# ELIAS MOTSOALEDI LOCAL MUNCIPALITY



# MONTHLY BUDGET STATEMENT REPORT

September 2015

### **PART 1: IN - YEAR REPORT**

#### **PURPOSE**

Management Act. 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

### **EXECUTIVE SUMMARY**

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

### **IN YEAR BUDGET STATEMENT TABLES**

Table C1 – Budget Statement Summary

	2014/15				Budget Year 2015/16	ur 2015/16			
Description	-		Adjusted	Monthly	YearTD			_	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	rorecast
Financial Performance	20 270	26.400	6	1 0 1 2	500 A	8 5 7 8	(716)	1106	26 182 183
Service charges	59 137	67 601	0	4 030	17 299	16 900	399	2%	67 601
Investment revenue	3 250	4 600	Ĭ	281	906	1 150	(244)	-21%	4 600
Transfers recognised - operational	170 641	216 652	ij	368	89 442	54 163	35 279	65%	216 652
Other own revenue	14 140	16 188	į.	957	2 889	4 047	(1 158)	-29%	16 188
Total Revenue excluding capital transfers	267 438	331 224	1	7 579	116 366	82 806	33 560	41%	331 224
Employee costs	93 553	115 256	Ť.	8 432	23 677	28 814	(5 137)	-18%	115 256
Remuneration of Councillors	17 905	18 543	W	1 538	4 390	4 636	(246)	-5%	18 543
Depreciation & asset impairment	all	35 000	1	V.	10	8 750	(8 750)	-100%	35 000
Finance charges	II.	ñ	Ň.	•	<b>(*</b> )	96	Ų		Ė
Materials and bulk purchases	52 849	65 430	ì	6 030	19 907	16 358	3 549	22%	65 430
Transfers and grants	1 885	3 300	ij	176	1/6	825	(649)	-/9%	3 300
Other expenditure	90 951	102 901	ī	4 558	30 315	25 725	4 590	18%	102 901
Total Expenditure	257 143	340 430	,	20 733	78 466	85 107	(6 642)	-88	340 430
Surplus/(Deficit)	10 295	(9 206)		(13 155)	37 900	(2 302)	40 202	-1/4/%	(9 206)
Contributions & Contributed assets	49 44	- 201 60	j j	21.0	0 7 90	1 60	(3013)	-50-76	201 60
Surplus/(Deficit) after capital transfers	59 736	53 896	ı	(7 442)	44 601	8 215	36 385	443%	53 896
Share of surplus/ (deficit) of associate	¥		ã	Ţ	9	9	į.		4
Surplus/ (Deficit) for the year	59 736	53 896	ī	(7 442)	44 601	8 2 1 5	36 385	443%	53 896
Capital expenditure & funds sources									
Capital expenditure	65 787	99 981	ı	4 934	5619	24 995	(19 376)	-78%	99 981
Capital transfers recognised	40 235	63 102	,	3 096	3 752	15 776	(12 024)	-76%	63 102
Public contributions & donations	ř	į	ж	ř	ij	Œ	1		i
Borrowing	t.	Ē	ŗ	ì	ĵ.	Ŧ	10		ŗ
Internally generated funds	9 430	36 879	1	1 839	1 868	9 220	(7 352)	-80%	36 879
Total sources of capital funds	49 665	99 981	ı	4 934	5619	24 995	(19 376)	-78%	99 981
Financial position	107 503	SS 745	K		100 254				SS 715
Total non current assets	846 048	886 793	E:		798 794				886 793
Total current liabilities	96 74 1	34 500	E .		182 786				34 500
Total non current liabilities	30 512	40 000	Ľ.		41 091				40 000
Community wealth/Equity	826 387	879 008			757 168				879 008
Cash flows									
Net cash from (used) operating	41 145	72 559	ğgil	(3 905)	(36 367)	18 940	55 307	292%	72 559
Net cash from (used) investing	(70 602)	(94 981)	ļij.	(5 625)	(6 406)	(23 745)	(17 339)	73%	(72 290)
Net cash from (used) financing	2 361	500	10	(137)	890	125	(765)	-612%	500
Cash/cash equivalents at the month/year end	24 567	(1 922)	ı	ı	89 637	15 319	(74 318)	-485%	132 289
Debtors & creditors analysis	0-30 Days	31-60 Dave	61-90 Davs	91-120 Davs	121-150 Dave	151-180 Dave	181 Days- 1 Year	Over 1Year	Total
Debtors Age Analysis									
Total By Income Source	8 433	4 222	2 654	2114	1 663	(2 830)	7 390	24 337	47 981
Creditors Age Analysis									
Total Creditors	1	1	J	Ţ.		ij	1	1	7

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

#### Revenue:

revenue item categories reflect a negative variance as presented below except transfer budget of R82, 806 million and this reflects a positive variance R33, recognized operational, interest on outstanding debtors and traffic fines: The actual revenue for the month of September 2015 is R116, 366 million and the year to date 560 million. All major

- Property rates: 11% unfavourable variance
- Service charges electricity: 4% unfavourable variance
- Service charges refuse removal: 20% unfavourable variance
- Rental of facilities: 75% unfavourable varaince
- Interest on external investment: 21% unfavourable variance
- License and permit: 37% unfavourable variance

### **Operating Expenditure**

spending does not include "expenditure" on non-cash items and as a results, the expenditure is with the monthly budget projections thereof. Cognizance should be taken that the above variance of R6 642 million (8%) that is immaterial and it get be said that the spending was in line is R78, 466 million and the year to date budget is R85, 107 million. This reflects an unfavourable the actual spending that resulted in actual outflow of cash. The Operational expenditure for the month amounts to R20, 733 million, the year to date actual

### Capital Expenditure

they had budget projection/s for the month of September. date budget amounts to R5, 619 million, giving rise to 78% under-spending variance for the month under review and this is attributed to major projects that have not yet kick-started and The capital expenditure for the month of September amounts to R4, 934 million and the year to

#### Surplus/Deficit

that is mainly attributed to services charges received during the months. Taking the above into consideration, the net operating surplus for the month is R44, 601 million

#### **Debtors**

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of September 2015 amounts to R47, 981 million and this an increase of R1, 139 million as compared to R46, 842 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)

