

# **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT REPORT**

**Novemeber 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 2016/16							
	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	–	4 027	9 342	10 909	(1 568)	-14%	26 182
Service charges	59 137	67 601	–	6 490	29 736	28 167	1 568	6%	67 601
Investment revenue	3 250	4 600	–	384	1 350	1 917	(566)	-30%	4 600
Transfers recognised - operational	170 641	216 652	–	71 296	161 444	90 272	71 172	79%	216 652
Other own revenue	14 140	16 188	–	1 055	5 541	6 745	(1 204)	-18%	16 188
<b>Total Revenue excluding capital transfers</b>	<b>267 438</b>	<b>331 224</b>	<b>–</b>	<b>83 252</b>	<b>207 412</b>	<b>138 010</b>	<b>69 402</b>	<b>50%</b>	<b>331 224</b>
Employee costs	93 553	115 256	–	8 054	39 436	48 023	(8 588)	-18%	115 256
Remuneration of Councillors	17 905	18 543	–	157	6 061	7 726	(1 666)	-22%	18 543
Depreciation & asset impairment	–	35 000	–	–	–	14 583	(14 583)	-100%	35 000
Finance charges	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	52 849	65 430	–	4 981	25 532	27 263	(1 730)	-6%	65 430
Transfers and grants	1 885	3 300	–	88	265	1 375	(1 110)	-81%	3 300
Other expenditure	90 951	102 901	–	8 117	46 624	42 875	3 748	9%	102 901
<b>Total Expenditure</b>	<b>257 143</b>	<b>340 430</b>	<b>–</b>	<b>21 397</b>	<b>117 917</b>	<b>141 846</b>	<b>(23 929)</b>	<b>-17%</b>	<b>340 430</b>
<b>Surplus/(Deficit)</b>	<b>10 295</b>	<b>(9 206)</b>	<b>–</b>	<b>61 854</b>	<b>89 495</b>	<b>(3 836)</b>	<b>93 331</b>	<b>-2433%</b>	<b>(9 206)</b>
Transfers recognised - capital	49 441	63 102	–	6 234	20 133	26 293	(6 160)	-23%	63 102
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>59 736</b>	<b>53 896</b>	<b>–</b>	<b>68 089</b>	<b>109 627</b>	<b>22 457</b>	<b>87 171</b>	<b>388%</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>68 089</b>	<b>109 627</b>	<b>22 457</b>	<b>87 171</b>	<b>388%</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>20 629</b>	<b>33 934</b>	<b>41 659</b>	<b>(7 725)</b>	<b>-19%</b>	<b>99 981</b>
Capital transfers recognised	40 235	63 102	–	14 785	25 222	26 293	(1 070)	-4%	63 102
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	9 430	36 879	–	5 844	8 711	15 366	(6 655)	-43%	36 879
<b>Total sources of capital funds</b>	<b>49 666</b>	<b>99 981</b>	<b>–</b>	<b>20 629</b>	<b>33 934</b>	<b>41 659</b>	<b>(7 725)</b>	<b>-19%</b>	<b>99 981</b>
<b>Financial position</b>									
Total current assets	107 592	66 715	–	–	175 562	–	–	–	66 715
Total non current assets	846 048	886 793	–	–	794 719	–	–	–	886 793
Total current liabilities	96 741	34 500	–	–	193 122	–	–	–	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>736 068</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>879 008</b>
<b>Cash flows</b>									
Net cash from (used) operating	41 145	72 559	–	62 907	96 386	30 233	(66 153)	-219%	72 559
Net cash from (used) investing	(70 602)	(94 981)	–	(23 517)	(38 684)	(39 576)	(891)	2%	(72 290)
Net cash from (used) financing	2 361	500	–	17	924	208	(715)	-343%	500
<b>Cash/cash equivalents at the month/year end</b>	<b>24 567</b>	<b>(1 922)</b>	<b>–</b>	<b>–</b>	<b>120 604</b>	<b>10 866</b>	<b>(109 638)</b>	<b>-1009%</b>	<b>62 648</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>121-160 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	9 636	4 204	2 329	2 239	1 917	1 515	1 878	24 836	48 553
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–

The above C1 Sum table summarizes the following activities:-

## **Revenue:**

The actual revenue for the month of November 2015 is R207, 412 million and the year to date budget of R138, 010 million and this reflects a positive variance R69, 402 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: 14% unfavourable variance
- Service charges – electricity: 7% favourable variance
- Service charges – refuse removal: 20% unfavourable variance
- Rental of facilities : 73% unfavourable variance
- Interest on external investment: 30% unfavourable variance
- License and permit: 29% unfavourable variance

## **Operating Expenditure**

The Operational expenditure for the month amounts to R21, 397 million, the year to date actual is R117, 917 million and the year to date budget is R141, 846 million. This reflects an unfavourable variance of R23 929 million (17%) 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 November amounts to R20, 629 million and the year to date budget amounts to R41, 659 million, giving rise to 19% 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 November.

