

# **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT REPORT**

**December 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	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	20 270	26 182	-	4 237	11 174	13 091	(1 917)	-15%	26 182
Service charges	59 137	67 601	-	5 462	35 198	33 801	1 398	4%	67 601
Investment revenue	3 250	4 600	-	329	1 679	2 300	(621)	-27%	4 600
Transfers recognised - operational	170 641	216 652	-	476	161 920	108 326	53 594	49%	216 652
Other own revenue	14 140	16 188	-	933	7 624	8 094	(471)	-6%	16 188
<b>Total Revenue excluding capital transfers</b>	<b>267 438</b>	<b>331 224</b>	<b>-</b>	<b>11 436</b>	<b>217 595</b>	<b>165 612</b>	<b>51 983</b>	<b>31%</b>	<b>331 224</b>
Employee costs	93 553	115 256	-	12 898	52 339	57 628	(5 289)	-9%	115 256
Remuneration of Councillors	17 905	18 543	-	1 516	7 576	9 272	(1 695)	-18%	18 543
Depreciation & asset impairment	-	35 000	-	-	-	17 500	(17 500)	-100%	35 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	52 849	65 430	-	10 043	35 603	32 715	2 888	9%	65 430
Transfers and grants	1 885	3 300	-	98	362	1 650	(1 288)	-78%	3 300
Other expenditure	90 951	102 901	-	10 692	60 340	51 450	8 890	17%	102 901
<b>Total Expenditure</b>	<b>257 143</b>	<b>340 430</b>	<b>-</b>	<b>35 246</b>	<b>156 221</b>	<b>170 215</b>	<b>(13 994)</b>	<b>-8%</b>	<b>340 430</b>
<b>Surplus/(Deficit)</b>	<b>10 295</b>	<b>(9 206)</b>	<b>-</b>	<b>(23 809)</b>	<b>61 374</b>	<b>(4 603)</b>	<b>65 977</b>	<b>-1433%</b>	<b>(9 206)</b>
Transfers recognised - capital	49 441	63 102	-	8 314	28 447	31 551	(3 104)	-10%	63 102
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>	<b>59 736</b>	<b>53 896</b>	<b>-</b>	<b>(15 495)</b>	<b>89 821</b>	<b>26 948</b>	<b>62 873</b>	<b>233%</b>	<b>53 896</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>59 736</b>	<b>53 896</b>	<b>-</b>	<b>(15 495)</b>	<b>89 821</b>	<b>26 948</b>	<b>62 873</b>	<b>233%</b>	<b>53 896</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>65 787</b>	<b>99 981</b>	<b>-</b>	<b>8 347</b>	<b>43 387</b>	<b>49 991</b>	<b>(6 603)</b>	<b>-13%</b>	<b>99 981</b>
Capital transfers recognised	40 235	63 102	-	6 382	38 272	31 551	6 721	21%	63 102
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	9 430	36 879	-	1 966	5 115	18 440	(13 325)	-72%	36 879
<b>Total sources of capital funds</b>	<b>49 665</b>	<b>99 981</b>	<b>-</b>	<b>8 347</b>	<b>43 387</b>	<b>49 991</b>	<b>(6 603)</b>	<b>-13%</b>	<b>99 981</b>
<b>Financial position</b>									
Total current assets	107 592	66 715	-	-	183 951	-	-	-	66 715
Total non current assets	846 048	886 793	-	-	838 701	-	-	-	886 793
Total current liabilities	96 741	34 500	-	-	190 375	-	-	-	34 500
Total non current liabilities	30 512	40 000	-	-	41 091	-	-	-	40 000
<b>Community wealth/Equity</b>	<b>826 387</b>	<b>879 008</b>	<b>-</b>	<b>-</b>	<b>791 186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>879 008</b>
<b>Cash flows</b>									
Net cash from (used) operating	41 145	72 559	-	(18 966)	14 842	36 280	21 437	59%	72 559
Net cash from (used) investing	(70 602)	(94 981)	-	(9 516)	(49 462)	(47 491)	1 971	-4%	(72 290)
Net cash from (used) financing	2 361	500	-	17	924	250	(674)	-269%	500
<b>Cash/cash equivalents at the month/year end</b>	<b>24 567</b>	<b>(1 922)</b>	<b>-</b>	<b>-</b>	<b>86 808</b>	<b>9 039</b>	<b>(77 769)</b>	<b>-860%</b>	<b>121 273</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 Year</b>	<b>Over 1Year</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8 335	4 452	3 059	2 105	2 150	1 876	2 532	25 493	50 002
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

**Revenue:**

The actual revenue for the month of December 2015 is R217, 595 million and the year to date budget of R165, 612 million and this reflects a positive variance R51, 983 million which is attributed by the second trench of equitable share received during the month of November. All major revenue item categories reflect a negative variance as presented below except transfer recognized operational, and service charges:

- Property rates: 15% unfavourable variance
- Service charges – electricity: 6% favourable variance
- Service charges – refuse removal: 20% unfavourable variance
- Rental of facilities : 74% unfavourable variance
- Interest on external investment: 27% unfavourable variance
- License and permit: 31% unfavourable variance

**Operating Expenditure**

The Operational expenditure for the month amounts to R35, 246 million, the year to date actual is R156, 221 million and the year to date budget is R170, 215 million. This reflects an unfavourable variance of R13, 994 million (8%) that is caused by depreciation and transfers and grants, it get be said that the spending was in line with the monthly budget projections thereof. 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.

**Capital Expenditure**

The capital expenditure for the month of December amounts to R8, 347 million and the year to date budget amounts to R49, 991 million, giving rise to 13% under-spending 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 month of December.

### **Surplus/Deficit**

Taking the above into consideration, the net operating surplus for the month is R89, 821 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 December 2015 amounts to R50, 002 million and this is a decrease of R10, 484 million as compared to R60, 486 million as at end of 2014/15 financial year.

