

# **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT REPORT**

**MARCH 2016**

## **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	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	19 271	26 182	24 797	1 893	16 840	18 598	(1 757)	-9%	24 797
Service charges	59 877	67 601	66 337	5 861	54 101	49 753	4 348	9%	66 337
Investment revenue	3 965	4 600	3 300	372	2 584	2 475	109	4%	3 300
Transfers recognised - operational	170 641	216 652	216 652	53 531	215 904	162 489	53 415	33%	216 652
Other own revenue	22 264	16 188	13 960	820	10 818	10 470	348	3%	13 960
<b>Total Revenue excluding capital transfers</b>	<b>276 019</b>	<b>331 224</b>	<b>325 046</b>	<b>62 477</b>	<b>300 247</b>	<b>243 784</b>	<b>56 463</b>	<b>23%</b>	<b>325 046</b>
Employee costs	102 669	115 256	106 109	8 005	76 470	79 581	(3 111)	-4%	106 109
Remuneration of Councillors	18 844	18 543	17 659	1 747	13 200	13 244	(44)	-0%	17 659
Depreciation & asset impairment	32 042	35 000	35 000	-	-	26 250	(26 250)	-100%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	53 540	65 430	67 759	5 089	51 193	50 819	374	1%	67 759
Transfers and grants	1 832	3 300	1 900	103	569	1 425	(856)	-60%	1 900
Other expenditure	128 686	102 901	120 195	8 718	85 477	90 146	(4 670)	-5%	120 195
<b>Total Expenditure</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>23 662</b>	<b>226 909</b>	<b>261 466</b>	<b>(34 557)</b>	<b>-13%</b>	<b>348 622</b>
<b>Surplus/(Deficit)</b>	<b>(61 594)</b>	<b>(9 206)</b>	<b>(23 576)</b>	<b>38 815</b>	<b>73 338</b>	<b>(17 682)</b>	<b>91 020</b>	<b>-515%</b>	<b>(23 576)</b>
Transfers recognised - capital	58 967	63 102	77 739	3 160	49 153	58 305	(9 152)	-16%	77 739
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>	<b>81 869</b>	<b>202%</b>	<b>54 163</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>	<b>81 869</b>	<b>202%</b>	<b>54 163</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>3 847</b>	<b>66 054</b>	<b>93 341</b>	<b>(27 287)</b>	<b>-29%</b>	<b>124 455</b>
Capital transfers recognised	58 666	63 102	77 739	2 894	56 582	58 305	(1 723)	-3%	77 739
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 655	36 879	46 716	953	9 473	35 037	(25 564)	-73%	46 716
<b>Total sources of capital funds</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>3 847</b>	<b>66 054</b>	<b>93 341</b>	<b>(27 287)</b>	<b>-29%</b>	<b>124 455</b>
<b>Financial position</b>									
Total current assets	78 138	66 715	77 544		147 189				77 544
Total non current assets	830 215	886 793	969 866		897 920				969 866
Total current liabilities	68 432	34 500	27 100		85 099				27 100
Total non current liabilities	79 033	40 000	32 512		76 694				32 512
<b>Community wealth/Equity</b>	<b>760 887</b>	<b>879 008</b>	<b>987 798</b>		<b>883 315</b>				<b>987 798</b>
<b>Cash flows</b>									
Net cash from (used) operating	59 514	72 559	104 998	43 961	113 632	78 748	(34 884)	-44%	104 998
Net cash from (used) investing	(69 910)	(94 981)	(89 369)	(4 260)	(75 176)	(67 027)	8 149	-12%	(89 369)
Net cash from (used) financing	-	500	2 597	460	1 412	1 948	535	27%	2 597
<b>Cash/cash equivalents at the month/year end</b>	<b>24 851</b>	<b>(1 922)</b>	<b>43 192</b>	<b>-</b>	<b>103 438</b>	<b>38 636</b>	<b>(64 802)</b>	<b>-168%</b>	<b>81 795</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Days</b>	<b>151-180 Days</b>	<b>181 Days -1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 845	3 946	2 221	1 903	1 460	2 016	3 723	27 230	51 345
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

**The above C1 Sum table summarizes the following activities:-**

#### **Revenue:**

The actual year to date operational revenue as at end of March 2016 is R300, 247 million and the year to date budget of R243, 784 million and this reflects a positive variance of R56, 463 million that is attributed to disbursement of equitable share that is unconditional grant and as a result, get recognized as revenue immediately. All major revenue item categories reflect a negative variance as presented below except transfer recognized operational, service charges, and interest on investment:

- Property rates: 9% unfavourable variance
- Rental of facilities: 14% unfavourable varaince
- Interest on outstanding debtors: 12% unfavourable variance
- Fines: 26% unfavourable variance
- Licences and permits: 2% unfavourable variance (no movement for the month and this is because of journals that were not passed to realize revenue earned from Licensing division.

#### **Operating Expenditure**

The year to date operational expenditure as at end of March amounts to R226, 909 million and the year to date budget is R261, 466 million. This reflects an unfavourable variance of R34, 557 million (13%) that is caused by depreciation, debt impairment, and transfers and grants. Cognizance should be taken that the above spending does not include "expenditure" on non-cash items and as a results, the expenditure is the actual spending that resulted in actual outflow of cash.

All other expenditure line items are performing almost in line with the year to date budget since the variance thereof is less than 10%.

#### **Capital Expenditure**

The year to date actual capital expenditure as at end of March 2016 amounts to R66, 054 million and the year to date budget amounts to R93, 341 million, giving rise to 29% underspending variance for the month under review and this is attributed to major projects that have not yet kick-started and they had budget projection/s for the reporting period. The following projects are contributing to the underspending of capital budget since they are budgeted for and they have no movement to date:

- Landscaping of Hoep-Hoep and ImpalaParks
- Installation of Highmast lights

- Development of transfer station (Ntwane)
- Upgrading of traffic offices and control room
- Development of workshop
- Upgrading of Groblersdal landfill site
- Laersdrift bust route
- Upgrading of Nrakoroane road
- Multi-purpose sports field
- Sephaku construction of stormwater channels
- Dikgalaopment construction of stormwater channels
- Waalkraal construction of stormwater channels
- Aircons
- All speed humps

### **Surplus/Deficit**

Taking the above into consideration, the net operating surplus for the month is R122, 491 million that is mainly attributed to services charges received during the months.

### **Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of March 2016 amounts to R51, 345 million and this shows an increase of R1, 429 million as compared to R49, 916 million as at end of 2014/15 financial year.

Consumer debtors is made up of service charges and property rates that amount to R36, 732 million and other debtors amounting to R13, 187 million.

### **Creditors**

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

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Standard</b>									
<b>Governance and administration</b>	<b>204 510</b>	<b>250 105</b>	<b>250 238</b>	<b>56 325</b>	<b>239 889</b>	<b>187 679</b>	<b>52 210</b>	<b>28%</b>	<b>250 238</b>
Executive and council	934	930	930	-	740	698	42	6%	930
Budget and treasury office	203 514	248 806	249 298	56 325	239 145	186 973	52 171	28%	249 298
Corporate services	62	369	11	0	4	8	(3)	-44%	11
<b>Community and public safety</b>	<b>2 942</b>	<b>772</b>	<b>1 840</b>	<b>45</b>	<b>1 028</b>	<b>1 380</b>	<b>(352)</b>	<b>-25%</b>	<b>1 840</b>
Community and social services	341	74	37	4	25	28	(3)	-10%	37
Sport and recreation	18	63	3	-	1	2	(1)	-39%	3
Public safety	2 584	635	1 800	41	1 002	1 350	(348)	-26%	1 800
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>63 708</b>	<b>64 347</b>	<b>74 370</b>	<b>3 407</b>	<b>47 978</b>	<b>55 777</b>	<b>(7 800)</b>	<b>-14%</b>	<b>74 370</b>
Planning and development	1 317	1 670	1 230	46	1 008	923	85	9%	1 230
Road transport	62 392	62 677	73 139	3 361	46 970	54 855	(7 885)	-14%	73 139
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>63 825</b>	<b>79 101</b>	<b>76 337</b>	<b>5 861</b>	<b>60 505</b>	<b>57 253</b>	<b>3 252</b>	<b>6%</b>	<b>76 337</b>
Electricity	60 334	73 973	72 620	5 551	57 722	54 465	3 257	6%	72 620
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	3 491	5 128	3 717	309	2 782	2 788	(5)	0%	3 717
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>334 986</b>	<b>394 326</b>	<b>402 785</b>	<b>65 637</b>	<b>349 400</b>	<b>302 089</b>	<b>47 311</b>	<b>16%</b>	<b>402 785</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>188 442</b>	<b>164 839</b>	<b>174 849</b>	<b>11 562</b>	<b>105 880</b>	<b>131 136</b>	<b>(25 257)</b>	<b>-19%</b>	<b>174 849</b>
Executive and council	42 769	46 223	48 093	5 207	37 837	36 070	1 767	5%	48 093
Budget and treasury office	98 858	70 927	83 899	3 202	34 079	62 924	(28 845)	-46%	83 899
Corporate services	46 815	47 689	42 856	3 154	33 963	32 142	1 821	6%	42 856
<b>Community and public safety</b>	<b>27 466</b>	<b>22 539</b>	<b>21 477</b>	<b>1 499</b>	<b>15 072</b>	<b>16 108</b>	<b>(1 036)</b>	<b>-6%</b>	<b>21 477</b>
Community and social services	17 387	9 004	9 050	711	6 487	6 787	(301)	-4%	9 050
Sport and recreation	-	579	719	28	409	539	(130)	-24%	719
Public safety	10 079	12 956	11 709	760	8 176	8 781	(605)	-7%	11 709
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>48 863</b>	<b>63 638</b>	<b>58 493</b>	<b>4 036</b>	<b>42 165</b>	<b>43 870</b>	<b>(1 704)</b>	<b>-4%</b>	<b>58 493</b>
Planning and development	14 116	14 507	10 580	564	6 251	7 935	(1 684)	-21%	10 580
Road transport	34 747	49 131	47 913	3 472	35 914	35 935	(20)	0%	47 913
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>72 841</b>	<b>89 414</b>	<b>93 803</b>	<b>6 565</b>	<b>63 792</b>	<b>70 352</b>	<b>(6 560)</b>	<b>-9%</b>	<b>93 803</b>
Electricity	60 619	72 315	73 872	4 990	50 424	55 404	(4 980)	-9%	73 872
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	12 223	17 099	19 931	1 575	13 368	14 948	(1 580)	-11%	19 931
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Standard</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>23 662</b>	<b>226 909</b>	<b>261 466</b>	<b>(34 558)</b>	<b>-13%</b>	<b>348 622</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>	<b>81 869</b>	<b>202%</b>	<b>54 163</b>

