

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

JULY 2014

PART 1: IN - YEAR REPORT

PURPOSE

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

EXECUTIVE SUMMARY

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

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	23 842	30 000	-	1 628	1 628	2 321	(692)	-30%	30 000
Service charges	51 569	63 049	-	4 987	4 987	4 871	116	2%	63 049
Investment revenue	3 036	2 800	-	359	359	217	143	66%	2 800
Transfers recognised - operational	146 803	170 641	-	66 140	66 140	13 200	52 940	401%	170 641
Other own revenue	13 659	13 628	-	553	553	1 060	(506)	-48%	13 628
Total Revenue (excluding capital transfers)	238 910	280 118	-	73 668	73 668	21 669	52 000	240%	280 118
Employee costs	76 842	97 177	-	6 941	6 941	7 528	(587)	-8%	97 177
Remuneration of Councillors	15 233	16 273	-	1 931	1 931	1 261	670	53%	16 273
Depreciation & asset impairment	-	35 000	-	-	-	2 626	(2 626)	-100%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	49 729	50 013	-	5 925	5 925	3 669	2 256	61%	50 013
Transfers and grants	-	9 600	-	94	94	720	(626)	-87%	9 600
Other expenditure	74 854	83 433	-	4 810	4 810	6 344	(1 534)	-24%	83 433
Total Expenditure	216 657	291 497	-	19 701	19 701	22 148	(2 447)	-11%	291 497
Surplus/(Deficit)	22 253	(11 379)	-	53 967	53 967	(479)	54 446	-11366%	(11 379)
Transfers recognised - capital	40 035	50 840	-	-	-	(3 933)	3 933	-100%	50 840
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	62 288	39 461	-	53 967	53 967	(4 412)	58 379	-1323%	39 461
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	62 288	39 461	-	53 967	53 967	(4 412)	58 379	-1323%	39 461
Capital expenditure & funds sources									
Capital expenditure	45 872	77 290	-	126	126	274	(148)	-54%	77 290
Capital transfers recognised	37 608	50 840	-	-	-	234	(234)	-100%	50 840
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	8 264	26 450	-	126	126	40	86	214%	26 450
Total sources of capital funds	45 872	77 290	-	126	126	274	(148)	-54%	77 290
Financial position									
Total current assets	96 884	72 269	-	-	136 800				72 269
Total non current assets	825 877	1 077 247	-	-	871 907				1 077 247
Total current liabilities	74 168	43 000	-	-	74 026				43 000
Total non current liabilities	27 077	40 000	-	-	27 077				40 000
Community wealth/Equity	821 516	1 066 516	-	-	907 603				1 066 516
Cash flows									
Net cash from (used) operating	68 580	72 559	-	48 875	48 875	52 590	3 715	7%	72 559
Net cash from (used) investing	(48 536)	(72 290)	-	(126)	(126)	143	269	188%	(72 290)
Net cash from (used) financing	22	500	-	(3)	(3)	42	45	107%	500
Cash/cash equivalents at the month/year end	35 400	20 769	-	-	84 146	72 774	(11 372)	-16%	36 169
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	-	7 126	9 215	1 776	1 904	1 633	7 949	20 686	50 288
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

The above C1 Sum table summarizes the following activities:-

Revenue:

The year to date revenue budget as at end of July 2014 is R21, 669 million and the year to date actual is R73, 668 million. This reflects a favorable variance of R51, 999 million that is attributed by equitable share received. All major income generating activities reflect a positive result since the variance is thereof immaterial.

Operating Expenditure

The Operational expenditure for the month amounts to R19, 701 million and the year to date Operational expenditure amounts to R19, 701 million and the year to date budget is R22, 148 million. This reflects a variance of 11% that is partly attributed to depreciation and asset impairment. The depreciation is however calculated at year end and cognizance should be taken that this is a non cash item and it does not therefore affect the cash flow position of the Municipality.

Capital Expenditure

Capex for the month of July 2014 amounts to R 126 thousand of which the whole amount is from internally generated funds. The year to date capital expenditure amounts to R126 thousand.

Surplus/Deficit

Taking the above into consideration, the net operating deficit for the month and year to date amount to R (53, 967) million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors for the month of July amounts to R50, 288 million of which R47, 786 million (95, 02%) is consumer debtors and R2, 502 million (4, 98%) is sundry debtors.

Creditors

Creditors to the amount of R21, 458 million were paid during the July month. Cognizance should be taken that all creditors are paid within 30 days of receipt of invoice as required by MFMA.

Table C2 – Financial Performance (Standard Classification)

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
Governance and administration	173 798	207 929	-	68 573	68 573	16 085	52 488	326%	207 929
Executive and council	1 271	934	-	68	68	72	(4)	-5%	934
Budget and treasury office	172 386	206 890	-	68 504	68 504	16 004	52 500	328%	206 890
Corporate services	142	105	-	0	0	8	(8)	-98%	105
Community and public safety	5 403	7 686	-	64	64	595	(530)	-89%	7 686
Community and social services	46	1 353	-	41	41	105	(64)	-61%	1 353
Sport and recreation	2	25	-	-	-	2	(2)	-100%	25
Public safety	5 354	6 308	-	24	24	488	(464)	-95%	6 308
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	38 468	52 357	-	78	78	4 050	(3 972)	-98%	52 357
Planning and development	22	77	-	1	1	6	(5)	-76%	77
Road transport	38 446	52 280	-	77	77	4 044	(3 967)	-98%	52 280
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	61 296	62 986	-	4 953	4 953	4 872	81	2%	62 986
Electricity	58 572	56 430	-	4 676	4 676	4 365	311	7%	56 430
Water	(22)	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	2 746	6 556	-	277	277	507	(230)	-45%	6 556
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	278 965	330 958	-	73 668	73 668	25 602	48 067	188%	330 958
Expenditure - Standard									
Governance and administration	110 631	140 374	-	7 855	7 855	10 655	(2 800)	-26%	140 374
Executive and council	47 011	35 246	-	2 993	2 993	2 694	299	11%	35 246
Budget and treasury office	19 075	64 053	-	1 841	1 841	4 837	(2 996)	-62%	64 053
Corporate services	44 545	41 074	-	3 021	3 021	3 124	(103)	-3%	41 074
Community and public safety	14 337	50 987	-	2 846	2 846	3 907	(1 061)	-27%	50 987
Community and social services	3 338	20 771	-	1 296	1 296	1 605	(310)	-19%	20 771
Sport and recreation	-	445	-	-	-	34	(34)	-100%	445
Public safety	11 001	29 771	-	1 550	1 550	2 267	(717)	-32%	29 771
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	31 515	30 947	-	2 196	2 196	2 335	(139)	-6%	30 947
Planning and development	9 491	12 158	-	905	905	936	(31)	-3%	12 158
Road transport	22 024	18 789	-	1 291	1 291	1 399	(108)	-8%	18 789
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	60 174	69 190	-	6 804	6 804	5 251	1 553	30%	69 190
Electricity	50 471	56 772	-	5 958	5 958	4 269	1 690	40%	56 772
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	9 704	12 418	-	846	846	982	(136)	-14%	12 418
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	216 657	291 497	-	19 701	19 701	22 148	(2 447)	-11%	291 497
Surplus/ (Deficit) for the year	62 308	39 461	-	53 967	53 967	3 454	50 514	1463%	39 461

