

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



## MONTHLY BUDGET STATEMENT REPORT

**June 2015**

**PART 1: IN - YEAR REPORT**

**PURPOSE**

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

**EXECUTIVE SUMMARY**

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

**IN YEAR BUDGET STATEMENT TABLES**

**Table C1 – Budget Statement Summary**

Description	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
<b>Financial Performance</b>									
Financials:	20,450	90,000	24,500	1,537	20,270	24,500	(4,230)	(17%)	24,500
Provisional rates:	58,021	69,049	67,805	1,605	59,197	67,805	(8,607)	(13%)	67,805
Service charges:	3,588	2,800	4,200	159	3,250	4,200	(910)	(24%)	4,200
Investment income:	148,828	170,641	170,641	115	170,641	170,641	-	-	170,641
Transfers recognised - operational:	17,519	13,628	17,913	1,203	14,148	17,913	(3,774)	(21%)	18,013
Other own revenue:									
<b>Total Revenue (excl capital transfers)</b>	<b>246,065</b>	<b>280,118</b>	<b>286,123</b>	<b>4,999</b>	<b>267,438</b>	<b>286,123</b>	<b>(17,685)</b>	<b>-6%</b>	<b>286,123</b>
Employee costs:	87,146	97,177	93,609	7,999	93,553	93,609	(56)	(0%)	93,609
Remuneration of Councilors:	16,037	16,273	17,590	1,408	17,905	17,590	315	2%	17,590
Depreciation & asset impairment:	32,828	35,000	33,500	-	-	33,500	(3,500)	(100%)	33,500
Finance charges:	-	-	-	-	-	-	-	-	-
Materials and bulk purchases:	49,881	50,013	56,092	6,536	62,849	56,092	6,757	12%	56,092
Transfers and grants:	2,287	9,970	1,940	193	1,885	1,940	(55)	(3%)	1,940
Other expenditure:	78,885	83,453	102,116	10,586	90,951	102,116	(11,165)	(11%)	102,116
<b>Total Expenditure</b>	<b>266,675</b>	<b>291,497</b>	<b>304,787</b>	<b>26,780</b>	<b>267,143</b>	<b>304,787</b>	<b>(47,644)</b>	<b>-16%</b>	<b>304,787</b>
<b>Surplus/(Deficit)</b>	<b>(21,610)</b>	<b>(11,379)</b>	<b>(19,663)</b>	<b>(23,781)</b>	<b>(10,295)</b>	<b>(19,663)</b>	<b>29,958</b>	<b>-152%</b>	<b>(19,663)</b>
Transfers recognised - capital:	44,723	50,840	59,013	3,527	49,441	59,013	(9,572)	(17%)	59,013
Contributions & Contributed assets:	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>23,113</b>	<b>39,461</b>	<b>40,150</b>	<b>(20,254)</b>	<b>69,736</b>	<b>40,150</b>	<b>19,586</b>	<b>49%</b>	<b>40,150</b>
Share of surplus/(deficit) of associate:	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>23,113</b>	<b>39,461</b>	<b>40,150</b>	<b>(20,254)</b>	<b>69,736</b>	<b>40,150</b>	<b>19,586</b>	<b>49%</b>	<b>40,150</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure:	49,655	77,250	102,503	5,315	65,787	102,503	(36,716)	-36%	102,503
Capital transfers recognised:	40,295	50,840	77,213	3,064	49,075	77,213	(28,138)	-36%	77,213
Public contributions & donations:	-	-	-	-	-	-	-	-	-
Borrowing:	-	-	-	-	-	-	-	-	-
Internally generated funds:	9,430	26,450	25,290	2,221	16,712	25,290	(8,578)	-34%	25,290
<b>Total sources of capital funds</b>	<b>49,655</b>	<b>77,250</b>	<b>102,503</b>	<b>5,315</b>	<b>65,787</b>	<b>102,503</b>	<b>(36,716)</b>	<b>-36%</b>	<b>102,503</b>
<b>Financial position</b>									
Total current assets:	90,618	72,969	110,321		107,562				110,321
Total non-current assets:	813,499	1,077,247	858,956		848,048				858,956
Total current liabilities:	82,178	43,000	41,307		96,741				41,307
Total non-current liabilities:	34,893	40,000	40,000		30,512				40,000
<b>Community wealth/Equity</b>	<b>787,245</b>	<b>1,066,816</b>	<b>887,970</b>		<b>826,987</b>				<b>887,970</b>
<b>Cash flows</b>									
Net cash from (used) operating:	76,508	72,559	123,780	(16,175)	41,145	123,780	82,635	67%	110,247
Net cash from (used) investing:	(58,618)	(72,260)	(101,503)	(5,315)	(70,802)	(101,503)	(30,801)	30%	(101,503)
Net cash from (used) financing:	22	500	10	2,334	2,361	8	(2,354)	-31382%	10
<b>Cash/bank equivalents at the year end</b>	<b>36,247</b>	<b>20,799</b>	<b>87,613</b>	<b>-</b>	<b>24,667</b>	<b>87,611</b>	<b>32,944</b>	<b>87%</b>	<b>80,417</b>
<b>Debtors &amp; creditors analysis</b>									
Debtors:	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Days	181-180 Days	181 Days	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source:	8,777	3,489	(2,151)	1,350	1,548	1,408	8,049	25,855	48,933
<b>Creditors Age Analysis</b>									
Total Creditors:	-	-	-	-	-	-	-	-	-

The above C1 Sum table summarizes the following activities:-

**Revenue:**

The actual revenue for the month of June 2015 is R 4, 9 million and the year to date actual is R267, 4 million. With a year to date budget of R285, 1 million, this reflects a variance (R17,6 million) and all revenue generating activities reflect a negative variance as per the following line items:

- Property rates: 17% unfavourable variance
- Service charges – refuse removal: 13% unfavourable variance
- Rental of facilities : 24% unfavourable variance
- Fines: 13 % unfavourable variance

### **Operating Expenditure**

The Operational expenditure for the month amounts to R28, 7 million and the year to date actual amounts to R257, 1 million and the year to date budget is R304, 7 million. This reflects an unfavourable variance of R 47, 6 million that is partly attributed to depreciation and asset impairment as well as debt impairment that have 100% unfavourable variance. Cognizance should be taken that the two line items non-cash items and as a result, they do not therefore affect the cash flow position and/or performance of the Municipality.

### **Capital Expenditure**

The capital expenditure for the month of June amounts to R5, 3 million and the year to date capital expenditure amounts to R65, 7 million of which the R49, 0 million spending pertain to MIG funded project/s, and R16, 7 million pertains to internally funded project/s.

### **Surplus/Deficit**

Taking the above into consideration, the net operating deficit for the month is R20, 2 million and the year to date results reflect a surplus amounting to R59, 7 million.

### **Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors for the month of June 2015 amounts to R46, 9 million of which R39, 3 million is consumer debtors and R7, 6 million is sundry debtors.

### **Creditors**

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

**Table C2 – Financial Performance (Standard Classification)**

Description	2013-14		Budget Year 2014-15					YTD Variance	YTD Variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget				
<b>Revenue - Standard</b>										
<b>Governance and administration</b>	352,422	415,753	411,890	4,328	398,386	411,890	(13,504)	-3%	411,890	
Executive and council	72,282	207,422	206,026	2,724	199,224	206,026	(6,798)	-3%	206,026	
Budget and treasury office	1,811	934	934	-	934	934	(40)	-4%	934	
Corporate services	174,529	206,890	204,836	2,174	198,288	204,836	(6,548)	-3%	204,836	
<b>Community and public safety</b>	6,483	9,071	1,680	60	1,120	1,680	(559)	-33%	1,680	
Community and social services	6,414	7,886	1,171	51	805	1,171	(366)	-31%	1,171	
Sport and recreation	36	1,300	449	17	285	449	(153)	-34%	449	
Public safety	2	25	60	-	20	60	(40)	-65%	60	
Housing	-	60	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>	41,934	53,387	69,407	4,410	57,621	69,407	(11,786)	-17%	69,407	
Planning and development	41,165	52,357	66,347	4,332	55,853	66,347	(10,494)	-16%	66,347	
Road transport	-	-	-	-	-	-	-	-	-	
Environmental protection	769	1,030	3,060	78	1,768	3,060	(1,292)	-42%	3,060	
<b>Trading services</b>	65,957	62,966	71,398	1,969	61,017	71,398	(10,381)	-15%	71,398	
Electricity	65,657	62,996	71,398	1,969	61,017	71,398	(10,381)	-15%	71,398	
Water	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	
Other	2,746	6,556	3,920	291	3,488	3,920	(432)	-11%	3,920	
<b>Total Revenue - Standard</b>	469,511	547,753	558,295	11,086	521,652	558,295	(36,663)	-7%	558,295	
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>	246,831	214,117	243,374	14,445	154,865	243,374	(88,509)	-36%	243,374	
Executive and council	158,586	140,374	157,129	10,057	113,561	157,129	(43,548)	-28%	157,129	
Budget and treasury office	22,197	9,990	14,461	2,329	14,313	14,461	(148)	-1%	14,461	
Corporate services	66,089	64,053	71,783	2,059	26,970	71,783	(44,813)	-62%	71,783	
<b>Community and public safety</b>	17,304	83,186	66,828	7,066	64,817	66,828	(1,711)	-3%	66,828	
Community and social services	14,735	50,987	38,555	3,898	38,272	38,555	(1,283)	-3%	38,555	
Sport and recreation	2,569	14,799	13,934	1,283	13,475	13,934	(458)	-3%	13,934	
Public safety	-	445	172	-	-	172	(172)	-100%	172	
Housing	-	18,964	12,868	1,785	13,069	12,868	201	2%	12,868	
Health	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>	31,729	32,147	37,700	2,606	36,661	37,700	(1,039)	-3%	37,700	
Planning and development	31,570	30,947	36,160	2,779	35,205	36,160	(855)	-3%	36,160	
Road transport	-	-	-	-	-	-	-	-	-	
Environmental protection	160	1,200	1,540	27	1,456	1,540	(84)	-5%	1,540	
<b>Trading services</b>	61,804	69,190	71,843	11,947	70,064	71,843	(1,779)	-3%	71,843	
Electricity	61,804	69,190	71,843	11,947	70,064	71,843	(1,779)	-3%	71,843	
Water	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	
Other	10,664	12,418	12,688	973	11,844	12,688	(814)	-6%	12,688	
<b>Total Expenditure - Standard</b>	398,393	411,066	432,203	37,336	338,271	432,203	(93,932)	-22%	432,203	
<b>Surplus/ (Deficit) for the year</b>	101,188	136,686	126,092	(26,149)	183,381	126,092	87,289	48%	126,092	

