

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



## MONTHLY BUDGET STATEMENT REPORT

**March 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				51-Oct-2014-15				YTD	YTD	YTD	Full Year
	Audited	Original	Adjusted	Monthly	YearTD	YearTD	var-	var-				
Finance Performance	Oct/decm	5-udget	5-udget	actua-	actua-	budget	var-	var-				
Prudent rates	120,450	30,000	24,500	576	12,145	8,376	13,232	-10%	24,500			
Service charges	122,021	49,040	37,600	4,375	17,110	12,657	14,471	-7%	37,600			
Investment revenue	9,558	2,800	4,200	88	2,620	9,192	1575	-18%	4,200			
Transfers recognised - operational	140,876	170,641	170,641	45,640	168,668	127,621	41,047	33%	170,641			
Other own revenue	17,519	13,628	17,913	661	10,796	13,435	(2,639)	-20%	18,013			
<b>Total Revenue excluding capital transfers</b>	<b>246,066</b>	<b>290,118</b>	<b>286,123</b>	<b>62,279</b>	<b>246,937</b>	<b>213,643</b>	<b>31,494</b>	<b>16%</b>	<b>286,223</b>			
Employee costs	87,146	97,177	93,609	7,689	67,605	70,207	(2,602)	-4%	93,609			
Remuneration of Councilors	16,637	16,273	17,590	1,343	12,950	13,162	(342)	-3%	17,590			
Depreciation & asset impairment	32,828	35,000	33,500	-	-	25,125	(25,125)	=100%	33,500			
Finance charges	-	-	-	-	-	-	-	-	-			
Materials and bulk purchases	46,691	50,013	56,032	172	36,906	42,624	(5,718)	-12%	56,032			
Transfers and grants	2,287	9,600	1,940	177	1,415	1,455	(40)	-3%	1,940			
Other expenditure	78,695	83,433	102,116	7,981	65,020	76,587	(11,567)	-15%	102,116			
<b>Total Expenditure</b>	<b>266,675</b>	<b>291,497</b>	<b>304,787</b>	<b>17,352</b>	<b>183,877</b>	<b>228,590</b>	<b>(44,713)</b>	<b>-20%</b>	<b>304,787</b>			
Surplus/(Deficit)	(21,610)	(11,379)	(19,663)	34,927	61,460	(14,748)	76,207	-517%	(19,663)			
Contributions & Capital transfers	44,723	50,840	59,814	8,111	32,596	44,960	(12,264)	-27%	59,814			
Share of surplus/deficit of associate	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	23,113	39,461	40,150	43,039	94,055	30,113	63,943	212%	40,150			
<b>Capital expenditure &amp; funds sources</b>												
Capital expenditure	49,665	77,290	84,383	9,365	42,600	63,288	(20,687)	-33%	84,383			
Capital transfers recognised	40,235	50,940	59,814	5,910	33,460	44,661	(11,400)	-25%	59,814			
Public contributions & donations	-	-	-	-	-	-	-	-	-			
Borrowing	-	-	-	-	-	-	-	-	-			
Internally generated funds	9,430	26,480	24,668	3,666	8,140	18,427	(9,287)	-80%	24,668			
<b>Total sources of capital funds</b>	<b>49,665</b>	<b>77,290</b>	<b>84,383</b>	<b>8,986</b>	<b>42,600</b>	<b>63,288</b>	<b>(20,687)</b>	<b>-33%</b>	<b>84,383</b>			
<b>Financial position</b>												
Total current assets	80,618	72,269	110,321	-	186,046	-	-	-	110,321			
Total non current assets	813,489	1,077,247	858,956	-	825,140	-	-	-	858,956			
Total current liabilities	82,176	43,000	41,307	-	119,216	-	-	-	41,307			
Total non current liabilities	34,993	40,000	40,000	-	30,512	-	-	-	40,000			
Community wealth/Equity	787,245	1,066,516	887,970	-	880,466	-	-	-	887,970			
<b>Cash flows</b>												
Net cash from (used) operating	79,508	72,558	110,247	40,127	111,189	82,986	(28,514)	-34%	110,247			
Net cash from (used) investing	(56,616)	(72,280)	(83,383)	(10,876)	(48,064)	(82,338)	(14,473)	23%	(83,383)			
Net cash from (used) financing	22	500	10	6	27	8	(20)	-282%	10			
Cash/equivalents at the month/year end	36,247	20,789	62,121	-	101,611	65,403	(46,169)	-93%	66,222			
<b>Debtors &amp; creditors analysis</b>												
<b>Debtors Age Analysis</b>												
Total By Income Source	7,647	4,236	2,946	1,883	1,897	14,324	28,863	-	69,188			
<b>Creditors Age Analysis</b>												
Total Creditors	-	-	-	-	-	-	-	-	-			

The above C1 Sum table summarizes the following activities:-

**Revenue:**

The actual revenue for the month of March 2015 is R 52, 2 million and the year to date actual is R245, 3 million. With a year to date budget of R213, 8 million, this reflects a favourable variance of 15% (R31, 4 million) and all revenue generating activities reflect a positive variance except the following line items:

- Property rates: 18% unfavourable variance
- Service charges – refuse removal: 11% unfavourable variance
- Rental of facilities : 32% unfavourable variance
- Fines: 26 % unfavourable variance

**Operating Expenditure**

The Operational expenditure for the month amounts to R17, 3 million and the year to date actual amounts to R183, 8 million and the year to date budget is R228, 5 million. This reflects an unfavourable variance of R 44, 7 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 March amounts to R9, 3 million and the year to date capital expenditure amounts to R42, 6 million of which the R31, 5 million spending pertains to MIG funded project/s, R1, 8 million from INEP roll over and R9, 1 million pertains to internally funded project/s.

**Surplus/Deficit**

Taking the above into consideration, the net operating deficit for the month is R43, 0 million and the year to date results reflect a surplus amounting to R94, 0 million.

**Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors for the month of March 2015 amounts to R59, 1 million of which R46, 1 million (78, 93%) is consumer debtors and R13, 0 million (22, 07%) 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	YTD Variance	Full Year Forecast
		Actual Outcome	Original Budget	Adjusted Budget	Monthly Actual	Year-TD Actual	Year-TD Budget	Variance Budget			
<b>Revenue - Standard</b>											
<b>Governance and administration</b>	<b>176,282</b>	<b>207,929</b>	<b>206,020</b>	<b>47,233</b>	<b>191,582</b>	<b>154,515</b>	<b>37,067</b>	<b>24%</b>	<b>206,020</b>		
Executive and council	1,611	934	934	-	844	701	143	20%	934		
Budget and treasury office	174,529	206,990	204,936	47,232	190,678	153,702	36,976	24%	204,936		
Corporate services	142	105	150	0	61	113	151	-49%	150		
<b>Community and public safety</b>	<b>6,414</b>	<b>7,686</b>	<b>1,171</b>	<b>75</b>	<b>663</b>	<b>878</b>	<b>(215)</b>	<b>-25%</b>	<b>1,171</b>		
Community and social services	46	1,353	511	14	308	383	(76)	-20%	511		
Sport and recreation	2	25	60	-	20	45	(25)	-55%	60		
Public safety	6,366	6,302	600	61	335	450	(115)	-29%	600		
<b>Economic and environmental services</b>	<b>41,165</b>	<b>52,357</b>	<b>66,347</b>	<b>6,556</b>	<b>36,677</b>	<b>49,761</b>	<b>(13,083)</b>	<b>-28%</b>	<b>66,347</b>		
Planning and development	22	77	1,562	677	805	1,171	(366)	-31%	1,562		
Road transport	41,142	52,280	64,786	5,881	35,872	48,589	(12,717)	-29%	64,786		
<b>Trading services</b>	<b>65,957</b>	<b>62,986</b>	<b>71,398</b>	<b>6,775</b>	<b>49,009</b>	<b>53,548</b>	<b>(4,539)</b>	<b>-8%</b>	<b>71,398</b>		
Electricity	65,588	56,430	67,478	6,775	49,009	50,608	(1,599)	-9%	67,478		
Water	2,006	-	-	-	-	-	-	-	-		
Waste water management	617	-	-	-	-	-	-	-	-		
Waste management	2,746	6,556	3,920	-	-	2,940	(2,940)	-100%	3,920		
Other	-	-	-	-	-	-	-	-	-		
<b>Total Revenue - Standard</b>	<b>289,817</b>	<b>330,958</b>	<b>344,936</b>	<b>60,640</b>	<b>277,932</b>	<b>258,702</b>	<b>19,230</b>	<b>7%</b>	<b>344,936</b>		
<b>Expenditure - Standard</b>											
<b>Governance and administration</b>	<b>168,666</b>	<b>140,374</b>	<b>167,129</b>	<b>9,977</b>	<b>83,716</b>	<b>117,647</b>	<b>(34,132)</b>	<b>-29%</b>	<b>167,129</b>		
Executive and council	48,179	35,246	41,749	5,261	28,820	31,312	(2,492)	-8%	41,749		
Budget and treasury office	66,069	64,053	71,783	3,237	20,417	53,837	(33,421)	-62%	71,783		
Corporate services	44,317	41,074	43,597	1,479	34,477	32,698	1,780	5%	43,597		
<b>Community and public safety</b>	<b>14,736</b>	<b>60,987</b>	<b>39,656</b>	<b>2,988</b>	<b>25,834</b>	<b>29,666</b>	<b>(3,832)</b>	<b>-13%</b>	<b>39,656</b>		
Community and social services	3,364	20,771	17,858	1,224	12,485	13,394	(899)	-7%	17,858		
Sport and recreation	-	445	172	-	-	129	(129)	-100%	172		
Public safety	11,372	29,771	21,525	1,764	13,340	16,144	(2,804)	-17%	21,525		
<b>Economic and environmental services</b>	<b>31,670</b>	<b>30,947</b>	<b>36,160</b>	<b>3,636</b>	<b>26,434</b>	<b>27,120</b>	<b>(686)</b>	<b>-3%</b>	<b>36,160</b>		
Planning and development	10,273	12,158	12,812	1,919	8,733	9,609	(876)	-9%	12,812		
Road transport	21,297	18,789	23,348	1,716	17,701	17,511	190	1%	23,348		
Environmental protection	-	-	-	-	-	-	-	-	-		
<b>Trading services</b>	<b>61,804</b>	<b>68,190</b>	<b>71,943</b>	<b>782</b>	<b>47,894</b>	<b>63,967</b>	<b>(6,064)</b>	<b>-11%</b>	<b>71,943</b>		
Electricity	51,150	56,772	59,285	353	39,253	44,464	(5,210)	-12%	59,285		
Waste management	10,654	12,418	12,658	399	8,640	9,494	(853)	-9%	12,658		
Other	-	-	-	-	-	-	-	-	-		
<b>Total Expenditure - Standard</b>	<b>286,676</b>	<b>291,497</b>	<b>304,787</b>	<b>17,362</b>	<b>183,877</b>	<b>228,690</b>	<b>(44,713)</b>	<b>-20%</b>	<b>304,787</b>		
<b>Surplus/(Deficit) for the year</b>	<b>23,143</b>	<b>39,461</b>	<b>40,160</b>	<b>43,280</b>	<b>94,056</b>	<b>30,112</b>	<b>63,943</b>	<b>212%</b>	<b>40,160</b>		