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	890	934	-	68	68	72	(4)	-5.3%	934
Vote 3 - Budget & Treasury	172 386	206 890	-	68 504	68 504	16 004	52 500	328.0%	206 890
Vote 4 - Corporate Services	142	105	-	0	0	8	(8)	-98.3%	105
Vote 5 - Community Services	8 529	14 242	-	341	341	1 102	(761)	-69.1%	14 242
Vote 6 - Technical Services	96 996	108 710	-	4 753	4 753	8 409	(3 656)	-43.5%	108 710
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	22	77	-	1	1	6	(5)	-76.4%	77
Total Revenue by Vote	278 965	330 958	-	73 668	73 668	25 602	48 067	187.7%	330 958
Expenditure by Vote									
Vote 1 - Executive & Council	24 932	25 556	-	2 785	2 785	1 957	828	42.3%	25 556
Vote 2 - Office of the Municipal Manager	6 299	9 690	-	208	208	737	(529)	-71.8%	9 690
Vote 3 - Budget & Treasury	19 075	64 053	-	1 841	1 841	4 837	(2 996)	-61.9%	64 053
Vote 4 - Corporate Services	44 545	41 074	-	3 021	3 021	3 124	(103)	-3.3%	41 074
Vote 5 - Community Services	39 820	63 405	-	3 692	3 692	4 852	(1 160)	-23.9%	63 405
Vote 6 - Technical Services	72 494	75 560	-	7 249	7 249	5 705	1 544	27.1%	75 560
Vote 7 - Strategic Development	4 571	6 223	-	568	568	480	88	18.3%	6 223
Vote 8 - Developmental Planning	4 920	5 936	-	337	337	456	(119)	-26.1%	5 936
Total Expenditure by Vote	216 657	291 497	-	19 701	19 701	22 148	(2 447)	-11.0%	291 497
Surplus/ (Deficit) for the year	62 308	39 461	-	53 967	53 967	3 454	50 514	1462.6%	39 461

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	23 842	30 000	-	1 628	1 628	2 321	(692)	-30%	30 000
Property rates - penalties & collection charges	-	-	-	-	-	-	-	0%	-
Service charges - electricity revenue	48 848	55 300	-	4 681	4 681	4 278	403	9%	55 300
Service charges - water revenue	-	-	-	-	-	-	-	0%	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	0%	-
Service charges - refuse revenue	2 721	5 188	-	276	276	398	(122)	-31%	5 188
Service charges - other	-	2 561	-	30	30	196	(165)	-84%	2 561
Rental of facilities and equipment	758	1 055	-	64	64	80	(16)	-20%	1 055
Interest earned - external investments	3 036	2 800	-	359	359	217	143	68%	2 800
Interest earned - outstanding debtors	407	5 000	-	418	418	387	31	8%	5 000
Dividends received	-	-	-	-	-	-	-	0%	-
Fines	461	610	-	24	24	47	(24)	-50%	610
Licences and permits	4 893	5 648	-	-	-	437	(437)	-100%	5 648
Agency services	(22)	-	-	-	-	-	-	0%	-
Transfers recognised - operational	146 803	170 641	-	66 140	66 140	13 200	52 940	401%	170 641
Other revenue	7 161	1 315	-	49	49	109	(61)	-56%	1 315
Gains on disposal of PPE	-	-	-	-	-	-	-	0%	-
Total Revenue (excluding capital transfers)	238 910	280 118	-	73 668	73 668	21 669	52 000	240%	280 118
Expenditure By Type									
Employee related costs	76 842	97 177	-	6 941	6 941	7 528	(587)	-8%	97 177
Remuneration of councillors	15 233	16 273	-	1 931	1 931	1 261	670	53%	16 273
Debt impairment	-	3 000	-	-	-	225	(225)	-100%	3 000
Depreciation & asset impairment	-	35 000	-	-	-	2 626	(2 626)	-100%	35 000
Finance charges	-	-	-	-	-	-	-	0%	-
Bulk purchases	47 505	47 000	-	5 635	5 635	3 526	2 108	60%	47 000
Other materials	2 224	3 013	-	290	290	143	148	104%	3 013
Contracted services	9 798	8 700	-	872	872	653	219	34%	8 700
Transfers and grants	-	9 600	-	94	94	720	(626)	-87%	9 600
Other expenditure	65 056	71 733	-	3 938	3 938	5 466	(1 528)	-28%	71 733
Loss on disposal of PPE	-	-	-	-	-	-	-	0%	-
Total Expenditure	216 657	291 497	-	19 701	19 701	22 148	(2 447)	-11%	291 497
Surplus/(Deficit)	22 253	(11 379)	-	53 967	53 967	(479)	54 446	(0)	(11 379)
Transfers recognised - capital	40 035	50 840	-	-	-	(3 933)	3 933	(0)	50 840
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	62 288	39 461	-	53 967	53 967	(4 412)			39 461
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 288	39 461	-	53 967	53 967	(4 412)			39 461
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 288	39 461	-	53 967	53 967	(4 412)			39 461
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	62 288	39 461	-	53 967	53 967	(4 412)			39 461

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from the service delivery targets are on rental of facilities, interest on external investments, fines, licenses and permits, transfer recognized – operational which reflects a positive variance. In the case of expenditure, all year to date actuals reflect under spending.