53 896	231%	31 126	13 474	44 600	(7 443)		53 896	59 756	Surplus/ (Deficit) for the year
340 430		(6 642)	85 107	78 466	20 733	,	340 430	257 143	Total Expenditure - Standard
ī		ì	1	ı	1	ı	ı		Other
17 099	-9%	(403)	4 275	3 871	(3 034)	3	17 099	11844	Waste management
ű		(a)	70.1	5	1907	1	1	1	Waste water management
Ė		Ĕ	ţï.	Ď	r.	t)	ĬŽ.	Į,	Water
72 315	7%	1 336	18 079	19414	5 851	ķ	72 315	58 240	Electricity
89 414	4%	932	22 354	23 286	2816	ı	89 414	70 084	Trading services
//it		ä	0	ì	ū	ä	9	9	Environmental protection
49 131	-1%	(78)	12 283	12 204	4 621	<u>B</u>	49 131	22 706	Road transport
14 507	-56%	(2 048)	3 627	1 579	704	Ľ	14 507	12 500	Planning and development
63 638	-13%	(2 126)	15 909	13 783	5 325	1	63 638	35 205	Economic and environmental services
ij		ń	<u>(1</u>	ï	1	1	ï	(i	Health
( <b>i</b> )		(1)	1	(i)	36	O.		T)	Housing
12 956	49%	(1 577)	3 239	1 662	625	Ŀ	12 956	20 957	Public safety
579	49%	71	145	216	169	1	579	į	Sport and recreation
9 004	-2%	(51)	2 251	2 200	840	ā	9 004	17 315	Community and social services
22 539	-28%	(1 558)	5 635	4 077	1 634	1	22 539	38 272	Community and public safety
47 689	7%	865	11 922	12 788	4 357	D	47 689	45 322	Corporate services
70 927	-30%	(5 375)	17 732	12 356	3 369	1	70 927	26 970	Budget and treasury office
46 223	5%	620	11 556	12 176	3 232	L	46 223	41290	Executive and council
164 839	-9%	(3 890)	41 210	37 320	10 958	1	164 839	113 581	Governance and administration
									Expenditure - Standard
394 326	25%	24 484	98 581	123 065	13 291	ı	394 326	316 899	Total Revenue - Standard
ı		•		1		ı	1	ı	Other
5 128	-28%	(359)	1 282	923	306	Ā	5 128	3 488	Waste management
		ı	T	i	1	πĒ	10	T.	Waste water management
fi		ũ	£	î	ij.	I	6	į.	Water
73 973	10%	1 781	18 493	20 275	7 622	ĩ	73 973	57 529	Electricity
79 101	7%	1 422	19 775	21 197	7 928	-	79 101	61 017	Trading services
1		. •	1	101	91	'n	1	2016	Environmental protection
62 677	-74%	(11 598)	15 669	4 072	2 195	È	62 677	54 476	Road transport
1 670	-58%	(242)	418	175	165	ï	1 670	1 377	Planning and development
64 347	-74%	(11 840)	16 087	4 247	2 360	ı	64 347	55 853	Economic and environmental services
9		i i	ğ	Ĩ1	0	â	a	à	Health
6		Ü	Ü	ξij	Ç.	ñ	fl.	í.	Housing
635	-8%	(13)	159	145	58	î	635	443	Public safety
63	-100%	(16)	16	ÿ	ű	ũ	63	20	Sport and recreation
74	-64%	(12)	18	7		ij	74	341	Community and social services
772	-21%	(41)	193	152	59	ı	772	805	Community and public safety
369	-95%	(92)	92	0	I,	í	369	62	Corporate services
248 806	56%	35 060	62 202	97 261	2 857	ÿ	248 806	198 268	Budget and treasury office
930	-11%	(25)	233	208	86	ú	930	894	Executive and council
250 105	56%	34 943	62 526	97 469	2 944	-	250 105	199 224	Governance and administration
									Revenue - Standard
Forecast	variance	variance	budget	actual	actual	Budget		Outcome	
Full Year	YTD	QTY	YearTD	YearTD	Monthly	Adjusted	Original	Audited	Description
			ar 2015/16	Budget Year 2015/16				2014/15	

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

	2014/15				Budget Year 2015/16	ar 2015/16			
Description		Original	Adjusted	Monthly	YearTD YearTD	YearTD	집	집	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
Revenue by Vote									
Vote 1 - Executive & Council	6	E	Ê	Ţ.	ř	ï	ř		t
Vote 2 - Office of the Municipal Manager	894	930	1	86	208	233	(25)	-10.6%	930
Vote 3 - Budget & Treasury	198 268	248 806	9	2 857	97 261	62 202	35 060	56.4%	248 806
Vote 4 - Corporate Services	62	369	ï	0		92	(91)	-98.8%	369
Vote 5 - Community Services	9 539	12 248	i	812	2077	3 062	(985)	-32.2%	12 248
Vote 6 - Technical Services	106 759	130 302	ã.	9 370	23 344	32 575	(9 231)	-28.3%	130 302
Vote 7 - Strategic Develeopment	ŝi	0	î	1	1	Ü	į		ij
Vote 8 - Developmental Planning	1377	1 670	Ĭ	165	175	418	(242)	-58.1%	1 670
Vote 9 - Executive Support	- 22	Ü	Ĕ	W.	= ,	1/2	t)		ţ:
Total Revenue by Vote	316 899	394 326	1	13 291	123 066	98 581	24 485	24.8%	394 326
Expenditure by Vote									
Vote 1 - Executive & Council	26 977	27 732	ı	2 604	7 356	6 933	423	6.1%	27 732
Vote 2 - Office of the Municipal Manager	14 313	20 660	Ę	628	4 820	5 165	(345)	-6.7%	20 660
Vote 3 - Budget & Treasury	26 970	70 927	)	3 369	12 356	17 732	(5 375)	-30.3%	70 927
Vote 4 - Corporate Services	45 322	28 962	ř	4 354	12 785	7 241	5 544	76.6%	28 962
Vote 5 - Community Services	54 007	46 798	T.	(916)	9 004	11 700	(2 696)	-23.0%	46 798
Vote 6 - Technical Services	77 055	114 286	U	988	30 563	28 572	1 992	7.0%	114 286
Vote 7 - Strategic Develeopment	6 227	i	1	ì	į	î	i		į.
Vote 8 - Developmental Planning	6 272	14 041	1	706	1 582	3 5 1 0	(1 929)	-54.9%	14 041
Vote 9 - Executive Support	ı	17 023	į,	66	£	4 256	(4 256)	-100.0%	17 023
Total Expenditure by Vote	257 143	340 430		20 733	78 466	85 107	(6 642)	-7.8%	340 430
Surplus/ (Deficit) for the year	59 756	53 896	-	(7 442)	44 601	13 474	31 127	231.0%	53 896
The second secon									

