>425</b>	<b>2 597</b>	<b>2 171</b>	<b>84%</b>	<b>2 597</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(10 396)</b>	<b>(21 922)</b>	<b>18 225</b>	<b>(91 881)</b>	<b>(37 964)</b>	<b>18 225</b>			<b>18 225</b>
Cash/cash equivalents at beginning:	35 247	20 000	24 967	103 438	49 522	24 967			49 522
<b>Cash/cash equivalents at month/year end:</b>	<b>24 851</b>	<b>(1 922)</b>	<b>43 192</b>	<b>11 558</b>	<b>11 558</b>	<b>43 192</b>			<b>67 747</b>

Table C7 provides details of the monthly cash in and outflow. For the quarter ending 30 June 2016 the net cash outflow from operating activities is R49, 428 million whilst cash used for investing activities is R42, 523 million and the net cash from financing activities is R70 thousand.



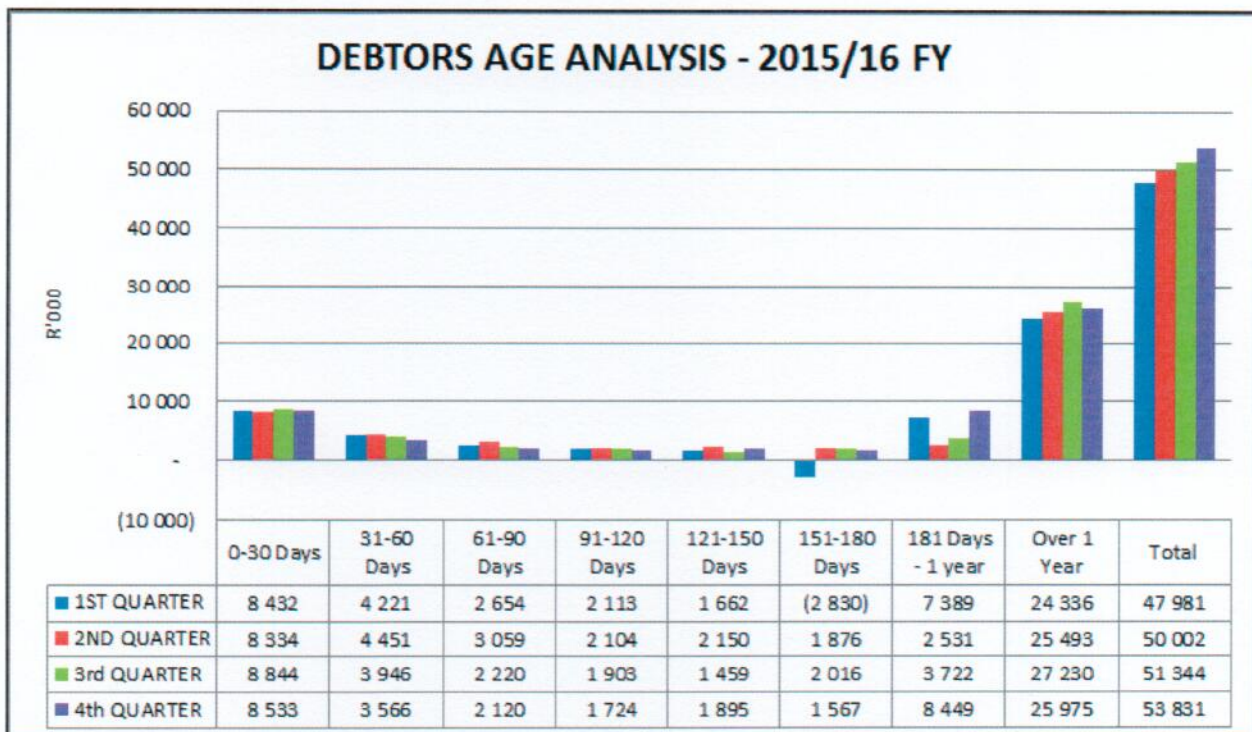
## IN YEAR BUDGET STATEMENT - SUPPORTING TABLES

**Table SC3: Debtors Analysis**

Description	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days -1 Year	Over 1Year	Total				
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 169	1 484	722	349	528	292	689	1 680	10 912	3 537	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 776	982	775	684	646	632	3 565	17 020	26 079	22 546	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	297	127	55	43	36	35	189	1 157	1 939	1 461	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	47	23	13	11	11	17	72	831	1 026	943	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1 246	951	555	637	674	591	3 934	5 287	13 876	11 124	-	-	
<b>Total By Income Source</b>	<b>8 534</b>	<b>3 566</b>	<b>2 120</b>	<b>1 724</b>	<b>1 895</b>	<b>1 567</b>	<b>8 450</b>	<b>25 975</b>	<b>53 832</b>	<b>39 612</b>	-	-	
2014/15 - Totals only	8 589	3 837	2 159	1 851	1 419	1 960	3 619	26 473	49 917	79 223	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	872	580	378	327	545	330	784	1 510	5 326	3 496	-	-	
Commercial	3 706	1 018	540	368	371	344	2 165	3 999	12 511	7 247	-	-	
Households	2 932	1 286	673	550	517	441	2 464	11 842	20 705	15 813	-	-	
Other	1 024	682	529	480	463	452	3 036	8 625	15 290	13 055	-	-	
<b>Total By Customer Group</b>	<b>8 534</b>	<b>3 566</b>	<b>2 120</b>	<b>1 724</b>	<b>1 895</b>	<b>1 567</b>	<b>8 450</b>	<b>25 975</b>	<b>53 832</b>	<b>39 612</b>	-	-	