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

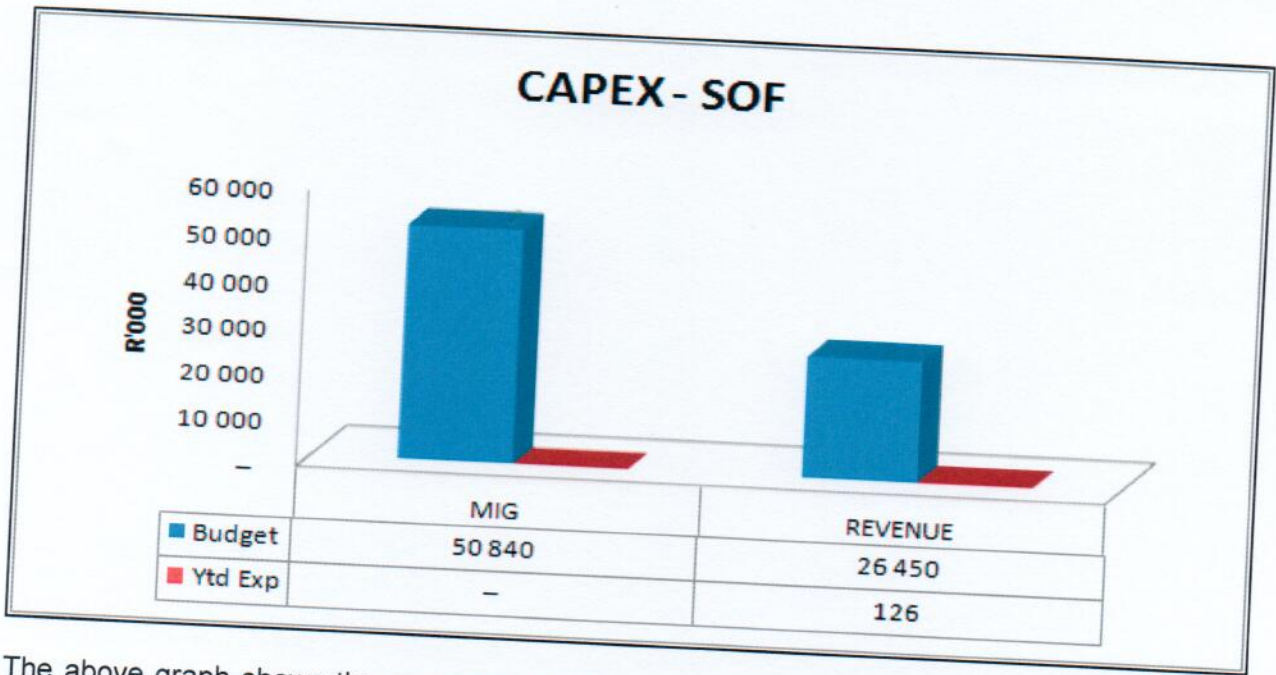
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Standard Classification									
Governance and administration	1 958	1 300	-	126	126	40	86	214%	1 300
Executive and council	-	-	-	-	-	-	-	0%	-
Budget and treasury office	74	-	-	-	-	-	-	0%	-
Corporate services	1 884	1 300	-	126	126	40	86	214%	1 300
Community and public safety	-	500	-	-	-	-	-	0%	500
Community and social services	-	500	-	-	-	-	-	0%	500
Sport and recreation	-	-	-	-	-	-	-	0%	-
Public safety	-	-	-	-	-	-	-	0%	-
Housing	-	-	-	-	-	-	-	0%	-
Health	-	-	-	-	-	-	-	0%	-
Economic and environmental services	37 451	66 940	-	-	-	234	(234)	-100%	66 940
Planning and development	-	1 500	-	-	-	-	-	0%	1 500
Road transport	37 451	65 440	-	-	-	234	(234)	-100%	65 440
Environmental protection	-	-	-	-	-	-	-	0%	-
Trading services	6 463	7 950	-	-	-	-	-	0%	7 950
Electricity	6 463	7 950	-	-	-	-	-	0%	7 950
Water	-	-	-	-	-	-	-	0%	-
Waste water management	-	-	-	-	-	-	-	0%	-
Waste management	-	-	-	-	-	-	-	0%	-
Other	-	600	-	-	-	-	-	0%	600
Total Capital Expenditure - Standard Classification	45 872	77 290	-	126	126	274	(148)	-54%	77 290
Funded by:									
National Government	37 608	50 840	-	-	-	234	(234)	-100%	50 840
Provincial Government	-	-	-	-	-	-	-	0%	-
District Municipality	-	-	-	-	-	-	-	0%	-
Other transfers and grants	-	-	-	-	-	-	-	0%	-
Transfers recognised - capital	37 608	50 840	-	-	-	234	(234)	-100%	50 840
Public contributions & donations	-	-	-	-	-	-	-	0%	-
Borrowing	-	-	-	-	-	-	-	0%	-
Internally generated funds	8 264	26 450	-	126	126	40	86	214%	26 450
Total Capital Funding	45 872	77 290	-	126	126	274	(148)	-54%	77 290

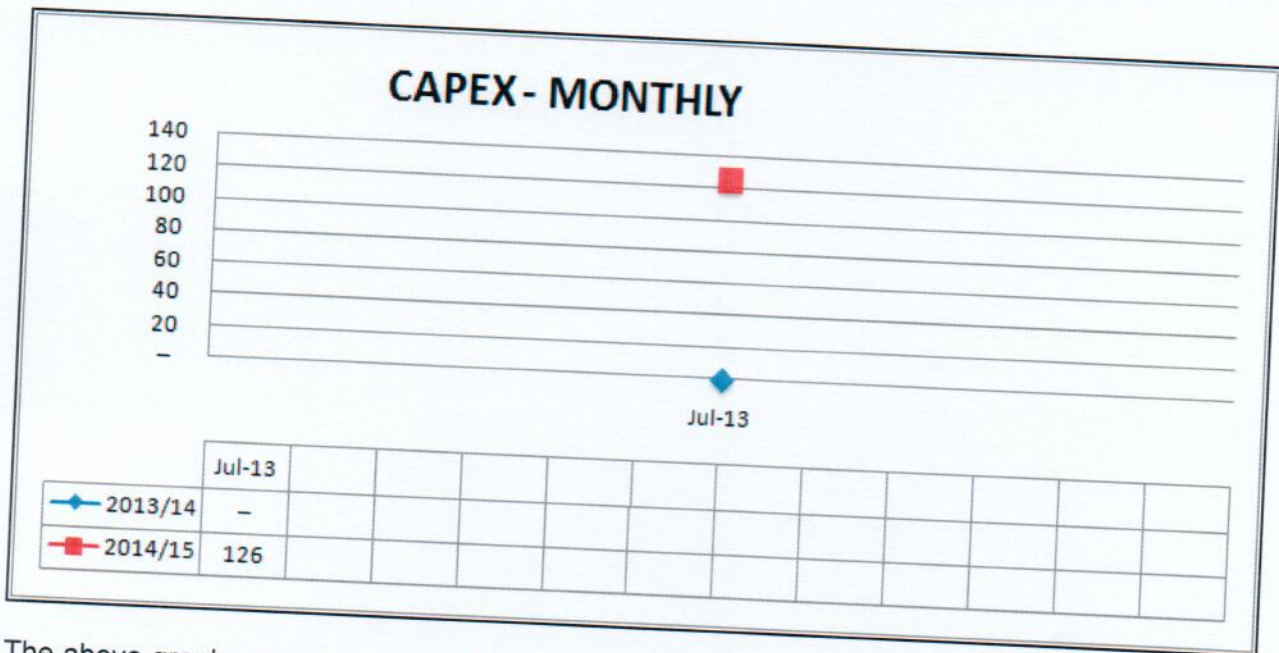
Table C5C: Monthly Capital Expenditure by Vote