### **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>199 224</b>	<b>250 105</b>	<b>-</b>	<b>5 357</b>	<b>178 074</b>	<b>125 053</b>	<b>53 021</b>	<b>42%</b>	<b>250 105</b>
Executive and council	894	930	-	-	675	465	210	45%	930
Budget and treasury office	198 268	248 806	-	5 356	177 397	124 403	52 994	43%	248 806
Corporate services	62	369	-	0	3	185	(182)	-99%	369
<b>Community and public safety</b>	<b>605</b>	<b>772</b>	<b>-</b>	<b>48</b>	<b>879</b>	<b>386</b>	<b>493</b>	<b>128%</b>	<b>772</b>
Community and social services	341	74	-	1	16	37	(20)	-56%	74
Sport and recreation	20	63	-	1	1	32	(31)	-98%	63
Public safety	443	635	-	45	862	317	545	172%	635
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>55 853</b>	<b>64 347</b>	<b>-</b>	<b>7 773</b>	<b>28 948</b>	<b>32 174</b>	<b>(3 226)</b>	<b>-10%</b>	<b>64 347</b>
Planning and development	1 377	1 670	-	166	660	835	(175)	-21%	1 670
Road transport	54 476	62 677	-	7 606	28 288	31 338	(3 051)	-10%	62 677
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>61 017</b>	<b>79 101</b>	<b>-</b>	<b>6 573</b>	<b>38 140</b>	<b>39 551</b>	<b>(1 411)</b>	<b>-4%</b>	<b>79 101</b>
Electricity	57 529	73 973	-	6 263	36 286	36 986	(701)	-2%	73 973
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	3 488	5 128	-	310	1 854	2 564	(710)	-28%	5 128
<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>316 899</b>	<b>394 326</b>	<b>-</b>	<b>19 751</b>	<b>246 041</b>	<b>197 163</b>	<b>48 878</b>	<b>25%</b>	<b>394 326</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>113 581</b>	<b>164 839</b>	<b>-</b>	<b>14 696</b>	<b>72 966</b>	<b>82 419</b>	<b>(9 453)</b>	<b>-11%</b>	<b>164 839</b>
Executive and council	41 290	46 223	-	5 169	24 025	23 112	913	4%	46 223
Budget and treasury office	26 970	70 927	-	4 824	24 594	35 463	(10 869)	-31%	70 927
Corporate services	45 322	47 689	-	4 703	24 347	23 844	503	2%	47 689
<b>Community and public safety</b>	<b>38 272</b>	<b>22 539</b>	<b>-</b>	<b>2 404</b>	<b>9 943</b>	<b>11 270</b>	<b>(1 327)</b>	<b>-12%</b>	<b>22 539</b>
Community and social services	17 315	9 004	-	1 140	4 517	4 502	15	0%	9 004
Sport and recreation	-	579	-	51	324	290	34	12%	579
Public safety	20 957	12 956	-	1 213	5 101	6 478	(1 377)	-21%	12 956
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>35 205</b>	<b>63 638</b>	<b>-</b>	<b>6 251</b>	<b>29 793</b>	<b>31 819</b>	<b>(2 026)</b>	<b>-6%</b>	<b>63 638</b>
Planning and development	12 500	14 507	-	1 070	4 074	7 253	(3 180)	-44%	14 507
Road transport	22 706	49 131	-	5 181	25 720	24 566	1 154	5%	49 131
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>70 084</b>	<b>89 414</b>	<b>-</b>	<b>11 895</b>	<b>43 519</b>	<b>44 707</b>	<b>(1 188)</b>	<b>-3%</b>	<b>89 414</b>
Electricity	58 240	72 315	-	9 827	34 526	36 158	(1 632)	-5%	72 315
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	11 844	17 099	-	2 067	8 993	8 550	443	5%	17 099
<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>257 143</b>	<b>340 430</b>	<b>-</b>	<b>35 246</b>	<b>156 221</b>	<b>170 215</b>	<b>(13 994)</b>	<b>-8%</b>	<b>340 430</b>
<b>Surplus/ (Deficit) for the year</b>	<b>59 756</b>	<b>53 896</b>	<b>-</b>	<b>(15 495)</b>	<b>89 820</b>	<b>26 948</b>	<b>62 872</b>	<b>233%</b>	<b>53 896</b>

**Table C3 – Fin' Performance (Revenue and 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>Revenue by Vote</b>									
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	894	930	-	-	675	465	210	45.1%	930
Vote 3 - Budget & Treasury	198 268	248 806	-	5 356	177 397	124 403	52 994	42.6%	248 806
Vote 4 - Corporate Services	62	369	-	0	3	185	(182)	-98.6%	369
Vote 5 - Community Services	9 539	12 248	-	685	4 927	6 124	(1 197)	-19.5%	12 248
Vote 6 - Technical Services	106 759	130 302	-	13 543	62 380	65 151	(2 771)	-4.3%	130 302
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 377	1 670	-	166	660	835	(175)	-20.9%	1 670
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>316 899</b>	<b>394 326</b>	<b>-</b>	<b>19 751</b>	<b>246 042</b>	<b>197 163</b>	<b>48 879</b>	<b>24.8%</b>	<b>394 326</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	26 977	27 732	-	3 313	14 818	13 866	952	6.9%	27 732
Vote 2 - Office of the Municipal Manager	14 313	20 660	-	1 857	9 182	10 330	(1 148)	-11.1%	20 660
Vote 3 - Budget & Treasury	26 970	70 927	-	4 824	24 594	35 463	(10 870)	-30.7%	70 927
Vote 4 - Corporate Services	45 322	28 962	-	2 063	11 921	14 481	(2 560)	-17.7%	28 962
Vote 5 - Community Services	54 007	46 798	-	5 090	21 467	23 399	(1 932)	-8.3%	46 798
Vote 6 - Technical Services	77 055	114 286	-	14 389	57 683	57 143	540	0.9%	114 286
Vote 7 - Strategic Deveopment	6 227	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	6 272	14 041	-	1 100	4 202	7 020	(2 819)	-40.1%	14 041
Vote 9 - Executive Support	-	17 023	-	2 610	12 198	8 511	3 687	43.3%	17 023
<b>Total Expenditure by Vote</b>	<b>257 143</b>	<b>340 430</b>	<b>-</b>	<b>35 246</b>	<b>156 065</b>	<b>170 215</b>	<b>(14 150)</b>	<b>-8.3%</b>	<b>340 430</b>
<b>Surplus/ (Deficit) for the year</b>	<b>59 756</b>	<b>53 896</b>	<b>-</b>	<b>(15 495)</b>	<b>89 977</b>	<b>26 948</b>	<b>63 029</b>	<b>233.9%</b>	<b>53 896</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	20 270	26 182	–	4 237	11 174	13 091	(1 917)	-15%	26 182
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	54 299	62 973	–	5 152	33 344	31 486	1 858	6%	62 973
Service charges - water revenue	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	3 476	4 628	–	310	1 854	2 314	(460)	-20%	4 628
Service charges - other	1 363	–	–	–	–	–	–	–	–
Rental of facilities and equipment	1 768	3 290	–	68	435	1 645	(1 210)	-74%	3 290
Interest earned - external investments	3 250	4 600	–	329	1 679	2 300	(621)	-27%	4 600
Interest earned - outstanding debtors	5 836	4 500	–	474	2 740	2 250	490	22%	4 500
Dividends received	–	–	–	–	–	–	–	–	–
Fines	445	635	–	45	860	317	542	171%	635
Licences and permits	5 247	6 348	–	326	2 194	3 174	(980)	-31%	6 348
Agency services	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	170 641	216 652	–	476	161 920	108 326	53 594	49%	216 652
Other revenue	844	1 415	–	19	1 395	708	688	97%	1 415
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–
<b>Total Revenue excluding capital transfers</b>	<b>267 438</b>	<b>331 224</b>	<b>–</b>	<b>11 436</b>	<b>217 595</b>	<b>165 612</b>	<b>51 983</b>	<b>31%</b>	<b>331 224</b>
<b>Expenditure By Type</b>									
Employee related costs	93 553	115 256	–	12 898	52 339	57 628	(5 289)	-9%	115 256
Remuneration of councillors	17 905	18 543	–	1 516	7 576	9 272	(1 695)	-18%	18 543
Debt impairment	–	11 000	–	–	–	5 500	(5 500)	-100%	11 000
Depreciation & asset impairment	–	35 000	–	–	–	17 500	(17 500)	-100%	35 000
Finance charges	–	–	–	–	–	–	–	–	–
Bulk purchases	51 162	60 000	–	9 340	32 286	30 000	2 286	8%	60 000
Other materials	1 687	5 430	–	703	3 318	2 715	603	22%	5 430
Contracted services	11 357	21 950	–	2 574	17 403	10 975	6 428	59%	21 950
Transfers and grants	1 885	3 300	–	98	362	1 650	(1 288)	-78%	3 300
Other expenditure	79 594	69 551	–	8 117	42 937	34 775	8 162	23%	69 551
Loss on disposal of PPE	–	400	–	–	–	200	(200)	-100%	400
<b>Total Expenditure</b>	<b>257 143</b>	<b>340 430</b>	<b>–</b>	<b>35 246</b>	<b>156 221</b>	<b>170 215</b>	<b>(13 994)</b>	<b>-8%</b>	<b>340 430</b>
<b>Surplus/(Deficit)</b>									
Transfers recognised - capital	49 441	63 102	–	8 314	28 447	31 551	(3 104)	(0)	63 102
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers</b>	<b>59 736</b>	<b>53 896</b>	<b>–</b>	<b>(15 495)</b>	<b>89 821</b>	<b>26 948</b>			<b>53 896</b>
Taxation	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>	<b>59 736</b>	<b>53 896</b>	<b>–</b>	<b>(15 495)</b>	<b>89 821</b>	<b>26 948</b>			<b>53 896</b>
Attributable to minorities	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>59 736</b>	<b>53 896</b>	<b>–</b>	<b>(15 495)</b>	<b>89 821</b>	<b>26 948</b>			<b>53 896</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>59 736</b>	<b>53 896</b>	<b>–</b>	<b>(15 495)</b>	<b>89 821</b>	<b>26 948</b>			<b>53 896</b>