This table provides a breakdown of the consumer and sundry debtors at the end of the quarter. The outstanding debtors amounted to R 51, 345 million as at 31 March 2016. Consumer debtors amounts to R 36, 732 million and sundry debtors amounts to R 13, 187 million as at end of the third quarter.

This is graphically presented below:



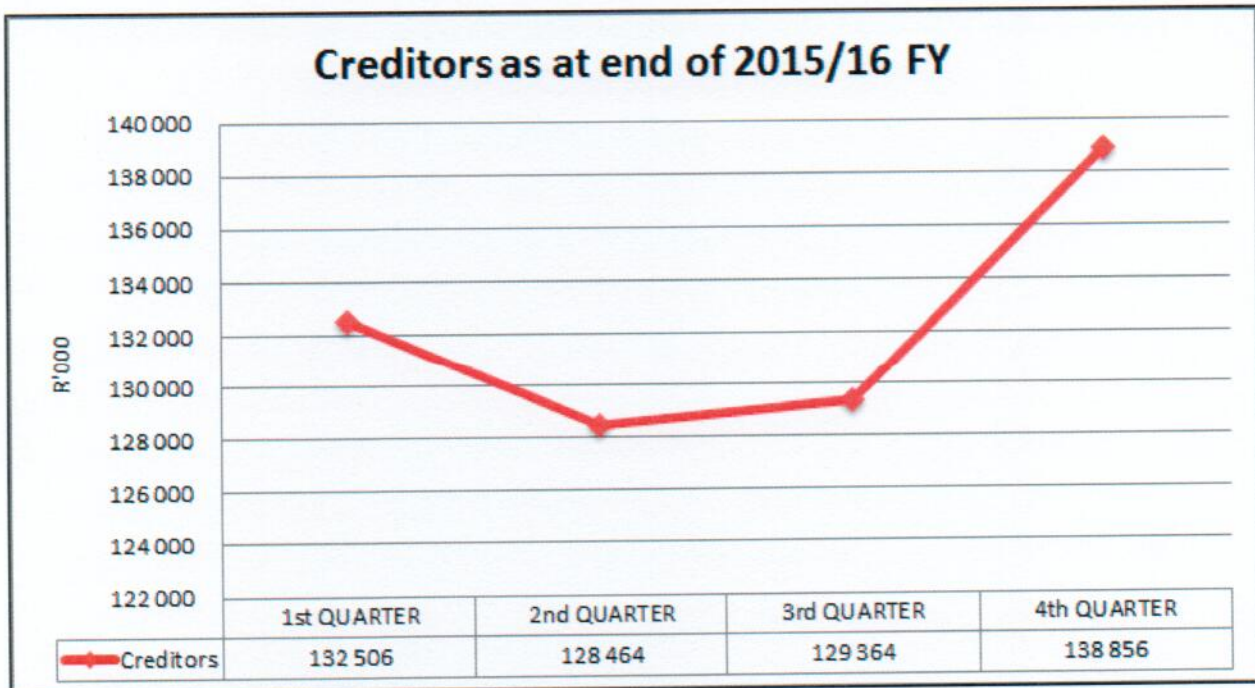


**Table SC4: Creditors Analysis**

Description	Budget Year 2015/16									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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	-	-	-	-	-	-	-	-	-	-

Supporting Table SC4 provides details of aged creditors. In term of the MFMA all creditors are paid within 30 days of receiving the invoice.

Creditors paid throughout the 2015/16 financial year are quarterly and graphically presented below:





**Table SC5: Investment Portfolio Analysis**

Investment	Market value : Opening Balance	Accrued interest for the quarter	Change in market value	Market value: Closing Balance
Sanlam	338	2	(340)	–
Nedbank	30 000	520	(25 000)	5 520
Nedbank	35 355	185	(35 540)	–
Absa - MIG	41	41	662	744
Absa Call Account	19 539	97	(19 000)	635
<b>GRAND TOTAL</b>	<b>85 273</b>	<b>845</b>	<b>(79 219)</b>	<b>6 899</b>

Supporting Table SC5 displays the Council's investments portfolio and indicates that R6, 899 million was invested as at end of the fourth quarter. There is a total of R79, 219 million that was withdrawn during the quarter ending 30 June 2016.