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure - Municipal Vote									
Vote 4 - Corporate Services	-	1 300	-	126	126	40	86	214%	1 300
4.1 - Corporate Services 505		1 300		126	126	40	86	214%	1 300
Vote 5 - Community Services	-	500	-	-	-	-	-	-	500
5.7 - Parks & Cemetery 405 & 425		500							500
Vote 6 - Technical Services	42 001	43 379	-	-	-	130	(130)	-100%	43 379
6.1 - Electricity 260	4 773	1 150							1 150
6.6 - Technical Services 645	37 228	42 229				130	(130)	-100%	42 229
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
7.1 - Strategic Development 642									
Total multi-year capital expenditure	42 001	45 179	-	126	126	170	(44)	-26%	45 179
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 3 - Budget & Treasury	74	-	-	-	-	-	-	-	-
3.1 - Budget & Treasury 800	74								
Vote 4 - Corporate Services	1 884	-	-	-	-	-	-	-	-
4.1 - Corporate Services 505	1 884								
Vote 6 - Technical Services	1 914	30 611	-	-	-	104	(104)	-100%	30 611
6.1 - Electricity 260	1 690	4 200							4 200
6.6 - Technical Services 645	224	26 411				104	(104)	-100%	26 411
Vote 8 - Developmental Planning	-	1 500	-	-	-	-	-	-	1 500
8.1 - Planning & LED 641		1 500							1 500
Total single-year capital expenditure	3 872	32 111	-	-	-	104	(104)	(0)	32 111
Total Capital Expenditure	45 872	77 290	-	126	126	274	(148)	(0)	77 290

The above two tables (Table C5) present capital expenditure performance by Municipal vote, standard classification and funding. For the month of June 2014, capital expenditure to the amount of R5, 413 million is incurred and the year to date capital expenditure amounts to R45, 872 million which shows a deviation of R25, 663 million against the year to date budget of R71, 842 million and this constitutes an under spending variance of 36%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R77, 290 million, R50, 840 million is funded from Municipal Infrastructure grant and R26, 450 million from Own Revenue. The spending to date per sources of finance is R0.00, R 126 million (Own revenue).



The above graph compares the 2013/14 and 2014/15 monthly capital expenditure performance. In addition, the graph shows an improvement in capital expenditure performance with July 2014. As at end of July 2013 R0.00 thousand was spent, however only R 126 thousand is spent as at end of July 2014.

Table C6: Monthly Budget Statement Financial Position

LIM472 Elias Motsoaledi - Table C6 Monthly Budget Statement - Financial Position - M01 July					
Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	2 883	5 769	-	1 469	5 769
Call investment deposits	32 332	15 000	-	82 677	15 000
Consumer debtors	9 276	30 000	-	47 768	30 000
Other debtors	50 101	16 500	-	2 502	16 500
Current portion of long-term receivables	-	-	-	-	-
Inventory	2 291	5 000	-	2 383	5 000
Total current assets	96 884	72 269	-	136 800	72 269
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	80 617	220 000	-	80 617	220 000
Investments in Associate	-	-	-	-	-
Property, plant and equipment	722 574	830 229	-	768 604	830 229
Agricultural	-	-	-	-	-
Biological assets	12	18	-	12	18
Intangible assets	22 674	27 000	-	22 674	27 000
Other non-current assets	-	-	-	-	-
Total non current assets	825 877	1 077 247	-	871 907	1 077 247
TOTAL ASSETS	922 761	1 149 516	-	1 008 706	1 149 516
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	-	-
Consumer deposits	3 307	5 000	-	3 310	5 000
Trade and other payables	70 861	38 000	-	70 716	38 000
Provisions	-	-	-	-	-
Total current liabilities	74 168	43 000	-	74 026	43 000
Non current liabilities					
Borrowing	-	-	-	-	-
Provisions	27 077	40 000	-	27 077	40 000
Total non current liabilities	27 077	40 000	-	27 077	40 000
TOTAL LIABILITIES	101 245	83 000	-	101 103	83 000
NET ASSETS	821 516	1 066 516	-	907 603	1 066 516
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	821 516	1 066 516	-	907 603	1 066 516
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	821 516	1 066 516	-	907 603	1 066 516

The above table shows that community wealth amounts to R907, 603 million, total liabilities R101, 103 million and the total assets R1, 008 706 million.

Table C7: Monthly Budget Statement Cash Flow

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	83 043	107 021	-	7 603	7 603	8 918	(1 315)	-15%	107 021
Government - operating	146 803	170 641	-	66 140	66 140	65 000	1 140	2%	170 641
Government - capital	54 134	50 840	-	-	-	-	-	-	50 840
Interest	8 437	8 105	-	457	457	675	(218)	-32%	8 105
Dividends	-	-	-	-	-	-	-	0%	-
Payments									
Suppliers and employees	(223 685)	(254 448)	-	(25 232)	(25 232)	(21 204)	4 028	-19%	(254 448)
Finance charges	(152)	-	-	-	-	-	-	0%	-
Transfers and Grants	-	(9 600)	-	(94)	(94)	(800)	(706)	88%	(9 600)
NET CASH FROM/(USED) OPERATING ACTIVITIES	68 580	72 559	-	48 875	48 875	52 590	3 715	7%	72 559
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	5 000	-	-	-	417	(417)	-100%	5 000
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(48 536)	(77 290)	-	(126)	(126)	(274)	(148)	54%	(77 290)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(48 536)	(72 290)	-	(126)	(126)	143	269	188%	(72 290)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	0%	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	0%	-
Increase (decrease) in consumer deposits	22	500	-	(3)	(3)	42	(45)	-107%	500
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	22	500	-	(3)	(3)	42	45	107%	500
NET INCREASE/ (DECREASE) IN CASH HELD	20 066	769	-	48 746	48 746	52 774			769
Cash/cash equivalents at beginning:	15 334	20 000	-	-	35 400	20 000	-	-	35 400
Cash/cash equivalents at month/year end:	35 400	20 769	-	-	84 146	72 774	-	-	36 169

Table C7 presents details pertaining to monthly cash flow. For the month of July 2014, the net cash inflow from operating activities is R48, 875 million whilst net cash outflow from investing activities is R 126 thousand (YTD actual R52, 590 million) and this is mainly comprised of capital expenditure movement that is inclusive of VAT; and the net cash inflow from financing activities is R3 thousand. The cash and cash equivalent held at the end of July 2014 amounted to R84, 146 million that is made up of cash amounting R1, 469 million and short term investments of R82, 677 million.