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

Vote Description	2014/15	Budget Year 2015/16							
	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	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	934	930	930	-	740	698	42	6.0%	930
Vote 3 - Budget & Treasury	203 514	248 806	249 298	56 325	239 145	186 973	52 171	27.9%	249 298
Vote 4 - Corporate Services	62	369	11	0	4	8	(3)	-43.9%	11
Vote 5 - Community Services	11 515	12 248	9 957	354	7 044	7 468	(423)	-5.7%	9 957
Vote 6 - Technical Services	117 644	130 302	141 359	8 912	101 459	106 020	(4 561)	-4.3%	141 359
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 317	1 670	1 230	46	1 008	923	85	9.2%	1 230
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>334 986</b>	<b>394 326</b>	<b>402 785</b>	<b>65 637</b>	<b>349 400</b>	<b>302 089</b>	<b>47 311</b>	<b>15.7%</b>	<b>402 785</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	28 444	27 732	30 179	3 493	24 313	22 634	1 679	7.4%	30 179
Vote 2 - Office of the Municipal Manager	14 324	20 660	21 099	1 929	15 848	15 824	24	0.2%	21 099
Vote 3 - Budget & Treasury	98 858	70 927	83 899	3 202	34 079	62 924	(28 845)	-45.8%	83 899
Vote 4 - Corporate Services	46 815	28 962	18 506	1 213	15 539	13 880	1 659	12.0%	18 506
Vote 5 - Community Services	56 589	46 798	43 209	3 451	32 178	32 407	(229)	-0.7%	47 395
Vote 6 - Technical Services	78 466	114 286	119 984	8 085	82 601	89 988	(7 387)	-8.2%	115 798
Vote 7 - Strategic Development	6 423	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	7 693	14 041	7 396	348	3 927	5 547	(1 620)	-29.2%	7 396
Vote 9 - Executive Support	-	17 023	24 350	1 941	18 425	18 262	162	0.9%	24 350
<b>Total Expenditure by Vote</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>23 662</b>	<b>226 909</b>	<b>261 466</b>	<b>(34 557)</b>	<b>-63.5%</b>	<b>348 622</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>	<b>81 869</b>	<b>202%</b>	<b>54 163</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 standard classification and vote respectively, for both revenue and expenditure. The variances are all reflected in the year-to-date variance column.

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

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	19 271	26 182	24 797	1 893	16 840	18 598	(1 757)	-9%	24 797
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 385	62 973	62 620	5 551	51 318	46 965	4 353	9%	62 620
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 483	4 628	3 717	309	2 782	2 788	(5)	0%	3 717
Service charges - other	8	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 199	3 290	1 000	64	648	750	(102)	-14%	1 000
Interest earned - external investments	3 965	4 600	3 300	372	2 584	2 475	109	4%	3 300
Interest earned - outstanding debtors	5 861	4 500	6 500	520	4 279	4 875	(596)	-12%	6 500
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 584	635	1 800	41	1 000	1 350	(350)	-26%	1 800
Licences and permits	5 081	6 348	4 400	-	3 233	3 300	(67)	-2%	4 400
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170 641	216 652	216 652	53 531	215 904	162 489	53 415	33%	216 652
Other revenue	7 540	1 415	260	195	1 658	195	1 463	751%	260
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue excluding capital transfers</b>	<b>276 019</b>	<b>331 224</b>	<b>325 046</b>	<b>62 477</b>	<b>300 247</b>	<b>243 784</b>	<b>56 463</b>	<b>23%</b>	<b>325 046</b>
<b>Expenditure By Type</b>									
Employee related costs	102 669	115 256	106 109	8 005	76 470	79 581	(3 111)	-4%	106 109
Remuneration of councillors	18 844	18 543	17 659	1 747	13 200	13 244	(44)	0%	17 659
Debt impairment	11 357	11 000	11 000	-	-	8 250	(8 250)	-100%	11 000
Depreciation & asset impairment	32 042	35 000	35 000	-	-	26 250	(26 250)	-100%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	51 853	60 000	61 270	4 566	46 537	45 953	585	1%	61 270
Other materials	1 687	5 430	6 489	523	4 656	4 867	(211)	-4%	6 489
Contracted services	11 259	21 950	31 758	5 026	25 225	23 818	1 407	6%	31 758
Transfers and grants	1 832	3 300	1 900	103	569	1 425	(856)	-60%	1 900
Other expenditure	106 070	69 551	77 438	3 692	60 252	58 078	2 173	4%	77 438
Loss on disposal of PPE	-	400	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>337 613</b>	<b>340 430</b>	<b>348 622</b>	<b>23 662</b>	<b>226 909</b>	<b>261 466</b>	<b>(34 557)</b>	<b>-13%</b>	<b>348 622</b>
<b>Surplus/(Deficit)</b>	<b>(61 594)</b>	<b>(9 206)</b>	<b>(23 576)</b>	<b>38 815</b>	<b>73 338</b>	<b>(17 682)</b>	<b>91 020</b>	<b>(0)</b>	<b>(23 576)</b>
Transfers recognised - capital	58 967	63 102	77 739	3 160	49 153	58 305	(9 152)	(0)	77 739
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>			<b>54 163</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>			<b>54 163</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>			<b>54 163</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 627)</b>	<b>53 896</b>	<b>54 163</b>	<b>41 975</b>	<b>122 491</b>	<b>40 622</b>			<b>54 163</b>

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



date actuals reflect an under spending variance except bulk purchase (3%) and other expenditure (9% 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.