**Table SC6- Allocation and grant receipts**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	170 641	216 652	216 652	–	216 652	216 652	–		216 652
Local Government Equitable Share	166 920	212 959	212 959	–	212 959	212 959	–		212 959
Finance Management	1 600	1 600	1 600	–	1 600	1 600	–		1 600
Municipal Systems Improvement	934	930	930	–	930	930	–		930
EPWP Incentive	1 187	1 163	1 163	–	1 163	1 163	–		1 163
<b>Provincial Government:</b>	–	–	–	–	–	–	–		–
N/A									
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
N/A									
<b>Other grant providers:</b>	–	–	–	–	–	–	–		–
N/A									
<b>Total Operating Transfers and Grants</b>	170 641	216 652	216 652	–	216 652	216 652	–		216 652
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	65 840	63 102	63 102	–	63 102	63 102	–		63 102
Municipal Infrastructure Grant (MIG)	65 840	53 102	63 102	–	63 102	63 102	–		63 102
Intergrated National Electrification Grant	–	10 000	–	–	–	–	–		–
<b>Provincial Government:</b>	–	–	–	–	–	–	–		–
N/A									
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
N/A									
<b>Other grant providers:</b>	–	–	–	–	–	–	–		–
N/A									
<b>Total Capital Transfers and Grants</b>	65 840	63 102	63 102	–	63 102	63 102	–		63 102
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	236 481	279 754	279 754	–	279 754	279 754	–		279 754



**Table SC7: Transfers and Grant Expenditure**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>170 635</b>	<b>216 652</b>	<b>216 652</b>	<b>53 976</b>	<b>216 652</b>	<b>216 652</b>	<b>-</b>		<b>216 652</b>
Local Government Equitable Share	166 920	212 959	212 959	53 240	212 959	212 959	-		212 959
Finance Management	1 600	1 600	1 600	371	1 600	1 600	-		1 600
Municipal Systems Improvement	934	930	930	190	930	930	-		930
EPWP Incentive	1 181	1 163	1 163	175	1 163	1 163	-		1 163
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Total Transfers and Grants: Expenditure</b>	<b>170 635</b>	<b>216 652</b>	<b>216 652</b>	<b>17 894</b>	<b>216 652</b>	<b>216 652</b>	<b>-</b>		<b>216 652</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>42 434</b>	<b>63 102</b>	<b>63 102</b>	<b>11 283</b>	<b>63 102</b>	<b>63 102</b>	<b>-</b>		<b>63 102</b>
Municipal Infrastructure Grant (MIG)	42 434	53 102	53 102	7 800	53 102	53 102	-		63 102
Intergrated National Electrification Grant	-	10 000	10 000	3 483	10 000	10 000	-		-
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Total capital Transfers and Grants: Expenditure</b>	<b>42 434</b>	<b>63 102</b>	<b>63 102</b>	<b>11 283</b>	<b>63 102</b>	<b>63 102</b>	<b>-</b>		<b>63 102</b>
<b>TOTAL TRANSFERS AND GRANTS: EXPENDITURE</b>	<b>213 068</b>	<b>279 754</b>	<b>279 754</b>	<b>29 177</b>	<b>279 754</b>	<b>279 754</b>	<b>-</b>		<b>279 754</b>

Supporting Table SC6 & 7 provide details of grants received and spent. On receipts of grants, the actual grants received for 2015/16 financial year amount to R279, 754 million which is mainly made of equitable share of R212, 959 million, MIG R 53, 102 million, INEP R10 million and EPWP of R1, 163 million and MSIG R930 thousand. Cognizance should be taken that all the allocations were fully received by end of the third quarter.

On the other hand the operating grant expenditure for the quarter amounts to R 56,735 million and expenditure to the amount of R 23, 982 million has been realized from capital grants.