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

Vote Description	Subject Year 2017-18									
	2017-18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
<b>Revenue by Vote</b>										
Vote 1 - Executive & Council	340	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	850	854	854	854	854	854	(40)	854	854	
Vote 3 - Budget & Treasury	174 528	200 050	204 936	2 174	198 266	204 936	(6 670)	(6 670)	204 936	
Vote 4 - Corporate Services	142	105	150	0	62	150	(88)	(88)	150	
Vote 5 - Community Services	9 541	14 242	11 091	758	9 539	11 091	(1 552)	(1 552)	11 091	
Vote 6 - Technical Services	104 353	108 710	126 263	5 419	106 759	126 263	(19 505)	(19 505)	126 263	
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>289 817</b>	<b>330 958</b>	<b>344 936</b>	<b>8 526</b>	<b>316 899</b>	<b>344 936</b>	<b>(28 037)</b>	<b>(28 037)</b>	<b>344 936</b>	
<b>Expenditure by Vote</b>										
Vote 1 - Executive & Council	25 993	25 556	27 288	2 553	26 977	27 288	(311)	(311)	27 288	
Vote 2 - Office of the Municipal Manager	6 193	9 690	14 461	2 329	14 313	14 461	(148)	(148)	14 461	
Vote 3 - Budget & Treasury	66 069	64 053	71 763	2 059	26 970	71 763	(44 813)	(44 813)	71 763	
Vote 4 - Corporate Services	44 317	41 074	43 597	3 116	45 322	43 597	1 725	1 725	43 597	
Vote 5 - Community Services	41 393	63 465	56 202	5 238	54 007	56 202	(2 196)	(2 196)	56 202	
Vote 6 - Technical Services	72 446	75 590	78 643	12 177	77 055	78 643	(1 588)	(1 588)	78 643	
Vote 7 - Strategic Development	4 730	6 223	6 281	424	6 227	6 281	(54)	(54)	6 281	
<b>Total Expenditure by Vote</b>	<b>266 675</b>	<b>291 497</b>	<b>304 787</b>	<b>26 780</b>	<b>257 143</b>	<b>304 787</b>	<b>(47 644)</b>	<b>(47 644)</b>	<b>304 787</b>	
<b>Surplus/(Deficit) for the year</b>	<b>23 142</b>	<b>39 461</b>	<b>40 150</b>	<b>(20 254)</b>	<b>59 756</b>	<b>40 150</b>	<b>19 607</b>	<b>19 607</b>	<b>40 150</b>	

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

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

**Table C4: Financial Performance by Revenue Source and Expenditure Type**

Vote Description	2013/14		Budget Year 2014/15						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	
<b>Revenue By Source</b>									
Property rates	20 150	30 000	24 500	1 637	20 270	24 500	(4 230)	(21%)	24 500
Frequency rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 838	55 300	62 700	1 685	54 289	62 700	(8 401)	(13%)	62 700
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 721	5 128	3 903	291	3 476	3 903	(427)	(11%)	3 903
Service charges - other	-	2 581	1 206	9	1 363	1 206	157	13%	1 206
Rental of facilities and equipment	11 25	1 055	3 090	78	1 768	3 060	(1 292)	(42%)	3 090
Interest earned - external investments	3 558	2 800	4 280	159	3 250	4 280	(1 010)	(24%)	4 280
Interest earned - outstanding debtors	5 225	5 000	7 300	530	5 836	7 000	(1 164)	(17%)	7 000
Dividends received	-	-	-	-	-	-	-	-	-
Fines	1 656	610	610	31	445	610	(165)	(27%)	610
Licences and permits	4 659	5 648	6 000	415	5 247	6 000	(753)	(13%)	6 000
Agency services	2 823	-	-	-	-	-	-	-	-
Transfers recognised - operational	146 878	170 641	170 641	115	170 641	170 641	-	-	170 641
Other revenue	2 210	1 915	1 243	148	844	1 243	(399)	(32%)	1 343
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers)</b>	<b>245,055</b>	<b>280,118</b>	<b>285,123</b>	<b>4,999</b>	<b>267,438</b>	<b>285,123</b>	<b>(17,685)</b>	<b>-6%</b>	<b>285,223</b>
<b>Expenditure By Type</b>									
Employee related costs	87 146	97 177	93 606	7 999	93 553	93 606	(53)	0%	93 606
Remuneration of councillors	16 037	16 273	17 560	1 468	17 905	17 560	315	2%	17 560
Debt impairment	10 245	3 006	11 000	-	-	11 000	(11 000)	(100%)	11 000
Depreciation & asset impairment	32 828	35 000	33 500	-	-	33 500	(3 500)	(100%)	33 500
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	48 014	47 000	54 300	8 453	51 162	54 300	(3 138)	(6%)	54 300
Other materials	1 877	3 013	1 732	83	1 687	1 732	(45)	(3%)	1 732
Contracted services	9 800	8 700	19 505	622	11 357	19 505	(8 148)	(42%)	19 505
Transfers and grants	2 287	9 800	1 940	183	1 885	1 940	(55)	(3%)	1 940
Other expenditure	58 640	71 733	71 611	9 963	79 584	71 611	7 982	11%	71 611
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>286 676</b>	<b>291 467</b>	<b>304,787</b>	<b>29,780</b>	<b>287,143</b>	<b>304,787</b>	<b>(47,644)</b>	<b>-16%</b>	<b>304,787</b>
<b>Surplus/(Deficit)</b>	<b>(21,610)</b>	<b>(11,379)</b>	<b>(19,663)</b>	<b>(23,791)</b>	<b>10,296</b>	<b>(19,663)</b>	<b>29,968</b>	<b>-162%</b>	<b>(19,563)</b>
Transfers recognised - capital	44 723	50 840	59 813	3,527	49,441	59,813	(10,372)	(17%)	59,713
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>23 113</b>	<b>39,461</b>	<b>40,160</b>	<b>(20,264)</b>	<b>69,736</b>	<b>40,160</b>	<b>19,886</b>	<b>49%</b>	<b>40,160</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>23 113</b>	<b>39,461</b>	<b>40,160</b>	<b>(20,264)</b>	<b>69,736</b>	<b>40,160</b>	<b>19,886</b>	<b>49%</b>	<b>40,160</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Share of surplus/ (deficit) of associate</b>	<b>23 113</b>	<b>39,461</b>	<b>40,160</b>	<b>(20,264)</b>	<b>69,736</b>	<b>40,160</b>	<b>19,886</b>	<b>49%</b>	<b>40,160</b>
<b>Surplus/ (Deficit) for the year</b>	<b>23 113</b>	<b>39,461</b>	<b>40,160</b>	<b>(20,264)</b>	<b>69,736</b>	<b>40,160</b>	<b>19,886</b>	<b>49%</b>	<b>40,160</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 property rates, refuse revenue, electricity revenue, rental, interest on investments and debtors, fines, Licenses and Permits and other revenue. Only other Services Charges reflect a positive variance. In the

case of expenditure, all year to date actuals reflects an under spending except the Remuneration for Councilors, (2 % variance) and other expenditure (11 % variance).