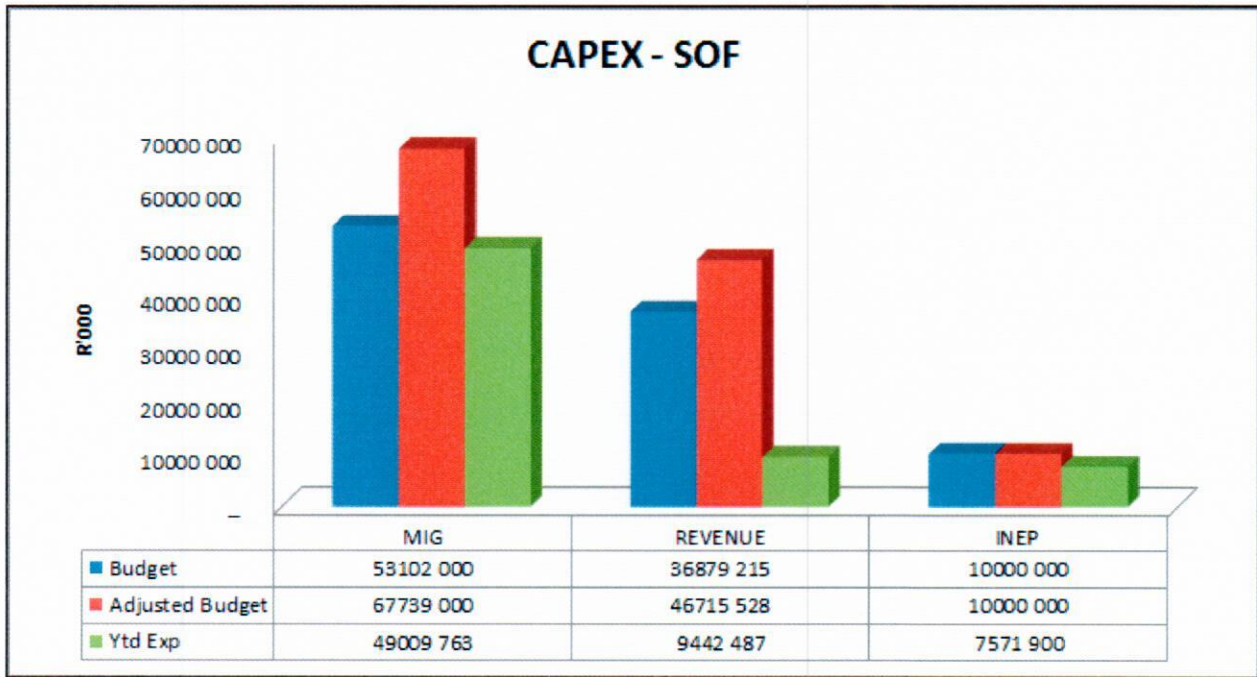
**Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding**

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 470	1 100	1 434	(79)	431	1 076	(644)	-60%	1 434
Vote 5 - Community Services	244	4 200	4 700	-	21	3 525	(3 504)	-99%	4 700
Vote 6 - Technical Services	46 806	56 735	76 398	1 582	42 193	57 299	(15 106)	-26%	76 398
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>48 519</b>	<b>62 035</b>	<b>82 533</b>	<b>1 503</b>	<b>42 646</b>	<b>61 899</b>	<b>(19 254)</b>	<b>-31%</b>	<b>82 533</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	1 471	-	300	-	-	225	(225)	-100%	300
Vote 5 - Community Services	-	2 300	1 800	-	-	1 350	(1 350)	-100%	1 800
Vote 6 - Technical Services	31 181	35 646	39 822	2 344	23 409	29 867	(6 458)	-22%	39 822
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 150	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>33 802</b>	<b>37 946</b>	<b>41 922</b>	<b>2 344</b>	<b>23 409</b>	<b>31 442</b>	<b>(8 033)</b>	<b>-26%</b>	<b>41 922</b>
<b>Total Capital Expenditure</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>3 847</b>	<b>66 054</b>	<b>93 341</b>	<b>(27 287)</b>	<b>-29%</b>	<b>124 455</b>

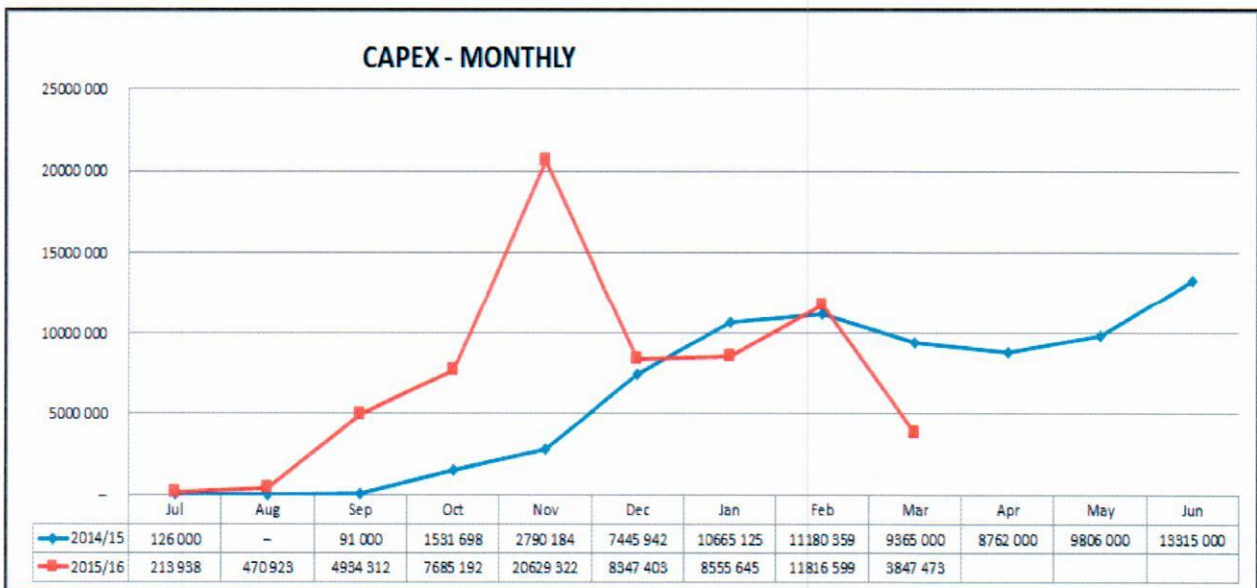
**Table C5C: Monthly Capital Expenditure by Vote**

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	2 940	1 100	1 734	28	538	1 301	(762)	-59%	1 734
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-
Corporate services	2 940	1 100	1 734	28	538	1 301	(762)	-59%	1 734
<b>Community and public safety</b>	244	6 500	1 600	-	52	1 200	(1 148)	-96%	1 600
Community and social services	244	6 500	600	-	21	450	(429)	-95%	600
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	1 000	-	30	750	(720)	-96%	1 000
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	70 300	79 381	96 993	3 760	56 009	72 745	(16 735)	-23%	96 993
Planning and development	1 150	-	-	-	-	-	-	-	-
Road transport	69 150	79 381	96 993	3 760	56 009	72 745	(16 735)	-23%	96 993
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	8 837	13 000	24 128	59	9 455	18 096	(8 641)	-48%	24 128
Electricity	8 837	13 000	23 228	59	9 455	17 421	(7 966)	-46%	23 228
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	900	-	-	675	(675)	-100%	900
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>3 847</b>	<b>66 054</b>	<b>93 341</b>	<b>(27 287)</b>	<b>-29%</b>	<b>124 455</b>
<b>Funded by:</b>									
National Government	58 666	53 102	77 739	2 894	56 582	58 305	(1 723)	-3%	77 739
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	10 000	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>58 666</b>	<b>63 102</b>	<b>77 739</b>	<b>2 894</b>	<b>56 582</b>	<b>58 305</b>	<b>(1 723)</b>	<b>-3%</b>	<b>77 739</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	23 655	36 879	46 716	953	9 473	35 037	(25 564)	-73%	46 716
<b>Total Capital Funding</b>	<b>82 321</b>	<b>99 981</b>	<b>124 455</b>	<b>3 847</b>	<b>66 054</b>	<b>93 341</b>	<b>(27 287)</b>	<b>-29%</b>	<b>124 455</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 March 2016, R11, 956 million spending was incurred and the year to date budget amounts to R82, 970 as compared to the adjusted budget million which shows an unfavourable spending variance of R20, 625 million (25%).



The above graph shows the components of sources of finance for capital budget. Of the total adjusted capital budget of R124, 455 million, R67, 739 million is funded from Municipal Infrastructure grant of which R14, 637 million is a roll over from the 2014/15 financial year, R10 million from INEP and R46, 716 million from Own Revenue.



The above graph compares the 2014/15 and 2015/16 monthly capital expenditure performance. In addition, the graph shows that the 2014/15 capital expenditure pattern started improving in November and went slightly down during the past two months and went slightly up in the current month.