**Surplus/Deficit**

Taking the above into consideration, the net operating surplus for the month is R68, 089 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 November 2015 amounts to R48, 553 million and this is a decrease of R8, 586 million as compared to R57, 139 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>76 968</b>	<b>173 972</b>	<b>104 211</b>	<b>69 761</b>	<b>67%</b>	<b>250 105</b>
Executive and council	894	930	-	74	675	388	287	74%	930
Budget and treasury office	198 268	248 806	-	75 894	173 294	103 669	69 625	67%	248 806
Corporate services	62	369	-	0	2	154	(151)	-98%	369
<b>Community and public safety</b>	<b>805</b>	<b>772</b>	<b>-</b>	<b>56</b>	<b>832</b>	<b>322</b>	<b>511</b>	<b>159%</b>	<b>772</b>
Community and social services	341	74	-	5	15	31	(16)	-51%	74
Sport and recreation	20	63	-	-	-	26	(26)	-100%	63
Public safety	443	635	-	51	817	265	553	209%	635
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>55 853</b>	<b>64 347</b>	<b>-</b>	<b>9 040</b>	<b>21 175</b>	<b>26 811</b>	<b>(5 636)</b>	<b>-21%</b>	<b>64 347</b>
Planning and development	1 377	1 670	-	152	494	696	(202)	-29%	1 670
Road transport	54 476	62 677	-	8 889	20 681	26 115	(5 435)	-21%	62 677
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>61 017</b>	<b>79 101</b>	<b>-</b>	<b>4 422</b>	<b>31 565</b>	<b>32 959</b>	<b>(1 393)</b>	<b>-4%</b>	<b>79 101</b>
Electricity	57 529	73 973	-	4 109	30 023	30 822	(799)	-3%	73 973
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	3 488	5 128	-	313	1 543	2 137	(594)	-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>89 486</b>	<b>227 544</b>	<b>164 302</b>	<b>63 242</b>	<b>38%</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>7 346</b>	<b>55 249</b>	<b>68 683</b>	<b>(13 434)</b>	<b>-20%</b>	<b>164 839</b>
Executive and council	41 290	46 223	-	2 821	18 831	19 260	(429)	-2%	46 223
Budget and treasury office	26 970	70 927	-	1 046	16 875	29 553	(12 678)	-43%	70 927
Corporate services	45 322	47 689	-	3 479	19 544	19 870	(327)	-2%	47 689
<b>Community and public safety</b>	<b>38 272</b>	<b>22 539</b>	<b>-</b>	<b>1 951</b>	<b>7 503</b>	<b>9 391</b>	<b>(1 889)</b>	<b>-20%</b>	<b>22 539</b>
Community and social services	17 315	9 004	-	805	3 853	3 752	101	3%	9 004
Sport and recreation	-	579	-	29	273	241	31	13%	579
Public safety	20 957	12 956	-	1 117	3 377	5 398	(2 021)	-37%	12 956
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>35 205</b>	<b>63 638</b>	<b>-</b>	<b>5 647</b>	<b>23 541</b>	<b>26 516</b>	<b>(2 975)</b>	<b>-11%</b>	<b>63 638</b>
Planning and development	12 500	14 507	-	745	3 003	6 044	(3 041)	-50%	14 507
Road transport	22 706	49 131	-	4 902	20 538	20 471	66	0%	49 131
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>70 084</b>	<b>41 204</b>	<b>-</b>	<b>6 453</b>	<b>31 624</b>	<b>17 168</b>	<b>14 456</b>	<b>84%</b>	<b>89 414</b>
Electricity	58 240	24 105	-	4 829	24 699	10 044	14 655	146%	72 315
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	11 844	17 099	-	1 624	6 925	7 125	(199)	-3%	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>292 220</b>	<b>-</b>	<b>21 397</b>	<b>117 917</b>	<b>121 758</b>	<b>(3 841)</b>	<b>-3%</b>	<b>340 430</b>
<b>Surplus/ (Deficit) for the year</b>	<b>59 756</b>	<b>102 106</b>	<b>-</b>	<b>68 089</b>	<b>109 627</b>	<b>42 544</b>	<b>67 083</b>	<b>158%</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	-	74	675	388	287	74.2%	930
Vote 3 - Budget & Treasury	198 268	248 806	-	75 894	173 294	103 669	69 625	67.2%	248 806
Vote 4 - Corporate Services	62	369	-	0	2	154	(151)	-98.4%	369
Vote 5 - Community Services	9 539	12 248	-	834	4 242	5 103	(861)	-16.9%	12 248
Vote 6 - Technical Services	106 759	130 302	-	12 532	48 836	54 292	(5 456)	-10.0%	130 302
Vote 7 - Strategic Deveopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1 377	1 670	-	152	494	696	(202)	-29.0%	1 670
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>316 899</b>	<b>394 326</b>	<b>-</b>	<b>89 486</b>	<b>227 544</b>	<b>164 302</b>	<b>63 242</b>	<b>38.5%</b>	<b>394 326</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	26 977	27 732	-	1 373	11 506	11 555	(49)	-0.4%	27 732
Vote 2 - Office of the Municipal Manager	14 313	20 660	-	1 448	7 325	8 608	(1 283)	-14.9%	20 660
Vote 3 - Budget & Treasury	26 970	70 927	-	1 046	16 875	29 553	(12 678)	-42.9%	70 927
Vote 4 - Corporate Services	45 322	28 962	-	1 650	9 956	12 068	(2 112)	-17.5%	28 962
Vote 5 - Community Services	54 007	46 798	-	4 019	16 372	19 499	(3 128)	-16.0%	46 798
Vote 6 - Technical Services	77 055	114 286	-	9 288	43 293	47 619	(4 326)	-9.1%	114 286
Vote 7 - Strategic Deveopment	6 227	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	6 272	14 041	-	745	3 003	5 850	(2 847)	-48.7%	14 041
Vote 9 - Executive Support	-	17 023	-	1 829	9 588	7 093	2 495	35.2%	17 023
<b>Total Expenditure by Vote</b>	<b>257 143</b>	<b>340 430</b>	<b>-</b>	<b>21 397</b>	<b>117 917</b>	<b>141 846</b>	<b>(23 929)</b>	<b>-16.9%</b>	<b>340 430</b>
<b>Surplus/ (Deficit) for the year</b>	<b>59 756</b>	<b>53 896</b>	<b>-</b>	<b>68 089</b>	<b>109 627</b>	<b>22 457</b>	<b>87 171</b>	<b>388.2%</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	–	4 027	9 342	10 909	(1 568)	-14%	26 182
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	54 299	62 973	–	6 177	28 193	26 239	1 954	7%	62 973
Service charges - water revenue	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	3 476	4 628	–	313	1 543	1 928	(386)	-20%	4 628
Service charges - other	1 363	–	–	–	–	–	–	–	–
Rental of facilities and equipment	1 768	3 290	–	71	367	1 371	(1 004)	-73%	3 290
Interest earned - external investments	3 250	4 600	–	384	1 350	1 917	(566)	-30%	4 600
Interest earned - outstanding debtors	5 836	4 500	–	396	2 266	1 875	391	21%	4 500
Dividends received	–	–	–	–	–	–	–	–	–
Fines	445	635	–	51	815	265	550	208%	635
Licences and permits	5 247	6 348	–	465	1 867	2 645	(778)	-29%	6 348
Agency services	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	170 641	216 652	–	71 296	161 444	90 272	71 172	79%	216 652
Other revenue	844	1 415	–	71	226	590	(364)	-62%	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>83 252</b>	<b>207 412</b>	<b>138 010</b>	<b>69 402</b>	<b>50%</b>	<b>331 224</b>
<b>Expenditure By Type</b>									
Employee related costs	93 553	115 256	–	8 054	39 436	48 023	(8 588)	-18%	115 256
Remuneration of councillors	17 905	18 543	–	157	6 061	7 726	(1 666)	-22%	18 543
Debt impairment	–	11 000	–	–	–	4 583	(4 583)	-100%	11 000
Depreciation & asset impairment	–	35 000	–	–	–	14 583	(14 583)	-100%	35 000
Finance charges	–	–	–	–	–	–	–	–	–
Bulk purchases	51 162	60 000	–	4 460	22 946	25 000	(2 054)	-8%	60 000
Other materials	1 687	5 430	–	520	2 587	2 263	324	14%	5 430
Contracted services	11 357	21 950	–	(139)	11 934	9 146	2 788	30%	21 950
Transfers and grants	1 885	3 300	–	88	265	1 375	(1 110)	-81%	3 300
Other expenditure	79 594	69 551	–	8 256	34 690	28 979	5 711	20%	69 551
Loss on disposal of PPE	–	400	–	–	–	167	(167)	-100%	400
<b>Total Expenditure</b>	<b>257 143</b>	<b>340 430</b>	<b>–</b>	<b>21 397</b>	<b>117 917</b>	<b>141 846</b>	<b>(23 929)</b>	<b>-17%</b>	<b>340 430</b>
<b>Surplus/(Deficit)</b>	<b>10 295</b>	<b>(9 206)</b>	<b>–</b>	<b>61 854</b>	<b>89 495</b>	<b>(3 836)</b>	<b>93 331</b>	<b>(0)</b>	<b>(9 206)</b>
Transfers recognised - capital	49 441	63 102	–	6 234	20 133	26 293	(6 160)	(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>68 089</b>	<b>109 627</b>	<b>22 457</b>			<b>53 896</b>
Taxation	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>	<b>59 736</b>	<b>53 896</b>	<b>–</b>	<b>68 089</b>	<b>109 627</b>	<b>22 457</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>68 089</b>	<b>109 627</b>	<b>22 457</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>68 089</b>	<b>109 627</b>	<b>22 457</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, fines, Licenses and Permits and other revenue. In the case of expenditure, all year to date actuals reflect an under spending variance except other expenditure (20% variance), contracted services (30%) and other materials (14% )

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.