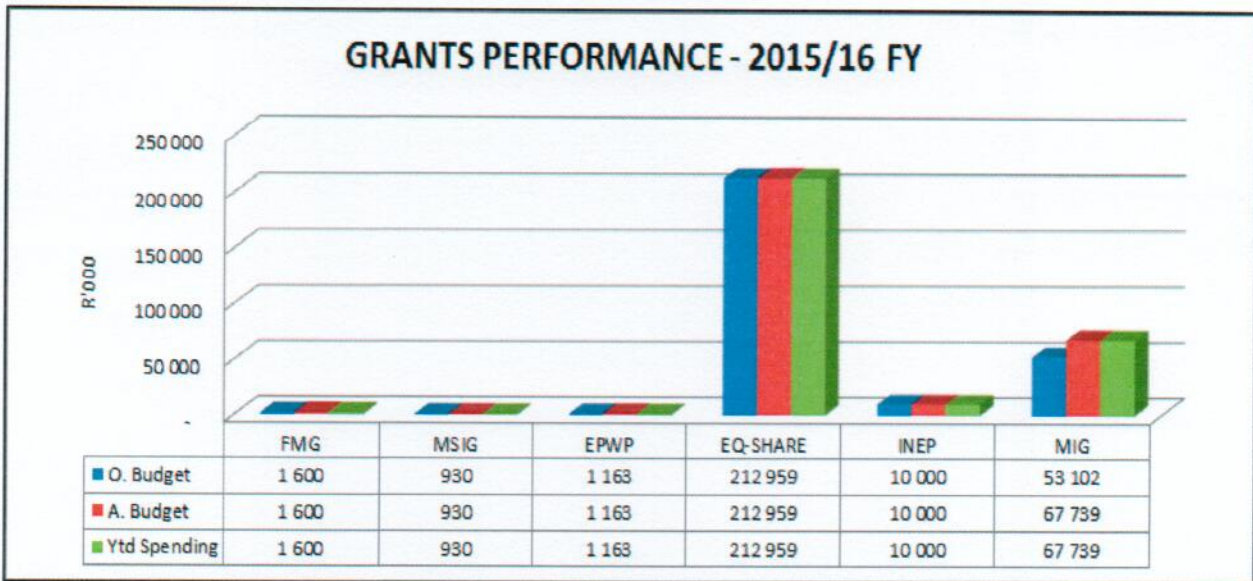
**Table SC7 - 2: Transfers and Grant Expenditure – Roll Overs**

Description	Budget Year 2015/16				
	Approved Rollover 2014/15	4th Quarter	YearTD actual	YTD variance	YTD variance
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	-
Local Government Equitable Share	-	-	-	-	-
Finance Management	-	-	-	-	-
Municipal Systems Improvement	-	-	-	-	-
EPWP Incentive	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-
N/A				-	-
<b>District Municipality:</b>	-	-	-	-	-
N/A				-	-
<b>Other grant providers:</b>	-	-	-	-	-
N/A				-	-
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	-
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	14 637	1 174	14 637	-	-
Municipal Infrastructure Grant (MIG)	14 637	4 694	14 637	-	-
Intergrated National Electrification Grant	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-
N/A	-	-	-	-	-
District Municipality:	-	-	-	-	-
N/A	-	-	-	-	-
Other grant providers:	-	-	-	-	-
N/A	-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>	14 637	1 174	14 637	-	-
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	14 637	1 174	14 637	-	-

Table 7 – 2 presents the MIG that was rolled over from 2014/15 financial year and the table shows that an amount of R1, 174 million was spent during the reporting period and as a result, the rolled over amount has been fully spent. Cognizance should be taken that no roll over application is going to be made since all the conditional grants have been fully spent in the current financial year.



Grants received and spent are graphically presented below:





**Table SC8: Councilor Allowances and Employee Benefits**

Summary of Employee and Councillor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	12 196	3 548	10 624	3 157	11 508	10 624	883	8%	10 624
Pension and UIF Contributions	1 047	1 408	1 188	263	987	1 188	(201)	-17%	1 188
Medical Aid Contributions	252	408	322	89	306	322	(15)	-5%	322
Motor Vehicle Allowance	4 030	4 075	3 872	1 011	3 640	3 872	(233)	-6%	3 872
Cellphone Allowance	-	1 554	1 652	335	1 615	1 652	(37)	-2%	1 652
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	381	7 550	0	-	-	0	(0)	-100%	0
<b>Sub Total - Councillors</b>	<b>17 905</b>	<b>18 543</b>	<b>17 659</b>	<b>4 856</b>	<b>18 056</b>	<b>17 659</b>	<b>397</b>	<b>2%</b>	<b>17 659</b>
<b>% increase</b>		<b>4%</b>	<b>-1%</b>						<b>-1%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 106	4 831	4 646	1 024	4 473	4 646	(173)	-4%	4 646
Pension and UIF Contributions	209	503	543	85	352	543	(191)	-35%	543
Medical Aid Contributions	-	175	122	23	169	122	47	38%	122
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	566	840	1 391	168	718	1 391	(674)	-48%	1 391
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	54	596	200	8	213	200	12	6%	200
Payments in lieu of leave	-	-	-	-	70	-	70	0%	-
Long service awards	-	-	-	-	68	-	68	0%	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>3 936</b>	<b>6 944</b>	<b>6 902</b>	<b>1 308</b>	<b>6 062</b>	<b>6 902</b>	<b>(840)</b>	<b>-12%</b>	<b>6 902</b>
<b>% increase</b>		<b>76%</b>	<b>75%</b>						<b>75%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	58 199	73 424	64 167	15 878	63 381	64 167	(786)	-1%	64 167
Pension and UIF Contributions	11 194	14 613	13 843	3 191	12 228	13 843	(1 615)	-12%	13 843
Medical Aid Contributions	2 949	4 616	4 378	950	3 565	4 378	(813)	-19%	4 378
Overtime	1 473	1 380	2 022	847	2 589	2 022	567	28%	2 022
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 994	5 632	6 239	1 526	5 437	6 239	(801)	-13%	6 239
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	95	157	201	37	137	201	(64)	-32%	201
Other benefits and allowances	9 713	7 864	7 628	288	6 083	7 628	(1 545)	-20%	7 628
Payments in lieu of leave	1 001	530	220	133	504	220	284	129%	220
Long service awards	-	95	510	131	773	510	263	52%	510
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>89 617</b>	<b>108 312</b>	<b>99 206</b>	<b>22 981</b>	<b>94 697</b>	<b>99 206</b>	<b>(4 509)</b>	<b>-5%</b>	<b>99 206</b>
<b>% increase</b>		<b>21%</b>	<b>11%</b>						<b>11%</b>
<b>Total</b>	<b>111 458</b>	<b>133 799</b>	<b>123 768</b>	<b>29 145</b>	<b>118 815</b>	<b>123 768</b>	<b>(4 953)</b>	<b>-4%</b>	<b>123 768</b>
<b>% increase</b>		<b>20%</b>	<b>11%</b>						<b>11%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>111 458</b>	<b>133 799</b>	<b>123 768</b>	<b>29 145</b>	<b>118 815</b>	<b>123 768</b>	<b>(4 953)</b>	<b>-4%</b>	<b>123 768</b>
<b>% increase</b>		<b>20%</b>	<b>11%</b>						<b>11%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>93 553</b>	<b>115 256</b>	<b>106 109</b>	<b>24 289</b>	<b>100 759</b>	<b>106 109</b>	<b>(5 349)</b>	<b>-5%</b>	<b>106 109</b>