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections or targets are on property rates, refuse revenue, electricity revenue, rental, interest on investments, Licenses and Permits and other revenue. In the case of expenditure, all year to date actuals reflect an under spending variance except other expenditure (23% variance), bulk purchase (8% variance) contracted services (59%) and other materials (22% 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.



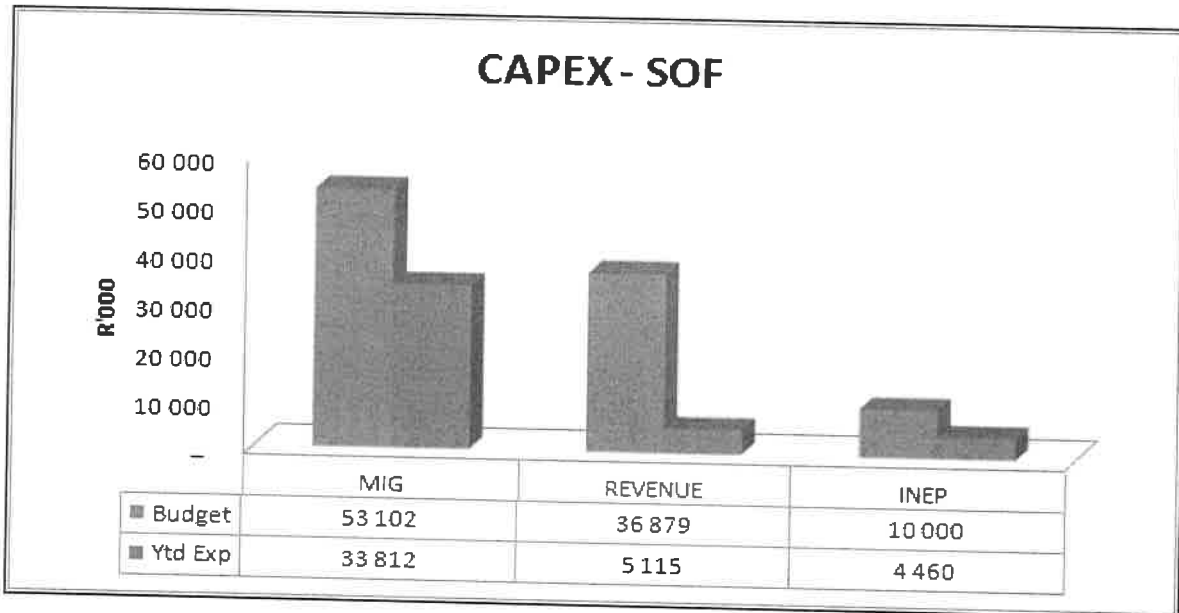
**Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding**

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	1 239	1 100	-	-	639	550	89	16%	1 100
Vote 5 - Community Services	214	4 200	-	1 633	2 121	2 100	21	1%	4 200
Vote 6 - Technical Services	36 382	56 735	-	4 485	26 268	28 368	(2 099)	-7%	56 735
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>37 835</b>	<b>62 035</b>	<b>-</b>	<b>6 117</b>	<b>29 028</b>	<b>31 018</b>	<b>(1 990)</b>	<b>-6%</b>	<b>62 035</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	1 290	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	2 300	-	-	-	1 150	(1 150)	-100%	2 300
Vote 6 - Technical Services	25 653	35 646	-	2 230	14 359	17 823	(3 464)	-19%	35 646
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 009	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>27 953</b>	<b>37 946</b>	<b>-</b>	<b>2 230</b>	<b>14 359</b>	<b>18 973</b>	<b>(4 614)</b>	<b>-24%</b>	<b>37 946</b>
<b>Total Capital Expenditure</b>	<b>65 787</b>	<b>99 981</b>	<b>-</b>	<b>8 347</b>	<b>43 387</b>	<b>49 991</b>	<b>(6 603)</b>	<b>-13%</b>	<b>99 981</b>

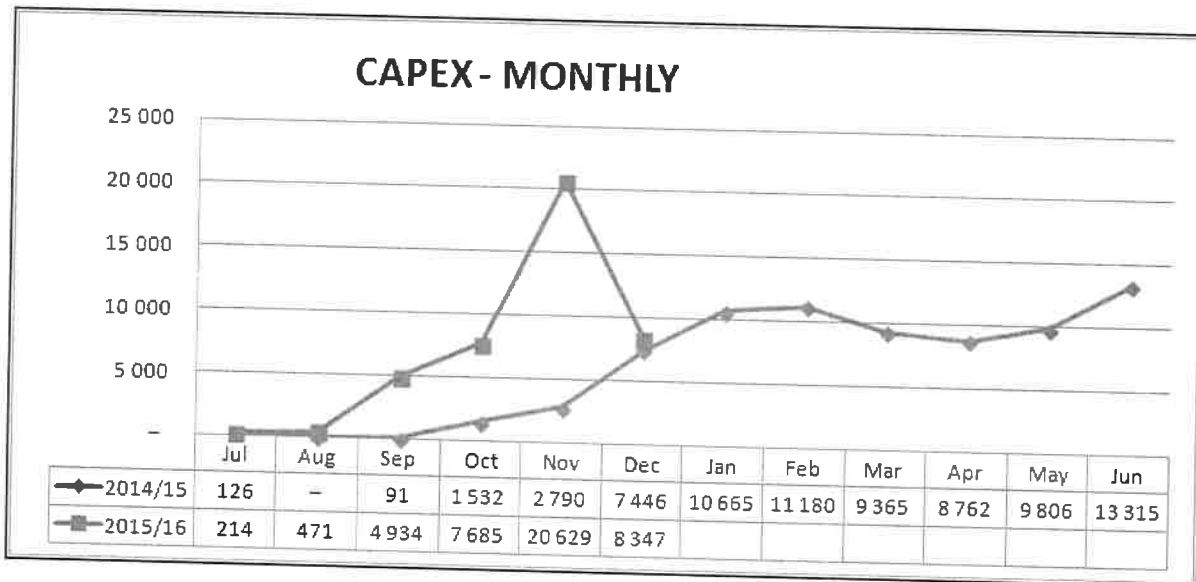
**Table C5C: Monthly Capital Expenditure by Vote**