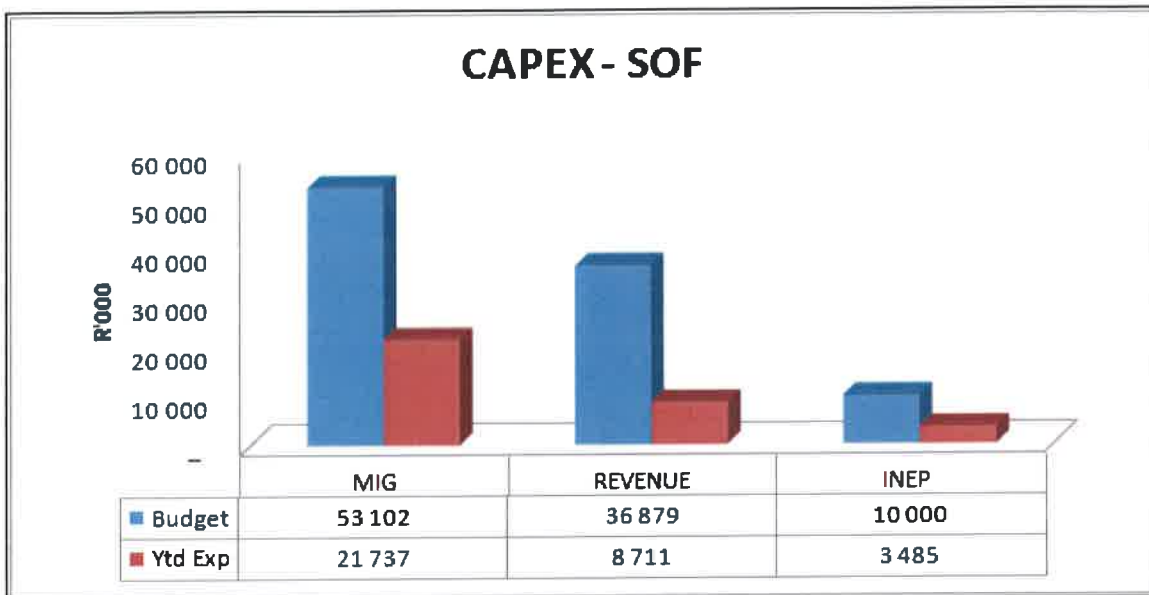
**Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding**

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	-	114	348	458	(110)	-24%	1 100
Vote 5 - Community Services	214	4 200	-	(119)	488	1 750	(1 262)	-72%	4 200
Vote 6 - Technical Services	36 382	56 735	-	11 324	21 729	23 640	(1 910)	-8%	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>11 320</b>	<b>22 566</b>	<b>25 848</b>	<b>(3 283)</b>	<b>-13%</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	-	160	160	958	(798)	-83%	2 300
Vote 6 - Technical Services	25 653	35 646	-	9 150	11 208	14 853	(3 644)	-25%	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>9 310</b>	<b>11 368</b>	<b>15 811</b>	<b>(4 443)</b>	<b>-28%</b>	<b>37 946</b>
<b>Total Capital Expenditure</b>	<b>65 787</b>	<b>99 981</b>	<b>-</b>	<b>20 629</b>	<b>33 934</b>	<b>41 659</b>	<b>(7 725)</b>	<b>-19%</b>	<b>99 981</b>

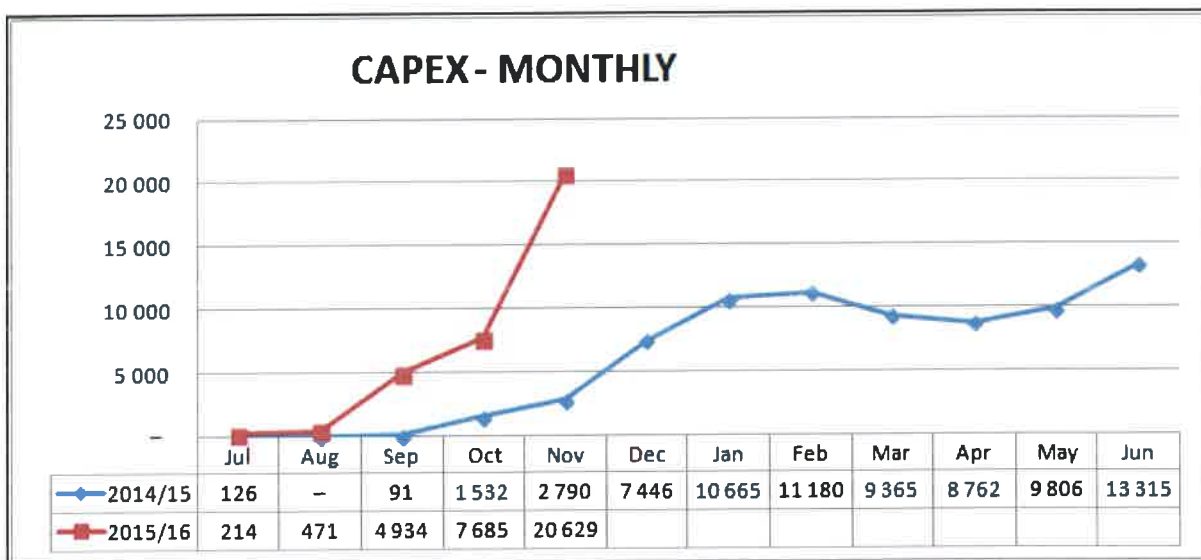
**Table C5C: Monthly Capital Expenditure by Vote**

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>	<b>2 057</b>	<b>1 100</b>	<b>-</b>	<b>114</b>	<b>314</b>	<b>458</b>	<b>(144)</b>	<b>-31%</b>	<b>1 100</b>
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	75	-	-	-	-	-	-	-	-
Corporate services	1 982	1 100	-	114	314	458	(144)	-31%	1 100
<b>Community and public safety</b>	<b>-</b>	<b>6 500</b>	<b>-</b>	<b>41</b>	<b>627</b>	<b>2 708</b>	<b>(2 081)</b>	<b>-77%</b>	<b>6 500</b>
Community and social services	-	6 500	-	41	627	2 708	(2 081)	-77%	6 500
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>38 257</b>	<b>79 381</b>	<b>-</b>	<b>17 731</b>	<b>28 763</b>	<b>33 076</b>	<b>(4 323)</b>	<b>-13%</b>	<b>79 381</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	38 257	79 381	-	17 731	28 753	33 076	(4 323)	-13%	79 381
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>9 350</b>	<b>13 000</b>	<b>-</b>	<b>2 743</b>	<b>4 185</b>	<b>5 417</b>	<b>(1 232)</b>	<b>-23%</b>	<b>13 000</b>
Electricity	9 350	13 000	-	2 743	4 185	5 417	(1 232)	-23%	13 000
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>49 665</b>	<b>99 981</b>	<b>-</b>	<b>20 629</b>	<b>33 879</b>	<b>41 659</b>	<b>(7 780)</b>	<b>-19%</b>	<b>99 981</b>
<b>Funded by:</b>									
National Government	40 235	53 102	-	12 589	21 737	22 126	(388)	-2%	53 102
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	10 000	-	2 196	3 485	4 167	(682)	-16%	10 000
<b>Transfers recognised - capital</b>	<b>40 235</b>	<b>63 102</b>	<b>-</b>	<b>14 785</b>	<b>25 222</b>	<b>26 293</b>	<b>(1 070)</b>	<b>-4%</b>	<b>63 102</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>9 430</b>	<b>36 879</b>	<b>-</b>	<b>5 844</b>	<b>8 711</b>	<b>15 366</b>	<b>(6 655)</b>	<b>-43%</b>	<b>36 879</b>
<b>Total Capital Funding</b>	<b>49 665</b>	<b>99 981</b>	<b>-</b>	<b>20 629</b>	<b>33 934</b>	<b>41 659</b>	<b>(7 725)</b>	<b>-19%</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 November 2015, R20, 629 million spending was incurred and the year to date budget amounts to R41, 659 million which shows an unfavourable spending variance of R7, 725 million (19%).