This table provides the details for councilor and employee benefits. For the fourth quarter the total salaries, allowances and benefits amounted to R29, 145 million and then overall performance for the year shows an underperformance variance of R4, 953 million when comparing the year to date actuals of R118, 815 million and year to date budget of R123, 768 million.



**Table SC9: Actual and Revised Targets for Cash Receipts**

Description					2015/16 Medium Term Revenue & Expenditure Framework		
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash Receipts By Source</b>							
Property rates	5 927	3 952	4 254	3 666	24 349	25 647	27 359
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	18 039	13 690	17 645	13 712	58 565	62 167	65 803
Service charges - water revenue	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-
Service charges - refuse	765	784	861	761	4 304	4 569	4 836
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	208	191	200	116	3 290	3 493	3 697
Interest earned - external investments	866	773	899	365	4 600	4 883	5 169
Interest earned - outstanding debtors	239	248	941	331	-	-	-
Dividends received	-	-	-	-	-	-	-
Fines	57	717	140	305	318	335	353
Licences and permits	2 051	1 192	700	813	5 819	6 177	6 538
Agency services	-	-	-	-	-	-	-
Transfer receipts - operating	89 442	72 478	53 984	229	216 652	233 223	229 161
Other revenue	31 260	16 561	41 469	1 145	1 096	1 515	1 595
<b>Cash Receipts by Source</b>	<b>148 854</b>	<b>110 586</b>	<b>121 093</b>	<b>21 444</b>	<b>318 994</b>	<b>342 207</b>	<b>344 510</b>
<b>Other Cash Flows by Source</b>							
Transfer receipts - capital	6 368	21 747	22 004	9 991	63 102	65 178	68 289
Contributions & Contributed assets	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase in consumer deposits	760	51	462	70	500	500	500
Receipt of non-current debtors	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	126	-	-	-	-
Change in non-current investments	30 141	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>186 123</b>	<b>132 383</b>	<b>143 685</b>	<b>31 505</b>	<b>382 596</b>	<b>407 885</b>	<b>413 299</b>
<b>Cash Payments by Type</b>							
Employee related costs	30 868	28 757	24 188	24 289	115 256	122 344	129 501
Remuneration of councillors	5 715	3 187	5 463	4 856	18 543	19 563	20 600
Interest paid	-	-	-	-	-	-	-
Bulk purchases - Electricity	18 429	13 856	32 517	12 799	60 000	63 300	66 655
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-
Other materials	1 777	1 812	1 393	1 917	5 430	5 764	6 101
Contracted services	16 920	5 727	4 745	11 378	21 950	23 300	24 389
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-
Grants and subsidies paid - other	176	186	206	493	3 300	3 503	3 708
General expenses	40 858	42 781	30 158	25 131	62 654	62 393	59 190
<b>Cash Payments by Type</b>	<b>114 743</b>	<b>96 306</b>	<b>98 670</b>	<b>80 863</b>	<b>287 133</b>	<b>300 168</b>	<b>310 144</b>
<b>Other Cash Flows/Payments by Type</b>							
Capital assets	6 310	38 906	28 385	41 768	99 981	99 178	98 589
Repayment of borrowing	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	756	-	-	-
<b>Total Cash Payments by Type</b>	<b>121 053</b>	<b>135 212</b>	<b>127 055</b>	<b>123 386</b>	<b>387 114</b>	<b>399 346</b>	<b>408 733</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>65 070</b>	<b>(2 829)</b>	<b>16 630</b>	<b>(91 881)</b>	<b>(4 519)</b>	<b>8 540</b>	<b>4 566</b>
Cash/cash equivalents at the month/year beginning:	24 567	89 637	86 808	103 438	24 567	20 049	28 588
<b>Cash/cash equivalents at the month/year end:</b>	<b>89 637</b>	<b>86 808</b>	<b>103 438</b>	<b>11 558</b>	<b>20 049</b>	<b>28 588</b>	<b>33 155</b>