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>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	2 057	1 100	-	-	639	550	89	16%	1 100
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	75	-	-	-	-	-	-	-	-
Corporate services	1 982	1 100	-	-	639	550	89	16%	1 100
<b>Community and public safety</b>	-	6 500	-	1 633	2 121	3 250	(1 129)	-35%	6 500
Community and social services	-	6 500	-	1 633	2 121	3 250	(1 129)	-35%	6 500
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	38 257	79 381	-	6 451	35 187	39 691	(4 504)	-11%	79 381
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	38 257	79 381	-	6 451	35 187	39 691	(4 504)	-11%	79 381
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	9 350	13 000	-	264	5 441	6 500	(1 059)	-16%	13 000
Electricity	9 350	13 000	-	264	5 441	6 500	(1 059)	-16%	13 000
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>49 665</b>	<b>99 981</b>	<b>-</b>	<b>8 347</b>	<b>43 387</b>	<b>49 991</b>	<b>(6 603)</b>	<b>-13%</b>	<b>99 981</b>
<b>Funded by:</b>									
National Government	40 235	53 102	-	6 382	33 812	26 551	7 261	27%	53 102
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	10 000	-	-	4 460	5 000	(540)	-11%	10 000
<b>Transfers recognised - capital</b>	<b>40 235</b>	<b>63 102</b>	<b>-</b>	<b>6 382</b>	<b>38 272</b>	<b>31 551</b>	<b>6 721</b>	<b>21%</b>	<b>63 102</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	<b>9 430</b>	<b>36 879</b>	<b>-</b>	<b>1 966</b>	<b>5 115</b>	<b>18 440</b>	<b>(13 325)</b>	<b>-72%</b>	<b>36 879</b>
<b>Total Capital Funding</b>	<b>49 665</b>	<b>99 981</b>	<b>-</b>	<b>8 347</b>	<b>43 387</b>	<b>49 991</b>	<b>(6 603)</b>	<b>-13%</b>	<b>99 981</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 December 2015, R8, 347 million spending was incurred and the year to date budget amounts to R49, 991 million which shows an unfavourable spending variance of R6, 603 million (13%).



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R99, 981 million, R53, 102 million is funded from Municipal Infrastructure grant, R10 million from INEP and R36, 879 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 current month.

**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	70 625	107 021	-	7 258	41 727	53 511	(11 784)	-22%	107 021
Government - operating	170 756	170 641	-	476	161 920	85 321	76 599	90%	170 641
Government - capital	52 968	50 840	-	8 314	28 447	25 420	3 027	12%	50 840
Interest	3 939	8 105	-	329	1 679	4 053	(2 374)	-59%	8 105
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(255 258)	(254 448)	-	(35 246)	(218 568)	(127 224)	91 344	-72%	(254 448)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	(1 885)	(9 600)	-	(98)	(362)	(4 800)	(4 438)	92%	(9 600)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>41 145</b>	<b>72 559</b>	<b>-</b>	<b>(18 966)</b>	<b>14 842</b>	<b>36 280</b>	<b>21 437</b>	<b>59%</b>	<b>72 559</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	500	5 000	-	-	-	2 500	(2 500)	-100%	5 000
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(71 102)	(99 981)	-	(9 516)	(49 462)	(49 991)	(529)	1%	(77 290)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(70 602)</b>	<b>(94 981)</b>	<b>-</b>	<b>(9 516)</b>	<b>(49 462)</b>	<b>(47 491)</b>	<b>1 971</b>	<b>-4%</b>	<b>(72 290)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 361	500	-	17	924	250	674	269%	500
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>2 361</b>	<b>500</b>	<b>-</b>	<b>17</b>	<b>924</b>	<b>250</b>	<b>(674)</b>	<b>-269%</b>	<b>500</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(27 096)</b>	<b>(21 922)</b>	<b>-</b>	<b>(28 465)</b>	<b>(33 696)</b>	<b>(10 961)</b>			<b>769</b>
Cash/cash equivalents at beginning:	51 663	20 000	-	-	120 504	20 000			120 504
Cash/cash equivalents at month/year end:	24 567	(1 922)	-	-	86 808	9 039			121 273

Table C7 presents details pertaining to cash flow performance. For the month of December 2015, the net cash inflow from operating activities is R14, 842 million whilst net cash outflow from investing activities is R49, 462 million that is mainly comprised of capital expenditure movement; and the net cash inflow from financing activities is R924 thousand. The cash and cash equivalent held at the end of December 2015 amounted to R86, 808 million that is made up of cash amounting R41, 727 million and short term investments of R45, 081 million as presented in Table A6 under current assets.

**PART 2: SUPPORTING TABLES**

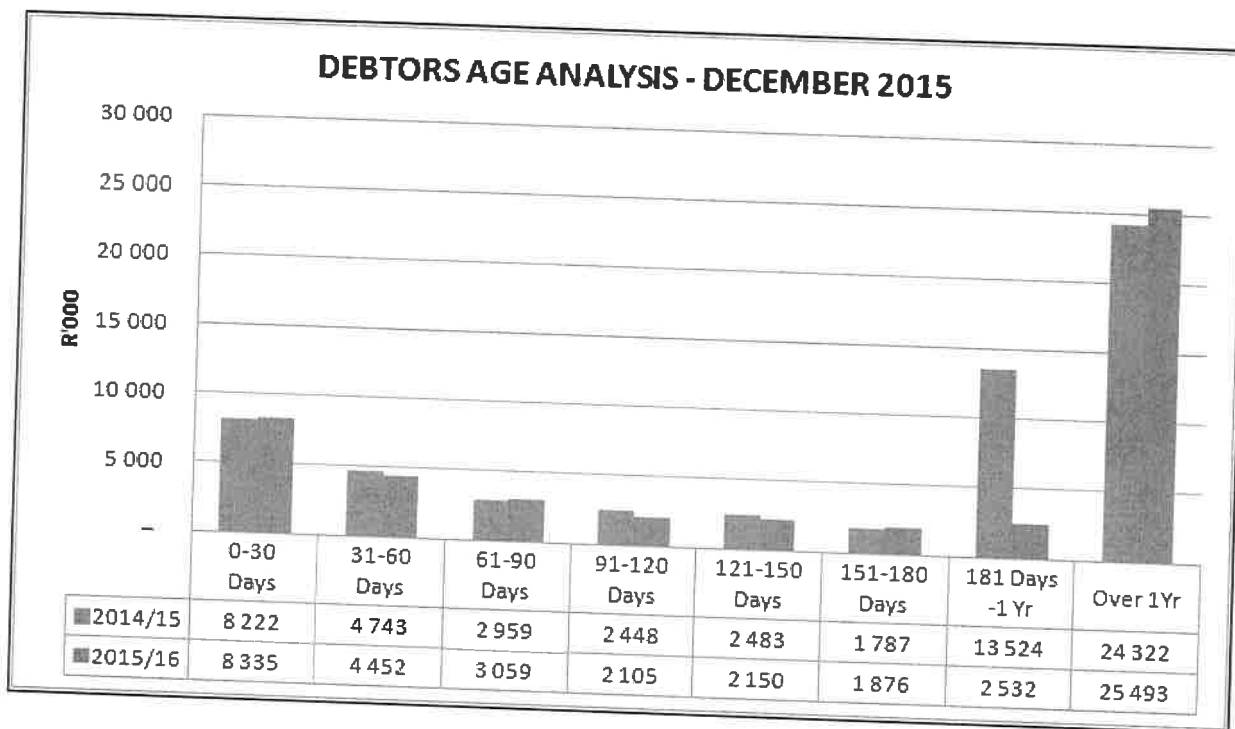
**Supporting Table: SC 3 - Debtors Age Analysis**