Table C6: Monthly Budget Statement Financial Position

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	24 967	10 631	18 192	18 128	18 192
Call investment deposits	–	15 000	25 000	85 310	25 000
Consumer debtors	18 744	24 184	24 184	25 898	24 184
Other debtors	31 791	14 400	7 232	14 659	7 232
Current portion of long-term receivables	–	–	–	–	–
Inventory	2 636	2 500	2 936	3 194	2 936
<b>Total current assets</b>	<b>78 138</b>	<b>66 715</b>	<b>77 544</b>	<b>147 189</b>	<b>77 544</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	89 472	90 000	85 382	89 472	85 382
Investments in Associate	–	–	–	–	–
Property, plant and equipment	729 129	796 793	884 484	797 158	884 484
Agricultural	–	–	–	–	–
Biological assets	323	–	–	–	–
Intangible assets	640	–	–	640	–
Other non-current assets	10 650	–	–	10 650	–
<b>Total non current assets</b>	<b>830 215</b>	<b>886 793</b>	<b>969 866</b>	<b>897 920</b>	<b>969 866</b>
<b>TOTAL ASSETS</b>	<b>908 353</b>	<b>953 508</b>	<b>1 047 410</b>	<b>1 045 109</b>	<b>1 047 410</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	5 531	5 500	5 600	5 094	5 600
Trade and other payables	61 539	29 000	21 500	80 005	21 500
Provisions	1 362	–	–	–	–
<b>Total current liabilities</b>	<b>68 432</b>	<b>34 500</b>	<b>27 100</b>	<b>85 099</b>	<b>27 100</b>
<b>Non current liabilities</b>					
Borrowing	–	–	–	–	–
Provisions	79 033	40 000	32 512	76 694	32 512
<b>Total non current liabilities</b>	<b>79 033</b>	<b>40 000</b>	<b>32 512</b>	<b>76 694</b>	<b>32 512</b>
<b>TOTAL LIABILITIES</b>	<b>147 465</b>	<b>74 500</b>	<b>59 612</b>	<b>161 794</b>	<b>59 612</b>
<b>NET ASSETS</b>	<b>760 887</b>	<b>879 008</b>	<b>987 798</b>	<b>883 315</b>	<b>987 798</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	760 887	879 008	987 798	883 315	987 798
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>760 887</b>	<b>879 008</b>	<b>987 798</b>	<b>883 315</b>	<b>987 798</b>

The above table shows that community wealth amounts to R794, 783 million, total liabilities R147, 206 million and the total assets R 941, 989 million. The increase in total liabilities is attributed to 2015/16 transactions that were paid using creditors suspense that still need to be cleared off and the provisions that are incorporated in the annual financial statements for prior financial year.

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

Description	2014/15	Budget Year 2015/16							
	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>									
<b>Receipts</b>									
Ratepayers and other	81 994	107 021	93 677	7 482	55 345	70 258	(14 912)	-21%	93 677
Government - operating	177 191	170 641	216 652	53 531	215 904	162 489	53 415	33%	216 652
Government - capital	58 967	50 840	77 739	3 160	49 153	58 305	(9 152)	-16%	77 739
Interest	9 257	8 105	5 153	372	2 584	3 864	(1 280)	-33%	5 153
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(267 838)	(254 448)	(286 323)	(20 483)	(208 786)	(214 742)	(5 956)	3%	(286 323)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	(58)	(9 600)	(1 900)	(103)	(569)	(1 425)	(856)	60%	(1 900)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>59 514</b>	<b>72 559</b>	<b>104 998</b>	<b>43 961</b>	<b>113 632</b>	<b>78 748</b>	<b>(34 884)</b>	<b>-44%</b>	<b>104 998</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	459	5 000	1 846	-	-	1 385	(1 385)	-100%	1 846
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	33 239	126	126	24 929	(24 803)	-99%	33 239
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(70 369)	(99 981)	(124 455)	(4 386)	(75 302)	(93 341)	(18 039)	19%	(124 455)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(69 910)</b>	<b>(94 981)</b>	<b>(89 369)</b>	<b>(4 260)</b>	<b>(75 176)</b>	<b>(67 027)</b>	<b>8 149</b>	<b>-12%</b>	<b>(89 369)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	500	2 597	460	1 412	1 948	(535)	-27%	2 597
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>500</b>	<b>2 597</b>	<b>460</b>	<b>1 412</b>	<b>1 948</b>	<b>535</b>	<b>27%</b>	<b>2 597</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(10 396)</b>	<b>(21 922)</b>	<b>18 225</b>	<b>40 160</b>	<b>39 868</b>	<b>13 669</b>			<b>18 225</b>
Cash/cash equivalents at beginning:	35 247	20 000	24 967		63 569	24 967			63 569
Cash/cash equivalents at month/year end:	24 851	(1 922)	43 192		103 438	38 636			81 795

Table C7 presents details pertaining to cash flow performance. For the month of March 2016, the net cash inflow from operating activities is R19, 831 million whilst net cash outflow from investing activities is R71, 074 million that is mainly comprised of capital expenditure movement; and the net cash inflow from financing activities is R952 thousand. The cash and cash equivalent held at the end of March 2016 amounted to R52, 827 million that is made up of cash amounting R17, 229 million and short term investments of R35, 598 million as presented in Table A6 under current assets.

**PART 2: SUPPORTING TABLES**

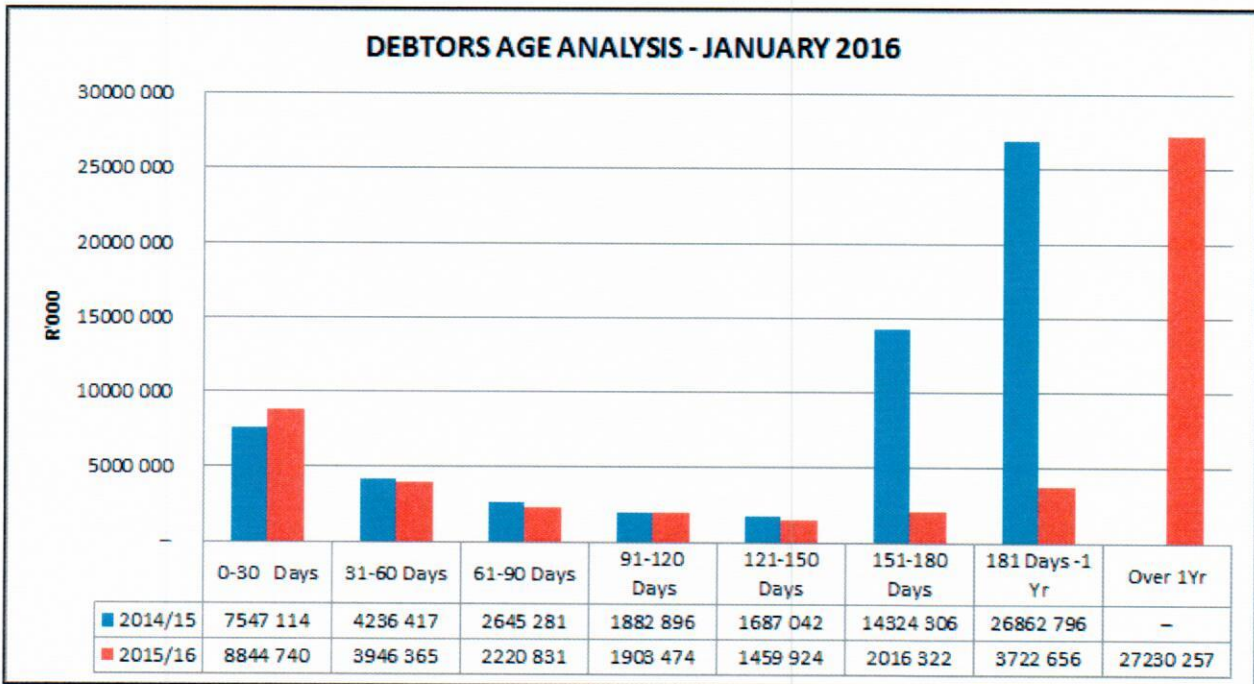
**Supporting Table: SC 3 - Debtors Age Analysis**