Supporting Table SC9 provides the details of the cash inflow for the budget setting out receipt by source and payments by type per quarter. The total receipts for quarter four amount to R31, 505 million whilst the cash payment for the quarter amounted to R123, 386 million and taking into account the cash and cash equivalent at the beginning of the fourth quarter the municipality remained with cash and cash equivalent of R11, 558 million that is made up of primary bank balance of R4, 659 million and short term investments amounting to R6, 899 million.



**Table SC12: Capital Expenditure Trend**

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Quarterly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% Spend: O. Budget
July	126	4 584	4 584	214	214	4 584	4 370	95%	0%
August	–	6 184	6 184	471	844	10 768	9 924	92%	1%
September	91	7 005	7 005	4 934	4 934	17 773	12 839	72%	5%
<b>1st Quarter</b>	<b>217</b>	<b>17 773</b>	<b>17 773</b>	<b>5 619</b>	<b>5 992</b>	<b>33 124</b>	<b>27 132</b>	<b>82%</b>	<b>6%</b>
October	1 532	8 840	8 840	7 685	7 685	26 613	18 928	71%	8%
November	2 790	11 250	11 250	20 182	20 182	37 863	17 681	47%	20%
December	7 446	11 260	11 260	8 347	8 347	49 123	40 776	83%	8%
<b>2nd Quarter</b>	<b>11 768</b>	<b>31 351</b>	<b>31 351</b>	<b>36 215</b>	<b>36 215</b>	<b>113 599</b>	<b>77 384</b>	<b>68%</b>	<b>36%</b>
January	10 665	8 500	8 500	8 556	8 556	57 623	49 068	85%	9%
February	11 180	12 291	12 345	11 817	11 817	69 968	58 152	83%	12%
March	9 365	9 710	13 789	3 847	3 847	83 757	79 910	95%	4%
<b>3rd Quarter</b>	<b>31 211</b>	<b>30 501</b>	<b>34 634</b>	<b>24 220</b>	<b>24 220</b>	<b>211 349</b>	<b>187 130</b>	<b>89%</b>	<b>24%</b>
April	8 762	7 165	10 876	13 912	13 912	94 633	80 722	85%	14%
May	8 514	6 842	13 654	7 366	7 366	108 287	100 921	93%	7%
June	5 315	6 350	16 168	17 821	17 821	124 455	106 634	86%	18%
<b>4th Quarter</b>	<b>22 591</b>	<b>20 357</b>	<b>40 698</b>	<b>39 099</b>	<b>39 099</b>	<b>327 376</b>	<b>288 277</b>	<b>88%</b>	<b>39%</b>
<b>Total Capital Expenditure</b>	<b>65 787</b>	<b>99 981</b>	<b>124 455</b>	<b>105 153</b>					

Supporting Tables SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the quarter amounted to R37, 768 million which is much better when compared to the first quarter spending of R 5, 619 million.

The above results are graphically presented below in comparison with 2014/15 financial year results.