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

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

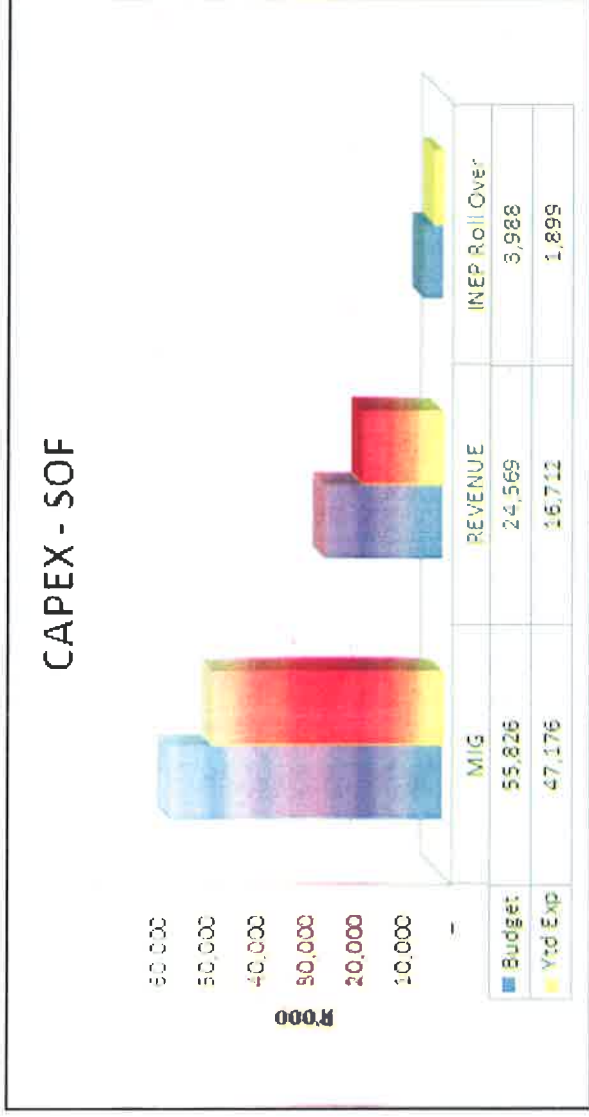
Vote Description	2013/14	Budget Year 2014/15							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
<b>Capital Expenditure</b>									
<i>Governance and administration</i>	2,057	1,300	2,400	225	2,529	2,400	129	5%	2,400
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	75	-	-	-	-	-	-	-	-
Corporate services	1,982	1,300	2,400	225	2,529	2,400	129	5%	2,400
<b>Community and public safety</b>	-	500	500	187	214	500	(286)	-57%	500
Community and social services	-	500	500	187	214	500	(286)	-57%	500
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety:	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	36,257	66,840	69,836	3,536	56,329	69,836	(33,507)	-37%	69,836
Planning and development	-	1,500	1,500	220	1,009	1,500	(491)	-33%	1,500
Roads transport	36,257	65,440	68,336	3,316	55,320	68,336	(33,016)	-37%	68,336
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	9,350	7,950	9,768	1,367	6,716	9,768	(3,052)	-31%	9,768
Electricity	9,350	7,950	9,768	1,367	6,716	9,768	(3,052)	-31%	9,768
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	600	-	-	-	-	-	-	600
<b>Total Capital Expenditure - Standard Class</b>	<b>49,665</b>	<b>77,290</b>	<b>102,603</b>	<b>6,316</b>	<b>66,767</b>	<b>102,603</b>	<b>(36,716)</b>	<b>-36%</b>	<b>103,103</b>
<b>Funded by:</b>									
National Government	40,235	50,840	73,226	3,094	47,176	73,226	(26,049)	-36%	73,226
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	3,988	-	1,899	3,988	(2,089)	-52%	3,988
<b>Transfers recognised - capital</b>	<b>40,235</b>	<b>50,840</b>	<b>77,213</b>	<b>3,094</b>	<b>49,076</b>	<b>77,213</b>	<b>(28,139)</b>	<b>-36%</b>	<b>77,213</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	9,430	26,450	25,290	2,221	16,712	25,290	(8,578)	-34%	25,290
<b>Total Capital Funding</b>	<b>49,665</b>	<b>77,290</b>	<b>102,603</b>	<b>6,316</b>	<b>66,767</b>	<b>102,603</b>	<b>(36,716)</b>	<b>-36%</b>	<b>102,603</b>



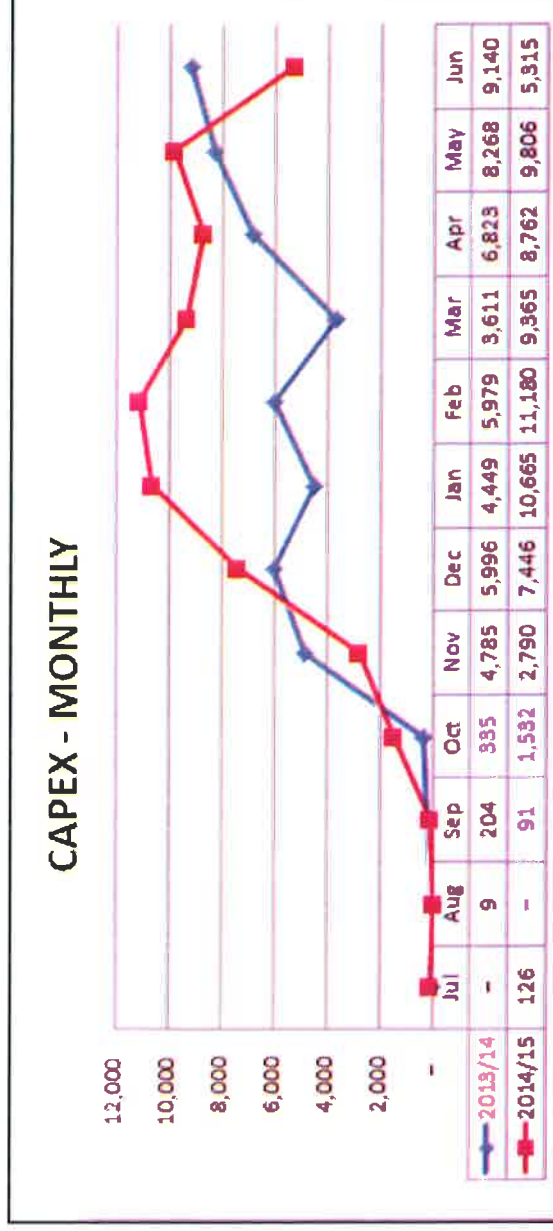
**Table C5C: Monthly Capital Expenditure by Vote**

Vote Description	2013:14 Audited Outcome	Budget Year 2014:15							
		Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD 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	-	1 300	1 078	-	1 239	1 078	160	15%	1 078
Vote 5 - Community Services	-	500	500	187	214	500	(286)	-57%	500
Vote 6 - Technical Services	43 439	43 379	87 211	2 057	38 382	87 211	(30 829)	-35%	87 211
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>43 439</b>	<b>45 179</b>	<b>68 790</b>	<b>2 244</b>	<b>37 835</b>	<b>68 790</b>	<b>(30 955)</b>	<b>-45%</b>	<b>68 790</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	75	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 992	-	1 322	225	1 290	1 322	(32)	-2%	1 322
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	4 169	30 611	30 892	2 626	26 653	30 892	(4 239)	-17%	30 892
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	1 500	1 500	220	1 009	1 500	(491)	-33%	1 500
<b>Total Capital single-year expenditure</b>	<b>6 226</b>	<b>32 111</b>	<b>33 714</b>	<b>3 070</b>	<b>27 956</b>	<b>33 714</b>	<b>(5 761)</b>	<b>-17%</b>	<b>33 714</b>
<b>Total Capital Expenditure</b>	<b>49 665</b>	<b>77 290</b>	<b>102 503</b>	<b>5 315</b>	<b>66 787</b>	<b>102 503</b>	<b>(36 716)</b>	<b>-36%</b>	<b>102 503</b>

The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and funding. For the month of June 2015, R5, 3 million spending was incurred and the year to date capital expenditure amounts to R65, 7 million which shows an unfavourable variance of R36, 7 million against the year to date budget of R 77, 3 million and this constitutes a 36% under spending variance.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R84, 4 million, R55, 8 million is funded from Municipal Infrastructure grant, R 3, 9 million from INEP and R24, 6 million from Own Revenue. The spending to date per sources of finance is R47, 1 million on MIG, R16, 7 million on own revenue and R 1, 8 million for INEP.



The above graph compares the 2013/14 and 2014/15 monthly capital expenditure performance. In addition, the graph shows adoption of 2013/14 spending pattern that was below par and poses concern regarding the material underspending of MIG allocation since only 86% of this allocation is spent as at end of June 2015.