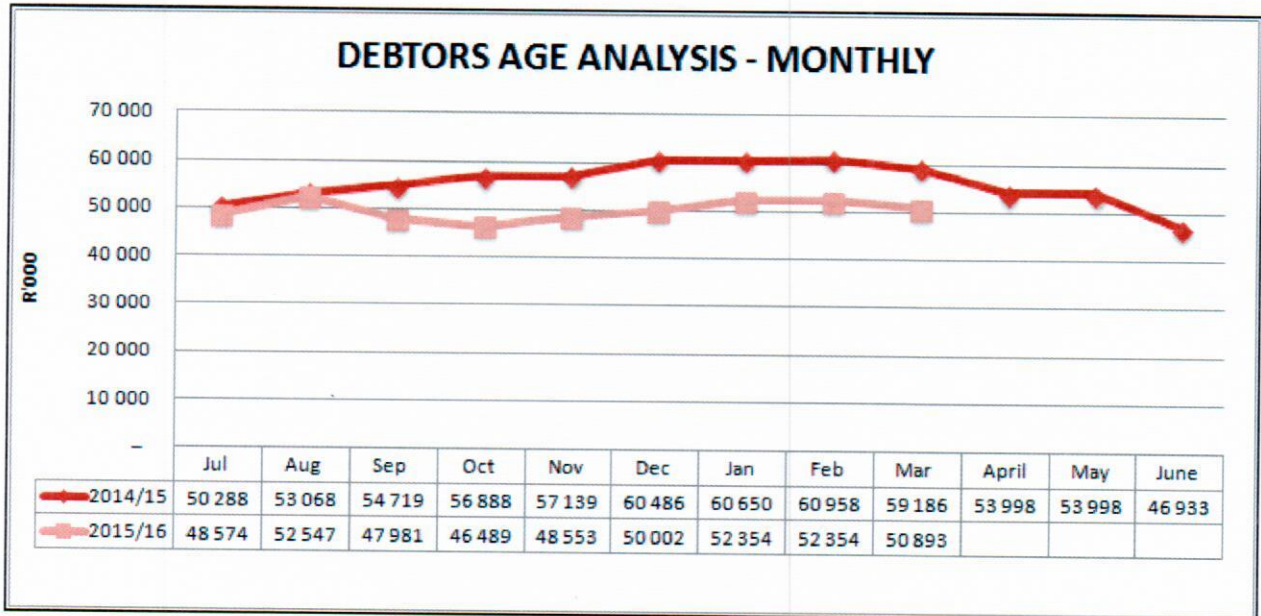
Description	Budget Year 2015/16										Over 1Yr	Total	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days -1 Yr						
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 315	1 885	707	514	194	188	(2 760)	1 316	7 359				
Receivables from Non-exchange Transactions - Property Rates	1 928	950	753	681	657	649	3 297	16 029	24 943				
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	130	64	40	36	34	172	1 119	1 905				
Receivables from Exchange Transactions - Property Rental Debtors	64	11	17	17	11	18	59	800	997				
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 227	970	680	653	561	1 128	2 955	7 966	16 140				
<b>Total By Income Source</b>	<b>8 845</b>	<b>3 946</b>	<b>2 221</b>	<b>1 903</b>	<b>1 460</b>	<b>2 016</b>	<b>3 723</b>	<b>27 230</b>	<b>51 345</b>				
<b>2014/15 - totals only</b>	<b>8 876</b>	<b>4 206</b>	<b>2 499</b>	<b>1 946</b>	<b>1 925</b>	<b>1 923</b>	<b>12 585</b>	<b>26 997</b>	<b>60 958</b>				
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	1 026	835	441	592	172	147	650	1 379	5 241				
Commercial	4 154	1 294	596	307	369	712	(513)	6 157	13 076				
Households	2 571	1 161	688	539	464	433	2 641	10 911	19 408				
Other	1 093	656	496	466	456	725	946	8 784	13 620				
<b>Total By Customer Group</b>	<b>8 845</b>	<b>3 946</b>	<b>2 221</b>	<b>1 903</b>	<b>1 460</b>	<b>2 016</b>	<b>3 723</b>	<b>27 230</b>	<b>51 345</b>				

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March amount to R50, 893 million. The debtors' book is made up as follows:

- Rates 48,65%
- Electricity 14,62%
- Rental 1,96%
- Refuse removal 3,70%
- Other - 31,07%

The debtors' age analysis is graphically presented below.





The initial graph compares debtors' age analysis for 2014/15 financial year and 2015/16 (as at end of March 2016) whilst the latter shows monthly movement of debtors for both the current financial year and the 2014/15 financial year.

Below is list of top twenty debtors that contribute significantly to the ever growing debt book.



**TOP TWENTY DEBTORS**

Account No	Customer Name	Erf Number	Ward	Town	Suburb	Con Type	Owner Type	Outs. Balance	Handed Ovr
9900067	WATER PURIFICAT	00 00000100 0000 0000		GROBLERSDAL		GOVERNMENT	OCCUPIER	1,222,591.73	Y
9012345	BREED J & OOSTH	90 00000026 0000RG 0000		GROBLERSDAL		BUSINESS	OCCUPIER	594,150.64	N
1501364	JAN JOUBERT T	15 000001780 000000 0000		GROBLERSDAL		INDUSTRIAL	OWNER	539,395.69	N
201885	SHOPRITE CHECKE	02 000000984 00000 0000		GROBLERSDAL		BUSINESS	OCCUPIER	251,341.73	N
9000000	REPUBLIEK VAN S	90 000000012 00000 0000		FARMS JS		AGRICULTURE	OWNER	245,767.51	Y
6000908	DEPARTMENT OF E	60 000000822 00000 0000		MOTETEMA A		RESIDENTIAL	OWNER	225,978.25	Y
9001077	ROYAL SQUARE IN	90 000000177 00000 0000		FARMS JS		AGRICULTURE	OWNER	219,500.06	Y
9001035	NDEBELE MAHLANG	90 000000129 00000 0000		FARMS JS		AGRICULTURE	OWNER	203,567.90	Y
506535	BUMAZI PROPRTI	05 000000489 00003 0000		GROBLERSDAL		BUSINESS	OCCUPIER	195,636.03	N
2913	SHOPRITE/CHECKE	00 000000100 00001 0000		GROBLERSDAL		MUNICIPAL	OCCUPIER	194,931.75	Y
9000804	NATIONAL GOVERN	90 000000056 00002 0000		FARMS JS		AGRICULTURE	OWNER	187,234.59	Y
37850	WORLD WATCH TRA	00 000000098 000004 0010		GROBLERSDAL		BUSINESS	OCCUPIER	178,452.18	Y
9001052	NDEBELE STAM	90 000000153 00000 0000		FARMS JS		AGRICULTURE	OWNER	175,907.40	Y
9000628	LANDBOUNAVORSIN	90 000000053 00111 0000		FARMS JS		AGRICULTURE	OWNER	171,702.30	Y
9001039	NDEBELE MAHLANG	90 000000133 00000 0000		FARMS JS		AGRICULTURE	OWNER	168,145.76	Y
26610	LUVON INVESTME	00 000000765 00000 0000		GROBLERSDAL		BUSINESS	OWNER	167,451.95	N
9001055	NDEBELE STAM	90 000000157 00000 0000		FARMS JS		AGRICULTURE	OWNER	163,795.36	Y
9001050	NDEBELE STAM	90 000000151 00000 0000		FARMS JS		AGRICULTURE	OWNER	151,417.14	Y
5050505	MOBILE TELEPHON	50 000002677 000000 0000		ROOSSENEKAL		BUSINESS	OCCUPIER	150,334.04	N
211693	BOXER SUPERSTOR	02 000000283 000000 0000		GROBLERSDAL		BUSINESS	OCCUPIER	149,728.88	N
<b>TOTAL</b>								<b>5 557 031</b>	

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

Description	NT Code	Budget Year 2015/16									Prior year totals for chart
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</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
40058	SERVIMODE 62CC	706 307
41094	KGWADI YA MADIBA JV BIG ROCK	643 863
41099	ELEMENT CONSULTING ENGINEERS	327 336
41050	CASNAN CIVILS	319 599
40069	TM KHOZA AND ASSOCIATES	268 109
4001	MOKWENA MOTORS T/A NONYANE MOT	251 100
41102	MABHLOMU TRANSPORT AND CIVIL	250 000
41093	MTP INFRASTRUCTURE RESOURCES	249 147
32409	MAKGONATSOHLE TRADING ENTERPRI	124 050
37617	DITHEBELE LE MMAKOBO TRAVEL	70 872
41080	NTOMBI'S TRAVEL'S	49 064
41095	REAKGONA TRAVEL SERVICES	46 332
7989	MUNSOFT (PTY) LTD	44 563
41098	EMVUZO PROPERTY (PTY) LTD	29 820
31369	RAPOTOANE CONSTRUCTION AND PRO	29 705
41060	PAPI INVESTMENT	29 400
41097	MINAMPSA (PTY) LTD	28 920
41085	T SELONA TRADING	28 850
32028	MCETETE CATERING AND CONSTRUCT	28 800
35380	SYLOVIAL TRADING & PROJECTS CC	28 500
<b>Total</b>		<b>3 554 337</b>

The above table presents the top twenty creditors paid during the month of March 2016 and an amount of R10, 087 million was paid during the month under review.

## Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
Sanlam	1 Month	Short term	31-Mar-2016	1	0.16%	338	-	338
Nedbank	1 month	Short term	31-Mar-2016	49	7.51%	30 000	-	30 049
Nedbank	1 Month	Short term	31-Mar-2016	216	7.27%	35 000	-	35 216
Absa - MIG	1 Months	Short term	31-Mar-2016	0	0.30%	41	-	41
Absa Call Account	1 Month	Short term	31-Mar-2016	11	13.53%	80	19 448	19 539
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>277</b>		<b>65 459</b>	<b>19 448</b>	<b>85 183</b>

Supporting table SC5 presents all investments that indicate that the total amount of R35, 598 million has been invested as at end of March 2016. The opening balance was R80, 302 million, an amount of R 44,936 million has been withdrawn during the current month and accrued interest for the month amounted to R232 thousand.