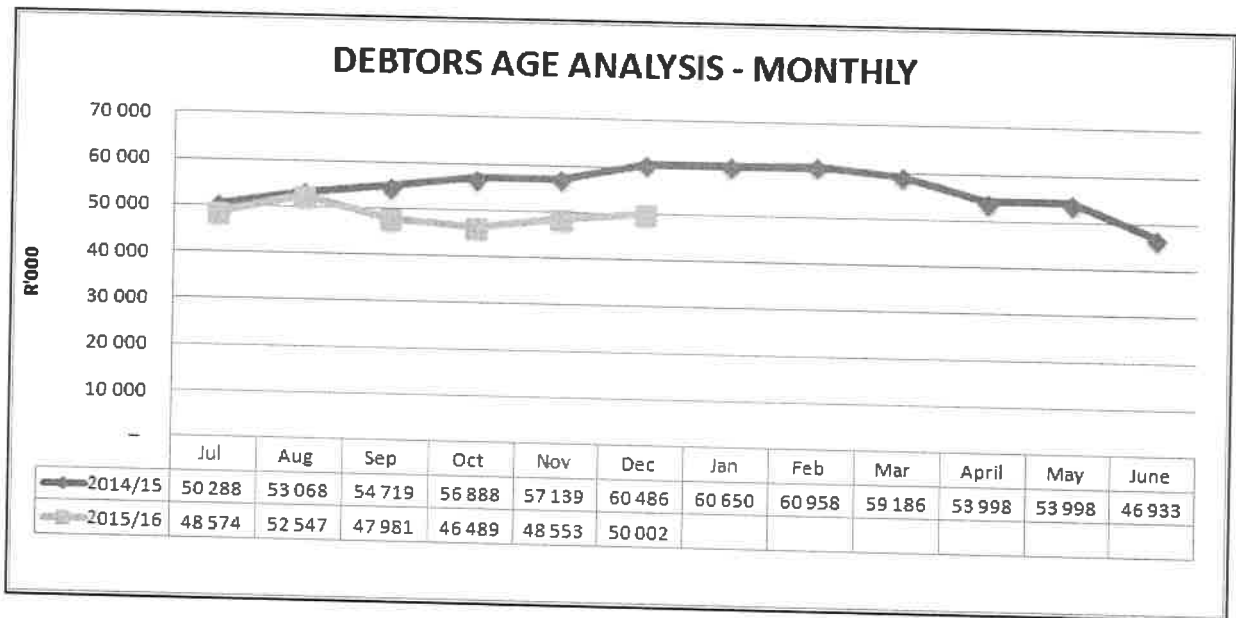
LIM472 Elias Motsoaledi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December										
Description	Budget Year 2015/16									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1Year	Total	Total over 90 days
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 838	2 305	895	614	586	461	(3 228)	1 311	7 783	(255)
Receivables from Non-exchange Transactions - Property Rates	1 915	1 005	846	732	675	687	2 857	15 273	23 990	20 224
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	143	75	51	38	35	137	1 079	1 867	1 341
Receivables from Exchange Transactions - Property Rental Debtors	72	38	18	5	11	12	160	671	987	859
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	1 200	962	1 225	703	840	681	2 605	7 159	15 375	11 988
<b>Total By Income Source</b>	<b>8 335</b>	<b>4 452</b>	<b>3 059</b>	<b>2 105</b>	<b>2 150</b>	<b>1 876</b>	<b>2 532</b>	<b>25 493</b>	<b>50 002</b>	<b>34 156</b>
<b>2014/15 - totals only</b>	<b>8 222</b>	<b>4 743</b>	<b>2 959</b>	<b>2 448</b>	<b>2 483</b>	<b>1 787</b>	<b>13 524</b>	<b>24 322</b>	<b>60 486</b>	
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	984	833	637	607	623	527	545	1 390	6 146	3 692
Commercial	3 816	1 534	890	401	481	418	(908)	6 009	12 641	6 401
Households	2 494	1 335	752	569	520	467	2 368	10 271	18 776	14 195
Other	1 041	749	781	529	526	464	527	7 823	12 439	9 868
<b>Total By Customer Group</b>	<b>8 335</b>	<b>4 452</b>	<b>3 059</b>	<b>2 105</b>	<b>2 150</b>	<b>1 876</b>	<b>2 532</b>	<b>25 493</b>	<b>50 002</b>	<b>34 156</b>

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of December amount to R50, 002 million. The debtors' book is made up as follows:

- Rates 47,98%
- Electricity 15,57%
- Rental 1,97%
- Refuse removal 3,73%
- Other - 30,75%

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 December 2015) 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 000000100 00000 0000		GROBLERSDAL		GOVERNMENT	OCCUPIER	2,941,249.37	Y
9012345	BREED J & OOSTH	90 000000026 0000RG 0000		GROBLERSDAL		RESIDENTIAL	OCCUPIER	591,423.14	N
207447	CHOPPIES GROBLE	02 000000971 00000 0000		GROBLERSDAL		BUSINESS	OCCUPIER	330,008.65	N
20494	BREAKAWAY TRUST	00 000000098 000001 0000		GROBLERSDAL		BUSINESS	OWNER	297,744.85	Y
201885	SHOPRITE CHECKE	02 000000984 00000 0000		GROBLERSDAL		BUSINESS	OCCUPIER	237,536.33	N
9000000	REPUBLIEK VAN S	90 000000012 00000 0000		FARMS JS		AGRICULTURE	OWNER	235,671.52	Y
1501364	JAN JOUBERT T	15 000001780 000000 0000		GROBLERSDAL		INDUSTRIAL	OWNER	215,303.72	N
6000908	DEPARTMENT OF E	60 000000822 00000 0000		MOTETEMA A		RESIDENTIAL	OWNER	212,058.89	Y
9001077	ROYAL SQUARE IN	90 000000177 00000 0000		FARMS JS		BUSINESS	OWNER	210,555.30	Y
506535	BUMAZI PROPRTI	05 000000489 00003 0000		GROBLERSDAL		BUSINESS	OCCUPIER	199,270.55	N
9001035	NDEBELE MAHLANG	90 000000129 00000 0000		FARMS JS		AGRICULTURE	OWNER	194,515.54	Y
9000804	NATIONAL GOVERN	90 000000056 00002 0000		FARMS JS		GOVERNMENT	OWNER	179,611.20	Y
214913	MEAT SPOT	02 000000251 00007 0000		GROBLERSDAL		BUSINESS	OCCUPIER	170,335.18	N
9001052	NDEBELE STAM	90 000000153 00000 0000		FARMS JS		AGRICULTURE	OWNER	168,189.72	Y
9000628	LANDBOUNAVORSIN	90 000000053 00111 0000		FARMS JS		AGRICULTURE	OWNER	163,823.28	Y
9001039	NDEBELE MAHLANG	90 000000133 00000 0000		FARMS JS		AGRICULTURE	OWNER	161,299.59	Y
9001055	NDEBELE STAM	90 000000157 00000 0000		FARMS JS		AGRICULTURE	OWNER	156,852.69	Y
9001050	NDEBELE STAM	90 000000151 00000 0000		FARMS JS		AGRICULTURE	OWNER	144,262.63	Y
5050505	MOBILE TELEPHON	50 000002677 000000 0000		ROOSSENEKAL		BUSINESS	OCCUPIER	137,780.78	N
2000270	PROVINSIALE HOS	90 000000053 000106 0000		GROBLERSDAL		GOVERNMENT	OCCUPIER	133,243.84	N
<b>TOTAL</b>								<b>7 080 736.77</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	
Creditors Age Analysis By Customer Type											
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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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
41044	NJ NKOSANA SURFACING	2 281 784
40058	SERVIMODE 62CC	871 185
41048	IMBAWULA TRADING ENTERPRISE CC	811 931
37678	SHATADI DEVELOPERS	656 281
41045	MASEKWAMENG TRADERS CC	624 920
40068	NDLUNKHULU ENGINEERING	560 142
4001	MOKWENA MOTORS T/A NONYANE MOT	490 860
41075	REKHUDITSE CONSTRUCTION	477 289
7989	MUNSOFT (PTY) LTD	342 083
40083	TUMBER FOURIE CONSULTING	251 564
32409	MAKGONATSOHLE TRADING ENTERPRI	204 756
41036	JMV ORTHOSMART CONSULTING	159 720
37771	MASHUMI CONSTRUCTION & SUPPLY	135 956
37806	TLOU LE DINARE (PTY) LTD	134 000
41065	BAFISABOKE TRADING	124 000
777	VISION PRINT GRAPHICS & DESIGN	120 630
453	MOJEKANA MJ CONSTRUCTION	107 440
70086	PFUKANI-KUSILE CONSULTING	91 770
37617	DITHEBELE LE MMAKOBO TRAVEL	87 905
35595	WITS BUSINESS SCHOOL 84	85 500
<b>TOTAL</b>		<b>8 619 716</b>