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

Vote Description	Budget Year - 2021/22									
	2013/14	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	940	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	890	934	934	-	844	701	143	20.4%	894	
Vote 3 - Budget & Treasury	174,529	200,890	204,936	47,232	190,678	159,702	30,976	24.1%	204,936	
Vote 4 - Corporate Services	142	105	150	0	61	113	(51)	-45.6%	150	
Vote 5 - Community Services	9,541	14,242	11,091	200	7,152	8,318	(1,167)	-14.0%	11,091	
Vote 6 - Technical Services	104,353	108,710	126,263	12,531	78,393	94,898	(16,505)	-17.2%	126,263	
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	22	77	1,562	677	805	1,171	(366)	-31.3%	1,562	
<b>Total Revenue by Vote</b>	<b>289,817</b>	<b>330,958</b>	<b>344,936</b>	<b>60,640</b>	<b>277,932</b>	<b>258,702</b>	<b>19,230</b>	<b>7.4%</b>	<b>344,936</b>	
<b>Expenditure by Vote</b>										
Vote 1 - Executive & Council	25,883	25,556	27,288	1,644	19,268	20,466	(1,198)	-5.9%	27,288	
Vote 2 - Office of the Municipal Manager	6,193	9,690	14,461	3,617	9,552	10,846	(1,294)	-11.9%	14,461	
Vote 3 - Budget & Treasury	66,068	64,653	71,783	3,237	20,417	53,837	(33,420)	-62.1%	71,783	
Vote 4 - Corporate Services	44,317	41,074	43,597	1,479	34,477	32,698	1,780	5.4%	43,597	
Vote 5 - Community Services	41,399	69,405	58,202	3,640	37,849	42,152	(4,303)	-11.4%	58,202	
Vote 6 - Technical Services	72,448	75,580	70,843	1,818	54,086	58,992	(4,906)	-8.3%	70,843	
Vote 7 - Strategic Development	4,750	9,223	6,281	769	4,576	4,711	(135)	-2.9%	6,281	
Vote 8 - Developmental Planning	6,543	5,836	6,831	1,150	4,157	4,898	(741)	-15.1%	6,531	
<b>Total Expenditure by Vote</b>	<b>266,675</b>	<b>291,497</b>	<b>304,787</b>	<b>17,352</b>	<b>183,877</b>	<b>228,590</b>	<b>(44,713)</b>	<b>-19.6%</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>43,289</b>	<b>94,055</b>	<b>30,112</b>	<b>63,943</b>	<b>212.4%</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**

Description	Budget Year: 2017-18									
	2013-12	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YearTD Variance	YTD Variance	Full Year Forecast
<b>Revenue By Source</b>										
Property rates	20,450	50,000	24,500	678	16,448	16,372	(776)	-4%	24,500	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	53,866	55,000	62,700	4,310	43,458	47,025	(3,567)	-7%	62,700	
Service charges - refuse revenue	2,721	5,188	5,503	259	2,810	2,927	(117)	-11%	5,503	
Service charges - other	-	2,561	1,206	184	1,001	905	97	11%	1,206	
Rental of facilities and equipment	1,125	1,055	3,080	88	1,571	2,285	(724)	-32%	3,080	
Interest earned - external investments	3,508	2,800	4,280	189	2,620	3,185	(575)	-18%	4,280	
Interest earned - outstanding debtors	5,225	5,000	7,000	488	4,387	5,250	(863)	-18%	7,000	
Fines	1,956	610	610	61	397	458	(61)	-29%	610	
Licences and permits	4,666	5,648	6,000	-	3,865	4,500	(635)	-14%	6,000	
Agency services	2,823	-	-	-	-	-	-	-	-	
Transfers recognised - operational	146,878	170,841	170,641	45,646	169,668	127,981	41,687	33%	170,641	
Other revenue	2,210	1,315	1,243	24	623	939	(316)	-33%	1,343	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	
<b>Total Revenue excluding capital transfers</b>	<b>245,065</b>	<b>280,118</b>	<b>285,123</b>	<b>52,279</b>	<b>245,337</b>	<b>213,843</b>	<b>31,494</b>	<b>15%</b>	<b>285,223</b>	
<b>Expenditure By Type</b>										
Employee related costs	67,146	67,177	69,606	7,666	67,606	70,207	(2,602)	-4%	69,606	
Remuneration of councillors	16,037	16,273	17,590	1,343	12,850	13,182	(342)	-3%	17,590	
Capital impairment	10,245	3,000	11,000	-	-	2,250	(8,250)	-160%	11,000	
Depreciation & asset impairment	32,328	35,000	33,500	-	-	28,128	(4,252)	-15%	33,500	
Finance charges	-	-	-	-	-	-	-	-	-	
Bulk purchases	48,014	47,000	54,300	49	55,585	40,725	(15,140)	-13%	54,300	
Other materials	1,677	3,613	1,732	128	1,402	1,266	103	8%	1,732	
Contracted services	9,800	8,700	18,505	1,120	2,387	14,629	(6,241)	-43%	18,505	
Transfers and grants	2,287	9,600	1,940	177	1,415	1,455	(40)	-3%	1,940	
Other expenditure	58,840	71,733	71,611	6,841	56,633	53,708	2,924	5%	71,611	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>266,676</b>	<b>291,497</b>	<b>304,787</b>	<b>17,362</b>	<b>183,877</b>	<b>228,690</b>	<b>(44,713)</b>	<b>-20%</b>	<b>304,787</b>	
<b>Surplus/(Deficit)</b>	<b>(21,610)</b>	<b>(11,379)</b>	<b>(19,663)</b>	<b>34,927</b>	<b>61,460</b>	<b>(14,749)</b>	<b>76,207</b>	<b>(0)</b>	<b>(19,663)</b>	
Transfers recognised - capital	44,723	50,840	58,813	8,111	32,586	44,880	(12,294)	(0)	59,713	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers</b>	<b>23,113</b>	<b>39,461</b>	<b>40,180</b>	<b>43,039</b>	<b>94,086</b>	<b>30,113</b>	<b>-</b>	<b>-</b>	<b>40,180</b>	
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	<b>23,113</b>	<b>39,461</b>	<b>40,180</b>	<b>43,039</b>	<b>94,086</b>	<b>30,113</b>	<b>-</b>	<b>-</b>	<b>40,180</b>	
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associate	<b>23,113</b>	<b>39,461</b>	<b>40,180</b>	<b>43,039</b>	<b>94,086</b>	<b>30,113</b>	<b>-</b>	<b>-</b>	<b>40,180</b>	
<b>Surplus/(Deficit) for the year</b>	<b>23,113</b>	<b>39,461</b>	<b>40,180</b>	<b>43,039</b>	<b>94,086</b>	<b>30,113</b>	<b>-</b>	<b>-</b>	<b>40,180</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, rental, interest on investments, fines, and other revenue. All other sources reflect a positive variance. In the case of expenditure, all year to date actuals reflects an under spending except the other material, (8 % variance) and other expenditure (5% 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	Budget Year 2014/15											
	2013/14	Original Budget	Adjusted Budget	Monthly actual	Year-to-date actual	Year-to-date budget	YTD Variance	YTD Variance %	Full Year Forecast			
	Outcome											
<b>Capital Expenditure - Standard Classification</b>												
<b>Governance and administration</b>	2,057	1,300	2,400	339	1,738	1,800	(62)	-3%	2,400			
Executive and council	-	-	-	-	-	-	-	-	-			
Budget and treasury office	75	-	-	-	-	-	-	-	-			
Corporate services	1,982	1,300	2,400	339	1,738	1,800	(62)	-3%	2,400			
<b>Community and public safety</b>	-	600	600	-	-	375	(375)	-100%	600			
Community and social services	-	600	600	-	-	375	(375)	-100%	600			
Sport and recreation	-	-	-	-	-	-	-	-	-			
Public safety	-	-	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-	-	-			
Health	-	-	-	-	-	-	-	-	-			
<b>Economic and environmental services</b>	38,257	66,940	71,716	7,566	35,513	53,787	(18,274)	-34%	71,716			
Planning and development	-	1,500	1,500	-	385	1,125	(730)	-85%	1,500			
Road transport	38,257	65,440	70,216	7,566	35,118	52,862	(17,544)	-33%	70,216			
Environmental protection	-	-	-	-	-	-	-	-	-			
<b>Trading services</b>	9,350	7,950	9,768	1,470	5,349	7,326	(1,976)	-27%	9,768			
Electricity	9,350	7,950	9,768	1,470	5,349	7,326	(1,976)	-27%	9,768			
Water	-	-	-	-	-	-	-	-	-			
Waste water management	-	-	-	-	-	-	-	-	-			
Waste management	-	-	-	-	-	-	-	-	-			
<b>Other</b>	-	600	-	-	-	-	-	-	600			
<b>Total Capital Expenditure - Standard Classification</b>	49,655	77,290	84,383	9,365	42,600	63,288	(20,687)	-33%	84,983			
<b>Funded by:</b>												
National Government	40,235	50,840	55,826	5,217	31,562	41,870	(10,308)	-25%	55,826			
Provincial Government	-	-	-	-	-	-	-	-	-			
District Municipality	-	-	-	-	-	-	-	-	-			
Other transfers and grants	-	-	3,988	583	1,889	2,991	(1,092)	-37%	3,988			
<b>Transfers recognised - capital</b>	40,235	50,840	59,814	5,810	33,450	44,861	(11,400)	-28%	59,814			
<b>Public contributions &amp; donations</b>	-	-	-	-	-	-	-	-	-			
<b>Borrowing</b>	-	-	-	-	-	-	-	-	-			
<b>Internally generated funds</b>	9,430	26,450	24,569	3,555	9,140	18,427	(9,287)	-50%	24,569			
<b>Total Capital Funding</b>	49,665	77,290	84,383	9,365	42,600	63,288	(20,687)	-33%	84,983			