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

Vote Description	2013/14		Budget Year 2014/15			YearTD actual	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD	Forecast		
<b>ASSETS</b>							
<b>Current assets</b>							
Cash	2,910	5,789	10,769	829	10,769		
Call investment deposits	32,387	15,000	50,752	23,745	50,752		
Consumer debtors	20,229	30,000	30,000	23,009	30,000		
Other debtors	32,854	16,500	16,500	57,380	16,500		
Current portion of long-term receivables	-	-	-	-	-		
Inventory	2,282	5,000	2,300	2,636	2,300		
<b>Total current assets</b>	<b>90,618</b>	<b>72,269</b>	<b>110,321</b>	<b>107,592</b>	<b>110,321</b>		
<b>Non current assets</b>							
Long-term receivables	644	-	-	-	-		
Investments	-	-	-	-	-		
Investment property	86,382	220,000	87,382	85,382	87,382		
Investments in Associate	-	-	-	-	-		
Property, plant and equipment	694,407	830,229	771,574	760,666	771,574		
Agricultural	-	-	-	-	-		
Biological assets	311	18	-	-	-		
Intangible assets	22,874	27,000	-	-	-		
Other non-current assets	10,081	-	-	-	-		
<b>Total non current assets</b>	<b>813,499</b>	<b>1,077,247</b>	<b>858,956</b>	<b>846,048</b>	<b>858,956</b>		
<b>TOTAL ASSETS</b>	<b>904,116</b>	<b>1,149,516</b>	<b>969,277</b>	<b>953,641</b>	<b>969,277</b>		
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft	-	-	-	-	-		
Borrowing	-	-	-	-	-		
Consumer deposits	4,211	5,000	3,307	5,531	3,307		
Trade and other payables	42,917	38,000	38,000	91,210	38,000		
Provisions	35,049	-	-	-	-		
<b>Total current liabilities</b>	<b>82,178</b>	<b>43,000</b>	<b>41,307</b>	<b>96,741</b>	<b>41,307</b>		
<b>Non current liabilities</b>							
Borrowing	-	-	-	-	-		
Provisions	34,693	40,000	40,000	30,512	40,000		
<b>Total non current liabilities</b>	<b>34,693</b>	<b>40,000</b>	<b>40,000</b>	<b>30,512</b>	<b>40,000</b>		
<b>TOTAL LIABILITIES</b>	<b>116,871</b>	<b>83,000</b>	<b>81,307</b>	<b>127,254</b>	<b>81,307</b>		
<b>NET ASSETS</b>	<b>787,245</b>	<b>1,066,516</b>	<b>887,970</b>	<b>826,387</b>	<b>887,970</b>		
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)	787,245	1,066,516	887,970	826,387	887,970		
Reserves	-	-	-	-	-		
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>787,245</b>	<b>1,066,516</b>	<b>887,970</b>	<b>826,387</b>	<b>887,970</b>		

The above table shows that community wealth amounts to R826, 3 million, total liabilities R127, 2 million and the total assets R 953, 6 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
Receipts									
Ratepayers and other	86,043	107,021	95,021	6,276	70,625	95,021	(24,396)	-20%	95,021
Government - operating	146,879	170,641	170,641	115	170,756	170,641	115	0%	170,641
Government - Capital	44,723	50,640	73,226	3,527	52,968	73,226	(20,258)	-28%	59,713
Interest	8,437	8,105	11,260	689	3,939	11,260	(7,321)	-65%	11,260
Employers	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(204,285)	(254,440)	(224,440)	(20,688)	(255,238)	(224,440)	30,810	-14%	(224,440)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	(2,287)	(9,900)	(1,940)	(193)	(1,035)	(1,940)	(55)	3%	(1,940)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>76,508</b>	<b>72,559</b>	<b>123,760</b>	<b>(18,175)</b>	<b>41,145</b>	<b>123,760</b>	<b>82,615</b>	<b>67%</b>	<b>110,247</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Receipts									
Proceeds on disposal of PPE	-	5,000	1,000	-	500	1,000	(500)	-50%	1,000
Decrease (increase) in non-current liabilities	-	-	-	-	-	-	-	-	-
Decrease (increase) in other non-current liabilities	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(56,618)	(77,290)	(102,503)	(5,315)	(71,102)	(102,503)	(31,401)	31%	(102,503)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(56,618)</b>	<b>(72,290)</b>	<b>(101,503)</b>	<b>(5,315)</b>	<b>(70,602)</b>	<b>(101,503)</b>	<b>(30,901)</b>	<b>30%</b>	<b>(101,503)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	500	10	2,334	2,361	8	2,354	31382%	10
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22</b>	<b>500</b>	<b>10</b>	<b>2,334</b>	<b>2,361</b>	<b>8</b>	<b>(2,354)</b>	<b>-31382%</b>	<b>10</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>19,912</b>	<b>769</b>	<b>22,266</b>	<b>(21,165)</b>	<b>(27,096)</b>	<b>22,264</b>	<b>(49,360)</b>	<b>-222%</b>	<b>8,754</b>
Cash/cash equivalents at beginning	15,334	20,000	35,247	51,663	51,663	35,247	16,416	47%	51,663
Cash/cash equivalents at month/year end	35,247	20,769	57,513	24,587	24,587	57,511	(32,944)	-57%	60,417

Table C7 presents details pertaining to cash flow performance. For the month of June 2015, the net cash outflow from operating activities is R18, 1 million (year to date actual R41, 1 million - inflow) whilst net cash outflow from investing activities is R5, 3 million (year to date actual R70, 6 million) that is mainly comprised of capital expenditure movement; and the net cash inflow from financing activities is R 2, 3 Million (year to date actual R 2, 3 Million). The cash and cash equivalent held at the end of June 2015 amounted to R24, 5 million that is made up of cash amounting R823, thousand and short term investments of R23, 7 million.

**PART 2: SUPPORTING TABLES**

**Supporting Table: SC 1 – Material variance explanations**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b> Property rates	-17%	Revenues for grade (including transactions that are supposed to be classified as grants) paid out	Correct classification of revenues to be performed
Service charges - other	13%	<b>Effluent charges and line items</b> such as reconnection fees appear to be occurring at lower rate relative to the anticipated rate thereof Some areas/townships that enjoy this service type are not getting billed for (i.e.g. Molema township)	Municipality to fast track the billing of areas that are not billed for this service
Service charges - refuse revenue	+1%	Low rate of traffic fines issued	Municipality to fast track the appointment of more traffic officers
<b>Expenditure By Type</b> Fines Depreciation & asset impairment	-27%	Non calculation of monthly asset depreciation would then be generated automatically by the system	HR must accelerate the appointment of more traffic officers and the monthly depreciation would then be generated automatically by the system
Transfers and grants	-3%	Non writing of bad or uncollectible debts will be identified and submission will then be made to Council for write off	Correct classification of transfers to be performed
Debt impairment	-100%	This is caused by some of pertinent transactions being classified as revenue forgone as opposed to transfers and grants paid out	Bad or uncollectible debts will be identified and submission will then be made to Council for write off
<b>Capital Expenditure</b> Grants funded projects	-36%	Major projects funded by Grants	Effect outstanding payments, and fast track the projects which are already in process
Own revenue funded projects	-34%	Internally funded projects are not yet completed	Effect outstanding payments, and fast track the projects which are already in process
<b>Cash Flow</b> Proceeds on disposal of PPE	-50%	Non conducting of auctions	Only one auction has been conducted in the current financial year
Government - capital	31%	Underspending on MIG	The majority of the projects have started spending and this is evident in the improved percentage spending on MIG projects
Increase (decrease) in consumption	31382%	The budget was provided in favour of the increase in consumer deposit, however the actuals for the first quarter reflect a decrease	Budget will be adjusted downwards