### Supporting Table: SC 6 - Transfers and Grant Receipts

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>170 641</b>	<b>216 652</b>	<b>216 652</b>	<b>53 240</b>	<b>163 412</b>	<b>163 412</b>	<b>-</b>		<b>216 652</b>
Local Government Equitable Share	166 920	212 959	212 959	53 240	159 719	159 719	-		212 959
Finance Management	1 600	1 600	1 600	-	1 600	1 600	-		1 600
Municipal Systems Improvement	934	930	930	-	930	930	-		930
EPWP Incentive	1 187	1 163	1 163	-	1 163	1 163	-		1 163
<b>Total Operating Transfers and Grants</b>	<b>170 641</b>	<b>216 652</b>	<b>216 652</b>	<b>53 240</b>	<b>163 412</b>	<b>163 412</b>	<b>-</b>		<b>216 652</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>65 840</b>	<b>63 102</b>	<b>63 102</b>	<b>19 448</b>	<b>63 102</b>	<b>43 654</b>	<b>19 448</b>	<b>44.6%</b>	<b>63 102</b>
Municipal Infrastructure Grant (MIG)	65 840	53 102	63 102	19 448	63 102	53 654	19 448	57.8%	63 102
Intergrated National Electrification Grant	-	10 000	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>65 840</b>	<b>63 102</b>	<b>63 102</b>	<b>19 448</b>	<b>63 102</b>	<b>43 654</b>	<b>19 448</b>	<b>44.6%</b>	<b>63 102</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>236 481</b>	<b>279 754</b>	<b>279 754</b>	<b>72 688</b>	<b>226 514</b>	<b>207 066</b>	<b>19 448</b>	<b>9.4%</b>	<b>279 754</b>

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R207, 066 million of which the major portion is attributed to equitable share (i.e. R159, 719 million) received. The total amount of R 5, 449 million has been received during the month of March from INEP and EPWP grant. Other grants include amongst others, FMG, MSIG and EPWP.

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

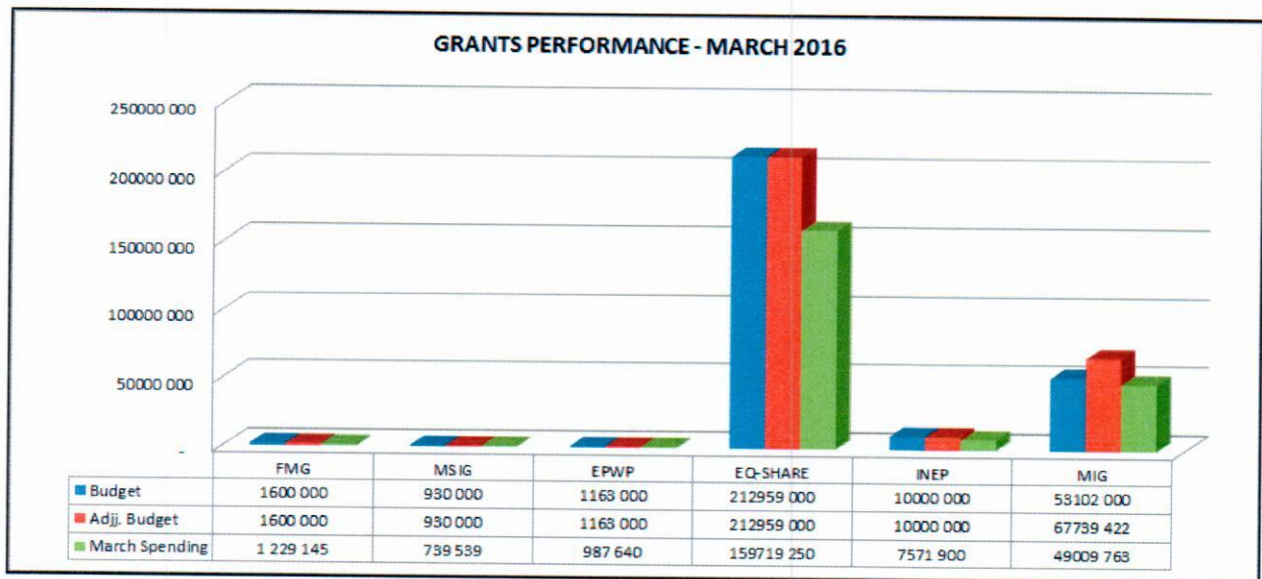
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>170 635</b>	<b>216 652</b>	<b>216 652</b>	<b>17 834</b>	<b>162 676</b>	<b>144 435</b>	<b>18 241</b>	<b>12.6%</b>	<b>216 652</b>
Local Government Equitable Share	166 920	212 959	212 959	17 747	159 719	141 973	17 747	12.5%	212 959
Finance Management	1 600	1 600	1 600	42	1 229	1 067	162	15.2%	1 600
Municipal Systems Improvement	934	930	930	-	740	620	120	19.3%	930
EPWP Incentive	1 181	1 163	1 163	46	988	775	212	27.4%	1 163
<b>Total operating expenditure of Transfers and Grants:</b>	<b>170 635</b>	<b>216 652</b>	<b>216 652</b>	<b>17 834</b>	<b>162 676</b>	<b>144 435</b>	<b>18 241</b>	<b>12.6%</b>	<b>216 652</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>42 434</b>	<b>63 102</b>	<b>63 102</b>	<b>2 925</b>	<b>47 141</b>	<b>51 826</b>	<b>(4 686)</b>	<b>-9.0%</b>	<b>63 102</b>
Municipal Infrastructure Grant (MIG)	42 434	53 102	53 102	2 925	39 569	45 160	(5 591)	-12.4%	53 102
Intergrated National Electrification Grant	-	10 000	10 000	-	7 572	6 667	905	13.6%	10 000
<b>Total capital expenditure of Transfers and Grants</b>	<b>42 434</b>	<b>63 102</b>	<b>63 102</b>	<b>2 925</b>	<b>47 141</b>	<b>51 826</b>	<b>(4 686)</b>	<b>-9.0%</b>	<b>63 102</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>213 068</b>	<b>279 754</b>	<b>279 754</b>	<b>20 759</b>	<b>209 816</b>	<b>196 261</b>	<b>13 555</b>	<b>6.9%</b>	<b>279 754</b>

An amount of R25, 451 million has been spent on grants during the month of March 2016 and the year to date budget amounts to R196, 261 million and this results in under spending variance of R7, 439 (3.8%). Of the total spending R18, 001 million is spent from operational grant whilst R7, 449 million is spent from capital grant (MIG) and (INEP).

## Supporting Table: SC 7 (2) Expenditure against approved roll over

Description	Budget Year 2015/16				
	Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance
<b>EXPENDITURE</b>					
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	<b>14 637</b>	<b>235</b>	<b>9 943</b>	<b>4 694</b>	<b>32.1%</b>
Municipal Infrastructure Grant (MIG)	14 637	235	9 943	4 694	32.1%
<b>Total capital expenditure of Approved Roll-overs</b>	<b>14 637</b>	<b>235</b>	<b>9 943</b>	<b>4 694</b>	<b>32.1%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>14 637</b>	<b>235</b>	<b>9 943</b>	<b>4 694</b>	<b>32.1%</b>

The total amount of R14, 637 million has been rolled over from the 2014/15 financial year of with R 9, 708 been spent which shows a 33,7% variance when compared to the rolled over amount.



The above graph depicts the gazette and adjusted budgeted amounts for all the grants and the expenditure thereof for the month of March 2016. The grants expenditure is shown below in percentages:

- Financial Management Grant 74,22%
- Municipal Systems Improvement Grant 79,52%
- Expanded Public Work Programme 80,98%
- Equitable Share 66,67%
- Municipal Infrastructure Grant 68,08%
- Integrated National Electrification Grant 75,72%