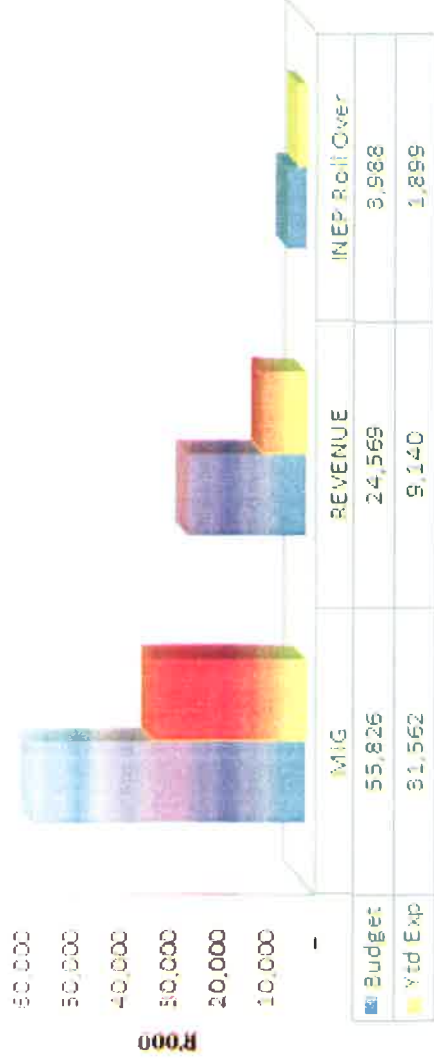


**Table C5C: Monthly Capital Expenditure by Vote**

Vote Description	2015/16	Budget Year 2014/15							Full Year Forecast		
		Actual Income	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		YTD Variance %	
<b>Capital expenditure - Municipal Vote</b>											
<b>Expenditure of multi-year capital appropriation</b>											
<b>Vote 4 - Corporate Services</b>			1,300	1,100	1	1,045	825	220	27%	1,100	
4.1 - Corporate Services 505			1,300	1,100	1	1,045	825	220	27%	1,100	
<b>Vote 5 - Community Services</b>			600	500	-	-	376	(376)	-100%	600	
5.7 - Parks & Cemetery 405 & 425			500	500	-	-	376	(376)	-100%	500	
<b>Vote 6 - Technical Services</b>			43,439	49,161	4,554	21,995	36,871	(14,876)	-40%	49,161	
6.1 - Electrical 260			5,405	1,150	5,188	1,470	2,951	3,891	(839)	-24%	5,188
6.2 - Fixed Property 445			38,034	42,226	43,674	3,084	16,043	32,680	(13,637)	-42%	43,674
6.6 - Technical Services 645			43,439	45,179	50,761	4,555	23,040	38,071	(15,031)	-39%	50,761
<b>Total multi-year capital expenditure</b>											
<b>Capital expenditure - Municipal Vote</b>											
<b>Expenditure of single-year capital appropriation</b>											
<b>Vote 3 - Budget &amp; Treasury</b>			75	-	-	-	-	-	-	-	
3.1 - Budget & Treasury 800			75	-	-	-	-	-	-	-	
<b>Vote 4 - Corporate Services</b>			1,982	-	1,300	338	693	975	(282)	-29%	1,300
4.1 - Corporate Services 505			1,982	-	1,300	338	693	975	(282)	-29%	1,300
<b>Vote 6 - Technical Services</b>			4,169	30,611	30,622	4,472	16,472	23,147	(4,644)	-20%	30,622
6.1 - Electrical 260			3,945	4,200	4,580	4,580	2,388	3,495	(1,097)	-30%	4,580
6.6 - Technical Services 645			224	26,411	26,242	4,472	16,075	19,652	(3,607)	-18%	26,242
<b>Vote 8 - Developmental Planning</b>			-	1,500	1,500	-	395	1,125	(730)	-65%	1,500
8.1 - Planning & LED 641			-	1,500	1,500	-	395	1,125	(730)	-65%	1,500
0			-	-	-	-	-	-	-	-	
<b>Total single-year capital expenditure</b>			6,226	32,111	33,622	4,811	19,560	25,217	(5,656)	(0)	33,622
<b>Total Capital Expenditure</b>			49,665	77,290	84,383	9,365	42,500	63,288	(20,687)	(0)	84,383

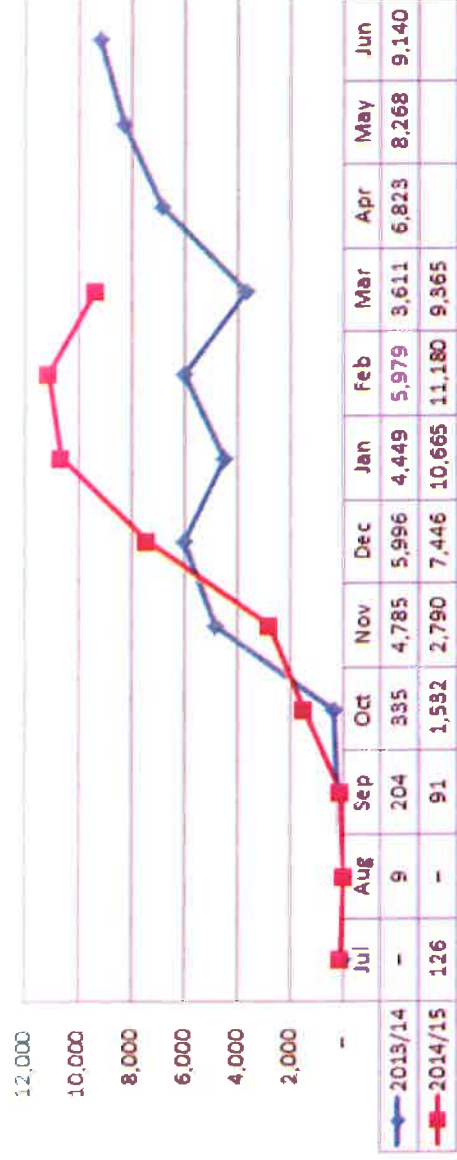
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and funding. For the month of March 2015, R9, 3 million spending was incurred and the year to date capital expenditure amounts to R42, 6 million which shows an unfavourable variance of R20, 6 million against the year to date budget of R 63, 2 million and this constitutes a 40% under spending variance.