Supporting Table: SC 3 - Debtors Age Analysis

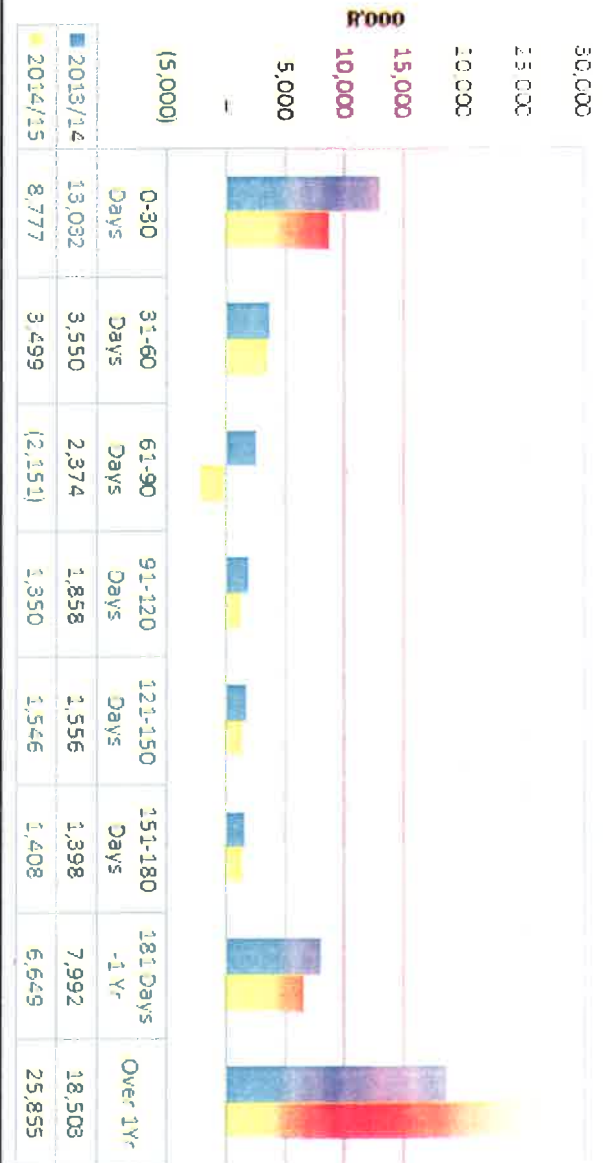
Description	N° Code	Supporting Table: SC 3										Total over 60 days	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181-210 Days	Over 210 Days	Over 240 Days	Total		
<b>Debtors Age Analysis By Income Source</b>													
Table and Other Receivables from Exchange Transactions - State	0200	-	-	-	-	-	-	-	-	-	-	-	-
Table and Other Receivables from Exchange Transactions - Electricity	0300	5,990	1,484	768	372	488	264	1,434	4,688	4,688	46,316	7,089	
Table and Other Receivables from Exchange Transactions - Property Rates	0400	1,543	939	735	524	565	534	2,488	14,063	14,063	21,401	18,184	
Receivables from Non-Exchange Transactions - Property Rates	0500	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	0600	274	120	168	34	27	26	157	926	926	1,096	1,134	
Receivables from Exchange Transactions - Waste Management	0700	66	22	11	16	56	61	624	78	78	822	830	
Receivables from Exchange Transactions - Property Rates Debtors	0810	495	449	423	397	381	397	1,690	5,245	5,245	8,991	8,020	
Interest on Areas Debtor Accounts	0920	-	-	-	-	-	-	-	-	-	-	-	
Receivable unauthorized irregular, fruitless and wasteful expenditure	1000	434	494	14,150	103	29	122	455	224	224	17,401	14,827	
<b>Total By Income Source</b>	<b>2000</b>	<b>8,777</b>	<b>3,499</b>	<b>12,151</b>	<b>1,350</b>	<b>1,546</b>	<b>1,408</b>	<b>6,649</b>	<b>25,855</b>	<b>25,855</b>	<b>46,933</b>	<b>36,808</b>	
2013/14 - totals only	0	13,032	3,650	2,374	1,858	1,556	1,398	7,982	18,503	18,503	46,842	-	
<b>Debtors Age Analysis By Customer Group</b>													
Organ of State	2200	836	594	397	306	538	324	1,761	4,298	4,298	8,546	7,169	
Commercial	2300	3,021	786	452	164	34	116	508	1,683	1,683	6,689	2,493	
Households	2400	3,243	1,261	837	390	365	370	1,566	5,277	5,277	17,116	11,992	
Other	2500	1,821	890	1,644	519	606	568	2,707	10,725	10,725	14,305	15,238	
<b>Total By Customer Group</b>	<b>2600</b>	<b>8,777</b>	<b>3,499</b>	<b>12,151</b>	<b>1,350</b>	<b>1,546</b>	<b>1,408</b>	<b>6,649</b>	<b>25,855</b>	<b>25,855</b>	<b>46,933</b>	<b>36,808</b>	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of June amount to R46, 998 million. The debtors' book is made up as follows:

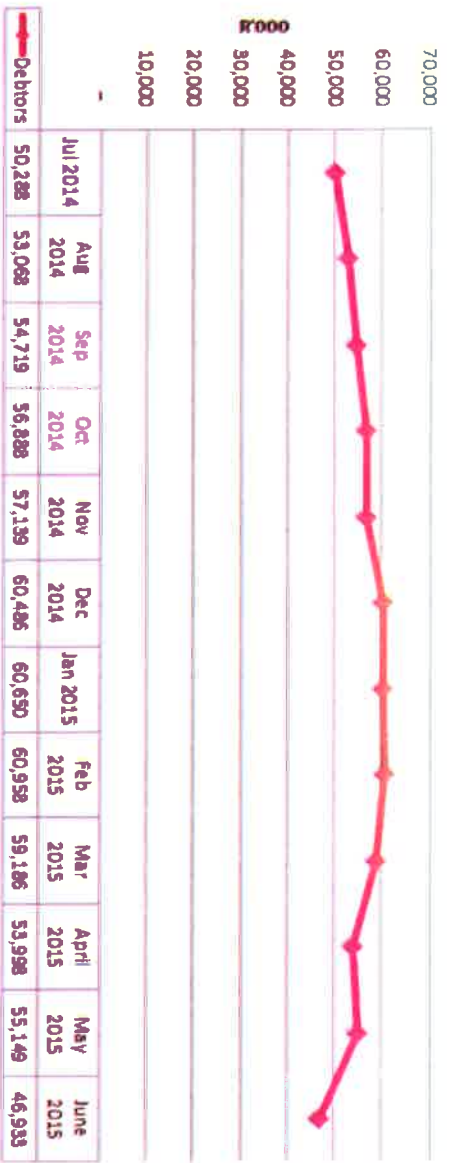
- Rates 45,60%
- Electricity 32,63%
- Rental 1, 98%
- Refuse removal 3,55%
- Other 3,7%

The debtors' age analysis is graphically presented below.

### DEBTORS AGE ANALYSIS - JUNE 2015



### DEBTORS AGE ANALYSIS - MONTHLY



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

**TOP TWENTY DEBTORS**

Account No	Customer Name	Town	Type	Owner Type	Outs. Balance
9900067	WATER PURIFICAT	GROBLERSDAL	GOVERNMENT	OCCUPIER	6,670,652.31
9012345	BREED J & OOSTH	GROBLERSDAL	FARM	OCCUPIER	593,635.71
9901060	KLEINWATERFONTE	GROBLERSDAL	GOVERNMENT	OCCUPIER	575,913.91
20494	BREAKAWAY TRUST	GROBLERSDAL	BUSINESS	OWNER	309,318.06
9000000	REPUBLIEK VAN S	FARMS JS	AGRICULTURE	OWNER	206,845.82
506535	BUMAZI PROPRTI	GROBLERSDAL	BUSINESS	OCCUPIER	205,808.17
9001077	ROYAL SQUARE IN	FARMS JS	FARM	OWNER	185,016.58
201885	SHOPRITE CHECKE	GROBLERSDAL	BUSINESS	OCCUPIER	182,210.30
2913	SHOPRITE/CHECKE	GROBLERSDAL	MUNICIPAL	OCCUPIER	179,856.67
1501364	JAN JOUBERT T	GROBLERSDAL	INDUSTRIAL	OWNER	175,108.00
6000908	DEPARTMENT OF E	MOTETEMIA A	RESIDENTIAL	OWNER	172,316.86
9001035	NDEBELE MAHLANG	FARMS JS	AGRICULTURE	OWNER	168,669.62
9000804	UNKNOWN	FARMS JS	FARM	OWNER	157,845.19
9001052	NDEBELE STAM	FARMS JS	AGRICULTURE	OWNER	146,154.50
9001039	NDEBELE MAHLANG	FARMS JS	FARM	OWNER	141,752.67
9000628	LANDBOUNAVORSIN	FARMS JS	AGRICULTURE	OWNER	141,327.43
9001055	NDEBELE STAM	FARMS JS	AGRICULTURE	OWNER	137,030.22
9000223	UNKNOWN	FARMS JS	FARM	OWNER	130,358.25
9001050	NDEBELE STAM	FARMS JS	AGRICULTURE	OWNER	123,835.37
26610	LUVON INVESTME	GROBLERSDAL	BUSINESS	OWNER	119,127.40
<b>TOTAL</b>					<b>10,712,783.04</b>



**Supporting Table: SC 4 - Creditors Age Analysis**

Description	Budget Year: 2014/15								Prior Year totals for same period
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<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 creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. All creditors for the month were paid within the stipulated period of thirty days and no creditors were outstanding for more than 30 days, hence the age analysis table is blank

**TOP TWENTY CREDITORS PAID:**

CODE	CREDITOR NAME	AMOUNT
4001	MOKWENA MOTORS T/A NONYANE MOT	254,830.00
777	VISION PRINT GRAPHICS & DESIGN	139,080.00
1244	BUSINTULI COMMUNICATIONS	42,310.36
<b>31381</b>	<b>NOSA (PTY) LTD</b>	<b>36,024.00</b>
<b>103</b>	<b>SIZIMISELE SHUTTLE AND TOURS</b>	<b>28,200.00</b>
853	ASISTS COMMUNICATION AGENCY	27,800.00
6173	TRI-COR SIGNS (PTY) LTD	27,664.51
7081	BLACK SUMMER NIGHT PROJECT	23,100.00
2349	LESERSKRING KLUBDIENS	19,993.00
32005	BASADZI PERSONNEL CC	12,671.10
115	J P S TOURS	12,000.00
867	MOROKANE'S GENERAL SUPPLIES	7,533.12
778	INSTITUTE OF MUNICIPAL FINANCE	6,750.00
10030	VAN SCHAIK BOOKSTORE	4,916.80
615	FUNDOFILWE COMMODITY TRADING	4,500.00
<b>6479</b>	<b>CASHBUILD (PTY) LTD</b>	<b>2,344.45</b>
<b>603</b>	<b>EMPOWERMENT MOTORS</b>	<b>2,186.06</b>
<b>6992</b>	<b>GROBLERSDAL BUILD IT</b>	<b>1,239.30</b>
<b>6061</b>	<b>BATTERY CENTRE</b>	<b>882.53</b>
<b>373</b>	<b>LOSKOP PRINTERS</b>	<b>550.00</b>
<b>TOTAL</b>		<b>654,575.23</b>

The above table presents the top twenty creditors paid during the month of June 2015 and an amount of R 654 thousand was paid during the month of June 2015.

### Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of institution & Investment ID	Period of Investment (Year/Months)	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Santam	1 Month	Short term	30-Apr-2015	1	0.40%	927	4	331
Nedbank	3 Months	Short term	30-Jun-2015	123	0.38%	32,794	10,000	23,273
Nedbank	4 Months	Short term	31-Jul-2015	17	0.09%	20,000	(20,000)	-
Abse	3 Months	Short term	31-Jan-2015	17	0.42%	4,069	(3,928)	141
<b>TOTAL</b>				<b>159</b>		<b>57,190</b>	<b>(13,925)</b>	<b>23,745</b>

Supporting table SC5 presents all investments that indicate that the total amount of R 23, 7 million has been invested as at end of June 2015. The opening balance was R57, 1 million, accrued interest for the month amounted to R159 thousand with a total of R 23, 7 million invested at as end of June 2015. A total of R 13, 9 million was withdrawn during the month of June.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2013/14		Budget Year 2014/15							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance		
<b>RECEIPTS</b>										
Operating Transfers and Grants										
National Government	146,878	170,641	170,641	-	170,641	170,641	-	-	170,641	-
Local Government Equitable Share	143,438	166,840	166,840	-	166,840	166,840	-	-	166,840	-
Finance Management	1,550	1,800	1,800	-	1,800	1,800	-	-	1,800	-
Municipal Systems Improvement	880	934	934	-	934	934	-	-	934	-
EPWP Incentive	1,000	1,187	1,187	-	1,187	1,187	-	-	1,187	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-
Other grant providers	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>146,878</b>	<b>170,641</b>	<b>170,641</b>	<b>-</b>	<b>170,641</b>	<b>170,641</b>	<b>-</b>	<b>-</b>	<b>170,641</b>	<b>-</b>
Capital Transfers and Grants										
National Government	63,596	66,840	66,840	15,000	66,840	66,840	-	-	66,840	-
Municipal Infrastructure Grant/MIG	49,596	50,840	50,840	15,000	65,840	65,840	-	-	65,840	-
Integrated National Electrification Grant	10,000	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-
Other grant providers	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>63,596</b>	<b>66,840</b>	<b>66,840</b>	<b>15,000</b>	<b>66,840</b>	<b>66,840</b>	<b>-</b>	<b>-</b>	<b>66,840</b>	<b>-</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>200,474</b>	<b>221,481</b>	<b>236,481</b>	<b>15,000</b>	<b>236,481</b>	<b>236,481</b>	<b>-</b>	<b>-</b>	<b>236,481</b>	<b>-</b>

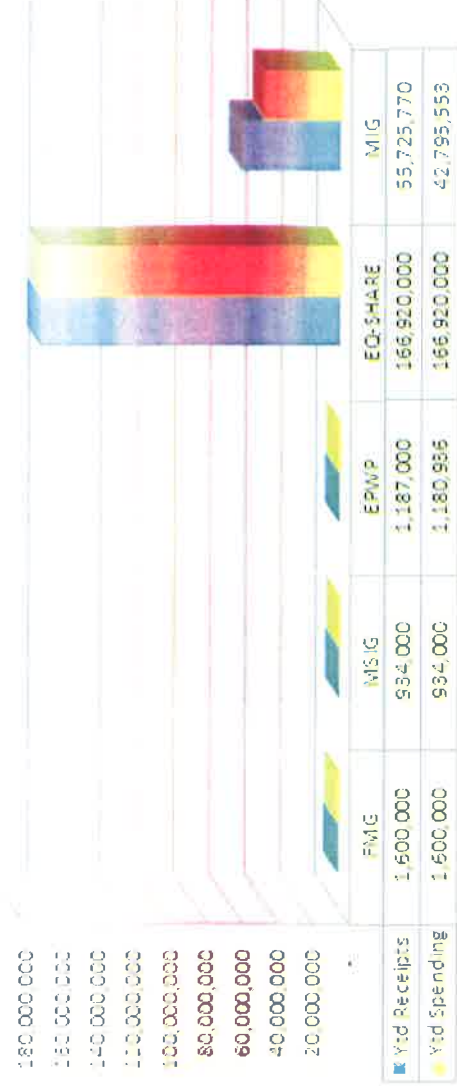
Supporting tables SC6 provide details of grants received. The year to date actual receipts amounts to R221, 4 million of which the major portion is attributed to equitable share (i.e. R166, 9 million) received. Other grants include amongst others, FMG, MSIG, EPWP and MIG. Cognizance should be taken that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

## Supporting Table: SC 7 Transfers and grants - Expenditure

Description	2015-16		Budget Year 2017-18						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actuals	YearTD Actuals	YearTD Budget	YTD Variance	YTD % Variance	Full Year Forecast
<b>EXPENDITURE</b>									
Operating expenditure of Transfers and Grants									
<b>Operating Transfers and Grants</b>									
<b>National Government</b>	146878	170641	170641	14134	170636	170641	(6)	0.0%	170641
Local Government Equitable Share	143438	166320	166320	13810	166320	166320	-	-	166320
Finance Management	1550	1600	1600	50	1600	1600	(0)	0.0%	1600
Municipal Systems Improvement	890	934	934	-	934	934	-	-	934
EPWP Income	1000	1187	1187	174	1181	1187	(6)	-0.5%	1187
<b>Provincial Government</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>District Municipality</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Other grant providers</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>	146878	170641	170641	14134	170636	170641	(6)	0.0%	170641
<b>Capital Transfers and Grants</b>									
<b>National Government</b>	44723	50640	50640	3094	42434	50640	(23406)	-36.6%	50640
Handover Infrastructure Grant (MIG)	38710	50640	50640	3094	42434	50640	(23406)	-36.6%	50640
Integrated National Electrification Grant	16012	-	-	-	-	-	-	-	-
<b>Provincial Government</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>District Municipality</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Other grant providers</b>	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	44723	50640	50640	3094	42434	50640	(23406)	-36.6%	50640
<b>Total capital expenditure of Transfers and Grants</b>	44723	50640	50640	3094	42434	50640	(23406)	-36.6%	50640
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	191601	221481	226481	17228	213068	226481	(23413)	-9.9%	226481

An amount of R17, 2 million has been spent on grants during the month of June 2015 and the year to date actual expenditure amounts to R 213, 0 million. R170, 6 million is spent from operational grants while R42, 4 million is spent from capital grant (MIG and INEP in particular).

### GRANTS PERFORMANCE - JUNE 2015



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 100%
- Municipal Systems Improvement Grant 100%
- Expanded Public Work Programme 99.50%
- Equitable Share 100%
- Municipal Infrastructure Grant 76.80%

Supporting Table: SC 7 Expenditure on Approved Roll over

Description	Budget Year 2014/16			
	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance
<b>EXPENDITURE</b>				
<b>Capital expenditure of Approved Roll-overs</b>				
<b>National Government:</b>				
Municipal Infrastructure Grant (MIG)	8 873	143	6 785	2 088
Integrated National Electrification Grant	4 886	143	4 886	-
	3 987	-	1 899	2 088
<b>Total capital expenditure of Approved Roll-overs</b>	<b>8 873</b>	<b>143</b>	<b>6 785</b>	<b>2 088</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>8 873</b>	<b>143</b>	<b>6 785</b>	<b>2 088</b>
				<b>23.6%</b>
				<b>52.4%</b>
				<b>23.6%</b>
				<b>23.6%</b>