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.

**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	823	10 631	–	98 589	10 631
Call investment deposits	23 745	15 000	–	21 914	15 000
Consumer debtors	23 009	24 184	–	33 825	24 184
Other debtors	57 380	14 400	–	14 728	14 400
Current portion of long-term receivables	–	–	–	–	–
Inventory	2 636	2 500	–	6 505	2 500
<b>Total current assets</b>	<b>107 592</b>	<b>66 715</b>	<b>–</b>	<b>175 562</b>	<b>66 715</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	85 382	90 000	–	140 821	90 000
Investments in Associate	–	–	–	–	–
Property, plant and equipment	760 666	796 793	–	653 898	796 793
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Other non-current assets	–	–	–	–	–
<b>Total non current assets</b>	<b>846 048</b>	<b>886 793</b>	<b>–</b>	<b>794 719</b>	<b>886 793</b>
<b>TOTAL ASSETS</b>	<b>953 641</b>	<b>953 508</b>	<b>–</b>	<b>970 281</b>	<b>953 508</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	5 531	5 500	–	5 098	5 500
Trade and other payables	91 210	29 000	–	188 024	29 000
Provisions	–	–	–	–	–
<b>Total current liabilities</b>	<b>96 741</b>	<b>34 500</b>	<b>–</b>	<b>193 122</b>	<b>34 500</b>
<b>Non current liabilities</b>					
Borrowing	–	–	–	–	–
Provisions	30 512	40 000	–	41 091	40 000
<b>Total non current liabilities</b>	<b>30 512</b>	<b>40 000</b>	<b>–</b>	<b>41 091</b>	<b>40 000</b>
<b>TOTAL LIABILITIES</b>	<b>127 254</b>	<b>74 500</b>	<b>–</b>	<b>234 213</b>	<b>74 500</b>
<b>NET ASSETS</b>	<b>826 387</b>	<b>879 008</b>	<b>–</b>	<b>736 068</b>	<b>879 008</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	826 387	879 008	–	736 068	879 008
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>826 387</b>	<b>879 008</b>	<b>–</b>	<b>736 068</b>	<b>879 008</b>

The above table shows that community wealth amounts to R736, 068 million, total liabilities R234, 213 million and the total assets R970, 281 million. The increase in total liabilities is attributed to 2014/15 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	70 625	107 021	–	6 287	25 930	44 592	(18 662)	-42%	107 021
Government - operating	170 756	170 641	–	71 296	161 444	71 100	90 343	127%	170 641
Government - capital	52 968	50 840	–	6 234	20 133	21 183	(1 051)	-5%	50 840
Interest	3 939	8 105	–	487	1 453	3 377	(1 924)	-57%	8 105
Dividends	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Suppliers and employees	(255 258)	(254 448)	–	(21 397)	(112 573)	(106 020)	6 553	-6%	(254 448)
Finance charges	–	–	–	–	–	–	–	–	–
Transfers and Grants	(1 885)	(9 600)	–	–	–	(4 000)	(4 000)	100%	(9 600)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>41 145</b>	<b>72 659</b>	<b>–</b>	<b>62 907</b>	<b>96 386</b>	<b>30 233</b>	<b>(66 153)</b>	<b>-219%</b>	<b>72 659</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	500	5 000	–	–	–	2 083	(2 083)	-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)	–	(23 517)	(38 684)	(41 659)	(2 974)	7%	(77 290)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(70 602)</b>	<b>(94 981)</b>	<b>–</b>	<b>(23 517)</b>	<b>(38 684)</b>	<b>(39 576)</b>	<b>(891)</b>	<b>2%</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	208	715	343%	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>208</b>	<b>(715)</b>	<b>-343%</b>	<b>500</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(27 096)</b>	<b>(21 922)</b>	<b>–</b>	<b>39 406</b>	<b>58 625</b>	<b>(9 134)</b>			<b>769</b>
Cash/cash equivalents at beginning:	51 663	20 000	–		61 879	20 000			61 879
Cash/cash equivalents at month/year end:	24 567	(1 922)	–		120 504	10 866			62 648

Table C7 presents details pertaining to cash flow performance. For the month of November 2015, the net cash inflow from operating activities is R62, 907 million whilst net cash outflow from investing activities is R23, 517 million that is mainly comprised of capital expenditure movement; and the net cash inflow from financing activities is R17 thousand. The cash and cash equivalent held at the end of November 2015 amounted to R120, 504 million that is made up of cash amounting R98, 589 million and short term investments of R21, 914 million as presented in Table A6 under current assets.

**PART 2: SUPPORTING TABLES**

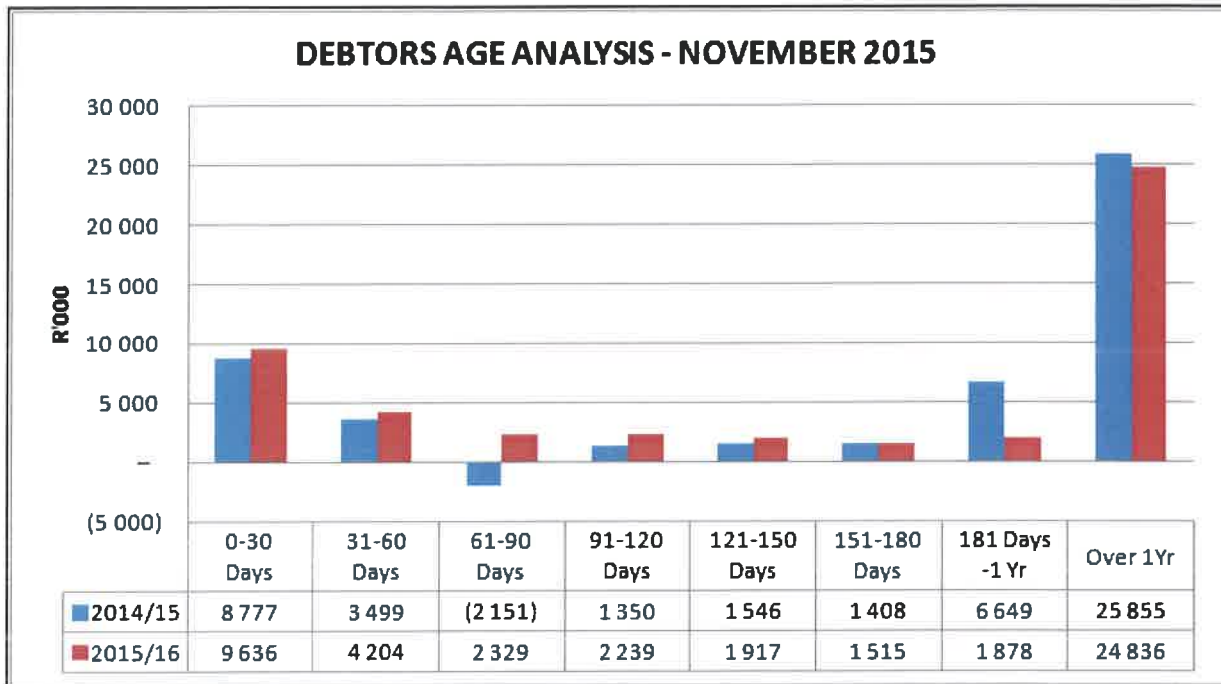
**Supporting Table: SC 3 - Debtors Age Analysis**