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 date variance column. respectively, for both revenue and expenditure. The variances are all reflected in the year-to-

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. The financial results portrayed in the two tables are the same as those in other tables (i.e. it is

Table C4: Financial Performance by Revenue Source and Expenditure Type

Audited Original Adjusted Outcome         Monthly Budget Budg		2014/15				Budget Year 2015/16	ır 2015/16			
atities & collection charges  20 270	Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	4TD	TID	Full Year
attles & collection charges ectricity revenue ectricity revenue alter re	Danage Bu Carras	Odacono	Danie.	Danie.	800000	000	and or	-	-	
ties & collection charges ctricity revenue ctricity revenue ter revenue ter revenue tiation revenue 3 476 4 628 3 290 1 947 5 480 1 936 1	Property rates	20 270	26 182	ę.	1943	5 830	6 546	(716)	-11%	26 182
ctricity revenue     54 299     62 973     3724       let revenue     3 476     4 628     306       let revenue     3 476     4 628     306       let quipment     1 768     3 290     281       le quipment     1 768     3 290     496       le quipment     5 836     4 500     4 96       le quipment     2 835     4 500     4 96       le quipment     5 836     4 500     4 96       le quipment     170 641     216 652     388       l- operational     170 641     216 652     388       l- operational     844     1 415     51       PPE	Property rates - penalties & collection ch		ı	Ĭ.	3)	Ŧ	ï	1		H
ler revenue 3476 4 628 — 306 ser revenue 1 363 — 1 363 — 1 46496 — 281 ser revenue 1 363 3290 — 281 ser revenue 1 363 4 500 — 281 ser revenue 1 369 736 53 896 — (7 442) the year respiral transfers 59 736 53 896 — (7 442) the year respiral t	Service charges - electricity revenue		62 973	Ŋ.	3 724	16 377	15 743	633	4%	62 973
istation revenue 3476 4628 — 306  er er 1363 — 200  flequipment 1768 3290 — 281  landing debtors 5836 4600 — 281  landing debtors 5847 6348 — 57  s 5247 6348 353  1-operational 17641 216652 — 368  landing capital transfers 267438 331224 — 7579 1  ging capital transfers 9353 115256 — 8432  Incillors 17905 18543 — 51  S9 353 115256 — 8432  Incillors 17905 18543 — 577  Incillors 1857 5430 — 5432  Incillors 1985 3300 — 1766  Incillors 1985 59736 53896 — (7442)  Incillor associate 59736 53896 — (7442)	Service charges - water revenue	Ü	1	£	6	Ń	ì	£		ij
3476   4628   306	Service charges - sanitation revenue	ĩ	i	Œ.	ij	3	î	1		ij
er 1 363	Service charges - refuse revenue	3 476	4 628	16	306	923	1 157	(234)	-20%	4 628
dequipment   1768   3290	Service charges - other	1 363	<u>#</u>	X.	X	ř	ā	1		ij
mal investments    3250   4600	Rental of facilities and equipment	1 768	3 290	Q	ij	205	823	(618)	-75%	3 290
landing debtors     5836     4500     496       445     635     -     57       445     635     -     353       1- operational     170 641     216 652     -     368       1- operational     170 641     216 652     -     368       PPE     267 438     331 224     -     7579     1       1 st     93 553     115 256     8432       Inciliors     17 905     18 543     1538       Inciliors     17 905     18 543     1538       11 905     18 543     1538       11 905     18 543     1538       11 905     18 543     1538       11 905     18 543     1538       11 905     18 543     1538       11 905     18 543     1538       18 57     21 950     -     176       18 85     3 900     -     577       11 357     21 950     -     176       10 296     19 206)     -     (13 156)       1- capital     -     -     -     -       10 296     19 206)     -     (13 156)       10 296     10 206     -     (7 442)       10 296     20 733     -     - <td>Interest earned - external investments</td> <td>3 250</td> <td>4 600</td> <td>į.</td> <td>281</td> <td>906</td> <td>1 150</td> <td>(244)</td> <td>-21%</td> <td>4 600</td>	Interest earned - external investments	3 250	4 600	į.	281	906	1 150	(244)	-21%	4 600
3 - Operational 445 635 - 57 3 - 5247 6348 - 353 3 - 5247 6348 - 353 3 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -	Interest earned - outstanding debtors	5 836	4 500	Œ.	496	1 428	1 125	303	27%	4 500
## A45 635 - 57  ## A45 634 - 57  ## A45 634 - 57  ## A45 634 - 353  ## A46 1415 - 388  ## A41 1415 - 7579 1  ## A45 331224 - 7579 1  ## A45 635 3312 - 5432  ## A45 635 63896 - (7442)  ## A44 63102 - 5712  ## A45 63896 - (7442)	Dividends received	E	1		W.	Ñ.	E	ŗ.		Ü
\$ 5247 6 348	Fines	445	635	į.	57	143	159	(16)	-10%	635
1- operational 170 641 216 652 — 368 844 1415 — 51 99E — 7 579 1 1415 — 7 579 1 1538 Incillors 17 905 18 543 — 7 579 1 1900 — 99E — 99E — 10 296 10 257 143 340 430 — 20 733 10 296 — (7 442) 16 8 431	Licences and permits	5 247	6 348	9	353	1 002	1 587	(585)	-37%	6 348
1- operational 170 641 216 652 — 368 844 1415 — 51 844 1415 — 51 844 1415 — 51 844 1415 — 51 844 1415 — 51 844 1415 — 51 844 1415 — 51 844 1415 — 51 844 1415 — 7 679 1 845 8100 — 8 432 8100 — 8 432 8100 — 8 432 8100 — 9 5452 8100 — 5 452 8100 — 5 452 8100 — 5 452 8100 — 5 452 8100 — 5 452 8100 — 5 452 8100 — 6 176 8	Agency services	C.	<u>(i)</u>	Į(	ĵ)	î	E	15		10