**Supporting Table: SC8 - Councillor Allowances and Employee Related Costs**

Employee and Councillor remuneration	2015/16		Budget Year 2016/17						YTD	YTD % change	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD % change				
<b>Councillors (Political Office Staffers plus Other)</b>											
Basic Salaries and Wages	10 270	10 598	12 081	992	12 198	12 081	158	1%	12 081		
Pension and UIF Contributions	952	1 417	992	87	1 047	992	55	5%	992		
Medical Aid Contributions	170	180	280	18	252	280	(28)	-10%	280		
Motor Vehicle Allowance	3 840	4 096	3 916	324	4 030	3 916	113	3%	3 916		
Cellphone Allowance	-	-	-	-	-	-	-	-	-		
Housing Allowances	-	-	-	-	-	-	-	-	-		
Other benefits and allowances	0	45	340	78	391	340	40	12%	340		
<b>Sub Total - Councillors</b>	<b>15 233</b>	<b>16 273</b>	<b>17 590</b>	<b>1 468</b>	<b>17 905</b>	<b>17 590</b>	<b>315</b>	<b>2%</b>	<b>17 590</b>		
<b>% increase</b>		<b>6,8%</b>	<b>15,5%</b>						<b>15,5%</b>		
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages	3 335	5 131	5 281	267	3 106	5 281	(2 155)	-41%	5 281		
Pension and UIF Contributions	-	400	475	19	206	475	(269)	-56%	475		
Medical Aid Contributions	-	-	-	-	-	-	-	-	-		
Overtime	-	-	-	-	-	-	-	-	-		
Performance Bonus	-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance	627	1 282	1 407	43	663	1 407	(840)	-50%	1 407		
Cellphone Allowance	-	-	-	-	-	-	-	-	-		
Housing Allowance	-	-	-	-	-	-	-	-	-		
Other benefits and allowances	-	87	329	3	34	329	(289)	-83%	329		
Fajrants in lieu of leave	-	60	150	-	-	150	(150)	-100%	150		
Long service awards	-	-	-	-	-	-	-	-	-		
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>4 162</b>	<b>6 949</b>	<b>7 615</b>	<b>322</b>	<b>3 936</b>	<b>7 615</b>	<b>(3 680)</b>	<b>-48%</b>	<b>7 615</b>		
<b>% increase</b>		<b>67,0%</b>	<b>83,0%</b>						<b>83,0%</b>		
<b>Other Municipal Staff</b>											
Basic Salaries and Wages	49 872	60 245	57 342	1 974	58 188	57 342	857	1%	57 342		
Pension and UIF Contributions	8 902	13 223	11 585	939	11 194	11 585	(401)	-3%	11 585		
Medical Aid Contributions	2 821	3 076	3 050	272	2 949	3 050	(101)	-3%	3 050		
Overtime	1 172	775	1 610	198	1 473	1 610	(137)	-9%	1 610		
Performance Bonus	-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance	3 718	4 451	4 870	406	4 994	4 870	323	7%	4 870		
Cellphone Allowance	-	-	-	-	-	-	-	-	-		
Housing Allowances	67	120	139	9	95	139	(43)	-31%	139		
Other benefits and allowances	699	7 483	6 633	3 888	9 713	6 633	3 079	46%	6 633		
Payments in lieu of leave	4 528	855	955	188	1 001	955	46	5%	955		
Long service awards	-	-	-	-	-	-	-	-	-		
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-		
<b>Sub Total - Other Municipal Staff</b>	<b>72 680</b>	<b>90 228</b>	<b>86 994</b>	<b>7 676</b>	<b>89 617</b>	<b>86 994</b>	<b>3 623</b>	<b>4%</b>	<b>86 994</b>		
<b>% increase</b>		<b>24,1%</b>	<b>18,3%</b>						<b>18,3%</b>		
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>92 076</b>	<b>113 461</b>	<b>111 199</b>	<b>9 467</b>	<b>111 459</b>	<b>111 199</b>	<b>259</b>	<b>0%</b>	<b>111 199</b>		
<b>% increase</b>		<b>23,2%</b>	<b>20,9%</b>						<b>20,9%</b>		

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for June 2015 amounts to R9, 4 million and the year to date actual expenditure amounted to R111, 4 million. The expenditure for remuneration of councillors as at June 2015 amounts to R 1, 4 million.

Description	Budget Year 2014/15											
	July	August	Sept	October	November	December	January	February	March	April	May	June
<b>Cash Receipts By Source</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Property rates	1,342	1,095	1,981	971	1,297	871	1,217	1,838	2,065	1,904	1,250	835
Property rates - penalties & collection charges	4,572	3,825	5,818	4,100	3,963	2,952	5,221	4,731	4,808	3,950	4,596	2,807
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	273	223	302	243	218	181	262	281	268	261	245	240
Service charges - other	63	63	(7)	253	23	27	260	197	194	857	77	1,001
Rent of facilities and equipment	57	46	110	114	88	65	158	88	88	90	86	180
Interest earned - external investments	444	444	1,082	724	38	38	520	225	189	920	162	3,273
Interest earned - outstanding debtors	98	64	728	56	68	58	104	158	289	77	419	5,000
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24	34	18	25	50	14	81	61	38	38	39	1,085
Licences and permits	531	531	532	517	534	347	871	489	499	481	481	3,642
Agency services	-	-	-	-	-	-	-	-	-	-	-	2,104
Transfer receipts - operating	86,140	84	42	476	55,862	-	1,040	276	45,646	382	118	2,104
Transfer receipts - capital	1,832	285	7,832	52	221	88	22,324	117	29,514	573	23	1,832
Other revenue	-	-	-	-	-	-	-	-	-	-	-	331
<b>Cash Receipts By Source</b>	<b>74,391</b>	<b>6,576</b>	<b>18,228</b>	<b>7,538</b>	<b>62,414</b>	<b>4,647</b>	<b>32,766</b>	<b>8,263</b>	<b>83,073</b>	<b>8,026</b>	<b>7,442</b>	<b>4,830</b>
<b>Other Cash Flows By Source</b>	<b>1,801</b>	<b>40,840</b>	<b>3,527</b>	<b>1,058</b>	<b>3,112</b>	<b>-</b>	<b>20,211</b>	<b>8,111</b>	<b>6,281</b>	<b>7,698</b>	<b>3,698</b>	<b>1,527</b>
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & donated assets	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	(3)	(22)	(1)	24	(4)	10	17	6	(26)	27	2,334	1,900
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>76,192</b>	<b>6,604</b>	<b>18,228</b>	<b>8,597</b>	<b>65,522</b>	<b>4,658</b>	<b>32,766</b>	<b>28,480</b>	<b>91,191</b>	<b>14,381</b>	<b>14,887</b>	<b>19,661</b>
<b>Cash Payments by Type</b>	<b>6,941</b>	<b>6,937</b>	<b>6,288</b>	<b>7,120</b>	<b>7,071</b>	<b>11,317</b>	<b>7,289</b>	<b>8,887</b>	<b>7,889</b>	<b>10,748</b>	<b>8,648</b>	<b>7,926</b>
Employee related costs	1,901	1,324	1,324	1,244	1,343	1,831	1,878	1,338	1,343	2,047	1,640	1,640
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	5,835	6,018	4,094	4,590	(860)	7,854	3,578	4,028	49	7,078	45	4,493
Bulk purchases - Water & Sewer	290	136	130	141	180	3	178	221	123	136	87	83
Other materials	272	136	130	141	180	3	178	221	123	136	87	83
Contracted services	872	872	857	857	847	1,675	1,941	1,073	1,120	1,102	1,246	822
Grants and subsidies paid - other municipalities	94	53	56	55	(55)	164	731	141	177	180	47	493
Grants and subsidies paid - other	94	53	56	55	(55)	164	731	141	177	180	47	493
General expenses	9,588	6,282	585	17,523	13,588	7,292	9,484	20,436	6,841	8,831	17,245	17,828
<b>Cash Payments by Type</b>	<b>26,326</b>	<b>21,822</b>	<b>13,432</b>	<b>31,644</b>	<b>24,267</b>	<b>29,636</b>	<b>20,772</b>	<b>34,135</b>	<b>17,352</b>	<b>30,133</b>	<b>26,778</b>	<b>32,442</b>
<b>Other Cash Flows Payments by Type</b>	<b>128</b>	<b>-</b>	<b>-</b>	<b>1,512</b>	<b>3,181</b>	<b>8,488</b>	<b>12,133</b>	<b>12,746</b>	<b>10,676</b>	<b>9,888</b>	<b>11,895</b>	<b>5,318</b>
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Equipment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>26,454</b>	<b>21,822</b>	<b>13,432</b>	<b>33,156</b>	<b>27,447</b>	<b>38,125</b>	<b>32,910</b>	<b>46,881</b>	<b>28,028</b>	<b>40,122</b>	<b>38,719</b>	<b>37,760</b>
<b>NET INCREASE(DECREASE) IN CASH HELD</b>	<b>43,745</b>	<b>(11,558)</b>	<b>4,576</b>	<b>(21,555)</b>	<b>41,075</b>	<b>(33,467)</b>	<b>(6,164)</b>	<b>(18,390)</b>	<b>63,163</b>	<b>(25,741)</b>	<b>(21,908)</b>	<b>(27,096)</b>
Cash held equivalent at the monthly year beginning	35,400	84,146	69,178	73,854	49,295	80,369	56,902	58,738	38,348	101,511	75,770	51,558
Cash held equivalent at the monthly year end	84,146	84,146	84,146	84,146	84,146	84,146	84,146	84,146	84,146	84,146	84,146	84,146
<b>Total</b>	<b>391,082</b>	<b>330,787</b>	<b>330,787</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>	<b>391,082</b>



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 4, 8 million excluding the capital transfer receipts and the total cash payment for the month were R 37, 7 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					% spend of Original Budget	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance
Monthly exp' performance trend									
July		274	274	126	126	274	148	54.1%	0.16%
August	9	634	634	-	908	908	908	0.16%	0.16%
September	204	4,420	4,420	91	91	5,927	5,236	98.3%	0.12%
October	395	6,173	6,173	1,532	1,532	11,501	9,969	86.7%	2%
November	4,785	13,178	13,178	2,799	2,799	24,679	21,895	89.7%	4%
December	5,696	4,883	4,883	7,446	7,446	26,562	22,116	74.8%	10%
January	4,445	2,130	2,130	10,665	10,665	31,692	21,027	66.3%	14%
February	5,975	6,036	6,036	11,180	11,180	48,144	36,984	76.8%	14%
March	3,611	5,274	11,458	9,365	9,365	59,600	50,235	84.3%	12%
April	6,823	13,008	10,465	8,762	8,762	70,066	61,303	87.5%	11%
May	8,268	5,464	17,163	8,514	8,514	87,229	78,715	90.2%	11%
June	5,413	15,813	15,274	5,315	5,315	102,503	97,188	94.8%	7%
<b>Total Capital expenditure</b>	<b>46,872</b>	<b>77,290</b>	<b>102,603</b>	<b>66,787</b>					

Supporting table SC12 provides information on the monthly trends for capex. In terms of this table the capital expenditure for the month of June amounts to R 5, 3 million. The capital budget spending still need to be given thorough consideration since the average monthly spending is lower than the projected monthly expenditure.