## CAPEX - SOF



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 R31, 6 million on MIG , R9, 1 million on own revenue and R 1, 8 million for INEP .

## CAPEX - MONTHLY



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 56, 54% of this allocation is spent as at end of March 2015.

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

Description	2013/14	Budget Year: 2014/15				Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD actual	
<b>ASSETS</b>						
<b>Current assets</b>						
Cash	2 910	5 769	10 769	54 180	10 769	
Call investment deposits	32 337	15 000	50 752	47 351	50 752	
Consumer debtors	20 229	30 000	30 000	22 664	30 000	
<b>Other debtors</b>	<b>32 854</b>	<b>16 500</b>	<b>16 500</b>	<b>58 505</b>	<b>16 500</b>	
Current portion of long-term receivables	-	-	-	-	-	
Inventory	2 238	5 000	2 300	2 365	2 300	
<b>Total current assets</b>	<b>90 618</b>	<b>72 269</b>	<b>110 321</b>	<b>185 045</b>	<b>110 321</b>	
<b>Non current assets</b>						
Long-term receivables	644	-	-	-	-	
Investments	-	-	-	-	-	
Investment property	85 382	220 000	87 382	85 382	87 382	
Investments in Associate	-	-	-	-	-	
Property, plant and equipment	694 407	830 229	771 574	736 758	771 574	
Agricultural	-	-	-	-	-	
Biological assets	311	18	-	-	-	
Intangible assets	22 674	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>825 140</b>	<b>858 956</b>	
<b>TOTAL ASSETS</b>	<b>904 116</b>	<b>1 149 516</b>	<b>969 277</b>	<b>1 010 185</b>	<b>969 277</b>	
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft	-	-	-	-	-	
Borrowing	-	-	-	-	-	
Consumer deposits	4 211	5 000	3 307	3 247	3 307	
Trade and other payables	42 917	38 000	38 000	115 969	38 000	
Provisions	35 049	-	-	-	-	
<b>Total current liabilities</b>	<b>82 178</b>	<b>43 000</b>	<b>41 307</b>	<b>119 216</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>149 729</b>	<b>81 307</b>	
<b>NET ASSETS</b>	<b>787 245</b>	<b>1 066 516</b>	<b>887 970</b>	<b>860 456</b>	<b>887 970</b>	
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)	787 245	1 066 516	887 970	860 456	887 970	
Reserves	-	-	-	-	-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>787 245</b>	<b>1 066 516</b>	<b>887 970</b>	<b>860 456</b>	<b>887 970</b>	

The above table shows that community wealth amounts to R860, 4 million, total liabilities R149, 7 million and the total assets R 1 010, 1 million.

**Table C7: Monthly Budget Statement Cash Flow**

Description	Budget Year 2015										
	2014	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD Variance	YTD Variance	Full Year Forecast		
	Audited Outcome										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Tradeables and other	63,043	107,121	86,021	2,293	57,382	71,268	(13,886)	-19%	65,021		
Government - operating	149,878	170,241	170,241	43,648	189,669	127,991	41,687	33%	170,641		
Government - capital	44,723	50,840	59,713	8,111	52,596	44,735	(12,186)	-27%	59,713		
Interest	8,437	8,105	11,260	428	4,109	8,445	(4,336)	-51%	11,260		
Dividends	-	-	-	-	-	-	-	-	-		
<b>Payments</b>											
Suppliers and employees	(204,285)	(254,448)	(224,448)	(17,175)	(151,144)	(168,996)	(17,192)	10%	(224,448)		
Finance charges	(2,287)	(8,600)	-	-	-	-	-	-	-		
Transfers and Grants	-	-	(1,940)	(1,177)	(1,415)	(1,455)	(40)	3%	(1,940)		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>76,508</b>	<b>72,559</b>	<b>110,247</b>	<b>40,127</b>	<b>111,199</b>	<b>82,686</b>	<b>(28,514)</b>	<b>-34%</b>	<b>110,247</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE	-	5,000	1,000	-	500	750	(250)	-53%	1,000		
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-		
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		
<b>Payments</b>											
Capital assets	(59,912)	(77,290)	(84,383)	(19,879)	(48,564)	(69,268)	(14,729)	25%	(84,383)		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(56,618)</b>	<b>(72,290)</b>	<b>(83,383)</b>	<b>(19,676)</b>	<b>(48,064)</b>	<b>(62,538)</b>	<b>(14,473)</b>	<b>23%</b>	<b>(83,383)</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	22	500	10	6	27	8	20	262%	10		
<b>Payments</b>											
Repayment of borrowing	-	-	-	-	-	-	-	-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22</b>	<b>500</b>	<b>10</b>	<b>6</b>	<b>27</b>	<b>8</b>	<b>(20)</b>	<b>-262%</b>	<b>10</b>		
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>19,912</b>	<b>769</b>	<b>26,874</b>	<b>29,457</b>	<b>63,162</b>	<b>20,166</b>			<b>26,874</b>		
Cash/cash equivalents at beginning	15,334	20,000	35,247		38,348	35,247			38,348		
Cash/cash equivalents at month/year end	35,247	20,769	62,121		101,511	55,403			65,222		

Table C7 presents details pertaining to cash flow performance. For the month of March 2015, the net cash outflow from operating activities is R40, 1 million (year to date actual R111, 1 million - inflow) whilst net cash outflow from investing activities is R10, 6 million (year to date actual R48, 1 million) that is mainly comprised of capital expenditure movement; and the net cash outflow from financing activities is R 6 thousand (year to date actual R 27 thousand). The cash and cash equivalent held at the end of March 2015 amounted to R101, 5 million that is made up of cash amounting R54, 2 million and short term investments of R47, 4 million.

**PART 2: SUPPORTING TABLES**

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

<b>Description</b>	<b>Variance</b>	<b>Reasons for material variances</b>	<b>Remedial or corrective steps</b>
<b>Revenue By Source</b>			
<b>Property rates</b>	-18%	Revenue <b>lumpsums</b> including transactions that are supposed to be classified as grants paid out	Correct classification of transfers to be performed
<b>Service charges - other</b>	11%	Frequent changes and line items such as reconnection fees appear to be occurring at lower rate relative to the anticipated rate thereof	Municipality to test track the billing of areas that are not billed for this service
<b>Service charges - refuse revenue</b>	-11%	Some areas/townships that enjoy this service type are not getting billed for (ie g. Molelema township)	Municipality to test track the billing of areas that are not billed for this service
<b>Fines</b>	-26%	Low rate of traffic fines issued relative to 2013/14 performance	HR must accelerate the appointment of more traffic officers
<b>Expenditure By Type</b>			
<b>Depreciation &amp; asset impairment</b>	-100%	Non calculation of monthly actual depreciation	Asset register will be updated on to the financial system and the monthly depreciation should then be generated automatically by the system
<b>Transfers and grants</b>	-3%	This is caused by some of permanent transactions being classified as revenue income as opposed to transfers and grants paid out	Correct classification of transfers to be performed
<b>Capital Impairment</b>	-100%	Non-carrying of assets or uncertainties over	Each of uncertainties will be settled and a system will then be put in place for next year
<b>Capital Expenditure</b>			
<b>Grants funded projects</b>	-25%	Most of the major projects have not yet kick started	The sitting of bid committees will be given thorough consideration as this will expedite the spending
<b>Own revenue funded projects</b>	-50%	All major projects that are funded internally have not yet kick started as well	The sitting of bid committees will be given thorough consideration as this will expedite the spending
<b>Financial Position</b>			
<b>Cash Flow</b>			
<b>Proceeds on disposal of PPE</b>	-33%	Non conducting of auctions of assets that are not in use	Only one auction has been conducted in the current financial year
<b>Government - capital</b>	-27%	Underpinning on MIG	The majority of the projects have started spending and this is evident in the improved percentage spending on MIG projects
<b>Increase (decrease) in consumer deposits</b>	-262%	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
<b>Measurable performance Municipal Entities</b>			