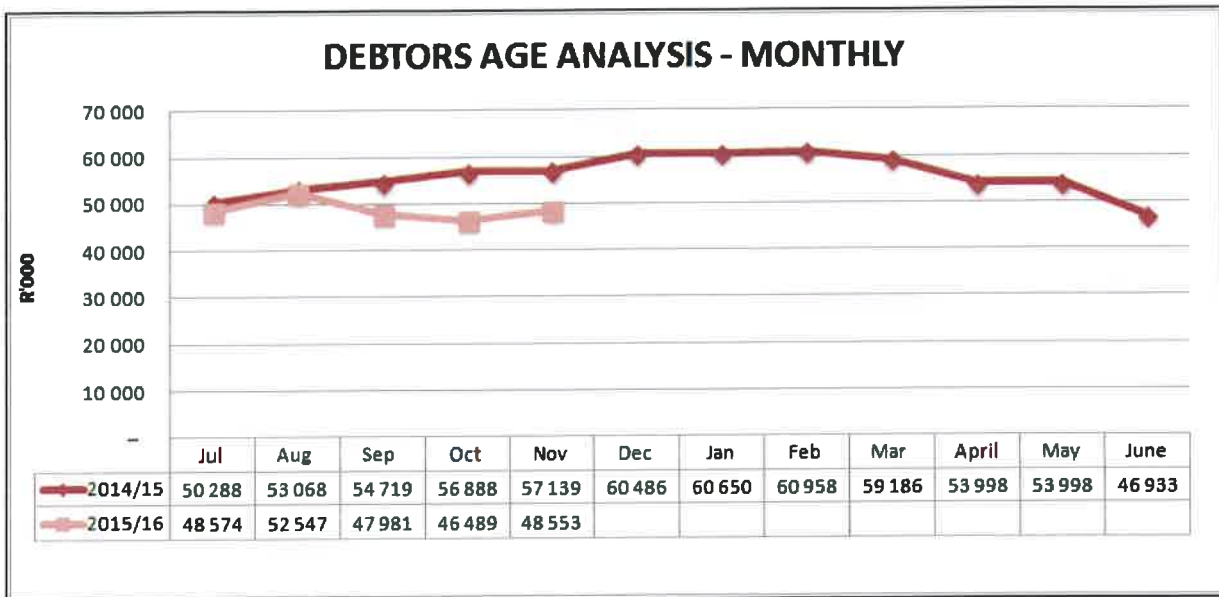
Description	Budget Year 2015/16										Total	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year				
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 927	1 769	765	629	476	550	(3 777)	1 310	7 649			
Receivables from Non-exchange Transactions - Property Rates	1 917	1 048	770	696	704	507	2 809	14 942	23 392			
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	134	64	44	37	27	134	1 063	1 812			
Receivables from Exchange Transactions - Property Rental Debtors	74	26	5	11	12	10	163	672	972			
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 410	1 226	725	859	689	421	2 549	6 849	14 728			
<b>Total By Income Source</b>	<b>9 636</b>	<b>4 204</b>	<b>2 329</b>	<b>2 239</b>	<b>1 917</b>	<b>1 515</b>	<b>1 878</b>	<b>24 836</b>	<b>48 553</b>			
<b>2014/15 - totals only</b>	6 992	4 694	2 754	2 531	1 834	7 226	6 433	24 676	57 139			
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	1 297	652	615	626	528	115	496	1 339	5 668			
Commercial	4 472	1 395	440	499	438	280	(1 011)	5 881	12 394			
Households	2 685	1 214	717	579	485	582	2 106	10 067	18 436			
Other	1 182	942	557	535	466	537	287	7 549	12 055			
<b>Total By Customer Group</b>	<b>9 636</b>	<b>4 204</b>	<b>2 329</b>	<b>2 239</b>	<b>1 917</b>	<b>1 515</b>	<b>1 878</b>	<b>24 836</b>	<b>48 553</b>			

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of November amount to R48, 553 million. The debtors' book is made up as follows:

- Rates 48,17%
- Electricity 15,75%
- Rental 2%
- Refuse removal 3,73%
- Other - 30,33%

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 November 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	Con Type	Owner Type	Outs. Balance	Handed Ovr
9900067	WATER PURIFICAT	00 000000100 0000 0000		GROBLERSDAL	GOVERNMENT	OCCUPIER	2 485 762	Y
9012345	BREED J & OOSTH	90 000000026 0000RG 0000		GROBLERSDAL	RESIDENTIAL	OCCUPIER	590 085	N
1501364	JAN JOUBERT T	15 000001780 000000 0000		GROBLERSDAL	INDUSTRIAL	OWNER	437 934	N
20494	BREAKAWAY TRUST	00 000000098 000001 0000		GROBLERSDAL	BUSINESS	OWNER	290 396	Y
201885	SHOPRITE CHECKE	02 000000984 0000 0000		GROBLERSDAL	BUSINESS	OCCUPIER	237 251	N
9000000	REPUBLIEK VAN S	90 000000012 0000 0000		FARMS JS	AGRICULTURE	OWNER	230 717	Y
9001077	ROYAL SQUARE IN	90 000000177 00000 0000		FARMS JS	BUSINESS	OWNER	206 166	Y
6000908	DEPARTMENT OF E	60 000000822 00000 0000		MOTETEMA A	RESIDENTIAL	OWNER	205 228	Y
214913	MEAT SPOT	02 000000251 00007 0000		GROBLERSDAL	BUSINESS	OCCUPIER	202 643	N
2913	SHOPRITE/CHECKE	00 000000100 00001 0000		GROBLERSDAL	MUNICIPAL	OCCUPIER	199 245	Y
9001035	NDEBELE MAHLANG	90 000000129 00000 0000		FARMS JS	AGRICULTURE	OWNER	190 073	Y
9000804	NATIONAL GOVERN	90 000000056 00002 0000		FARMS JS	GOVERNMENT	OWNER	175 870	Y
9001052	NDEBELE STAM	90 000000153 00000 0000		FARMS JS	AGRICULTURE	OWNER	164 402	Y
9000628	LANDBOUNAVORSIN	90 000000053 00111 0000		FARMS JS	AGRICULTURE	OWNER	159 957	Y
9001039	NDEBELE MAHLANG	90 000000133 00000 0000		FARMS JS	AGRICULTURE	OWNER	157 940	Y
9001055	NDEBELE STAM	90 000000157 00000 0000		FARMS JS	AGRICULTURE	OWNER	153 446	Y
2000270	PROVINSIALE HOS	90 000000053 000106 0000		GROBLERSDAL	GOVERNMENT	OCCUPIER	148 428	N
211693	BOXER SUPERSTOR	02 000000283 000000 0000		GROBLERSDAL	BUSINESS	OCCUPIER	141 979	N
207447	CHOPPIES GROBLE	02 000000971 00000 0000		GROBLERSDAL	BUSINESS	OCCUPIER	141 132	N
9001050	NDEBELE STAM	90 000000151 00000 0000		FARMS JS	AGRICULTURE	OWNER	140 751	Y
<b>TOTAL</b>							<b>6 659 404</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>	<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
429	NJ NKOSANA BUSINESS ENTERPRISE	2 836 948
41053	VIBRO BRICKS & PAVING PTY LTD	1 971 566
37678	SHATADI DEVELOPERS	1 716 200
40058	SERVIMODE 62CC	1 398 745
40068	NDLUNKHULU ENGINEERING	1 149 540
40065	XIHLALA TRADING	1 110 290
41049	SKY HIGH CONSULTING ENGINEERS	878 796
32103	BOSUN BRICKS MIDRAND	799 498
41044	NJ NKOSANA SURFACING	796 644
41046	BETSEKGADI COMMUNITY PROJECTS	710 479
41006	STANFORD M ELECTRICAL CC	556 067
40070	AES CONSULTING JV MATLALA ELEC	498 405
41009	TSHASHU CONSULTING AND PROJECT	356 499
40063	TLOU INTERGATED TECH	351 537
40069	TM KHOZA AND ASSOCIATES	342 000
464	MOLELEKI A TLALA TRANSPORT AND	327 572
41050	CASNAN CIVILS	323 293
41045	MASEKWAMENG TRADERS CC	322 444
41047	ONBOARD CONSULTING ENGINEERS	265 713
4001	MOKWENA MOTORS T/A NONYANE MOT	260 910
<b>TOTAL</b>		<b>16 973 144</b>