The above table presents the top twenty creditors paid during the month of December 2015 and an amount of R8, 619 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	Yield for the month 1	Market value at beginning	Change in market value	Market value at end of
	Yrs/Months							
<b>Municipality</b>								
Sanlam	1 Month	Short term	31-Dec-2015	2	0.45%	336	0	337
Absa - MIG	1 Months	Short term	31-Dec-2015	165	1.49%	11 135	22 727	34 027
Absa Call Account	1 Month	Short term	31-Dec-2015	51	0.48%	10 666	0	10 718
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>218</b>		<b>22 137</b>	<b>22 728</b>	<b>45 081</b>

Supporting table SC5 presents all investments that indicate that the total amount of R45, 081 million has been invested as at end of December 2015. The opening balance was R22, 137 million, accrued interest for the month amounted to R218 thousand and an additional amount of R22, 728 has been invested for MIG grant.

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

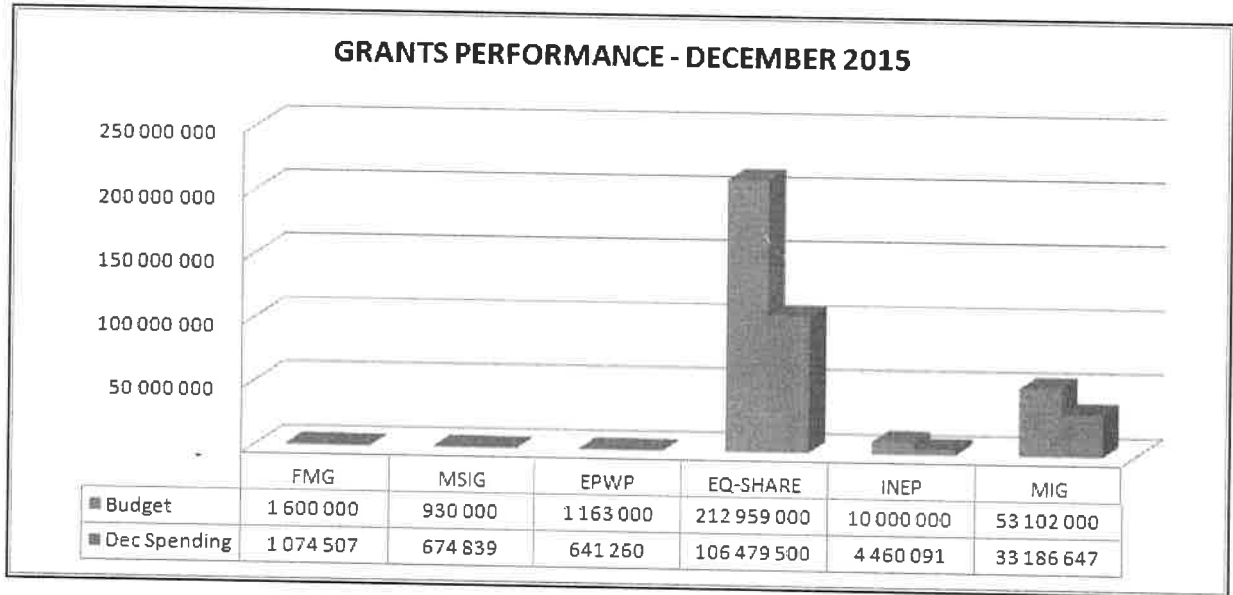
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>170 641</b>	<b>216 652</b>	<b>-</b>	<b>349</b>	<b>163 063</b>	<b>163 063</b>	<b>-</b>		<b>216 652</b>
Local Government Equitable Share	166 920	212 959	-	-	159 719	159 719	-		212 959
Finance Management	1 600	1 600	-	-	1 600	1 600	-		1 600
Municipal Systems Improvement	934	930	-	-	930	930	-		930
EPWP Incentive	1 187	1 163	-	349	814	814	-		1 163
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>170 641</b>	<b>216 652</b>	<b>-</b>	<b>349</b>	<b>163 063</b>	<b>163 063</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>-</b>	<b>-</b>	<b>38 554</b>	<b>38 554</b>	<b>-</b>		<b>63 102</b>
Municipal Infrastructure Grant (MIG)	65 840	53 102	-	-	33 654	33 654	-		53 102
Intergrated National Electrification Grant	-	10 000	-	-	4 900	4 900	-		10 000
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
N/A	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>65 840</b>	<b>63 102</b>	<b>-</b>	<b>-</b>	<b>38 554</b>	<b>38 554</b>	<b>-</b>		<b>63 102</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>236 481</b>	<b>279 754</b>	<b>-</b>	<b>349</b>	<b>201 617</b>	<b>201 617</b>	<b>-</b>		<b>279 754</b>

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R201, 617 million of which the major portion is attributed to equitable share (i.e. R157, 719 million) received. The total amount of R 349 thousand has been received during the month of December from EPWP. Other grants include amongst others, FMG, MSIG and MIG.