### PPE   267 438   331 224   - 7 579   1	Transfers recognised - operational	170 641	216 652	9	368	89 442	54 163	35 279	65%	216 652
### Sts   267 438   331 224   - 7 579   1	Other revenue	844	1415	[1]	51	112	354	(242)	-68%	1415
Sts   93 553   115 256   8 432   17 905   18 543   115 256   18 543   115 256   18 543   115 256   11 000   11 000   11 000   11 000   11 000   12 000   11 000   12 000   1	Gains on disposal of PPE	t.	ľ	į	Ť	Ť	1	Ţ		î
sts  sts  93553 115256	Total Revenue excluding capital trans		331 224	1	7 579	116 366	82 806	33 560	41%	331 224
nt 17905 18543 1538 17905 18543 1538 17905 18543 1538 11000 11000 15452 1687 5430 5577 11357 21950 176 79594 69551 4558 79594 69551 4558 10296 9206) - (13156) 49441 63102 5712 Ital  7ansfers 59736 53896 - (7442) 59736 53896 - (7442) 59736 53896 - (7442) 59736 53896 - (7442) 59736 53896 - (7442)	Employee related costs	93 553	115 256	ï.	8 432	23 677	28 814	(5 137)	-18%	115 256
nrit	Remuneration of councillors	17 905	18 543	ŧ	1 538	4 390	4 636	(246)	-5%	18 543
nrt - 35 000 - 5 452  1 187 5 430 - 577  1 187 2 1950 - 176  1 1885 3 300 - 458  79 594 69 551 - 458  79 594 69 551 - 20 733  10 295 (9 206) - (13 156)  49 441 63 102 - 5712  Ital - 7 59736 53 896 - (7 442)  59 736 53 896 - (7 442)  cociate 59 736 53 896 - (7 442)	Debt impairment	Y.	11 000	ĩ	ĩ	Æ	2750	(2 750)	-100%	11 000
51162 80 000 - 5452 1687 5430 - 577 11357 21950 - 176 1885 3300 - 176 79 584 69 551 - 4558 79 584 69 551 - 20 733 10 295 (9 206) - (13 156) 49 441 63 102 - 5712  tal  ransfers 59 736 53 896 - (7 442) 69 736 53 896 - (7 442) cociate 59 736 53 896 - (7 442)	Depreciation & asset impairment	ji.	35 000	ű	ű	ì	8 750	(8 750)	-100%	35 000
51162 60 000 5452 1687 5430 - 577 11357 21950 - 176 1885 3300 - 176 79 594 69 551 - 4558 79 594 69 551 - 20 733 10 295 (9 206) - (13 156) 49 441 63 102 - 5712  tal  ransfers 59 736 53 896 - (7 442) cociate 59 736 53 896 - (7 442)  59 736 53 896 - (7 442)  59 736 53 896 - (7 442)	Finance charges	r	f.	Ť.	ï	ř.	E	16		ĵ/
1 687 5 430 - 577  1 1 357 2 1 950 - 176  1 1 885 3 300 - 176  7 9 594 69 551 - 4 558  7 9 594 69 551 - 20 733  10 295 (9 206) - (13 156)  49 441 63 102 - 5712  Tansfers 59 736 53 896 - (7 442)  59 736 53 896 - (7 442)  cociate 59 736 53 896 - (7 442)	Bulk purchases	51 162	60 000	Ŷ.	5 452	18 429	15 000	3 429	23%	60 000
11357 21950 - 176 1885 3300 - 176 79594 69551 - 4558 79594 69551 - (13156) 257143 340 430 - 20733 10295 (9206) - (13156) 49441 63102 - 5712 1tal	Other materials	1 687	5 430	(10)	577	1 477	1 358	120	9%	5 4 3 0
1885 3300 - 176 79.594 69.551 - 4.558 - 400 (13.156) 10.295 (9.206) - (13.156) 49.441 63.102 - 5.712  Ital	Contracted services	11 357	21 950	į,	ĵ.	8 920	5 488	3 432	63%	21 950
79.594 69.551 - 4.58  257.143 340.430 - 20.733  10.295 (9.206) - (13.156)  49.441 63.102 - 5.712  49.441 63.102 - 7.72  Fransfers 59.736 53.896 - (7.442)  cociate 59.736 53.896 - (7.442)  59.736 53.896 - (7.442)  59.736 53.896 - (7.442)	Transfers and grants	1 885	3 300	jı.	176	176	825	(649)	-79%	3 300
257 143 340 430 - 20 733 10 296 (9 206) - (13 156) 49 441 63 102 - 5 712 112 112 - 5 9 736 53 896 - (7 442) 10 12 12 12 12 12 12 12 12 12 12 12 12 12	Other expenditure	79 594	69 551	1	4 558	21 396	17 388	4 008	23%	69 551
257 143 340 430 - 20 733 10 296 (9 206) - (13 155) 49 441 63 102 - 5 712 112 112	Loss on disposal of PPE	1	400	1	ī	Æ	100	(100)	-100%	400
10 296	Total Expenditure	257 143	340 430	1	20 733	78 466	85 107	(6 642)	-8%	340 430
tital 49 441 63 102 5712  ransfers 59 736 53 896 - (7 442)  59 736 53 896 - (7 442)  cociate 59 736 53 896 - (7 442)  cociate 59 736 53 896 - (7 442)	Surplus/(Deficit)	10 296	(9 206)		(13 156)	37 900	(2 302)	40 202	(0)	(9 206)
ransfers 59 736 53 896 - (7 442)  59 736 63 896 - (7 442)  69 736 63 896 - (7 442)  ordiate 59 736 53 896 - (7 442)	Transfers recognised - capital	49 441	63 102	ij	5712	6 700	10 517	(3 817)	(0)	63 102
59 736 53 896 - (7 442)  59 736 63 896 - (7 442)  59 736 53 896 - (7 442)  ordiate  59 736 53 896 - (7 442)	Contributions recognised - capital	F)	-	è	Ě	Ľ,	¢)	Œ.		r.
Fansfers 59 736 53 896 - (7 442)  59 736 53 896 - (7 442)  59 736 53 896 - (7 442)  Ociate 59 736 53 896 - (7 442)	Contributed assets	*	j.	ï	ī	Ŧ	1	7		ī
59 736 53 896 - (7 442)  omunicipality 59 736 53 896 - (7 442)  ociate 59 736 53 896 - (7 442)	Surplus/(Deficit) after capital transfer		53 896	ı	(7 442)	44 601	8 215			53 896
omunicipality 59 736 53 896 - (7 442)  ociate	Taxation	6	ı	ř.	ī	r		į.		i
to municipality 59 736 53 896 - (7 442) sociate 59 736 53 896 - (7 442)	Surplus/(Deficit) after taxation	59 736	63 896		(7 442)	44 601	8 2 1 5			53 896
to municipality 59 736 53 896 - (7 442) sociate 59 736 53 896 - (7 442)	Attributable to minorities	9	,	1	1	ı	1			1.
sociate	Surplus/(Deficit) attributable to munic		53 896	ı	(7 442)	44 601	8 215			53 896
59 736   53 896   -   (7 442)	Share of surplus/ (deficit) of associate	1	*	i	1	4	¥			ñ.
	Surplus/ (Deficit) for the year	59 736	53 896	,	(7 442)	44 601	8 215			53 896