The above table presents the top twenty creditors paid during the month of November 2015 and an amount of R16, 973 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 the
	Yrs/Months							
<b>Municipality</b>								
Sanlam	1 Month	Short term	31-Dec-2015	1	0.43%	335	0	336
Absa - MIG	1 Months	Short term	31-Dec-2015	51	0.46%	11 084	-	11 135
Absa Call Account	1 Month	Short term	31-Dec-2015	115	0.38%	30 328	20 000	10 666
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>167</b>		<b>41 970</b>	<b>20 000</b>	<b>22 137</b>

Supporting table SC5 presents all investments that indicate that the total amount of R21, 137 million has been invested as at end of November 2015. The opening balance was R41, 970 million, accrued interest for the month amounted to R167 thousand.

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

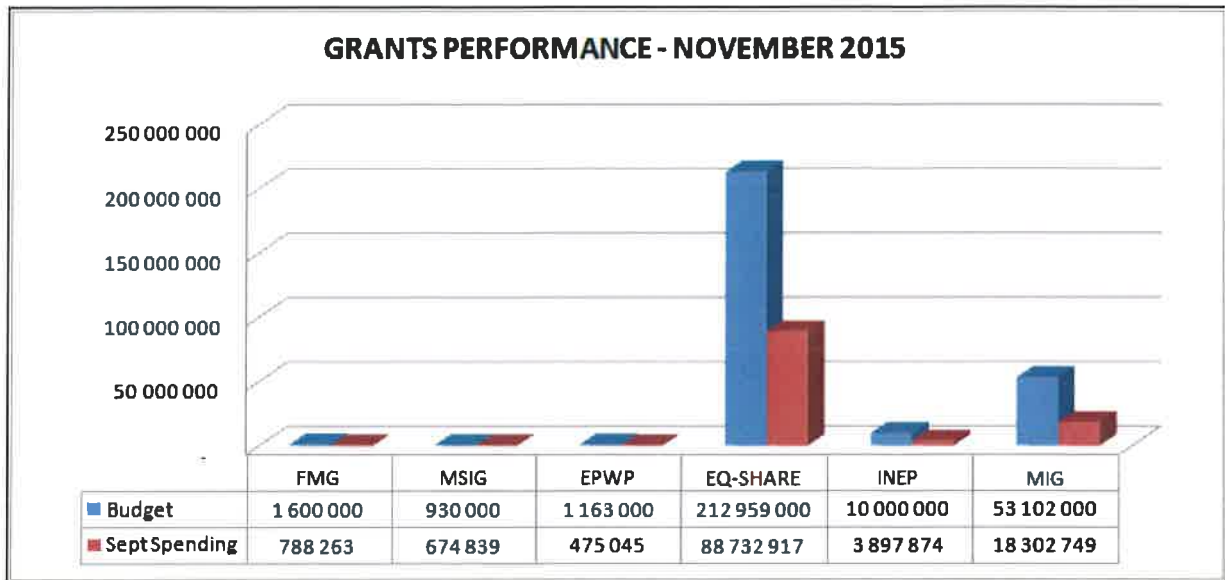
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>170 641</b>	<b>216 652</b>	<b>-</b>	<b>70 986</b>	<b>162 714</b>	<b>91 728</b>	<b>70 986</b>	<b>77.4%</b>	<b>216 652</b>
Local Government Equitable Share	166 920	212 959	-	70 986	159 719	88 733	70 986	80.0%	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	-	-	465	465	-	-	1 163
Other transfers and grants [insert description]									
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
N/A									
Other transfers and grants [insert description]									
<b>District Municipality:</b>	<b>-</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>	<b>-</b>
N/A									
<b>Total Operating Transfers and Grants</b>	<b>170 641</b>	<b>216 652</b>	<b>-</b>	<b>70 986</b>	<b>162 714</b>	<b>91 728</b>	<b>70 986</b>	<b>77.4%</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>24 827</b>	<b>38 554</b>	<b>13 727</b>	<b>24 827</b>	<b>180.9%</b>	<b>63 102</b>
Municipal Infrastructure Grant (MIG)	65 840	53 102	-	22 727	33 654	10 927	22 727	208.0%	53 102
Intergrated National Electrification Grant		10 000	-	2 100	4 900	2 800	2 100	75.0%	10 000
<b>Provincial Government:</b>	<b>-</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>	<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>	<b>-</b>
N/A									
<b>Total Capital Transfers and Grants</b>	<b>65 840</b>	<b>63 102</b>	<b>-</b>	<b>24 827</b>	<b>38 554</b>	<b>13 727</b>	<b>24 827</b>	<b>180.9%</b>	<b>63 102</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>236 481</b>	<b>279 754</b>	<b>-</b>	<b>95 813</b>	<b>201 268</b>	<b>105 455</b>	<b>95 813</b>	<b>90.9%</b>	<b>279 754</b>