### 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>									
National Government:	170 635	216 652	-	18 199	108 870	108 326	544	0.5%	216 652
Local Government Equitable Share	166 920	212 959	-	17 747	106 480	106 480	-		212 959
Finance Management	1 600	1 600	-	286	1 075	800	275	34.3%	1 600
Municipal Systems Improvement	934	930	-	-	675	465	210	45.1%	930
EPWP Incentive	1 181	1 163	-	166	641	582	60	10.3%	1 163
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>170 635</b>	<b>216 652</b>	<b>-</b>	<b>18 199</b>	<b>108 870</b>	<b>108 326</b>	<b>544</b>	<b>0.5%</b>	<b>216 652</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	42 434	63 102	-	6 382	37 647	31 551	6 096	19.3%	63 102
Municipal Infrastructure Grant (MIG)	42 434	53 102	-	6 382	33 187	26 551	6 636	25.0%	53 102
Intergrated National Electrification Grant	-	10 000	-	-	4 460	5 000	(540)	-10.8%	10 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>42 434</b>	<b>63 102</b>	<b>-</b>	<b>6 382</b>	<b>37 647</b>	<b>31 551</b>	<b>6 096</b>	<b>19.3%</b>	<b>63 102</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>213 068</b>	<b>279 754</b>	<b>-</b>	<b>24 581</b>	<b>146 517</b>	<b>139 877</b>	<b>6 640</b>	<b>4.7%</b>	<b>279 754</b>

An amount of R24, 581 million has been spent on grants during the month of December 2015 and the year to date budget amounts to R146, 517 million and this results in under spending variance of R6, 640 (4,7%).Of the total spending R18, 199 million is spent from operational grant whilst R6, 382 million is spent from capital grant (MIG) and (INEP).



The above graph depicts the gazette and budgeted amounts for all the grants and the expenditure thereof for the month of December 2015. The grants expenditure is shown below in percentages:

- Financial Management Grant 67,16%
- Municipal Systems Improvement Grant 72,56%
- Expanded Public Work Programme 55,14%
- Equitable Share 50%
- Municipal Infrastructure Grant 62,50%
- Integrated National Electrification Grant 44,60%

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

Summary of 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	-	921	4 607	1 774	2 834	160%	3 548
Pension and UIF Contributions	1 047	1 408	-	84	428	704	(276)	-39%	1 408
Medical Aid Contributions	252	408	-	28	131	204	(73)	-36%	408
Motor Vehicle Allowance	4 030	4 075	-	324	1 622	2 038	(415)	-20%	4 075
Cellphone Allowance	-	1 554	-	158	787	777	10	1%	1 554
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	381	7 550	-	-	-	3 775	(3 775)	-100%	7 550
<b>Sub Total - Councillors</b>	<b>17 905</b>	<b>18 543</b>	<b>-</b>	<b>1 516</b>	<b>7 576</b>	<b>9 272</b>	<b>(1 695)</b>	<b>-18%</b>	<b>18 543</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 106	4 831	-	(139)	2 091	2 416	(325)	-13%	4 831
Pension and UIF Contributions	209	503	-	42	147	251	(104)	-42%	503
Medical Aid Contributions	-	175	-	5	24	88	(63)	-72%	175
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	566	840	-	64	364	420	(56)	-13%	840
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	54	596	-	184	197	288	(100)	-34%	596
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>-</b>	<b>157</b>	<b>2 823</b>	<b>3 472</b>	<b>(649)</b>	<b>-19%</b>	<b>6 944</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	58 199	73 424	-	5 857	31 587	36 712	(5 126)	-14%	73 424
Pension and UIF Contributions	11 194	14 613	-	1 029	5 964	7 307	(1 343)	-18%	14 613
Medical Aid Contributions	2 949	4 616	-	277	1 800	2 308	(508)	-22%	4 616
Overtime	1 473	1 380	-	215	1 037	690	347	50%	1 380
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 994	5 632	-	435	3 297	2 816	481	17%	5 632
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	95	157	-	12	64	79	(15)	-19%	157
Other benefits and allowances	9 713	7 864	-	4 853	5 372	3 932	1 440	37%	7 864
Payments in lieu of leave	1 001	530	-	19	114	265	(151)	-57%	530
Long service awards	-	95	-	42	282	48	235	495%	95
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>89 617</b>	<b>108 312</b>	<b>-</b>	<b>12 741</b>	<b>49 516</b>	<b>54 156</b>	<b>(4 640)</b>	<b>-9%</b>	<b>108 312</b>
<b>Total Parent Municipality</b>	<b>111 458</b>	<b>133 799</b>	<b>-</b>	<b>14 414</b>	<b>59 915</b>	<b>66 900</b>	<b>(6 984)</b>	<b>-10%</b>	<b>133 799</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>111 458</b>	<b>133 799</b>	<b>-</b>	<b>14 414</b>	<b>59 915</b>	<b>66 900</b>	<b>(6 984)</b>	<b>-10%</b>	<b>133 799</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>93 553</b>	<b>115 256</b>	<b>-</b>	<b>12 898</b>	<b>52 339</b>	<b>57 628</b>	<b>(5 289)</b>	<b>-9%</b>	<b>115 256</b>

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for December 2015 amounts to R14, 414 million (Year to date R 59, 915 million) and the expenditure for remuneration of councilors amounts to R 1, 516 million (Year to date R7, 576).

Description	Budget Year 2015/16												2015/16 Medium Term Revenue		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year	Budget Year +1	Budget Year +2
<b>Cash Receipts By Source</b>															
Property rates	3 411	1 062	1 454	1 505	1 350	1 097	-	-	-	-	-	14 470	24 349	25 847	27 359
Service charges - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 818	3 640	8 581	5 003	4 194	4 493	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	26 836	58 565	62 167	65 803
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	248	239	277	283	263	239	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	2 755	4 304	4 569	4 836
Rental of facilities and equipment	90	66	53	51	71	68	-	-	-	-	-	-	-	-	-
Interest earned - external investments	87	498	281	60	384	329	-	-	-	-	-	2 891	3 290	3 493	3 697
Interest earned - outstanding debtors	73	64	102	93	103	52	-	-	-	-	-	2 962	4 600	4 883	5 169
Dividends received	-	-	-	-	-	-	-	-	-	-	-	(487)	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1 149	455	57	621	51	45	-	-	-	-	-	(456)	318	335	353
Agency services	-	-	447	400	465	326	-	-	-	-	-	2 577	5 819	6 177	6 538
Transfer receipts - operating	98 520	554	368	706	71 296	476	-	-	-	-	-	-	-	-	-
Other revenue	31 085	124	51	43	16 499	19	-	-	-	-	-	54 732	216 652	233 223	229 161
<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>59 654</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	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	34 987	63 102	65 178	69 289
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	894	4	(137)	16	17	17	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	(311)	500	500	500
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	30 141	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>131 374</b>	<b>37 502</b>	<b>17 247</b>	<b>15 979</b>	<b>100 928</b>	<b>15 476</b>	-	-	-	-	-	<b>64 089</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	-	-	-	-	-	-	-	-	-
Remuneration of councillors	2 716	1 461	1 538	1 514	157	1 516	-	-	-	-	-	55 632	115 256	122 344	129 501
Interest paid	-	-	-	-	-	-	-	-	-	-	-	9 642	18 543	19 563	20 600
Bulk purchases - Electricity	59	12 919	5 452	56	4 460	9 340	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	27 714	60 000	63 300	66 655
Other materials	323	877	577	589	520	703	-	-	-	-	-	-	-	-	-
Contracted services	-	18 445	(1 525)	3 153	-	2 574	-	-	-	-	-	1 841	5 430	5 764	6 101
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	(697)	21 950	23 300	24 389
Grants and subsidies paid - other	-	-	176	-	88	98	-	-	-	-	-	-	-	-	-
General expenses	6 068	33 199	1 592	21 859	8 395	12 527	-	-	-	-	-	2 938	3 300	3 503	3 708
<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>76 084</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	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	54 765	99 981	99 178	98 589
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>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>130 849</b>	<b>387 114</b>	<b>399 346</b>	<b>408 733</b>
Cash/cash equivalents at the month/year begin	24 567	131 520	94 258	89 637	61 879	120 504	86 808	86 808	86 808	86 808	86 808	(66 759)	(4 519)	8 540	4 566
Cash/cash equivalents at the month/year end:	131 520	94 258	89 637	61 879	120 504	86 808	86 808	86 808	86 808	86 808	86 808	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 15, 476 million and the total cash payment for the month were R39, 656 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	-	214	214	4 584	4 370	95.3%	0.21%
August	-	6 184	-	471	844	10 768	9 924	92.2%	0.84%
September	91	7 005	-	4 934	4 934	17 773	12 839	72.2%	4.94%
October	1 532	8 840	-	7 685	7 685	26 613	18 928	71.1%	7.69%
November	2 790	11 250	-	21 735	21 735	37 863	16 128	42.6%	21.74%
December	7 446	11 260	-	8 347	8 347	49 123	40 776	83.0%	8.35%
January	10 665	8 500	-	-	-	57 623	-	-	-
February	11 180	12 291	-	-	-	69 914	-	-	-
March	9 365	9 710	-	-	-	79 624	-	-	-
April	8 762	7 165	-	-	-	86 789	-	-	-
May	8 514	6 842	-	-	-	93 631	-	-	-
June	5 315	6 350	-	-	-	99 981	-	-	-
<b>Total Capital expenditure</b>	<b>65 787</b>	<b>99 981</b>	<b>-</b>	<b>43 387</b>					