PART 2: SUPPORTING TABLES

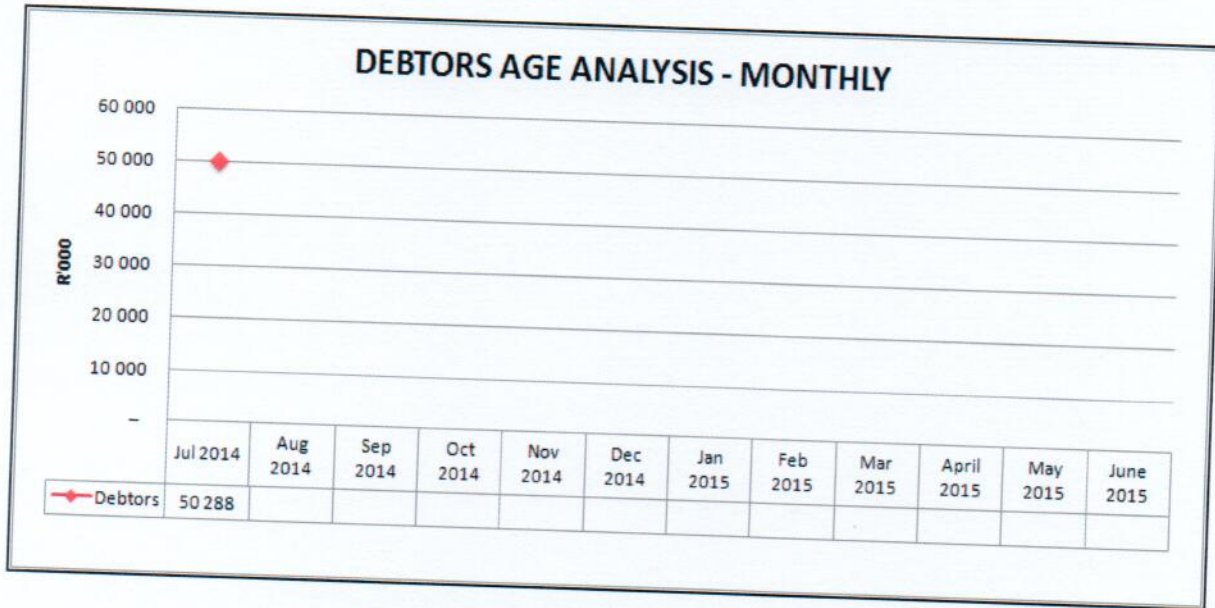
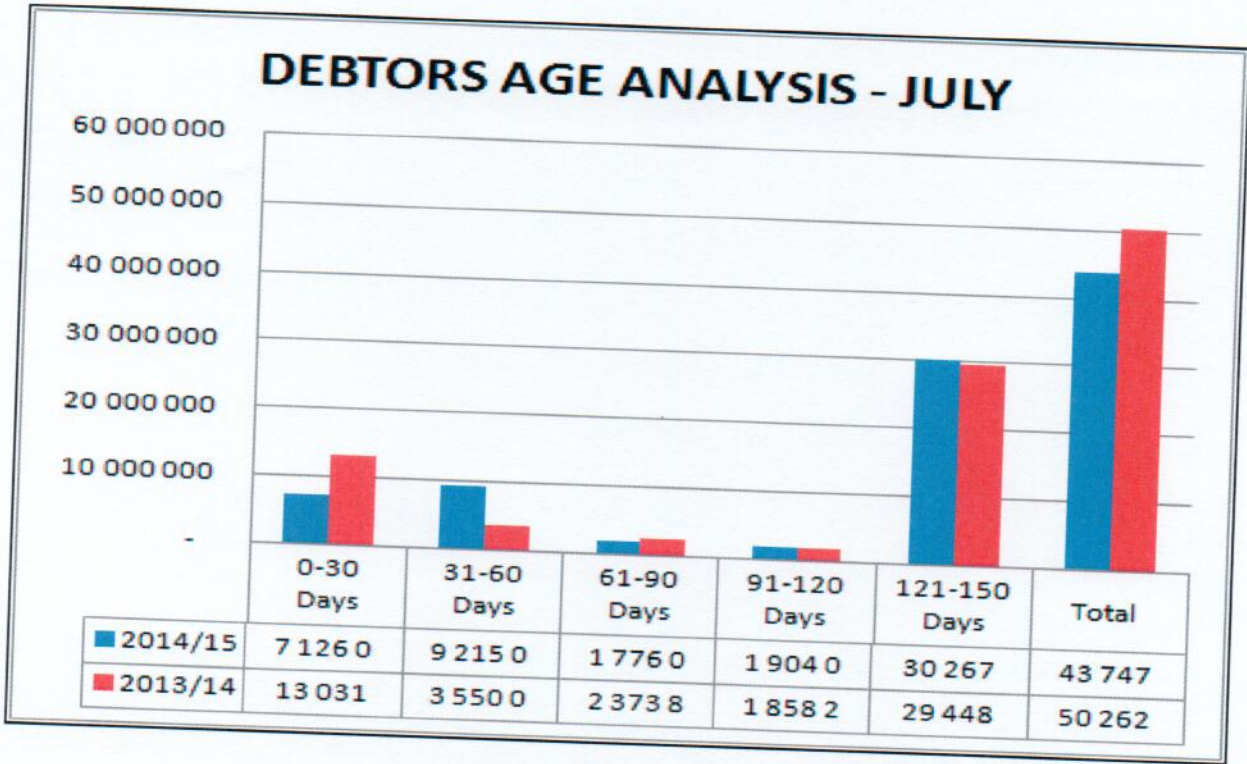
Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2014/15									Total over 90 days
	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	-	4 171	1 679	508	524	497	2 345	2 443	12 167	6 317
Receivables from Non-exchange Transactions - Property Rates	-	1 793	7 524	678	637	575	3 252	11 960	26 418	17 101
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	244	116	37	30	27	134	1 182	1 771	1 411
Receivables from Exchange Transactions - Property Rental Debtors	-	54	21	1	1	1	8	107	195	120
Interest on Arrear Debtor Accounts	-	471	(345)	458	433	387	1 946	3 886	7 236	7 110
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	-	393	221	93	279	146	263	1 108	2 502	1 888
Total By Income Source	-	7 126	9 215	1 776	1 904	1 633	7 949	20 686	50 288	33 947
2013/14 - totals only	13 032	3 550	2 374	1 858	1 556	1 388	7 992	18 503	50 263	31 307
Debtors Age Analysis By Customer Group										
Organs of State	-	280	44	97	236	88	215	550	1 490	1 166
Commercial	-	2 983	1 416	599	519	510	2 240	7 233	15 480	11 101
Households	-	2 254	279	749	620	559	2 816	8 528	15 805	13 272
Other	-	1 629	7 477	330	529	496	2 678	4 374	17 513	8 407
Total By Customer Group	-	7 126	9 215	1 776	1 904	1 633	7 949	20 686	50 288	33 947

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of July 2014 amounted to R50, 288million. The debtors' book is made up as follows:

- Rates 52,53%
- Electricity 24,19%
- Rental 0,39%
- Refuse removal 3,52%
- Other 4,98%

The debtors' age analysis is graphically presented below.