variance) and other expenditure (23 % variance). and other revenue. In the case of expenditure, all year to date actuals reflect an under spending refuse revenue, electricity revenue, rental, interest on investments, fines, Licenses and Permits For revenue, the main deviations from budget projections or targets are on property rates, Table C4 provides budget performance details for revenue by source and expenditure by type. except employee related cost (18% variance), remuneration of Councilors, (2 %

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

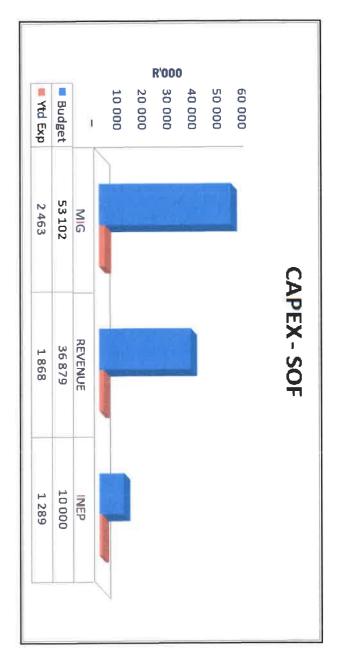
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Total Capital Expenditure	Total Capital single-year expenditure	Vote 9 - Executive Support	Vote 8 - Developmental Planning	Vote 7 - Strategic Develeopment	Vote 6 - Technical Services	Vote 5 - Community Services	Vote 4 - Corporate Services	Vote 3 - Budget & Treasury	Vote 2 - Office of the Municipal Manager	Vote 1 - Executive & Council	Single Year expenditure appropriation	Total Capital Multi-year expenditure	Vote 9 - Executive Support	Vote 8 - Developmental Planning	Vote 7 - Strategic Develeopment	Vote 6 - Technical Services	Vote 5 - Community Services	Vote 4 - Corporate Services	Vote 3 - Budget & Treasury	Vote 2 - Office of the Municipal Manager	Vote 1 - Executive & Council	Multi-Year expenditure appropriation		Description	
65 787	27 953	ï	1 009	ĭ	25 653	â	1 290	ű.	ï	î		37 835	ij	ř.	ij	36 382	214	1 239	Ü	ij	10		Outcome	Audited	2014/15
99 981	37 946	Ŧ	E	ä	35 646	2 300	X	1	-	40		62 035	a	K	g	56 735	4 200	1 100	į.	ä	Ē		Budget	Original	
,		ı	D.	ă	ï	ï	ĩ	ñ.	ĭ	Ĕ		1	1	ï	37	ĩ		Ü	į.	ĵi	î		Budget	Adjusted	
4 934	1 026	X	ij	4	1 026	)į	1	(1)	1	ľ.		3 908	a	1	96	3 573	160	176	10	0	į		actual	Monthly	
5 619	1026	Ĭ	I.	9	1 026	ų.	1	inc	i	0		4 593	n	ī	î	4 229	160	204	ř.	5	W		actual	YearTD	Budget Ye
24 995	9 487	j).	Ĩ.	ű.	8 9 1 2	575	<u>(</u>	701	į	-		15 509	1	ı	1	14 184	1 050	275	15	9	1		budget	YearTD	Budget Year 2015/16
(19 376)	(8 461)	ă	Į.	ą	(7 886)	(575)	ř	ilo	ì	ñ		(10 915)	9	í	1	(9 955)	(890)	(71)	Ñ	â	ı		variance	40	
.78%	-89%				-88%	-100%						.70%				-70%	-85%	-26%					variance	ATD T	
99 981	37 946	Ţ	ř.	j.	35 646	2 300	ı	U	į	Ľ.		62 035	ā	Í	ı Î	56 735	4 200	1 100	í	î	ű		Forecast	Full Year	

Table C5C: Monthly Capital Expenditure by Vote

	2014/15				Budget Year 2015/16	ar 2015/16			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	집	OLA	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
Capital Expenditure - Standard Classification									
Governance and administration	2 057	1 100	-	176	204	275	(71)	-26%	1 100
Executive and council	ij	I.	Û	ij	E	E	ř		ŗ
Budget and treasury office	75	į.		Ũ	Į.	E	Ë		ţ.
Corporate services	1 982	1 100		176	204	275	(71)	-26%	1 100
Community and public safety	1	6 500	20	160	160	1 625	(1 465)	-90%	6 500
Community and social services	E	6 500	ĺ.	160	160	1 625	(1 465)	-90%	6 500
Sport and recreation	Ü	ţ,	r.	Œ.	į.	E	ï		£
Public safety	Ü	£,	61	W.	<u>f</u>	E	Ü		ij
Housing	Ü	ť	ř	ï	16	Ľ	ñ		£.
Health	į	r	f	E	10	r	Ē.		ı,
Economic and environmental services	38 257	79 381	ı	3 157	3 813	19 845	(16 032)	-81%	79 381
Planning and development	ħ	<u>S</u>	Е	Œ.	į.	Ŀ	î		ţ
Road transport	38 257	79 381	į.	3 157	3813	19 845	(16 032)	-81%	79 381
Environmental protection	ř.	I.	E	ï	6	r	ř		5
Trading services	9 350	13 000	ı	1 442	1 442	3 250	(1 808)	-56%	13 000
Electricity	9 350	13 000	£.	1 442	1 442	3 250	(1 808)	-56%	13 000
Water	į)	E	v	ï	V.	Ţ.	ř		
Waste water management	Ē	Ē	t;	ũ	Ě	ij.	μ		ij.
Waste management	r	į.	Ŀ	ř	ĩ		E		0
Other	Ċ	£	ŧ	í	Ē.	F.	r		r)
Total Capital Expenditure - Standard Classification	49 665	99 981	-	4 934	5 619	24 995	(19 376)	-78%	99 981
Funded by:									
National Government	40 235	53 102	Ľ	1 807	2463	13 276	(10 813)	81%	53 102
Provincial Government	ř	X	ŗ	$\tilde{t}$	ũ	Ķ			K
District Municipality	ï	ĵ	ŗ	ĩ	ï		ı		ï
Other transfers and grants	į	10 000	r	1 289	1 289	2 500	(1 211)	48%	10 000
Transfers recognised - capital	40 235	63 102	1	3 096	3 752	15 776	(12 024)	-76%	63 102
Public contributions & donations	ř	Ě	ŗ	$\tilde{k}$	ĩ	K.	τ		Ü
Воггожіпд	ï	ŧ	į	Ĺ	į	£	10		í
Internally generated funds	9 430	36 879	Į.	1 839	1 868	9 220	(7 352)	-80%	36 879
Total Capital Funding	49 665	99 981		4 934	5619	24 995	(19 376)	-78%	99 981
						İ			