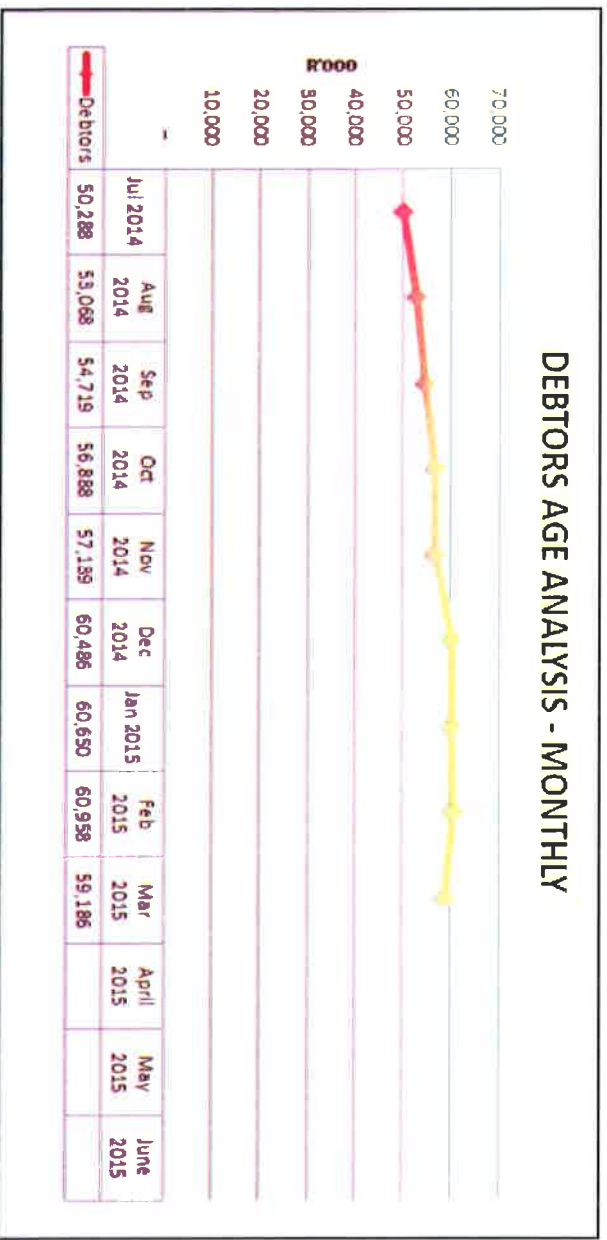
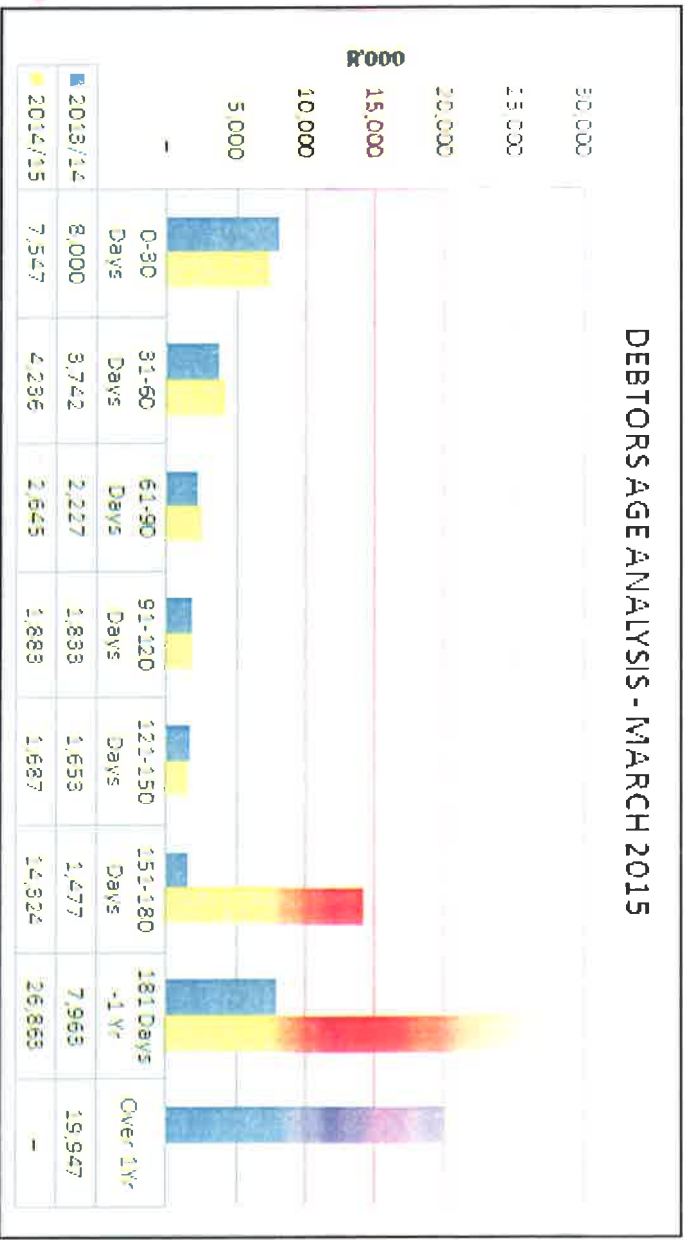
**Supporting Table: SC 3 - Debtors Age Analysis**

Description	Budget Year: 2014/15									
	0-30 Days	31-60	61-90	91-120	121-150	151-180	181 Days	Over 180 Days	Total	
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	4,298	2,990	827	518	939	2,259	3,139	6,521		
Trade and Other Receivables from Exchange Transactions - Electricity	1,765	1,053	850	759	715	9,516	15,070	27,583		
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	299	154	75	52	43	188	1,272	2,084		
Receivables from Exchange Transactions - Waste Management	90	102	61	13	13	602	78	968		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-		
Other	1,077	848	796	542	528	1,986	7,284	13,060		
<b>Total By Income Source</b>	<b>7,547</b>	<b>4,236</b>	<b>2,645</b>	<b>1,883</b>	<b>1,687</b>	<b>14,324</b>	<b>26,863</b>	<b>59,186</b>		
2013/14 - totals only	8,000	3,742	2,227	1,833	1,653	1,477	7,963	19,847	46,842	
<b>Debtors Age Analysis By Customer Group</b>										
Organis of State	1,274	1,036	712	698	701	4,085	10,820	19,327		
Commercial	2,996	1,076	475	228	99	689	1,833	7,398		
Households	2,164	1,228	824	462	452	1,694	11,186	18,039		
Other	1,113	896	635	464	434	7,856	3,025	14,423		
<b>Total By Customer Group</b>	<b>7,547</b>	<b>4,236</b>	<b>2,645</b>	<b>1,883</b>	<b>1,687</b>	<b>14,324</b>	<b>26,863</b>	<b>59,186</b>		

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March amount to R59, 186 million. The debtors' book is made up as follows:

- Rates 46,57%
- Electricity 26,22%
- Rental 1, 61%
- Refuse removal 3,59%
- Other 22,16%

The debtors' age analysis is graphically presented below.



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

**TOP TWENTY DEBTORS**

ACCOUNT	ACCOUNT HOLDER NAME	COMMENT	TYPE	OUT BALANCE
9000067	WATER PURIFICATION PLANT (SDM)	MUNICIPALITY - SDM	OCCUPIER	5 597 009.06
9000068	WATER PURIFICATION PLANT (SDM)	MUNICIPALITY - SDM	OCCUPIER	379 499.93
9000099	BUNGALOW PROPERTIES (BY METERING)	BUSINESS	OCCUPIER	379 709.62
9001044	BREAKAWAY TRUST	BUSINESS rates no electricity handed over	OWNER	307 921.46
9001050	WORLD WATCH TRADING 186 CC	BUSINESS, arrangement	OCCUPIER	259 056.89
2913	SHOPRITE/CHECKERS	BUSINESS, 30 days	OCCUPIER	180 135.22
214913	MEAT SPOT	BUSINESS, 30 days	OCCUPIER	176 209.52
301865	SHOPRITE CHECKERS (PTY) LTD	BUSINESS, 30 days	OCCUPIER	173 619.90
9001077	ROYAL SQUARE INV 361 CC	BUSINESS rates no electricity, handed over	OWNER	173 265.07
9001085	NDEBELE MAHLANGU TRIBE	Tribal land, account handed over	OWNER	156 617.93
1501964	JAN JOUBERT TRIJOU TANKS)	BUSINESS, 30 days	OWNER	152 033.34
9000098	ELDOLAND CC	BUSINESS rates no electricity, handed over	OWNER	146 964.11
26610	LUNON INVESTMENTS PTY LTD)	BUSINESS, 30 days	OWNER	143 904.24
9001052	NDEBELE STAM	Tribal land, account handed over	OWNER	136 045.00
9001089	NDEBELE MAHLANGU TRIBE	Tribal land, account handed over	OWNER	132 757.92
9000626	LANDBOUNAVORSINGSRaad		OWNER	131 024.06
9001055	NDEBELE STAM	Tribal land, account handed over	OWNER	127 923.59
9000223		BUSINESS rates no electricity, handed over	OWNER	122 086.53
9001050	NDEBELE STAM	Tribal land, account handed over	OWNER	114 489.41
2000270	PROVINSIALE HOSPITAAL	GOVERNMENT, 30 days	OCCUPIER	112 744.74
<b>TOTAL</b>				<b>9 298 291.50</b>



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

Description	Budget Year: 2014/15									Prior year totals for comparison
	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	-	-	-	-	-	-	-	-	-	-
<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:**

NUMBER	CREDITOR NAME	AMOUNT
429	MOJEKANA BUSINESS ENTERPRISE	1,077,903
777	VISION PRINT GRAPHICS & DESIGN	277,875
379	MONDE CONSULTING ENGINEERS	179,729
4001	MORWENA MOTORS T/A NONYANE MOT	118,620
10003	MONDE CONSULTING ENGINEERS	100,000
453	MOJEKANA MJ CONSTRUCTION	53,720
1244	BUSINTULI COMMUNICATIONS	58,997
888	THE LOOK OUT LODGE	28,384
368	KINGDOMS LODGE	28,050
32064	VINORCOM TRADING ENTERPRISE	27,000
103	SIZIMISELE SHUTTLE AND TOURS	22,410
26	TRACTOR MECCA (PTY)LTD	17,186
32005	BASADZI PERSONNEL CC	10,123
906	MONYAMAKU GENERAL TRADING CC	9,850
31801	GROBLERSDAL DISTRIKSLANDBOU UN	7,750
10	SAGE VIP (PTY) LTD	3,876
77	KWENA MOTOR SPARES t/a G/DAL M	1,275
5290	SUPA QUICK GROBLERSDAL	1,273
14	AMPER ALLES GENERAL DEALERS	850
6061	BATTERY CENTRE	754
<b>TOTAL</b>		<b>2,005,626</b>

The above table presents the top twenty creditors paid during the month of March 2015 and an amount of R2, 006 million was paid during the month of March 2015.