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R201, 268 million of which the major portion is attributed to equitable share (i.e. R157, 719 million) received. The total amount of R 95 813 million has been received during the month of November. R 70 986 million from equitable share, R 22, 727 from MIG and R 2 100 million from INEP. 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>									
<b>National Government:</b>	<b>170 636</b>	<b>216 652</b>	<b>-</b>	<b>19 072</b>	<b>90 671</b>	<b>90 272</b>	<b>399</b>	<b>0.4%</b>	<b>216 652</b>
Local Government Equitable Share	166 920	212 959	-	18 762	88 733	88 733	-		212 959
Finance Management	1 600	1 600	-	85	788	667	122	18.2%	1 600
Municipal Systems Improvement	934	930	-	74	675	388	287	74.2%	930
EPWP Incentive	1 181	1 163	-	151	475	485	(10)	-2.0%	1 163
Other transfers and grants [insert description]									
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
N/A	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]									
<b>District Municipality:</b>	<b>-</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>	<b>-</b>
N/A	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>170 636</b>	<b>216 652</b>	<b>-</b>	<b>19 072</b>	<b>90 671</b>	<b>90 272</b>	<b>399</b>	<b>0.4%</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>-</b>	<b>10 371</b>	<b>22 201</b>	<b>26 293</b>	<b>(4 092)</b>	<b>-15.6%</b>	<b>63 102</b>
Municipal Infrastructure Grant (MIG)	42 434	53 102	-	8 302	18 303	22 126	(3 823)	-17.3%	53 102
Intergrated National Electrification Grant	-	10 000	-	2 068	3 898	4 167	(269)	-6.5%	10 000
<b>Provincial Government:</b>	<b>-</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>	<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>	<b>-</b>
N/A	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>42 434</b>	<b>63 102</b>	<b>-</b>	<b>10 371</b>	<b>22 201</b>	<b>26 293</b>	<b>(4 092)</b>	<b>-15.6%</b>	<b>63 102</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>213 068</b>	<b>279 754</b>	<b>-</b>	<b>29 443</b>	<b>107 144</b>	<b>116 564</b>	<b>(3 692)</b>	<b>-3.2%</b>	<b>279 754</b>

An amount of R29, 443 million has been spent on grants during the month of November 2015 and the year to date budget amounts to R116, 564 million and this results in under spending variance of R3, 692 (3.2%). R19, 072 million is spent from operational grant whilst R10, 371 million is spent from capital grant (MIG) and (INEP).



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

- Financial Management Grant 49,27%
- Municipal Systems Improvement Grant 72,56%
- Expanded Public Work Programme 40,85%
- Equitable Share 41,67%
- Municipal Infrastructure Grant 34,47%
- Integrated National Electrification Grant 38,98%

**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	-	922	4 608	1 478	3 130	212%	3 548
Pension and UIF Contributions	1 047	1 408	-	85	429	587	(158)	-27%	1 408
Medical Aid Contributions	252	408	-	27	130	170	(40)	-24%	408
Motor Vehicle Allowance	4 030	4 075	-	324	1 622	1 698	(76)	-4%	4 075
Cellphone Allowance	-	1 554	-	156	629	648	(19)	-3%	1 554
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	381	7 550	-	-	-	3 146	(3 146)	-100%	7 550
<b>Sub Total - Councillors</b>	<b>17 905</b>	<b>18 543</b>	<b>-</b>	<b>1 514</b>	<b>7 418</b>	<b>7 726</b>	<b>(309)</b>	<b>-4%</b>	<b>18 543</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 106	4 831	-	860	2 230	2 013	217	11%	4 831
Pension and UIF Contributions	209	503	-	0	105	209	(104)	-50%	503
Medical Aid Contributions	-	175	-	-	10	73	(63)	-88%	175
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	566	840	-	43	206	350	(144)	-41%	840
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	54	596	-	21	103	248	(145)	-59%	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>924</b>	<b>2 654</b>	<b>2 893</b>	<b>(240)</b>	<b>-8%</b>	<b>6 944</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	58 199	73 424	-	4 912	25 729	30 594	(4 864)	-16%	73 424
Pension and UIF Contributions	11 194	14 613	-	1 022	4 934	6 089	(1 154)	-19%	14 613
Medical Aid Contributions	2 949	4 616	-	379	1 521	1 923	(403)	-21%	4 616
Overtime	1 473	1 380	-	216	822	575	247	43%	1 380
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 994	5 632	-	435	2 861	2 347	515	22%	5 632
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	95	157	-	12	52	65	(13)	-20%	157
Other benefits and allowances	9 713	7 864	-	101	568	3 277	(2 709)	-83%	7 864
Payments in lieu of leave	1 001	530	-	54	95	221	(126)	-57%	530
Long service awards	-	95	-	-	199	40	160	403%	95
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>89 617</b>	<b>108 312</b>	<b>-</b>	<b>7 130</b>	<b>36 782</b>	<b>45 130</b>	<b>(8 348)</b>	<b>-18%</b>	<b>108 312</b>
<b>Total Parent Municipality</b>	<b>111 458</b>	<b>133 799</b>	<b>-</b>	<b>9 568</b>	<b>46 854</b>	<b>55 750</b>	<b>(8 896)</b>	<b>-16%</b>	<b>133 799</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>111 458</b>	<b>133 799</b>	<b>-</b>	<b>9 568</b>	<b>46 854</b>	<b>55 750</b>	<b>(8 896)</b>	<b>-16%</b>	<b>133 799</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>93 553</b>	<b>115 256</b>	<b>-</b>	<b>8 054</b>	<b>39 436</b>	<b>48 023</b>	<b>(8 588)</b>	<b>-18%</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 November 2015 amounts to R9, 568 million (Year to date R 46, 854 million) and the expenditure for remuneration of councilors amounts to R 1, 514 million (Year to date R7, 418).

Description	Budget Year 2015/16												2015/16 Medium Term Revenue			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	
<b>Cash Receipts By Source</b>																
Property rates	3 411	1 062	1 454	1 505	1 350	-	-	-	-	-	-	15 567	24 349	25 847	27 359	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 818	3 640	8 581	5 003	4 194	-	-	-	-	-	-	31 328	58 565	62 167	65 803	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	248	239	277	283	263	-	-	-	-	-	-	2 894	4 304	4 569	4 836	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	90	66	53	51	71	-	-	-	-	-	-	2 959	3 280	3 493	3 897	
Interest earned - external investments	87	498	281	60	384	-	-	-	-	-	-	3 290	4 600	4 893	5 169	
Interest earned - outstanding debtors	73	64	102	93	103	-	-	-	-	-	-	(435)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	(411)	318	395	353	
Fines	-	-	57	621	51	-	-	-	-	-	-	2 903	5 819	6 177	6 538	
Licences and permits	1 149	455	447	400	485	-	-	-	-	-	-	-	-	-	-	-
Agency services	88 520	554	388	706	71 296	-	-	-	-	-	-	55 208	216 652	233 223	229 161	
Transfer receipts - operating	31 085	124	51	43	16 499	-	-	-	-	-	-	(46 706)	1 096	1 515	1 595	
Other revenue	<b>130 480</b>	<b>6 702</b>	<b>11 672</b>	<b>8 765</b>	<b>94 677</b>	-	-	-	-	-	-	<b>66 696</b>	<b>318 994</b>	<b>342 207</b>	<b>344 510</b>	
<b>Cash Receipts by Source</b>																
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	-	656	5 712	7 198	6 234	-	-	-	-	-	-	43 301	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	-	-	-	-	-	-	(284)	500	500	500	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	30 141	-	-	-	-	-	-	-	-	-	(30 141)	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>131 374</b>	<b>37 602</b>	<b>17 247</b>	<b>15 979</b>	<b>100 928</b>	-	-	-	-	-	-	<b>79 565</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	-	-	-	-	-	-	68 529	115 256	122 344	128 501	
Remuneration of councillors	2 716	1 481	1 538	1 514	157	-	-	-	-	-	-	11 158	18 543	19 563	20 600	
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	58	12 919	5 452	56	4 460	-	-	-	-	-	-	37 054	60 000	63 300	66 655	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	323	877	577	589	520	-	-	-	-	-	-	2 543	5 430	5 764	6 101	
Contracted services	-	18 445	(1 525)	3 153	-	-	-	-	-	-	-	1 878	21 950	23 300	24 389	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	176	-	88	-	-	-	-	-	-	3 035	3 300	3 503	3 708	
General expenses	6 068	33 199	1 592	21 859	8 395	-	-	-	-	-	-	(8 458)	62 654	62 393	58 190	
<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>115 740</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	-	-	-	-	-	-	64 281	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>180 020</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>(100 455)</b>	<b>(4 519)</b>	<b>8 540</b>	<b>4 666</b>	
Cash/cash equivalents at the month/year beginning	24 567	131 520	94 258	89 637	61 879	120 504	120 504	120 504	120 504	120 504	120 504	120 504	120 504	120 504	120 504	28 588
Cash/cash equivalents at the month/year end:	131 520	94 258	89 637	61 879	120 504	120 504	120 504	120 504	120 504	120 504	120 504	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 100, 929 million and the total cash payment for the month were R21, 674 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	–	20 629	20 629	37 863	17 234	45.5%	20.63%
December	7 446	11 260	–	–	–	49 123	–	–	–
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>33 934</b>					