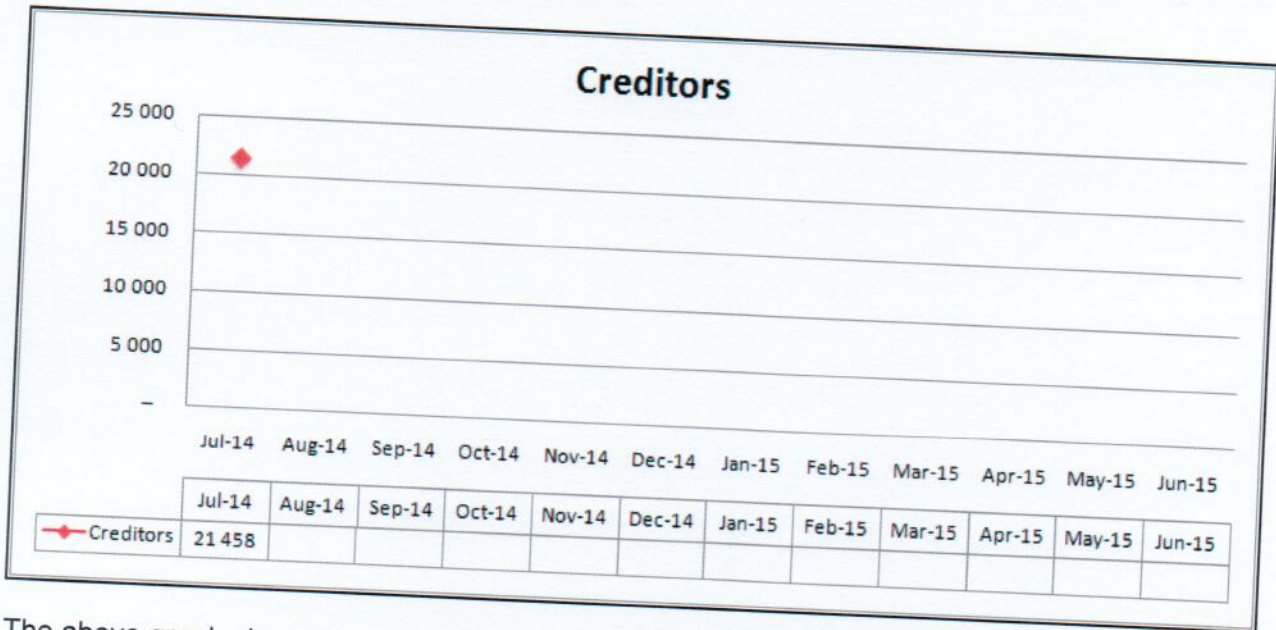


The initial graph compares debtors' age analysis for July 2014 and July 2015 whilst the latter shows monthly movement of debtors in the current financial year.

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2014/15									Prior year totals for chart (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	-	-	-	-	-	-	-	-	-	-

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



The above graph shows that creditors' amount paid during the month of July is R21 458 million.

Top Twenty Creditors: JULY 2014	
Creditors' name	Amount paid
Mokwena motors	370 560.00
CE AT University of Pretoria	295 488.00
Kievits Kroon Country Estate	181 655.00
Mthengelwa Trading & Projects	159 600.00
Phogole A Noko Construction	152 100.00
Mojekana MJ Construction	115 160.00
Makgonatsohle Trading Enterprise	97 626.00
Best Grovers Trading & Pro 150	73 500.00
Vision printg graphics & design	68 400.00
Serelo Travel Agency	43 164.00
Empiria Fire Services	29 000.00
Democratic Construction	28 800.00
Lesemphete Trading & Projects	28 620.00
Bafozer Trading and Project	27 900.00
Thabi M Construction	27 850.00
Blogzone CC	27 385.00
Kwiditi Le Mpeleng Trading	25 710.00
Try Me First Travel	17 100.00
Sheroes Construction & Projects	16 250.00
Tisitso Trading & Projects	0.00
Total	1 785 868.00

The above table presents the top twenty creditors paid during the month of July 2014 and an amount of R1, 786 million was paid for these creditors.

Supporting Table: SC 5 - Investment Portfolio

Investments Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality								
Sanlam	1 Month	Short term	31-Jul-2014	1	0.40%	320	-	321
Nedbank	3 Months	Short term	26-Aug-2014	116	0.37%	31 499	-	31 615
Absa	3 Months	Short term	27-Oct-2014	157	0.52%	30 000	-	30 157
Municipality sub-total				274		61 819	-	62 092

Supporting table SC5 presents all investments and shows that an amount of R62, 092 million in total has been invested as at end of July 2014. The opening balance was R61, 819 million, accrued interest for the month amounted to R274 thousand.

Supporting Table: SC 6 - Transfers and Grant Receipts

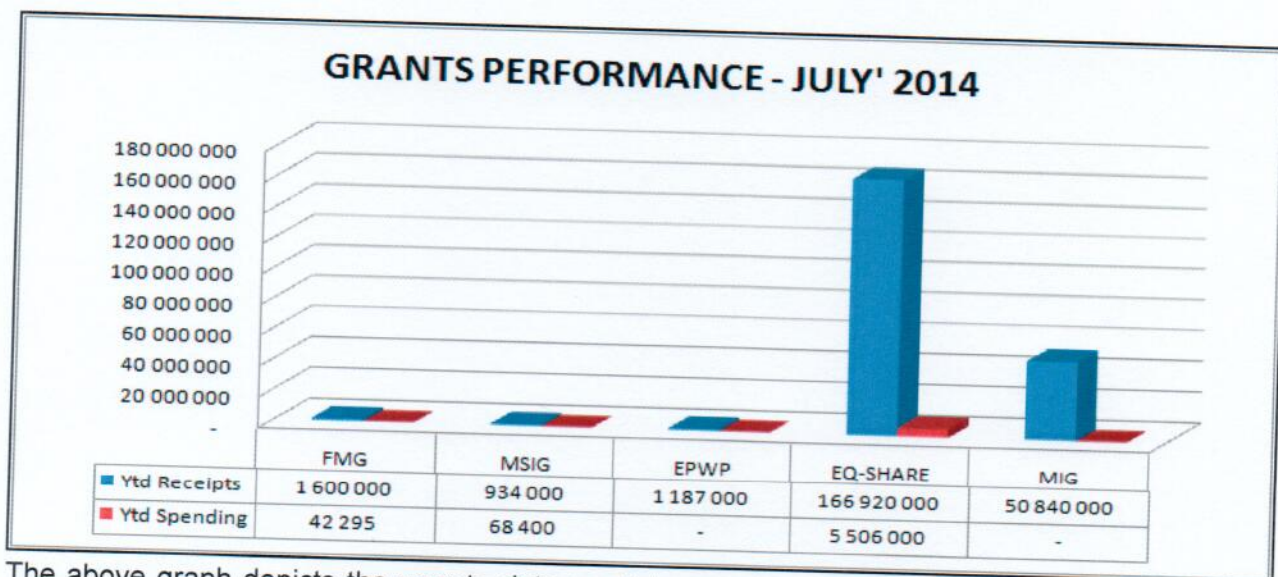
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	146 878	170 641	-	67 672	67 672	67 672	-	-	170 641
Local Government Equitable Share	143 438	166 920		66 072	66 072	66 072	-	-	166 920
Finance Management	1 550	1 600		1 600	1 600	1 600			1 600
Municipal Systems Improvement	890	934							934
EPWP Incentive	1 000	1 187							1 187
Other transfers and grants [insert description]							-	-	
Provincial Government:	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]							-	-	
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	146 878	170 641	-	67 672	67 672	67 672	-	-	170 641
Capital Transfers and Grants									
National Government:	53 596	50 840	-	-	-	-	-	-	50 840
Municipal Infrastructure Grant (MIG)	43 596	50 840	-	-	-	-	-	-	50 840
Intergrated National Electrification Grant	10 000								
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	53 596	50 840	-	-	-	-	-	-	50 840
TOTAL RECEIPTS OF TRANSFERS & GRANTS	200 474	221 481	-	67 672	67 672	67 672	-	-	221 481