**Supporting Table: SC 5 - Investment Portfolio**

Investments by maturity	Period of investment	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
<b>Municipality</b>	<b>Months</b>	<b>Investment</b>	<b>Investment</b>	<b>the month</b>	<b>month (%)</b>	<b>of the month</b>	<b>value</b>	<b>end of the month</b>
<b>Santlarn</b>	<b>1 Month</b>	<b>Short term</b>	<b>30-Apr-2015</b>	<b>1</b>	<b>0.24%</b>	<b>327</b>	<b>-</b>	<b>327</b>
<b>Nedbank</b>	<b>3 Months</b>	<b>Short term</b>	<b>30-Jun-2015</b>	<b>129</b>	<b>0.39%</b>	<b>32 794</b>	<b>10 000</b>	<b>22 923</b>
<b>Nedbank</b>	<b>4 Months</b>	<b>Short term</b>	<b>31-Jul-2015</b>	<b>17</b>	<b>0.09%</b>	<b>20 000</b>		<b>20 017</b>
<b>Abasa</b>	<b>3 Months</b>	<b>Short term</b>	<b>31-Jan-2015</b>	<b>18</b>	<b>0.45%</b>	<b>4 066</b>	<b>10 000</b>	<b>4 087</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>165</b>	<b>1.2%</b>	<b>57,190</b>	<b>20,000</b>	<b>47,355</b>

Supporting table SC5 presents all investments that indicate that the total amount of R 47, 3 million has been invested as at end of March 2015. The opening balance was R57, 1 million, accrued interest for the month amounted to R165 thousand with a total of R 47, 3 million invested at as end of March 2015.

Supporting Table: SC 6 - Transfers and Grant Receipts

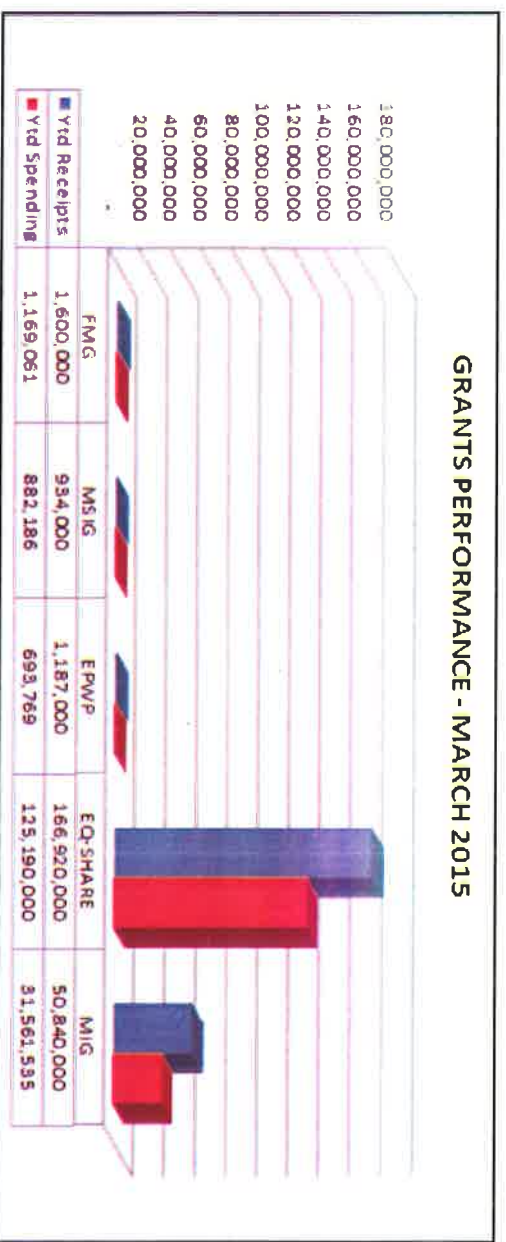
Description	Budget Year: 2014/15									
	2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	VTD variance	VTD variance %	Full Year Forecast
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		146,878	170,641	170,641	45,208	170,641	125,433	45,208	36.0%	170,641
Local Government Equitable Share	143,438	168,920	168,920	45,208	166,920	166,920	121,712	45,208	37.1%	166,920
Finance Management	1,550	1,600	1,600	-	1,600	1,600	1,600	-	-	1,600
Municipal Systems Improvement	890	934	934	-	934	934	934	-	-	934
EPWP Incentive	1,000	1,187	1,187	-	1,187	1,187	1,187	-	-	1,187
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
N/A										
Other transfers and grants [insert description]										
<b>District Municipality:</b>										
N/A										
Other grant providers:										
N/A										
<b>Total Operating Transfers and Grants</b>		146,878	170,641	170,641	45,208	170,641	125,433	45,208	36.0%	170,641
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Municipal Infrastructure Grant (MIG)	50,840	50,840	50,840	27,119	50,840	50,840	50,840	-	-	50,840
Integrated National Electrification Grant	43,595	50,840	50,840	27,119	50,840	50,840	50,840	-	-	50,840
10,000										
<b>Provincial Government:</b>										
N/A										
<b>District Municipality:</b>										
N/A										
<b>Other grant providers:</b>										
N/A										
<b>Total Capital Transfers and Grants</b>		53,595	50,840	50,840	27,119	50,840	50,840	-	-	50,840
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		200,474	221,481	221,481	72,327	221,481	176,273	45,208	26.6%	221,481

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 included amongst others, FMG, MSIG, EPWP and MIG. An amount of R 27, 1 Million was received from MIG during March month. Cognizance should be taken that not all transfers and grants for the financial year 2014/15 have been received from National treasury except FMG and MSIG that have been fully received.

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

Description	Budget Year: 2014/15									
	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:	146,878	170,641	170,641	14,375	127,935	127,981	(46)	0.0%	170,641	
Local Government Equitable Share	143,438	166,920	166,920	19,910	126,160	126,160	-	-2.0%	166,920	
Finance Management	1,530	1,600	1,600	279	1,768	(1,200)	(31)	1.600	1,600	
Municipal Systems Improvement	890	934	934	-	882	701	182	25.6%	934	
EPWP Incentive	1,000	1,187	1,187	195	654	890	(190)	-22.1%	1,187	
<b>Total operating expenditure of Transfers and Grants:</b>	<b>146,876</b>	<b>170,641</b>	<b>170,641</b>	<b>14,375</b>	<b>127,935</b>	<b>127,981</b>	<b>(46)</b>	<b>0.0%</b>	<b>170,641</b>	
<b>Capital expenditure of Transfers and Grants</b>										
National Government:	44,723	50,840	50,840	5,217	31,562	38,130	(6,568)	-17.2%	50,840	
Municipal Infrastructure Grant (MIG)	38,710	50,840	50,840	5,217	31,562	38,130	(6,568)	-17.2%	50,840	
Integrated National Electrification Grant	6,012	-	-	-	-	-	-	-	-	
<b>Total capital expenditure of Transfers and Grants</b>	<b>44,723</b>	<b>50,840</b>	<b>50,840</b>	<b>5,217</b>	<b>31,562</b>	<b>38,130</b>	<b>(6,568)</b>	<b>-17.2%</b>	<b>50,840</b>	
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>191,601</b>	<b>221,481</b>	<b>221,481</b>	<b>19,591</b>	<b>159,497</b>	<b>166,111</b>	<b>(6,614)</b>	<b>-2.0%</b>	<b>221,481</b>	

An amount of R19, 6 million has been spent on grants during the month of March 2015 and the year to date actual expenditure amounts to R 159, 5 million. R127, 9 million is spent from operational grants while R31, 5 million is spent from capital grant (MIG and INEP in particular).