Supporting table SC12 provides information on the monthly trends for capex. In terms of this table the capital expenditure for the month of December amounts to R8, 347 million. The capital budget spending is way below the projected spending for December 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 R49, 123 million and only R43, 387 million has actually been spent. This reflects under spending variance of 83,0%.

**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>-</b>	<b>4 840</b>	<b>33 377</b>	<b>28 551</b>	<b>(4 826)</b>	<b>-16.9%</b>	<b>57 102</b>
<i>Roads, Pavements &amp; Bridges</i>	38 541	40 602	-	4 575	27 518	20 301	(7 217)	-35.5%	40 602
<i>Storm water</i>	597	5 000	-	(0)	418	2 500	2 082	83.3%	5 000
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	3 151	10 000	-	-	4 460	5 000	540	10.8%	10 000
<i>Street Lighting</i>	2 297	1 500	-	264	981	750	(231)	-30.7%	1 500
<b>Community</b>	<b>2 498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>Parks &amp; gardens</i>	159	-	-	-	-	-	-		-
<i>Cemeteries</i>	2 339	-	-	-	-	-	-		-
<b>Other assets</b>	<b>1 065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>Other</i>	1 065	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	<b>48 148</b>	<b>57 102</b>	<b>-</b>	<b>4 840</b>	<b>33 377</b>	<b>28 551</b>	<b>(4 826)</b>	<b>-16.9%</b>	<b>57 102</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>-</b>	<b>1 875</b>	<b>7 251</b>	<b>15 390</b>	<b>8 139</b>	<b>52.9%</b>	<b>30 779</b>
Roads, Pavements & Bridges	6 532	26 779	-	1 875	7 251	13 390	6 139	45.8%	26 779
Storm water	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	3 565	1 500	-	-	-	750	750	100.0%	1 500
Street Lighting	-	-	-	-	-	-	-	-	-
Waste Management	499	2 500	-	-	-	1 250	1 250	100.0%	2 500
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>7 044</b>	<b>12 100</b>	<b>-</b>	<b>1 633</b>	<b>2 760</b>	<b>6 050</b>	<b>3 290</b>	<b>54.4%</b>	<b>12 100</b>
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	469	500	-	-	206	250	44	17.8%	500
Furniture and other office equipment	282	500	-	-	29	250	221	88.3%	500
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2 588	1 000	-	-	21	500	479	95.7%	1 000
Other Buildings	1 841	10 000	-	1 633	2 100	5 000	2 900	58.0%	10 000
Other Land	1 009	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	855	100	-	-	404	50	(354)	-708.2%	100
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>17 639</b>	<b>42 879</b>	<b>-</b>	<b>3 508</b>	<b>10 011</b>	<b>21 440</b>	<b>11 429</b>	<b>53.3%</b>	<b>42 879</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>-</b>	<b>280</b>	<b>1 721</b>	<b>2 250</b>	<b>529</b>	<b>23.5%</b>	<b>4 500</b>
Roads, Pavements & Bridges	881	3 000	-	280	1 718	1 500	(218)	-14.5%	3 000
Storm water	244	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	1 271	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Waste Management	1 110	1 500	-	-	3	750	747	99.6%	1 500
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>7 481</b>	<b>7 200</b>	<b>-</b>	<b>336</b>	<b>2 061</b>	<b>3 600</b>	<b>1 539</b>	<b>42.7%</b>	<b>7 200</b>
General vehicles	3 931	2 000	-	8	613	1 000	387	38.7%	2 000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	586	3 000	-	44	470	1 500	1 030	68.7%	3 000
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	1 498	2 000	-	284	948	1 000	52	5.2%	2 000
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	1 466	200	-	-	30	100	70	69.7%	200
<b>Intangibles</b>	<b>-</b>	<b>120</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>50</b>	<b>45</b>	<b>90.9%</b>	<b>120</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	120	-	5	5	50	45	90.9%	120
<b>Total Repairs and Maintenance Expenditure</b>	<b>10 988</b>	<b>11 820</b>	<b>-</b>	<b>621</b>	<b>3 787</b>	<b>5 900</b>	<b>2 113</b>	<b>35.8%</b>	<b>11 820</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 R4, 840 million and the year to date budget is R33, 377 million which reflects 16, 9% less expenditure on new assets. The spending on renewal of existing assets for December amounts R3, 508 million and the year to date actual is R10, 011 million with the year to date budget reflecting an amount of R21, 440 million and this reflects 53,3% under spending variance.

The actual expenditure for the month of December 2015 on repairs and maintenance is R621 thousand and the year to date budget is R3, 787 million, reflecting under spending variance of 35, 8%.

**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>	-	32 638	-	-	-	16 319	16 319	100.0%	32 638
<i>Roads, Pavements &amp; Bridges</i>	-	22 710	-	-	-	11 355	11 355	100.0%	22 710
<i>Storm water</i>	-	4 725	-	-	-	2 363	2 363	100.0%	4 725
<i>Generation</i>	-	2 328	-	-	-	1 164	1 164	100.0%	2 328
<i>Transmission &amp; Reticulation</i>	-	1 575	-	-	-	788	788	100.0%	1 575
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	1 300	-	-	-	650	650	100.0%	1 300
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	2 145	-	-	-	1 073	1 073	100.0%	2 145
Cemeteries	-	2 145	-	-	-	1 073	1 073	100.0%	2 145
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	217	-	-	-	109	109	100.0%	217
General vehicles	-	57	-	-	-	29	29	100.0%	57
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	20	-	-	-	10	10	100.0%	20
Furniture and other office equipment	-	25	-	-	-	13	13	100.0%	25
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	100	-	-	-	50	50	100.0%	100
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	15	-	-	-	8	8	100.0%	15
<b>Total Depreciation</b>	-	35 000	-	-	-	17 500	17 500	100.0%	35 000

**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 December 2015 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 

Date 14/01/2016