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

Employee and Councilor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	12 196	3 548	10 624	1 119	8 350	7 083	1 267	18%	10 624
Pension and UIF Contributions	1 047	1 408	1 188	90	724	792	(68)	-9%	1 188
Medical Aid Contributions	252	408	322	29	218	214	3	2%	322
Motor Vehicle Allowance	4 030	4 075	3 872	343	2 629	2 582	47	2%	3 872
Cellphone Allowance	-	1 554	1 652	166	1 280	1 102	178	16%	1 652
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	381	7 550	0	-	-	0	(0)	-100%	0
<b>Sub Total - Councillors</b>	<b>17 905</b>	<b>18 543</b>	<b>17 659</b>	<b>1 747</b>	<b>13 200</b>	<b>11 773</b>	<b>1 428</b>	<b>12%</b>	<b>17 659</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 106	4 831	4 646	384	3 449	3 097	351	11%	4 646
Pension and UIF Contributions	209	503	543	28	267	362	(95)	-26%	543
Medical Aid Contributions	-	175	122	8	146	81	65	80%	122
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	566	840	1 391	56	550	928	(378)	-41%	1 391
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	54	596	200	3	275	134	142	106%	200
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>3 936</b>	<b>6 944</b>	<b>6 902</b>	<b>478</b>	<b>4 687</b>	<b>4 602</b>	<b>85</b>	<b>2%</b>	<b>6 902</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	58 199	73 424	64 167	5 283	47 503	42 778	4 725	11%	64 167
Pension and UIF Contributions	11 194	14 613	13 843	1 023	9 037	9 229	(191)	-2%	13 843
Medical Aid Contributions	2 949	4 616	4 378	309	2 615	2 919	(303)	-10%	4 378
Overtime	1 473	1 380	2 022	150	1 742	1 348	394	29%	2 022
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 994	5 632	6 239	487	3 911	4 159	(248)	-6%	6 239
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	95	157	201	13	100	134	(34)	-25%	201
Other benefits and allowances	9 713	7 864	7 628	100	5 794	5 085	709	14%	7 628
Payments in lieu of leave	1 001	530	220	113	371	146	225	153%	220
Long service awards	-	95	510	50	654	340	314	92%	510
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>89 617</b>	<b>108 312</b>	<b>99 206</b>	<b>7 527</b>	<b>71 728</b>	<b>66 137</b>	<b>5 590</b>	<b>8%</b>	<b>99 206</b>
<b>Total Parent Municipality</b>	<b>111 458</b>	<b>133 799</b>	<b>123 768</b>	<b>9 752</b>	<b>89 615</b>	<b>82 512</b>	<b>7 103</b>	<b>9%</b>	<b>123 768</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>111 458</b>	<b>133 799</b>	<b>123 768</b>	<b>9 752</b>	<b>89 615</b>	<b>82 512</b>	<b>7 103</b>	<b>9%</b>	<b>123 768</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>93 553</b>	<b>115 256</b>	<b>106 109</b>	<b>8 005</b>	<b>76 414</b>	<b>70 739</b>	<b>5 675</b>	<b>8%</b>	<b>106 109</b>

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for March 2016 amounts to R10, 188 million (Year to date R 79, 838 million) and the expenditure for remuneration of councilors amounts to R 2, 256 million (Year to date R11, 453).

Description	Budget Year 2015/16												2015/16 Medium Term Revenue			
	July	August	Sept	October	Nov	Dec	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
<b>Cash Receipts By Source</b>																
Property rates - penalties & collection charges	3 411	1 062	1 454	1 505	1 350	1 097	1 214	1 430	1 610	-	-	10 216	24 349	25 847	27 359	-
Service charges - electricity revenue	5 818	3 640	8 581	5 003	4 194	4 493	4 592	7 526	5 527	-	-	9 190	58 565	62 167	65 803	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	248	239	277	283	263	239	268	313	281	-	-	1 894	4 304	4 569	4 836	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	90	66	53	51	71	68	63	73	64	-	-	2 692	3 290	3 493	3 697	-
Interest earned - external investments	87	498	281	60	384	329	289	237	372	-	-	2 063	4 600	4 883	5 169	-
Interest earned - outstanding debtors	73	64	102	93	103	52	99	322	520	-	-	(1 428)	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	57	621	51	45	49	49	41	-	-	(596)	318	335	353	-
Licences and permits	1 149	455	447	400	465	326	255	444	-	-	-	1 877	5 819	6 177	6 538	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating	88 520	554	368	706	71 296	476	199	254	53 531	-	-	748	216 652	233 223	229 161	-
Other revenue	31 085	124	51	43	16 499	19	49	41 263	157	-	-	(88 194)	1 096	1 515	1 595	-
<b>Cash Receipts by Source</b>	<b>130 480</b>	<b>6 702</b>	<b>11 672</b>	<b>8 765</b>	<b>94 677</b>	<b>7 144</b>	<b>7 078</b>	<b>51 912</b>	<b>62 103</b>	-	-	<b>(61 539)</b>	<b>318 994</b>	<b>342 207</b>	<b>344 510</b>	-
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	-	656	5 712	7 198	6 234	8 314	8 271	10 573	3 160	-	-	12 983	63 102	65 178	68 289	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	894	4	(137)	16	17	17	(27)	29	460	-	-	(772)	500	500	500	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	126	-	-	(126)	-	-	-	-
Change in non-current investments	-	30 141	-	-	-	-	-	-	-	-	-	(30 141)	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>131 374</b>	<b>37 902</b>	<b>17 247</b>	<b>15 979</b>	<b>100 928</b>	<b>15 476</b>	<b>15 322</b>	<b>62 514</b>	<b>65 850</b>	-	-	<b>(79 596)</b>	<b>382 596</b>	<b>407 885</b>	<b>413 299</b>	-
<b>Cash Payments by Type</b>																
Employee related costs	15 044	7 393	8 432	7 805	8 054	12 898	8 251	7 932	8 005	-	-	31 443	115 256	122 344	129 501	-
Remuneration of councillors	2 716	1 461	1 538	1 514	1 57	1 516	1 460	2 256	1 747	-	-	4 179	18 543	19 563	20 800	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	58	12 919	5 452	56	4 460	9 340	98	27 852	4 566	-	-	(4 803)	60 000	63 300	66 655	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	323	877	577	589	520	703	355	517	521	-	-	448	5 430	5 764	6 101	-
Contracted services	-	18 445	(1 525)	3 153	-	2 574	(185)	2 981	1 949	-	-	(5 442)	21 950	23 300	24 389	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	176	-	88	98	-	103	103	-	-	2 731	3 300	3 503	3 708	-
General expenses	6 068	33 199	1 592	21 859	8 395	12 527	18 969	6 487	4 702	-	-	(51 143)	62 654	62 393	59 190	-
<b>Cash Payments by Type</b>	<b>24 208</b>	<b>74 294</b>	<b>16 242</b>	<b>34 976</b>	<b>21 674</b>	<b>39 656</b>	<b>28 948</b>	<b>48 127</b>	<b>21 594</b>	-	-	<b>(22 566)</b>	<b>287 133</b>	<b>300 168</b>	<b>310 144</b>	-
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	214	471	5 625	8 761	20 629	9 516	10 369	13 629	4 386	-	-	26 360	99 981	99 178	98 589	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>24 421</b>	<b>74 765</b>	<b>21 867</b>	<b>43 737</b>	<b>42 304</b>	<b>49 172</b>	<b>39 318</b>	<b>61 757</b>	<b>25 981</b>	-	-	<b>3 794</b>	<b>387 114</b>	<b>399 346</b>	<b>408 733</b>	-
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>106 953</b>	<b>(37 262)</b>	<b>(4 621)</b>	<b>(27 758)</b>	<b>58 625</b>	<b>(33 696)</b>	<b>(23 996)</b>	<b>767</b>	<b>39 869</b>	-	-	<b>(83 390)</b>	<b>(4 519)</b>	<b>8 540</b>	<b>4 566</b>	-
Cash/cash equivalents at the monthly/year beginning:	24 567	131 520	94 258	89 637	61 879	120 504	86 808	62 812	63 569	103 438	103 438	103 438	24 567	20 049	28 588	-
Cash/cash equivalents at the monthly/year end:	131 520	94 258	89 637	61 879	120 504	86 808	62 812	63 569	103 438	103 438	103 438	20 049	20 049	28 588	33 155	-

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 62, 514 million and the total cash payment for the month were R72, 499 million. This is a supporting table for table C7 – Cash Flow Statement.

### Supporting Table: SC 12 Capital Expenditure Trend

Month	2014/15	Budget Year 2015/16							
	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	126	4 584	4 584	214	214	4 584	4 370	95.3%	0.21%
August	–	6 184	6 184	471	844	10 768	9 924	92.2%	0.84%
September	91	7 005	7 005	4 934	4 934	17 773	12 839	72.2%	4.94%
October	1 532	8 840	8 840	7 685	7 685	26 613	18 928	71.1%	7.69%
November	2 790	11 250	11 250	20 182	20 182	37 863	17 681	46.7%	20.19%
December	7 446	11 260	11 260	8 347	8 347	49 123	40 776	83.0%	8.35%
January	10 665	8 500	8 500	8 556	8 556	57 623	49 068	85.2%	8.56%
February	11 180	12 291	12 345	11 817	11 817	69 968	58 152	83.1%	11.82%
March	9 365	9 710	13 789	3 847	3 847	83 757	79 910	95.4%	3.85%
April	8 762	7 165	10 876	–	–	94 633	–	–	–
May	8 514	6 842	13 654	–	–	108 287	–	–	–
June	5 315	6 350	16 168	–	–	124 455	–	–	–
<b>Total Capital expenditure</b>	<b>65 787</b>	<b>99 981</b>	<b>124 455</b>	<b>66 054</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 R11, 956 million. The capital budget spending is way below the projected spending for March and this results in the mid year target not being achieved.