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 73,07%
- Municipal Systems Improvement Grant 94,45%
- Expanded Public Work Programme 58,45%
- Equitable Share 75%
- Municipal Infrastructure Grant 62,08%

**Supporting Table: SC 7 Expenditure on Approved Roll over**

Description	Budget Year 2014/15				
	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance
<u>Capital expenditure of Approved Roll-overs</u>					
<b>National Government:</b>	<b>8,873</b>	<b>5,479</b>	<b>6,785</b>	<b>2,086</b>	<b>23.5%</b>
<b>Municipal Infrastructure Grant (MIG)</b>	<b>4,886</b>	<b>4,886</b>	<b>4,886</b>	<b>-</b>	
Integrated National Electrification Grant:	3,987	593	1,899	2,088	52.4%
Total capital expenditure of Approved Roll-overs	8,873	5,479	6,785	2,086	23.5%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>8,873</b>	<b>5,479</b>	<b>6,785</b>	<b>2,086</b>	<b>23.5%</b>

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

Summary of Employee and Councilor Remuneration Councillors (Political Office Seaters plus Other)	2013/14		Budget Year: 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD var. at 0%	YTD var. at 10%	Full Year Forecast	
Basic Salaries and Wages	10 270	10 596	12 061	892	8 728	9 143	(417)	-3%	12 061	
Pension and UIF Contributions	553	1 417	592	51	730	744	(14)	-2%	892	
Medical Aid Contributions	170	180	280	21	190	210	(20)	-9%	280	
Motor Vehicle Allowance	3 840	4 068	3 916	321	2 887	2 937	(41)	-1%	3 916	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	-	-	-	-	-	-	-	-	-	
Other benefits and allowances	0	45	340	26	235	255	(21)	-8%	340	
<b>Sub Total - Councillors</b>	<b>15,233</b>	<b>16,273</b>	<b>17,590</b>	<b>1,343</b>	<b>12,850</b>	<b>13,192</b>	<b>(342)</b>	<b>-3%</b>	<b>17,590</b>	
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3 336	5 131	5 261	311	2 249	3 946	(1 096)	-22%	5 261	
Pension and UIF Contributions	-	400	475	23	180	356	(187)	-47%	475	
Medical Aid Contributions	-	-	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	-	-	
Performance Bonus	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	827	1 292	1 407	55	523	1 055	(532)	-50%	1 407	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	-	-	-	-	-	-	-	-	-	
Other benefits and allowances	-	67	323	0	51	242	(191)	-75%	323	
Payments in lieu of leave	-	80	150	-	-	143	(119)	-100%	150	
Long service awards	-	-	-	-	-	-	-	-	-	
Post-employment benefit obligations	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>	<b>4,162</b>	<b>6,949</b>	<b>7,615</b>	<b>390</b>	<b>3,613</b>	<b>5,712</b>	<b>(2,098)</b>	<b>-37%</b>	<b>7,615</b>	
<b>Other Municipal Staff</b>										
Basic Salaries and Wages	49 672	60 245	57 342	4 708	42 571	43 006	(435)	-1%	57 342	
Pension and UIF Contributions	9 902	13 223	11 595	833	8 318	8 696	(378)	-4%	11 595	
Medical Aid Contributions	2 621	3 076	3 050	250	2 134	2 288	(154)	-7%	3 050	
Overtime	1 172	775	1 610	74	952	1 208	(256)	-21%	1 610	
Performance Bonus	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	3 718	4 451	4 670	398	3 552	3 503	150	4%	4 670	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	
Housing Allowances	67	120	139	9	70	104	(34)	-32%	139	
Other benefits and allowances	698	7 483	6 633	828	5 672	4 975	697	14%	6 633	
Payments in lieu of leave	4 528	855	865	101	622	716	(84)	-13%	855	
<b>Sub Total - Other Municipal Staff</b>	<b>72 660</b>	<b>80 226</b>	<b>86 984</b>	<b>7 308</b>	<b>63 982</b>	<b>64 495</b>	<b>(504)</b>	<b>-1%</b>	<b>86 984</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>92 076</b>	<b>113 451</b>	<b>111 199</b>	<b>8 042</b>	<b>80 485</b>	<b>83 399</b>	<b>(2 914)</b>	<b>-4%</b>	<b>111 199</b>	
<b>TOTAL MANAGERS AND STAFF</b>	<b>76 942</b>	<b>97 177</b>	<b>93 809</b>	<b>7 699</b>	<b>67 806</b>	<b>70 207</b>	<b>(2 402)</b>	<b>-4%</b>	<b>93 809</b>	

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for March 2015 amounts to R9, 0 million and the year to date actual expenditure amounted to R80, 5 million that is less by 4%. The expenditure for remuneration of councillors as at March 2015 amounts to R 1, 3 million which reflects a 3% variance.

Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure	
	July	August	Sept	October	November	Dec	Jan	Feb	March	April	May	June	Budget	Budget
<b>Cash Receipts By Source</b>	<b>1,342</b>	<b>3,825</b>	<b>4,100</b>	<b>1,297</b>	<b>2,883</b>	<b>4,731</b>	<b>2,055</b>	<b>1,817</b>	<b>2,055</b>	<b>33,439</b>	<b>34,574</b>	<b>33,439</b>	<b>33,439</b>	<b>34,574</b>
Property rates	1,342	1,951	971	1,297	1,817	4,731	2,055	1,817	2,055	33,439	34,574	33,439	33,439	34,574
Property rates - penalties & collection charges	4,572	3,825	4,100	3,963	2,883	4,808	4,808	4,808	4,808	52,255	52,255	52,255	52,255	52,255
Service charges - water revenue	273	223	302	218	181	281	281	281	281	0,024	0,024	0,024	0,024	0,024
Service charges - sanitation revenue	57	45	114	89	65	149	88	88	88	8,038	8,038	8,038	8,038	8,038
Service charges - other	63	63	(7)	23	27	197	197	197	197	1,150	1,150	1,150	1,150	1,150
Rent of facilities and equipment	444	1,082	724	58	38	520	225	185	185	3,448	3,448	3,448	3,448	3,448
Interest earned - external investments	98	64	728	58	104	155	229	155	155	8,655	8,655	8,655	8,655	8,655
Interest earned - outstanding debtors	24	34	18	50	14	61	61	61	61	1,122	1,122	1,122	1,122	1,122
Fines	86	140	84	478	55,962	1,040	276	45,646	45,646	220,780	220,780	220,780	220,780	220,780
Agency services	1,602	285	7,632	52	221	98	117	29,514	29,514	1,660	1,660	1,660	1,660	1,660
Transfer receipts - operating	6,576	18,228	7,335	42,414	4,647	32,766	8,263	83,073	83,073	341,297	341,297	341,297	341,297	341,297
Transfer receipts - capital	1,058	3,112	1,058	3,112	1,058	3,112	1,058	3,112	3,112	56,245	56,245	56,245	56,245	56,245
Contributors & Committed assets	-	-	-	-	-	-	-	-	-	1,900	1,900	1,900	1,900	1,900
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in committed deposits	(3)	(22)	(1)	24	(14)	17	6	-	-	1,000	1,000	1,000	1,000	1,000
Receipt of non-committed debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-committed investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-committed investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>74,788</b>	<b>6,654</b>	<b>18,228</b>	<b>6,517</b>	<b>45,522</b>	<b>4,658</b>	<b>32,766</b>	<b>28,490</b>	<b>91,191</b>	<b>400,342</b>	<b>400,342</b>	<b>400,342</b>	<b>400,342</b>	<b>400,342</b>
<b>Other Cash Flows by Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	6,941	6,388	7,126	7,071	11,917	7,289	6,927	7,689	7,689	119,245	119,245	119,245	119,245	119,245
Remuneration of councillors	1,931	1,324	1,348	1,343	1,931	1,931	1,931	1,931	1,931	18,080	18,080	18,080	18,080	18,080
Interest paid	5,835	6,018	4,094	(860)	7,954	3,678	4,029	49	49	52,213	52,213	52,213	52,213	52,213
Bank purchases - Electricity	280	136	130	180	3	176	221	129	129	2,022	2,022	2,022	2,022	2,022
Bank purchases - Water & Sewer	872	872	867	967	1,675	1,041	1,073	1,120	1,120	11,665	11,665	11,665	11,665	11,665
Other materials	94	53	55	155	164	171	177	177	177	13,563	13,563	13,563	13,563	13,563
Grants and subsidies paid - other municipalities	9,583	6,282	585	13,523	7,293	6,884	20,436	6,941	6,941	90,473	90,473	90,473	90,473	90,473
General expenses	26,326	21,523	13,482	31,644	29,636	20,772	34,135	17,382	17,382	307,160	307,160	307,160	307,160	307,160
<b>Cash Payments by Type</b>	<b>26,326</b>	<b>21,523</b>	<b>13,482</b>	<b>31,644</b>	<b>29,636</b>	<b>20,772</b>	<b>34,135</b>	<b>17,382</b>	<b>17,382</b>	<b>307,160</b>	<b>307,160</b>	<b>307,160</b>	<b>307,160</b>	<b>307,160</b>
<b>Other Cash Flows by Type</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	126	-	-	1,532	3,181	8,488	12,158	12,746	10,676	90,589	90,589	90,589	90,589	90,589
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>26,452</b>	<b>21,523</b>	<b>13,482</b>	<b>33,176</b>	<b>32,815</b>	<b>22,930</b>	<b>46,981</b>	<b>28,028</b>	<b>28,028</b>	<b>397,749</b>	<b>397,749</b>	<b>397,749</b>	<b>397,749</b>	<b>397,749</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>48,746</b>	<b>(14,869)</b>	<b>4,746</b>	<b>(24,559)</b>	<b>(164)</b>	<b>(33,467)</b>	<b>(164)</b>	<b>(18,990)</b>	<b>(18,990)</b>	<b>2,592</b>	<b>2,592</b>	<b>2,592</b>	<b>2,592</b>	<b>2,592</b>
Contractual obligations at the monthly/quarterly level	35,400	84,146	88,178	73,854	80,369	88,295	56,738	58,602	56,738	51,441	51,441	51,441	51,441	51,441
Contractual obligations at the monthly/year end	84,146	88,178	73,854	80,369	88,295	56,738	58,602	56,738	56,738	48,071	48,071	48,071	48,071	48,071



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 53, 0 million excluding the capital transfer receipts and the total cash payment for the month were R 17, 4 million. This is a supporting table for table C7 – Cash Flow Statement.