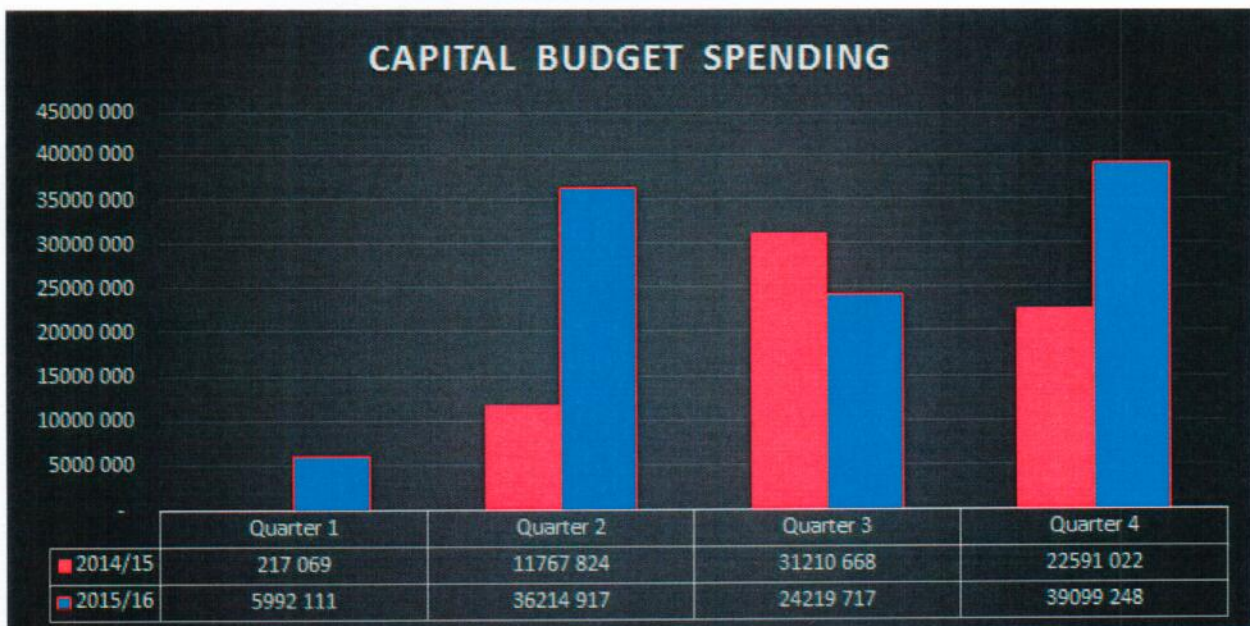




Table SC13a: Quarterly Capital Expenditure on New Assets

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Capital expenditure on new assets</b>									
<b>Infrastructure</b>	44 686	57 102	88 748	22 740	73 895	88 748	14 852	17%	88 748
<b>Infrastructure - Road transport</b>	39 138	45 602	65 120	12 993	54 693	65 120	10 427	16%	65 120
Roads, Pavements & Bridges	38 541	40 602	58 002	10 372	51 080	58 002	6 922	12%	58 002
Storm water	597	5 000	7 118	2 621	3 613	7 118	3 505	49%	7 118
<b>Infrastructure - Electricity</b>	5 448	11 500	23 228	9 747	19 202	23 228	4 026	17%	23 228
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	3 151	10 000	13 776	5 557	13 129	13 776	647	5%	13 776
Street Lighting	2 297	1 500	9 451	4 190	6 073	9 451	3 378	36%	9 451
<b>Infrastructure - Water</b>	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Sanitation</b>	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Other</b>	-	-	400	-	-	400	400	100%	400
Waste Management	-	-	400	-	-	400	400	100%	400
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	2 498	-	-	-	-	-	-	-	-
Parks & gardens	159	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	2 339	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	1 065	-	300	132	132	300	168	56%	300
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	1 065	-	300	132	132	300	168	56%	300
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>48 148</b>	<b>57 102</b>	<b>89 048</b>	<b>22 872</b>	<b>74 027</b>	<b>89 048</b>	<b>15 020</b>	<b>17%</b>	<b>89 048</b>



**Table SC13b: Quarterly Expenditure on Existing Assets**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Capital expenditure on renewal of existing assets</b>									
<b>Infrastructure</b>	27 129	30 779	24 072	12 302	23 587	24 072	485	2%	24 072
<b>Infrastructure - Road transport</b>	23 066	26 779	21 572	11 366	22 651	21 572	(1 080)	-5%	21 572
Roads, Pavements & Bridges	23 066	26 779	21 572	11 366	22 651	21 572	(1 080)	-5%	21 572
Storm water	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Electricity</b>	3 565	1 500	1 000	180	180	1 000	820	82%	1 000
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	3 565	1 500	1 000	180	180	1 000	820	82%	1 000
Street Lighting	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Water</b>	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Sanitation</b>	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Other</b>	499	2 500	1 500	755	755	1 500	745	50%	1 500
Waste Management	499	2 500	1 500	755	755	1 500	745	50%	1 500
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	600	-	-	600	600	100%	600
Parks & gardens	-	-	400	-	-	400	400	100%	400
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	200	-	-	200	200	100%	200
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	7 044	12 100	10 736	(621)	7 539	10 736	3 197	30%	10 736
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	469	500	500	366	668	500	(168)	-34%	500
Furniture and other office equipment	282	500	530	(641)	537	530	(7)	-1%	530
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2 588	1 000	-	56	77	-	(77)	0%	-
Other Buildings	1 841	10 000	9 302	2 852	5 876	9 302	3 426	37%	9 302
Other Land	1 009	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	855	100	404	(3 253)	381	404	24	6%	404
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure: renewal of existing asset</b>	<b>34 173</b>	<b>42 879</b>	<b>35 407</b>	<b>11 681</b>	<b>31 126</b>	<b>35 407</b>	<b>4 282</b>	<b>12%</b>	<b>35 407</b>