Municipal vote, standard classification and funding. For the month of September 2015, R4, 934 million spending was incurred and the year to date budget amounts to R5, 619 million which shows an unfavourable spending variance of R18, 376 million (78%). The above two tables (Table C5 Capex and C5C) present capital expenditure performance by



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



In addition, the graph shows that the 2014/15 capital expenditure pattern started improving in The above graph compares the 2015/15 and 2015/16 monthly capital expenditure performance. October that is most likely to be case even in the current financial year.

Table C6: Monthly Budget Statement Financial Position

Description	2014/15 Audited	Original	Budget Year 2015/16 Adjusted YearTD	ar 2015/16	Full Year
	Outcome	Budget	Budget	actual	Forecast
ASSETS					
Current assets					
Cash	823	10 631	î	47 981	10 631
Call investment deposits	23 745	15 000	Į,	41 656	15 000
Consumer debtors	23 009	24 184	È	52 547	24 184
Other debtors	57 380	14 400	ij	33 685	14 400
Current portion of long-term receivables	ĭ	1	7	į	4
Inventory	2 636	2 500	ļ	6 382	2 500
Total current assets	107 592	66 715	1	182 251	66 715
Non current assets					
Long-term receivables	a.	g	¥	ĵi	1
Investments	ï	).	ŀ	1	î
Investment property	85 382	90 000	E.	140 719	90 000
Investments in Associate	ı	10	N.	(I)	Ų
Property, plant and equipment	760 666	796 793	}]	658 075	796 793
Agricultural	ï	ŧ	ŧ	į	į
Biological assets	ť	6	0	Ü	ij
Intangible assets	Ü	Ř	E	į.	Ŋ.
Other non-current assets	ï	1	1	1	1
Total non current assets	846 048	886 793	ı	798 794	886 793
TOTAL ASSETS	953 641	953 508	ı	981 045	953 508
LIABILITIES					
Current liabilities					
Bank overdraft	ï	ì	1	1	Ĩ
Borrowing	î	ť	ſ	Ŀ	Ĭ
Consumer deposits	5 531	5 500	f)	5 132	5 500
Trade and other payables	91 210	29 000	Ŋ.	177 654	29 000
Provisions	ä	ű	9	34	ĵ
Total current liabilities	96 741	34 500	ı	182 786	34 500
Non current liabilities					
Borrowing	Ŋ	Ř	ļļ	K)	Ü
Provisions	30 512	40 000	1	41 091	40 000
Total non current liabilities	30 512	40 000	•	41 091	40 000
TOTAL LIABILITIES	127 254	74 500	ı	223 877	74 500
NET ASSETS	828 387	879 008	ţ	757 165	879 008
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	826 387	879 008	ſ	757 168	879 008
Reserves	ĵ	1.	ı	1	ı
TOTAL COMMUNITY MEALTH/EQUITY	826 387	879 906		757 168	879 008

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 The above table shows that community wealth amounts to R757, 168 million, total liabilities R223, 877 million and the total assets R981, 045 billion. The increase in total liabilities is finançial year.

Table C7: Monthly Budget Statement Cash Flow

	2014/15				Budget Year 2015/16	ar 2015/16			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	4Tb	4TD	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	70 625	107 021	f	10 365	23:166	26 755	(3 590)	-13%	107 021
Government - operating	170 756	170 641	t	368	89 442	42 660	46 781	110%	170 641
Government - capital	52 968	50 840	¢	5712	6 700	12710	(6 0 10)	47%	50 840
interest	3 939	8 105	E)	383	1 009	2 026	(1 017)	-50%	8 105
Dividends	6	0	v	Ī.	0	E	y,		ř
Payments									
Suppliers and employees	(255 258)	(254 448)	ť	(20 733)	(156 684)	(63 612)	93 072	-146%	(254 448)
Finance charges	70.	1	Ę	n.	ï.	Ü	10		Ê
Transfers and Grants	(1885)	(9 600)	Ŋ	II.	Ü	(1 600)	(1 600)	100%	(9 600)
NET CASH FROM/(USED) OPERATING ACTIVITIES	41 145	72 559	1	(3 905)	(36 367)	18 940	55 307	292%	72 559
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	500	5 000	ij.	6	ĵ.	1 250	(1 250)	=100%	5 000
Decrease (Increase) in non-current debtors	(j)	70	T	Ŋ	20	ij	Ŷ		
Decrease (increase) other non-current receivables	1	t	T.	U.	Ê	(i)	ij		1
Decrease (increase) in non-current investments	Û,	•	1			Ø	Ė		t:
Payments									
Capital assets	(71 102)	(99 981)	ı.	(5 625)	(6 406)	(24 995)	(18 589)	74%	(77 290)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(70 602)	(94 981)	ı	(5 625)	(6 406)	(23 745)	(17 339)	73%	(72 290)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	Shii	j.		1	160	1)	ß		Į:
Borrowing long term/refinancing	51.	1		(I)	IEC.	ii)	6		Ę
Increase (decrease) in consumer deposits	2 361	500	1	(137)	890	125	765	612%	500
Payments									
Repayment of borrowing	ă:	íð n	1	1	SEC.	1	1		ij.
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 361	500	1	(137)	890	125	(765)	-612%	500
NET INCREASE/ (DECREASE) IN CASH HELD	(27 096)	(21 922)	-	(9 667)	(41 883)	(4 681)			769
Cash/cash equivalents at beginning:	51 663	20 000	T.		131 520	20 000			131 520
Cash/cash equivalents at month/year end:	24 567	(1 922)			89 637	15 319			132 289
				Ì					ĺ