**Supporting Table: SC 12 Capital Expenditure Trend**

Month	Budget Year 2014/15									
	2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>Monthly expenditure performance trend</b>										
July		274	634	274	126	126	274	148	54.1%	0.16%
August	9	634	634	634	-	908	908	908	98.3%	0.16%
September	204	4,420	4,420	4,420	91	91	5,327	5,236	98.3%	0.12%
October	335	6,173	6,173	6,173	1,532	1,532	11,501	9,969	86.7%	2%
November	4,785	13,178	13,178	13,178	2,790	2,790	24,679	21,888	88.7%	4%
December	5,996	4,883	4,883	4,883	7,446	7,446	28,562	22,116	74.8%	10%
January	4,449	2,130	2,130	2,130	10,665	10,665	31,692	21,027	66.3%	14%
February	5,676	6,039	18,452	11,183	11,183	11,183	48,144	36,984	76.8%	14%
March	3,611	5,274	11,458	9,365	9,365	9,365	55,600	50,235	84.3%	12%
April	6,823	13,008	10,495	-	-	-	70,086	-	-	-
May	8,268	5,464	6,543	-	-	-	76,609	-	-	-
June	5,413	15,813	7,774	-	-	-	84,383	-	-	-
<b>Total Capital expenditure</b>	<b>45,872</b>	<b>77,290</b>	<b>84,383</b>	<b>43,196</b>						

Supporting table SC12 provides information on the monthly trends for capex. In terms of this table the capital expenditure for the month of March amounts to R9, 4 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 59, 6 million based on the adjusted budget and only R43, 1 million has actually been spent to date. This reflects year to date variance of 84, 3%.

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

Description	Budget Year: 2014-5									
	2014	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 by Asset Class Sub-class</b>										
<b>Infrastructure</b>		<b>37,062</b>	<b>51,239</b>	<b>55,669</b>	<b>4,564</b>	<b>29,342</b>	<b>41,761</b>	<b>12,410</b>	<b>29.7%</b>	<b>55,669</b>
Infrastructure - Road transport		30,589	49,239	48,480	3,762	27,284	36,323	9,089	25.0%	-8,480
Roads, Pavements & Bridges		30,589	47,739	47,430	3,640	27,003	35,573	8,570	24.1%	47,430
Storm water			1,500	1,000	122	281	750	519	69.2%	1,000
Infrastructure - Electricity		6,463	2,000	7,238	803	2,108	5,428	3,321	61.2%	7,238
Generation			-	-	-	-	-	-	-	-
Transmission & Retention		3,898	4,988	4,988	593	1,899	3,741	1,842	49.2%	4,988
Street Lighting		2,565	2,000	2,251	208	209	1,688	1,479	87.6%	2,251
<b>Community</b>		<b>175</b>	<b>500</b>	<b>2,791</b>	<b>-</b>	<b>1,586</b>	<b>2,093</b>	<b>507</b>	<b>24.2%</b>	<b>2,791</b>
Parks & gardens		-	500	300	-	-	225	225	100.0%	300
Cemeteries		175	-	2,491	1,586	1,361	1,868	282	15.1%	2,491
<b>Other assets</b>		<b>6</b>	<b>600</b>	<b>1,000</b>	<b>338</b>	<b>693</b>	<b>750</b>	<b>57</b>	<b>7.6%</b>	<b>1,000</b>
Other		6	600	1,000	338	693	750	57	7.6%	1,000
<b>Total Capital Expenditure on new assets</b>		<b>37,233</b>	<b>52,339</b>	<b>59,459</b>	<b>4,902</b>	<b>31,621</b>	<b>44,595</b>	<b>12,973</b>	<b>29.1%</b>	<b>59,459</b>

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 Actuals	YearTD Actuals	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
<b>Capital Expenditure on Renewal of Existing Assets</b>										
<b>Infrastructure</b>	10,431	19,851	17,404	2,573	7,344	13,053	5,709	43.7%	17,404	
Infrastructure - Road transport	6,236	13,601	12,378	1,656	3,366	6,265	6,888	63.4%	12,378	
Roads, Ferries & Bridges	6,036	13,601	12,378	1,656	3,366	6,265	6,888	63.4%	12,378	
Storm water	-	-	-	-	-	-	-	-	-	
<b>Infrastructure - Electricity</b>	3,792	6,250	4,480	877	3,451	3,380	(91)	-2.7%	4,480	
Generation	-	-	-	-	-	-	-	-	-	
Transmission & Renovation	3,792	6,250	4,480	877	3,451	3,380	(91)	-2.7%	4,480	
Street Lighting	-	-	-	-	-	-	-	-	-	
Infrastructure - Other	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	
Other assets	2,001	5,100	7,520	1,890	3,634	5,640	2,006	35.6%	7,520	
General vehicles	-	200	-	-	-	-	-	-	-	
Specialised vehicles	-	-	-	-	-	-	-	-	-	
Plant & equipment	-	600	-	-	-	-	-	-	-	
Computers - hardware/equipment	1,311	500	500	-	469	376	(94)	-25.1%	500	
Furniture and other office equipment	356	300	500	-	282	376	93	24.9%	500	
Alphabets	-	-	-	-	-	-	-	-	-	
Markers	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	-	1,500	1,200	-	316	474	1,350	876	64.8%	1,800
Other Buildings	43	-	2,300	1,573	1,721	1,725	4	0.2%	2,300	
Other Land	-	1,500	1,500	-	395	1,125	730	64.9%	1,500	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	
Other	291	500	920	1	294	690	366	57.4%	920	
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-	
List sub-class	-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-	
List sub-class	-	-	-	-	-	-	-	-	-	
<b>Intangible</b>	-	-	-	-	-	-	-	-	-	
Computers - software & programming	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	12,432	24,951	24,924	4,463	10,978	18,693	7,714	41.3%	24,924	

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

Description	Budget Year: 2014-15											
	2014		2015		2016		2017		2018		2019	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YearTD budget	YTD variance	YTD variance	YTD variance	YTD variance	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class Sub-class</b>												
<b>Infrastructure</b>	4,629	3,200	4,070	261	3,030	3,063	23	0.7%	23	0.7%	4,070	
Infrastructure - Road Transport	2,442	200	1,250	232	1,102	932	170	18.2%	170	18.2%	1,250	
Roads Pavements & Bridges	2,206	1,000	900	266	881	875	6	-0.6%	6	-0.6%	900	
Storm water	189	200	350	-	227	288	61	15.7%	61	15.7%	350	
Infrastructure - Electricity	973	1,000	1,300	54	1,038	975	63	6.3%	63	6.3%	1,300	
Generation												
Transmission & Rehabilitation	973	1,000	1,300	54	1,038	975	63	6.3%	63	6.3%	1,300	
Infrastructure - Other	1,107	1,000	1,520	-	883	1,140	257	22.6%	257	22.6%	1,520	
Waste Management	1,107	1,000	1,520	-	883	1,140	257	22.6%	257	22.6%	1,520	
<b>Community</b>	13	-	-	-	-	-	-	-	-	-	-	-
Community halls	13	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	5,043	5,576	6,828	1,007	6,120	5,121	999	-19.5%	999	-19.5%	6,828	
General vehicles	32	2,067	3,627	682	2,905	2,645	260	-6.8%	260	-6.8%	3,627	
Plant & equipment	1,376	500	660	1	508	510	2	0.4%	2	0.4%	660	
Furniture and other office equipment	0											
Other Buildings	914	1,250	1,900	303	1,312	1,230	82	-6.4%	82	-6.4%	1,900	
Other	2,721	1,759	1,021	21	1,365	786	579	-32.1%	579	-32.1%	1,021	
<b>Total Repairs and Maintenance Expenditure</b>	<b>9,685</b>	<b>8,776</b>	<b>10,898</b>	<b>1,268</b>	<b>9,150</b>	<b>8,173</b>	<b>977</b>	<b>-11.9%</b>	<b>977</b>	<b>-11.9%</b>	<b>10,898</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 31, 6 million and the year to date budget is R44, 5 million which reflects 29% less expenditure on new assets. The year to date expenditure on renewal of existing assets is R 10, 9 million and the year to date budget is R18, 7 million and this reflects 41,3% unfavourable variance.

The actual expenditure for the month of March 2015 on repairs and maintenance is R1, 3 million and the year to date actual amounts to R 9, 2 million and the year to date budget is R8, 2 million, reflecting over spending variance of 11, 9%.

**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 March 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 ..... 12/3/2015 .....

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