In terms of the budget projection for the month, the spending was anticipated to be at R69, 968 million and only R62, 345 million has actually been spent. This reflects under spending variance of 82,9%.



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

Description	2014/15	Budget Year 2015/16							
	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>									
<b>Infrastructure</b>	<b>44 586</b>	<b>57 102</b>	<b>88 748</b>	<b>2 748</b>	<b>51 293</b>	<b>66 561</b>	15 268	<b>22.9%</b>	<b>88 748</b>
Infrastructure - Road transport	39 138	45 602	65 120	2 688	41 837	48 840	7 003	<b>14.3%</b>	65 120
<i>Roads, Pavements &amp; Bridges</i>	38 541	40 602	58 002	2 688	40 845	43 502	2 656	<b>6.1%</b>	58 002
<i>Storm water</i>	597	5 000	7 118	-	992	5 339	4 346	<b>81.4%</b>	7 118
Infrastructure - Electricity	5 448	11 500	23 228	59	9 455	17 421	7 966	<b>45.7%</b>	23 228
<i>Generation</i>	-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	3 151	10 000	13 776	-	7 572	10 332	2 760	<b>26.7%</b>	13 776
<i>Street Lighting</i>	2 297	1 500	9 451	59	1 883	7 088	5 205	<b>73.4%</b>	9 451
Infrastructure - Other	-	-	400	-	-	300	300	<b>100.0%</b>	400
<i>Waste Management</i>			400	-	-	300	300	<b>100.0%</b>	400
<b>Community</b>	<b>2 498</b>	-	-	-	-	-	-		-
Parks & gardens	159	-	-	-	-	-	-		-
Cemeteries	2 339	-	-	-	-	-	-		-
<b>Other assets</b>	<b>1 065</b>	-	300	-	-	225	225	<b>100.0%</b>	<b>300</b>
Other	1 065	-	300	-	-	225	225	100.0%	300
<b>Total Capital Expenditure on new assets</b>	<b>48 148</b>	<b>57 102</b>	<b>89 048</b>	<b>2 748</b>	<b>51 293</b>	<b>66 786</b>	<b>15 493</b>	<b>23.2%</b>	<b>89 048</b>

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on renewal of existing assets</b>									
<b>Infrastructure</b>	<b>10 595</b>	<b>30 779</b>	<b>24 072</b>	<b>1 344</b>	<b>11 285</b>	<b>18 054</b>	6 769	<b>37.5%</b>	<b>24 072</b>
Infrastructure - Road transport	6 532	26 779	21 572	1 344	11 285	16 179	4 894	<b>30.2%</b>	21 572
<i>Roads, Pavements &amp; Bridges</i>	6 532	26 779	21 572	1 344	11 285	16 179	4 894	<b>30.2%</b>	21 572
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	3 565	1 500	1 000	-	-	750	750	<b>100.0%</b>	1 000
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	3 565	1 500	1 000	-	-	750	750	<b>100.0%</b>	1 000
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	499	2 500	1 500	-	-	1 125	1 125	<b>100.0%</b>	1 500
<i>Waste Management</i>	499	2 500	1 500	-	-	1 125	1 125	<b>100.0%</b>	1 500
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Community</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>450</b>	<b>100.0%</b>	<b>600</b>
Parks & gardens	-	-	400	-	-	300	300	100.0%	400
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	200	-	-	150	150	100.0%	200
<b>Other assets</b>	<b>7 044</b>	<b>12 100</b>	<b>10 736</b>	<b>(245)</b>	<b>3 477</b>	<b>8 052</b>	<b>4 575</b>	<b>56.8%</b>	<b>10 736</b>
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	469	500	500	-	-	375	375	100.0%	500
Furniture and other office equipment	282	500	530	(79)	-	398	398	100.0%	530
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2 588	1 000	-	-	21	-	(21)	0.0%	-
Other Buildings	1 841	10 000	9 302	(166)	3 024	6 976	3 952	56.7%	9 302
Other Land	1 009	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	855	100	404	-	431	303	(128)	-42.3%	404
<b>Capital Expenditure on renewal of existing assets</b>	<b>17 639</b>	<b>42 879</b>	<b>35 407</b>	<b>1 099</b>	<b>14 762</b>	<b>26 555</b>	<b>11 794</b>	<b>44.4%</b>	<b>35 407</b>

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Repairs and maintenance expenditure</b>									
<b>Infrastructure</b>	<b>3 506</b>	<b>4 500</b>	<b>5 518</b>	<b>366</b>	<b>839</b>	<b>3 679</b>	<b>2 840</b>	<b>77.2%</b>	<b>5 518</b>
<i>Roads, Pavements &amp; Bridges</i>	881	3 000	2 418	360	830	1 612	782	48.5%	2 418
<i>Storm water</i>	244	-	-	-	-	-	-	-	-
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	1 271	-	1 000	-	-	667	667	100.0%	1 000
<i>Waste Management</i>	1 110	1 500	2 100	6	9	1 400	1 391	99.4%	2 100
<b>Other assets</b>	<b>7 481</b>	<b>7 200</b>	<b>4 345</b>	<b>322</b>	<b>4 128</b>	<b>2 897</b>	<b>(1 231)</b>	<b>-42.5%</b>	<b>4 345</b>
General vehicles	3 931	2 000	1 150	69	704	767	62	8.1%	1 150
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	586	3 000	1 000	164	2 273	667	(1 607)	-241.0%	1 000
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	1 498	2 000	1 619	-	827	1 079	252	23.4%	1 619
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	1 466	200	576	89	323	384	61	15.9%	576
<b>Intangibles</b>	<b>-</b>	<b>120</b>	<b>50</b>	<b>5</b>	<b>9</b>	<b>33</b>	<b>24</b>	<b>72.7%</b>	<b>50</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	120	50	5	9	33	24	72.7%	50
<b>Total Repairs and Maintenance Expenditure</b>	<b>10 988</b>	<b>11 820</b>	<b>9 913</b>	<b>693</b>	<b>4 976</b>	<b>6 609</b>	<b>1 633</b>	<b>24.7%</b>	<b>9 913</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 expenditure for new capital projects amounts to R48, 708 million and the year to date budget is R59, 365 million which reflects 18% less expenditure on new assets. The spending on renewal of existing assets for March amounts R2, 248 million and the year to date actual is R13, 663 million with the year to date budget reflecting an amount of R23, 605 million and this reflects 42,1% under spending variance.

The actual expenditure for the month of March 2016 on repairs and maintenance is R 693 thousand and the year to date budget is R6, 609 million, reflecting under spending variance of 24, 7% when compared to the adjusted budget.

## Supporting Table: SC 13(d) Depreciation by Asset Classification

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	<b>32 638</b>	-	-	-	<b>21 650</b>	<b>21 650</b>	<b>100.0%</b>	<b>32 638</b>
Infrastructure - Road transport	-	27 435	-	-	-	18 290	18 290	100.0%	27 435
<i>Roads, Pavements &amp; Bridges</i>	-	22 710	-	-	-	15 140	15 140	100.0%	22 710
<i>Storm water</i>	-	4 725	-	-	-	3 150	3 150	100.0%	4 725
Infrastructure - Electricity	-	3 903	-	-	-	2 602	2 602	100.0%	3 903
<i>Generation</i>	-	2 328	-	-	-	1 552	1 552	100.0%	2 328
<i>Transmission &amp; Reticulation</i>	-	1 575	-	-	-	1 050	1 050	100.0%	1 575
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	1 300	-	-	-	758	758	100.0%	1 300
<i>Waste Management</i>	-	1 300	-	-	-	758	758	100.0%	1 300
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	<b>2 145</b>	-	-	-	<b>1 251</b>	<b>1 251</b>	<b>100.0%</b>	<b>2 145</b>
Cemeteries	-	2 145	-	-	-	1 251	1 251	100.0%	2 145
<b>Other assets</b>	-	<b>217</b>	-	-	-	<b>127</b>	<b>127</b>	<b>100.0%</b>	<b>217</b>
General vehicles	-	57	-	-	-	33	33	100.0%	57
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	20	-	-	-	12	12	100.0%	20
Furniture and other office equipment	-	25	-	-	-	15	15	100.0%	25
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	100	-	-	-	58	58	100.0%	100
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	15	-	-	-	9	9	100.0%	15
<b>Total Depreciation</b>	-	<b>35 000</b>	-	-	-	<b>23 028</b>	<b>23 028</b>	<b>100.0%</b>	<b>35 000</b>

**Quality certificate**

I **RAMAKGAHLELE MAREDI**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of March 2016 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature ..... L. Maredi .....

Date ..... 14/4/2016 .....