presented up of cash amounting R47, 981 million and short term investments of R41, 656 million as cash equivalent held at the end of September 2015 amounted to R89, 637 million that is made movement; and the net cash inflow from financing activities is R890 thousand. The cash and from investing activities is R6, 406 million that is mainly comprised of capital expenditure Table C7 presents details pertaining to cash flow performance. For the month of September 2015, the net cash inflow from operating activities is R36, 367 million whilst net cash outflow Table under current assets.

#### **PART 2: SUPPORTING TABLES**

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

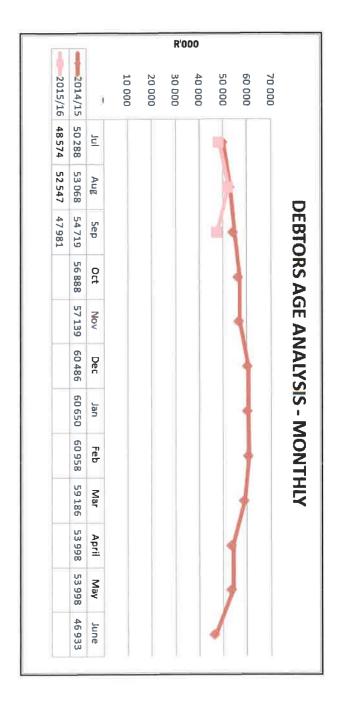
					Budget Ye	ar 2015/16				
Description	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days- 1 Year	Over 1Year	Total	Total over 90 days
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water									=	~
Trade and Other Receivables from Exchange Transactions - Electricity	4 919	1 898	951	962	373	349	1 544	1 692	12 687	4 919
Receivables from Non-exchange Transactions - Property Rates	1 937	1 027	876	609	583	553	2 898	14 565	23 047	19 208
Receivables from Exchange Transactions - Waste Water Management									*	-
Receivables from Exchange Transactions - Waste Management	303	130	70	40	27	26	138	1 030	1 764	1 262
Receivables from Exchange Transactions - Property Rental Debtors	55	11	13	10	10	11	166	653	930	851
Interest on Arrear Debtor Accounts									-	*
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-
Other	1 218	1 156	745	492	669	(3 768)	2 644	6 396	9 552	6 433
Total By Income Source	8 433	4 222	2 654	2 114	1 663	(2 830)	7 390	24 337	47 981	32 673
2014/15 - totals only	7 964	5 083	2 4 1 9	7 582	1 252	1 424	7 756	21 239	54 719	
Debtors Age Analysis By Customer Group										
Organs of State	1 069	685	678	432	437	412	1 967	1 679	7 360	4 927
Commercial	3 566	1 274	621	396	326	(2 181)	1 369	5 463	10 833	5 372
Households	2 564	1 497	807	711	552	353	1 957	9 685	18 126	13 258
Other	1 233	766	548	575	348	(1 415)	2 096	7 510	11 662	9 115
Total By Customer Group	8 433	4 222	2 654	2 114	1 663	(2 830)	7 390	24 337	47 981	32 673

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of September amount to R47, 981 million. The debtors' book is made up as follows:

- Rates 48,03%
- Electricity 26,44%
- Rental 1, 94%
- Refuse removal 3,68%
- Other 19,91%

The debtors' age analysis is graphically presented below.





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

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

### **TOP TWENTY DEBTORS**

R 5 530 642.60						TOTAL
R 139 178.67	OWNER	AGRICULTURE	FARMSJS	90 000000031 00000 0000	9000223 UNKNOWN	900022
R 146 756.79	OWNER	AGRICULTURE	FARMS JS	90 000000157 00000 0000	9001055 NDEBELE STAM	900105
R 149 804.91	OCCUPIER	BUSINESS	GROBLERSDAL	02 000000251 00007 0000	214913 MEAT SPOT	21491
R 150 643.60	OCCUPIER	GOVERNMENT	GROBLERSDAL	90 000000053 000106 0000	2000270 PROVINSIALE HOS	2000270
R 151 344.03	OWNER	AGRICULTURE	FARMSUS	90 000000133 00000 0000	9001039 NDEBELE MAHLANG	9001039
R 152 365.78	OWNER	AGRICULTURE	FARMS JS	90 000000053 00111 0000	9000628 LANDBOUNAVORSIN	9000628
R 156 966.84	OWNER	AGRICULTURE	FARMS JS	90 000000153 00000 0000	9001052 NDEBELE STAM	9001052
R 168 525.43	OWNER	AGRICULTURE	FARMS JS	90 000000056 00002 0000	9000804 UNKNOWN	9000804
R 179 297.12	OCCUPIER	MUNICIPAL	GROBLERSDAL	00 000000100 00001 0000	2913 SHOPRITE/CHECKE	291:
R 181 351.80	OWNER	AGRICULTURE	FARMS JS	90 000000129 00000 0000	9001035 NDEBELE MAHLANG	9001035
R 191817.64	OWNER	RESIDENTIAL	MOTETEMA A	60 000000822 00000 0000	6000908 DEPARTMENT OF E	6000908
R 197 548.03	OWNER	BUSINESS	FARMS JS	90 000000177 00000 0000	9001077 ROYAL SQUARE IN	9001077
R 202 773.63	OCCUPIER	BUSINESS	GROBLERSDAL	02 000000984 00000 0000	201885 SHOPRITE CHECKE	201885
R 202 992.74	OCCUPIER	BUSINESS	GROBLERSDAL	02 000000283 000000 0000	211693 BOXER SUPERSTOR	211693
R 220 990.14	OWNER	AGRICULTURE	FARMS JS	90 000000012 00000 0000	9000000 REPUBLIEK VAN S	9000000
R 262 534.16	OCCUPIER	BUSINESS	GROBLERSDAL	05 000000489 00003 0000	506535 BUMAZI PROPERTI	506535
R 275 967.95	OWNER	BUSINESS	GROBLERSDAL	00 000000098 000001 0000	20494 BREAKAWAY TRUST	20494
R 283 991.46	OWNER	INDUSTRIAL	GROBLERSDAL	15 000001780 000000 0000	1501364 JAN JOUBERT T	1501364
R 587456.88	OCCUPIER	RESIDENTIAL	GROBLERSDAL	90 000000026 0000RG 0000	9012345 BREED J & OOSTH	9012345
R 1528 335.00	OCCUPIER	GOVERNMENT	GROBLERSDAL	00 000000100 00000 0000	9900067 WATER PURIFICAT	7900066
Outs. Balance	Owner Type	Туре	Town	Erf Number Ward	Account No Customer Name	Account No