Supporting tables SC6 provide details of grants received. The year to date actual receipts amounts to R67, 672 million of which the major portion is attributed to equitable share (i.e. R66, 072 million) received as well as other grants such as FMG. Cognizance should be taken that all transfers and grants for the financial year 2014/15 have not been received from National treasury.

Supporting Table: SC 7 Transfers and grants - Expenditure

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	146 878	170 641	-	5 617	5 617	13 105	(7 488)	-57.1%	170 641
Local Government Equitable Share	143 438	166 920	-	5 506	5 506	12 912	(7 406)	-57.4%	166 920
Finance Management	1 550	1 600	-	42	42	120	(78)	-64.8%	1 600
Municipal Systems Improvement	890	934	-	68	68	72	(4)	-5.3%	934
EPWP Incentive	1 000	1 187	-	-	-	-	-	-	1 187
Total operating expenditure of Transfers and Grants:	146 878	170 641	-	5 617	5 617	13 105	(7 488)	-57.1%	170 641
Capital expenditure of Transfers and Grants									
National Government:	42 437	50 840	-	-	-	-	-	-	50 840
Municipal Infrastructure Grant (MIG)	38 442	50 840	-	-	-	-	-	-	50 840
Integrated National Electrification Grant	3 995	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	42 437	50 840	-	-	-	-	-	-	50 840
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	189 315	221 481	-	5 617	5 617	13 105	(7 488)	-57.1%	221 481

The year to date grant expenditure amounts to R5, 617 million and the whole amount is from operational grants.



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

- Financial Management Grant 3%
- Municipal Systems Improvement Grant 7%
- Expanded Public Work Programme 0%
- Equitable Share 3%
- Municipal Infrastructure Grant 0%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10 270	10 586	-	1 491	1 491	820	671	82%	10 586
Pension and UIF Contributions	953	1 417	-	80	80	110	(29)	-27%	1 417
Medical Aid Contributions	170	160	-	22	22	12	9	75%	160
Motor Vehicle Allowance	3 840	4 066	-	199	199	315	(118)	-37%	4 066
Cellphone Allowance	-	-	-	120	120	-	120	#DIV/0!	-
Housing Allowances	-	-	-	-	-	-	-	0%	-
Other benefits and allowances	0	45	-	19	19	3	15	445%	45
Sub Total - Councillors	15 233	16 273	-	1 931	1 931	1 261	670	53%	16 273
% increase		6.8%							6.8%
Senior Managers of the Municipality									6.8%
Basic Salaries and Wages	3 335	5 131	-	360	360	428	(68)	-16%	5 131
Pension and UIF Contributions	-	400	-	23	23	33	(10)	-31%	400
Medical Aid Contributions	-	-	-	2	2	-	2	#DIV/0!	-
Overtime	-	-	-	-	-	-	-	0%	-
Performance Bonus	-	-	-	-	-	-	-	0%	-
Motor Vehicle Allowance	827	1 292	-	83	83	108	(25)	-23%	1 292
Cellphone Allowance	-	-	-	-	-	-	-	0%	-
Housing Allowances	-	-	-	-	-	-	-	0%	-
Other benefits and allowances	-	67	-	18	18	6	13	231%	67
Payments in lieu of leave	-	60	-	-	-	5	(5)	-100%	60
Long service awards	-	-	-	-	-	-	-	0%	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	0%	-
Sub Total - Senior Managers of Municipality	4 162	6 949	-	486	486	579	(93)	-16%	6 949
% increase		67.0%							67.0%
Other Municipal Staff									67.0%
Basic Salaries and Wages	49 972	60 245	-	4 737	4 737	4 637	100	2%	60 245
Pension and UIF Contributions	9 902	13 223	-	918	918	1 022	(104)	-10%	13 223
Medical Aid Contributions	2 621	3 076	-	226	226	238	(13)	-5%	3 076
Overtime	1 172	775	-	53	53	60	(8)	-13%	775
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3 718	4 451	-	373	373	337	36	11%	4 451
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	67	120	-	7	7	9	(2)	-26%	120
Other benefits and allowances	699	7 483	-	123	123	579	(456)	-79%	7 483
Payments in lieu of leave	4 528	855	-	18	18	71	(53)	-74%	855
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	72 680	90 228	-	6 455	6 455	6 954	(499)	-7%	90 228
% increase		24.1%							24.1%
Total Parent Municipality	92 075	113 451	-	8 872	8 872	8 794	78	1%	113 451

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for July 2014 amounts to R8, 872 million and the year to date actual expenditure amounted to R8, 872 which deviates with 7% less from the year to date