**Table SC13c: Quarterly Expenditure on Repairs & Maintenance**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Repairs and maintenance expenditure</b>									
<b>Infrastructure</b>	3 506	4 500	5 518	1 250	3 093	5 518	2 425	44%	5 518
<b>Infrastructure - Road transport</b>	1 125	3 000	2 418	1	883	2 418	1 535	63%	2 418
Roads, Pavements & Bridges	881	3 000	2 418	1	883	2 418	1 535	63%	2 418
Storm water	244	-	-	-	-	-	-	-	-
<b>Infrastructure - Electricity</b>	1 271	-	1 000	239	1 001	1 000	(1)	0%	1 000
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	1 271	-	1 000	239	1 001	1 000	(1)	0%	1 000
Street Lighting	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Water</b>	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Sanitation</b>	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Other</b>	1 110	1 500	2 100	1 010	1 209	2 100	891	42%	2 100
Waste Management	1 110	1 500	2 100	1 010	1 209	2 100	891	42%	2 100
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	7 481	7 200	4 345	1 249	5 599	4 249	(1 349)	-32%	4 345
General vehicles	3 931	2 000	1 150	653	1 427	1 054	(373)	-35%	1 150
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	586	3 000	1 000	403	2 749	1 000	(1 749)	-175%	1 000
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	1 498	2 000	1 619	277	1 154	1 619	465	29%	1 619
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	1 466	200	576	(84)	269	576	307	53%	576
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	120	50	-	9	50	41	82%	50
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	120	50	-	9	50	41	82%	50
<b>Total Repairs and Maintenance Expenditure</b>	<b>10 988</b>	<b>11 820</b>	<b>9 913</b>	<b>2 499</b>	<b>8 701</b>	<b>9 818</b>	<b>1 117</b>	<b>11%</b>	<b>9 913</b>



Table SC13d: Quarterly Expenditure on Depreciation of Assets

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	4th Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	32 638	-	-	-	32 638	32 638	100%	32 638
<b>Infrastructure - Road transport</b>	-	27 435	-	-	-	27 435	27 435	100%	27 435
Roads, Pavements & Bridges	-	22 710	-	-	-	22 710	22 710	100%	22 710
Storm water	-	4 725	-	-	-	4 725	4 725	100%	4 725
<b>Infrastructure - Electricity</b>	-	3 903	-	-	-	3 903	3 903	100%	3 903
Generation	-	2 328	-	-	-	2 328	2 328	100%	2 328
Transmission & Reticulation	-	1 575	-	-	-	1 575	1 575	100%	1 575
Street Lighting	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Water</b>	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Sanitation</b>	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
<b>Infrastructure - Other</b>	-	1 300	-	-	-	1 300	1 300	100%	1 300
Waste Management	-	1 300	-	-	-	1 300	1 300	100%	1 300
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	2 145	-	-	-	2 145	2 145	100%	2 145
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	2 145	-	-	-	2 145	2 145	100%	2 145
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	217	-	-	-	217	217	100%	217
General vehicles	-	57	-	-	-	57	57	100%	57
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	20	-	-	-	20	20	100%	20
Furniture and other office equipment	-	25	-	-	-	25	25	100%	25
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	100	-	-	-	100	100	100%	100
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	15	-	-	-	15	15	100%	15
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	-	35 000	-	-	-	35 000	35 000	100%	35 000



Supporting Tables SC13a and SC13b provide details of capital expenditure by asset classification for new and renewal of existing assets separately, whilst Supporting Table SC13c measure's the extent to which the municipality's assets are being maintained and table SC13d presents how the municipality's assets are being depreciated.

The capital expenditure for the fourth quarter on new assets amounted to R22, 872 and the year to date actuals is R74, 027 million whilst the year to date budget amounts to R89, 048 million which reflects 17% underspending variance.

For the renewal of existing assets, the expenditure for the fourth quarter amounted to R11, 681 million and the year to date actuals is R31, 126 million whilst the year to date budget amounts to R35, 407 million which reflects 12% underspending variance.

The repairs and maintenance for the fourth quarter amounted to R2, 499 million and the year to date actuals is R8, 701 million and the year to date budget is R9, 818 million reflecting 11% underspending variance.

Table SC13d clearly shows that the depreciation movement for 2015/16 financial year is not yet effected and cognizance should therefore be taken that the calculations will only be effected towards finalization of the AFS thereof.

#### Quality certificate

I, **RAMAKGAHLELA MINAH MAREDI**, Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 30 June 2016 have been prepared in accordance with the Municipal Finance Management Act and the regulation made under the Act.

*Aling* Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature *[Handwritten Signature]*

Date *2016/07/22*

Elias Motsoaledi  
Local Municipality

22 JUL 2016

Municipal Manager