In terms of the year to date budget, the spending was anticipated to be at R 102, 5 million based on the adjusted budget and only R66, 1 million has actually been spent to date. This reflects year to date variance of 94, 8%.

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
<b>Capital expenditure on new assets</b>									
Infrastructure	37,062	61,239	72,619	4,062	44,666	74,619	26,933	36.6%	75,619
Infrastructure - Road transport	30,589	49,239	60,840	3,716	39,139	69,696	29,742	37.8%	69,696
Roads, Pavements & Bridges	30,589	47,739	61,860	3,558	38,541	61,860	23,336	37.7%	61,860
Storm water		1,500	1,000	157	597	1,000	403	40.3%	1,000
Infrastructure - Electric	6,463	2,000	9,739	1,376	5,448	9,739	4,292	44.1%	9,739
Generation									
Transmission & Reception	3,898		4,988	1,259	3,151	4,988	1,696	36.8%	4,988
Street Lighting	2,565	2,000	4,752	123	2,297	4,752	2,455	51.7%	4,752
Infrastructure - Other									
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>	176	500	3,341	148	2,498	3,341	843	26.2%	3,341
Parks & gardens		500	300	156	156	300	144	47.0%	300
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire safety & emergency									
Security and policing									
Busese									
Clinics									
Museums & Art Galleries									
Cemeteries	176		3,041	(11)	2,939	3,041	702	23.1%	3,041
Social rental housing									
Other									
<b>Heritage assets</b>									
Buildings									
Other									
<b>Investment properties</b>									
Housing development									
Other									
<b>Other assets</b>	6	600	1,065		1,065	1,065	0	0.0%	1,065
General vehicles									
Specialized 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	6	600	1,065		1,065	1,065	0		1,065
<b>Agricultural assets</b>									
NA									
<b>Biological assets</b>									
NA									
<b>Intangibles</b>									
Computers - software & programming									
Other									
<b>Total Capital Expenditure on new assets</b>	<b>37,239</b>	<b>62,339</b>	<b>77,026</b>	<b>4,840</b>	<b>48,148</b>	<b>77,026</b>	<b>28,876</b>	<b>37.8%</b>	<b>77,026</b>

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

Description	2017-18		Budget Yr: 2017-18						YTD Variance	YTD Variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance %			
<b>Capital expenditure on renewal of existing assets</b>	<b>10,431</b>	<b>19,851</b>	<b>17,404</b>	<b>544</b>	<b>10,596</b>	<b>17,404</b>	<b>6,808</b>	<b>39.1%</b>	<b>17,404</b>		
Infrastructure											
Infrastructure - Road Repairs	1,038	12,800	12,578	400	6,532	12,578	6,046	47.2%	12,578		
Roads, Pavement & Bridges	6,839	19,800	12,578	400	6,532	12,578	5,846	47.2%	12,578		
Storm water											
Infrastructure - Electricity	3,792	6,250	4,480	114	3,585	4,480	915	20.4%	4,480		
Generation											
Transmission & Retention	3,792	6,250	4,480	114	3,585	4,480	915	20.4%	4,480		
Street Lighting											
Infrastructure - Other											
Waste Management											
Transportation											
Gas											
Other											
<b>Community</b>											
Parks & grounds											
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>	<b>2,001</b>	<b>6,100</b>	<b>6,076</b>	<b>630</b>	<b>7,044</b>	<b>6,076</b>	<b>1,031</b>	<b>12.8%</b>	<b>6,076</b>		
General vehicles		200									
Specialised vehicles											
Plant & equipment		800									
Computers - hardware/equipment	1,311	500	478		488	478	9	1.9%	478		
Furniture and other office equipment	356	300	500		282	500	218	43.0%	500		
Abattoirs											
Markets											
Civic Land and Buildings		1,500	2,420		2,598	2,420	(188)	-7.0%	2,420		
Other Buildings	43		2,300	58	1,941	2,300	459	20.0%	2,300		
Other Land		1,500	1,500	220	1,008	1,500	491	32.7%	1,500		
Surplus Assets - (Investment or Inventory)											
Other	291	500	877	253	855	877	22	2.5%	877		
<b>Agricultural assets</b>											
N/A											
<b>Biological assets</b>											
N/A											
<b>Intangible</b>											
Computers - software & programming											
Other											
<b>Total Capital Exp on renewal of existing assets</b>	<b>12,432</b>	<b>24,951</b>	<b>28,478</b>	<b>1,078</b>	<b>17,639</b>	<b>28,478</b>	<b>7,840</b>	<b>30.8%</b>	<b>28,478</b>		

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

Description	Budget Year 2013									
	2013-4 Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to date actual	Year to date budget	VTD variance	VTD variance	Full Year Forecast	
<b>Repairs and maintenance expenditure</b>	<b>-522</b>	<b>3,200</b>	<b>1,070</b>	<b>528</b>	<b>3,036</b>	<b>3,352</b>	<b>116</b>	<b>-3,4%</b>	<b>4,070</b>	
Infrastructure - Buildings	2,248	1,500	1,250	118	1,425	1,042	384	-18.0%	1,425	
Infrastructure - Electrical	1,254	1,000	500	75	821	750	171	-17.4%	900	
Infrastructure - Streets	183	300	350	18	244	200	44	-18.3%	300	
Infrastructure - Electrical	979	1,000	1,300	53	1,271	863	408	-17.4%	1,000	
Infrastructure - Streets	673	1,000	1,300	66	1,271	863	408	-17.4%	1,000	
Infrastructure - Water	-	-	-	-	-	-	-	-	-	
Infrastructure - Other	1,107	1,000	1,000	417	1,110	1,267	157	12.4%	1,520	
Transportation	1,107	1,000	1,000	417	1,110	1,267	157	12.4%	1,520	
Other	-	-	-	-	-	-	-	-	-	
Community	13	-	-	-	-	-	-	-	-	
Parks & gardens	-	-	-	-	-	-	-	-	-	
Sportsfields & stadia	-	-	-	-	-	-	-	-	-	
Swimming pools	-	-	-	-	-	-	-	-	-	
Community halls	13	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Recreational facilities	-	-	-	-	-	-	-	-	-	
Security and policing	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	
Cemeteries	-	-	-	-	-	-	-	-	-	
Social rental housing	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Other assets	5,053	5,576	6,828	302	7,281	6,690	(1,792)	-31.5%	6,828	
General vehicles	32	2,007	3,527	273	3,331	2,936	(395)	-33.7%	3,527	
Specialised vehicles	-	-	-	-	-	-	-	-	-	
Fleet & equipment	1,375	500	600	-	606	567	(39)	-3.4%	600	
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment	-	-	-	-	-	-	-	-	-	
Apartments	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	614	1,250	1,000	27	1,408	1,333	(65)	-12.4%	1,600	
Other Buildings	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)	2,721	1,750	1,021	3	1,408	851	(557)	-23.3%	1,021	
Other	-	-	-	-	-	-	-	-	-	
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-	
N/A	-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-	
N/A	-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-	
Computers - software & programming	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	<b>9,886</b>	<b>6,776</b>	<b>10,886</b>	<b>830</b>	<b>10,886</b>	<b>9,082</b>	<b>(1,804)</b>	<b>-31.0%</b>	<b>10,886</b>	

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

The total year to date actuals for new capital projects amounts to R 48, 1 million and the year to date budget is R77, 0 million which reflects 37, 5% less expenditure on new assets. The year to date expenditure on renewal of existing assets is R 17, 6 million and the year to date budget is R25, 4 million and this reflects 30, 8% variance.

The actual expenditure for the month of June 2015 on repairs and maintenance is R 830 thousand and the year to date actual amounts to R 10, 9 million and the year to date budget is R9, 0 million, reflecting over spending variance of 21, 0%.

**Quality certificate**

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

Municipal Manager of Elias Motsaledi Local Municipality (LIM 472)

Signature .....  .....

Date ..... 13/6/2015 .....

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