Supporting table SC12 provides information on the monthly trends for capex. In terms of this table the capital expenditure for the month of November amounts to R20, 629 million. The capital budget spending is way below the projected spending for November and this might result in the mid year target not being achieved.

In terms of the budget projection for the month, the spending was anticipated to be at R37, 863 million and only R33, 934 million has actually been spent. This reflects under spending variance of 45, 5%.



**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 by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>44 586</b>	<b>57 102</b>	<b>-</b>	<b>14 190</b>	<b>22 477</b>	<b>23 793</b>	<b>1 315</b>	<b>5.5%</b>	<b>57 102</b>
<i>Roads, Pavements &amp; Bridges</i>	38 541	40 602	-	10 821	17 249	16 918	(331)	-2.0%	40 602
<i>Storm water</i>	597	5 000	-	626	1 044	2 083	1 040	49.9%	5 000
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	3 151	10 000	-	2 196	3 485	4 167	682	16.4%	10 000
<i>Street Lighting</i>	2 297	1 500	-	547	700	625	(75)	-11.9%	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>14 190</b>	<b>22 477</b>	<b>23 793</b>	<b>1 315</b>	<b>5.5%</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>2 070</b>	<b>4 948</b>	<b>12 825</b>	<b>7 877</b>	<b>61.4%</b>	<b>30 779</b>
<i>Roads, Pavements &amp; Bridges</i>	6 532	26 779	-	1 910	4 788	11 158	6 370	57.1%	26 779
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	3 565	1 500	-	160	160	625	465	74.4%	1 500
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>	499	2 500	-	-	-	1 042	1 042	100.0%	2 500
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>7 044</b>	<b>12 100</b>	<b>-</b>	<b>4 369</b>	<b>6 508</b>	<b>5 042</b>	<b>(1 467)</b>	<b>-29.1%</b>	<b>12 100</b>
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	469	500	-	-	34	208	175	83.8%	500
Furniture and other office equipment	282	500	-	(1)	29	208	179	85.9%	500
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2 588	1 000	-	-	-	417	417	100.0%	1 000
Other Buildings	1 841	10 000	-	4 255	6 160	4 167	(1 994)	-47.9%	10 000
Other Land	1 009	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	855	100	-	115	285	42	(243)	-583.7%	100
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>17 639</b>	<b>42 879</b>	<b>-</b>	<b>6 439</b>	<b>11 456</b>	<b>17 866</b>	<b>6 410</b>	<b>35.9%</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>92</b>	<b>551</b>	<b>1 875</b>	<b>1 324</b>	<b>70.6%</b>	<b>4 500</b>
<i>Roads, Pavements &amp; Bridges</i>	881	3 000	-	92	548	1 250	702	<b>56.1%</b>	3 000
<i>Storm water</i>	244	-	-	-	-	-	-		-
<i>Generation</i>	-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	1 271	-	-	-	-	-	-		-
<i>Waste Management</i>	1 110	1 500	-	-	3	625	622	99.5%	1 500
<b>Other assets</b>	<b>7 481</b>	<b>7 200</b>	<b>-</b>	<b>344</b>	<b>2 615</b>	<b>3 000</b>	<b>385</b>	<b>12.8%</b>	<b>7 200</b>
General vehicles	3 931	2 000	-	28	541	833	293	35.1%	2 000
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	586	3 000	-	267	1 438	1 250	(188)	-15.1%	3 000
Other Buildings	1 498	2 000	-	23	605	833	228	27.4%	2 000
Other Land		-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-		-
Other	1 466	200	-	26	30	83	53	63.6%	200
<b>Intangibles</b>	<b>-</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>100.0%</b>	<b>120</b>
Computers - software & programming	-	-	-	-	-	-	-		-
Other	-	120	-	-	-	50	50	100.0%	120
<b>Total Repairs and Maintenance Expenditure</b>	<b>10 988</b>	<b>11 820</b>	<b>-</b>	<b>435</b>	<b>3 166</b>	<b>4 925</b>	<b>1 759</b>	<b>35.7%</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 R14, 190 million and the year to date budget is R23, 793 million which reflects 15, 5% less expenditure on new assets. The spending on renewal of existing assets for November amounts R6, 439 million and the year to date actual is R11, 456 million with the year to date budget reflecting an amount of R17, 866 million and this reflects 35.9% under spending variance.

The actual expenditure for the month of November 2015 on repairs and maintenance is R435 thousand and the year to date budget is R4, 925 million, reflecting under spending variance of 35, 7%.

**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>13 599</b>	13 599	<b>100.0%</b>	<b>32 638</b>
Roads, Pavements & Bridges	-	22 710	-	-	-	9 463	9 463	<b>100.0%</b>	22 710
Storm water	-	4 725	-	-	-	1 969	1 969	<b>100.0%</b>	4 725
Generation	-	2 328	-	-	-	970	970	<b>100.0%</b>	2 328
Transmission & Reticulation	-	1 575	-	-	-	656	656	<b>100.0%</b>	1 575
Street Lighting	-	-	-	-	-	-	-		-
Waste Management	-	1 300	-	-	-	542	542	<b>100.0%</b>	1 300
Transportation	-	-	-	-	-	-	-		-
Gas	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
<b>Community</b>	-	<b>2 145</b>	-	-	-	<b>894</b>	<b>894</b>	<b>100.0%</b>	<b>2 145</b>
Cemeteries	-	2 145	-	-	-	894	894	100.0%	2 145
Social rental housing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	<b>217</b>	-	-	-	<b>90</b>	<b>90</b>	<b>100.0%</b>	<b>217</b>
General vehicles	-	57	-	-	-	24	24	100.0%	57
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-	-	-		-
Computers - hardware/equipment	-	20	-	-	-	8	8	100.0%	20
Furniture and other office equipment	-	25	-	-	-	10	10	100.0%	25
Abattoirs	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Civic Land and Buildings	-	-	-	-	-	-	-		-
Other Buildings	-	100	-	-	-	42	42	100.0%	100
Other Land	-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-
Other	-	15	-	-	-	6	6	100.0%	15
<b>Total Depreciation</b>	-	<b>35 000</b>	-	-	-	<b>14 583</b>	<b>14 583</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 November 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)

*(Acting mm)*

Signature .....

Date .....