Description	Budget Year 2014/15												2014/15 Medium Term Revenue			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Year	Year +1	Year +2	
Cash Receipts By Source																
Property rates	1 342	-	-	-	-	-	-	-	-	-	-	28 658	30 000	32 674	33 438	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	63	-	-	-	-	-	-	-	-	-	-	4 915	5 188	6 475	6 824	
Rental of facilities and equipment	57	-	-	-	-	-	-	-	-	-	-	2 499	2 561	2 884	3 039	
Interest earned - external investments	98	-	-	-	-	-	-	-	-	-	-	998	1 055	1 091	1 150	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	2 800	2 800	3 273	3 449	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	4 902	5 000	5 270	5 555	
Fines	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	586	610	1 065	1 122	
Agency services	-	-	-	-	-	-	-	-	-	-	-	5 648	5 648	5 810	6 124	
Transfer receipts - operating	66 140	-	-	-	-	-	-	-	-	-	-	104 501	170 841	216 480	220 780	
Other revenue	1 632	-	-	-	-	-	-	-	-	-	-	4 663	6 315	1 480	1 560	
Cash Receipts by Source	74 201						210 917					285 118	333 651	341 297		
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	74 198						267 260					341 458	396 452	400 342		
Cash Payments by Type																
Employee related costs	6 941	-	-	-	-	-	-	-	-	-	-	90 236	97 177	112 826	119 245	
Remuneration of councillors	1 931	-	-	-	-	-	-	-	-	-	-	14 343	16 273	17 163	18 090	
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	5 635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	290	-	-	-	-	-	-	-	-	-	-	41 365	47 000	49 538	52 213	
Contracted services	872	-	-	-	-	-	-	-	-	-	-	2 723	3 013	1 918	2 022	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	7 828	8 700	11 067	11 665	
Grants and subsidies paid - other	94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses	9 563	-	-	-	-	-	-	-	-	-	-	9 506	9 600	12 859	13 553	
Cash Payments by Type	25 326						228 171					263 497	294 658	307 160		
Other Cash Flows/Payments by Type																
Capital assets	126	-	-	-	-	-	-	-	-	-	-	77 164	77 290	96 225	90 589	
NET INCREASE/(DECREASE) IN CASH HELD	48 746						(38 075)					10 671	5 370	2 592		
Cash/cash equivalents at the month/year beginning:	35 400	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146
Cash/cash equivalents at the month/year end:	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	84 146	46 071	46 071	51 441	51 441	54 033

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R 74, 201 million excluding the capital transfer receipts and the total cash payment for the month were R25, 326 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July		274	-	126	126	274	148	54.1%	0%
August	9	634	-	-	-	908	-	-	-
September	204	4 420	-	-	-	5 327	-	-	-
October	335	6 173	-	-	-	11 501	-	-	-
November	4 785	13 178	-	-	-	24 679	-	-	-
December	5 996	4 883	-	-	-	29 562	-	-	-
January	4 449	2 130	-	-	-	31 692	-	-	-
February	5 979	6 039	-	-	-	37 731	-	-	-
March	3 611	5 274	-	-	-	43 005	-	-	-
April	6 823	13 008	-	-	-	56 013	-	-	-
May	8 268	5 464	-	-	-	61 477	-	-	-
June	5 413	15 813	-	-	-	77 290	-	-	-
Total Capital expenditure	45 872	77 290	-	126	126				

Supporting table SC12 provides information on the monthly trends for capex. In terms of this table the capital expenditure for July amounts to R 126 thousand. The capital budget spending still need to be given thorough consideration since the average monthly spending is lower than the projected monthly expenditure.

In terms of the year to date budget, the spending was anticipated to be at R 274 thousand based on the original budget and only R126 thousand has actually been spent to date. This reflects 54.1% variance.

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	37 052	51 239	-	-	-	234	234	100.0%	51 239
Infrastructure - Road transport	30 589	49 239	-	-	-	234	234	100.0%	49 239
Roads, Pavements & Bridges	30 589	47 739	-	-	-	234	234	100.0%	47 739
Storm water	-	1 500	-	-	-	-	-	0.0%	1 500
Infrastructure - Electricity	6 463	2 000	-	-	-	-	-	0.0%	2 000
Generation	-	-	-	-	-	-	-	0.0%	-
Transmission & Reticulation	3 898	-	-	-	-	-	-	0.0%	-
Street Lighting	2 565	2 000	-	-	-	-	-	0.0%	2 000
Community	175	500	-	-	-	-	-		500
Parks & gardens	-	500	-	-	-	-	-	-	500
Cemeteries	175	-	-	-	-	-	-	-	-
Other assets	6	600	-	-	-	-	-		600
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Other	6	600							600
Total Capital Expenditure on new assets	37 233	52 339	-	-	-	234	234	100.0%	52 339

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	6 639	19 851	-	-	-	-	-	-	19 851
Infrastructure - Road transport	6 639	13 601	-	-	-	-	-	-	13 601
Roads, Pavements & Bridges	6 639	13 601	-	-	-	-	-	-	13 601
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	6 250	-	-	-	-	-	-	6 250
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	6 250	-	-	-	-	-	-	6 250
Community	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	0.0%	-
Housing development	-	-	-	-	-	-	-	0.0%	-
Other	-	-	-	-	-	-	-	-	-
Other assets	2 001	5 100	-	126	126	40	(86)	-214.4%	5 100
General vehicles	-	200	-	-	-	-	-	-	200
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	600	-	-	-	-	-	-	600
Computers - hardware/equipment	1 311	500	-	1	1	-	(1)	#DIV/0!	500
Furniture and other office equipment	356	300	-	-	-	-	-	-	300
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	1 500	-	-	-	-	-	-	1 500
Other Buildings	43	-	-	-	-	-	-	-	-
Other Land	-	1 500	-	-	-	-	-	-	1 500
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	291	500	-	125	125	40	(85)	-212.7%	500
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	8 639	24 951	-	126	126	40	(86)	-214.4%	24 951

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure									
Infrastructure	4 529	3 200	-	46	46	240	194	81.0%	3 200
Infrastructure - Road transport	2 448	1 200	-	-	-	90	90	100.0%	1 200
Roads, Pavements & Bridges	2 268	1 000	-	-	-	75	75	100.0%	1 000
Storm water	183	200	-	-	-	15	15	100.0%	200
Infrastructure - Electricity	973	1 000	-	46	46	75	29	39.2%	1 000
Generation									
Transmission & Reticulation	973	1 000	-	46	46	75	29	39.2%	1 000
Infrastructure - Other	1 107	1 000	-	-	-	75	75	100.0%	1 000
Waste Management	1 107	1 000	-	-	-	75	75	100.0%	1 000
Community	13	-	-	-	-	-	-	0.0%	-
Community halls	13	-	-	-	-	-	-	0.0%	-
Investment properties	-	-	-	-	-	-	-	0.0%	-
Housing development	-	-	-	-	-	-	-	0.0%	-
Other	-	-	-	-	-	-	-	-	-
Other assets	5 043	5 576	-	211	211	418	207	49.5%	5 576
General vehicles	32	2 067	-	1	1	155	154	99.5%	2 067
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	1 376	500	-	178	178	38	(140)	-373.6%	500
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	0	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	914	1 250	-	30	30	94	64	68.0%	1 250
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 721	1 759	-	3	3	132	129	98.0%	1 759
	9 585	8 776	-	257	257	658	402	61.0%	8 776

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

The total year to date for new capital projects amounts to R0.00 million and the year to date budget is R 234 thousand which reflects a 100% less expenditure on new assets. The year to date expenditure on renewal of existing assets is R126 thousand and the year to date budget is R40 thousand and this reflects 86 % variance.

The monthly expenditure on repairs and maintenance is R257 thousand and the year to date budget is R658 thousand, reflecting a variance of 61%.

Quality certificate

I... R.M. MALEDI....., the Acting Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of July 2014 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name ... RAMAKGAPALELA MIOAH MALEDI

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

Signature ... [Signature]

Date ... 15/8/2014