## Supporting Table: SC 4 - Creditors Age Analysis

					Bud	Budget Year 2015/16	15/16				Prior year
Description	NT Code 0.30	0.30	31 - 60	61 - 90		121 - 150	151 - 180	91 - 120   121 - 150   151 - 180   181 Days   Over 1	Over 1	Total	totals for
		Days	Days	Days	Days	Days	Days	-1 Year	Year		chart
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	£	12	ij	Į.	ij.	Œ	ÿ	î	ı	1
Bulk Water	0200	J.	ri	ij.	Ŷ.	ř.	í.	ĝ.	r.	ŧ.	ı
PAYE deductions	0300	i.	) <b>1</b>	ji.	<b>9</b>	ī	ø	3	ī	1	:0
VAT (output less input)	0400	£	t	ı	i,	ì	î	ĭ	ï	ı	Œ
Pensions / Retirement deductions	0500	ti.	į.	ę	Ç			Ü	ïž.	60	r:
Loan repayments	0600	1	9	9	1	Ü	9	ij	î	П	9
Trade Creditors	0700	1	1	ı	į		ý	ï	î	1	£
Auditor General	0800	t:	<u>U</u>	ij.	6	ì	E.	ë	ř	κ	Ŋ
Other	0900	o <b>i</b>	3	9		î	9	ij	33	,	9
Total By Customer Type	1000	ı	ı	ı			1	ı	î	ı	ī

30 days, hence the age analysis table is blank. paid within the stipulated period of thirty days and no creditors were outstanding for more than creditors must be paid within 30 days of receiving an invoice. All creditors for the month were Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all

### **TOP TWENTY CREDITORS PAID**

3 585 186		TOTAL
2 980	MONAIWA MONGATANE T/ENTERPRISE	31 606
3 780	LEPATSENG (PTY) LTD	35 608
8 674	GROBLERSDAL BUILD IT	6 992
10 000	MOUTSE COMMUNITY RADIO STATION	1 119
12 268	TASIMA (PTY) LTD	560
12 947	MIDWAY MOTORS	32 098
14 000	MAKABONGIWE TRADING AND PROJEC	35 369
19 215	NOSA (PTY) LTD	31 381
27 200	MOJEKANA MJ CONSTRUCTION	453
29 925	SYLOVIAL TRADING & PROJECTS CC	35 380
82 520	SIZIMISELE SHUTTLE AND TOURS	103
114 000	WITS BUSINESS SCHOOL 84	35 595
114 950	MMIRAH EVENTS AND FUNCTIONS	35 518
160 083	MUNSOFT (PTY) LTD	7 989
314 925	VISION PRINT GRAPHICS & DESIGN	777
346 812	MONDE CONSULTING ENGINEERS	379
372 111	MAKGONATSOHLE TRADING ENTERPRI	32 409
560 540	BONGILEMASHUMI C C	35 403
635 574	MOKWENA MOTORS T/A NONYANE MOT	4 001
742 683	NJ NKOSANA BUSINESS ENTERPRISE	429
AMOUNT	CREDITOR NAME	CODE

The above table presents the top twenty creditors paid during the month of September 2015 and an amount of R3, 585 million was paid during the month under review.

### Supporting Table: SC 5 - Investment Portfolio

41 776	23 545	65 133		195				TOTAL INVESTMENTS AND INTEREST
30 409	0	30 272	0.45%	137	2015/0/31	Short term 2015/0/31	1 Month	Absa Call Account
11 033	ì	10 983	0.45%	50	2015/09/31	Short term 2015/09/31	3 Months	Absa - MIG
E	23 545	23 545	0.03%	7	3-Sep-2015	Short term	3 Months	Nedbank
334	ř	333	0.28%	_	2015/09/31	Short term 2015/09/31	1 Month	Sanlam
								Municipality
month		month						
the		of the	(%)	month			III SIII BESSAIII	Maine of Hermanol & Headelfold D
end of	value	beginning	month 1	for the	investment		Total Of	Name of inetitution & investment in
value at	in market	value at	the	interest	약	Investment		Incontractor by motority
Market	Change	Market	Yield for	Accrued	Type of Expiry date Accrued Yield for	Type of		

Supporting table SC5 presents all investments that indicate that the total amount of R41, 776 million has been invested as at end of September 2015. The opening balance was R23, 545 million has been withdrawn during the month of September. million, accrued interest for the month amounted to R195 thousand. An amount of R 23 545

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

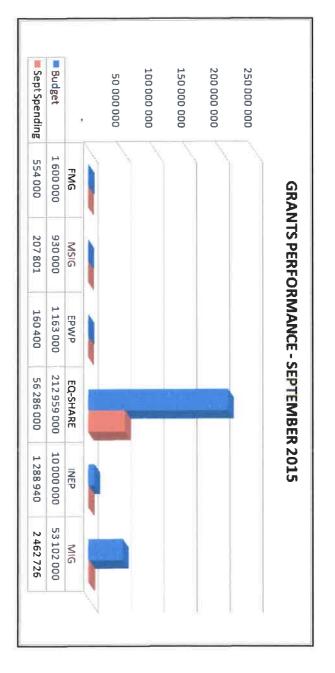
	2014/15				Budget Year 2015/16	ar 2015/16	j	í	*
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YID variance	variance	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	170 641	216 652	-	465	91 728	91 728	ı		216 652
Local Government Equitable Share	166 920	212 959	Į.	Ē	88 733	88 733	ŗ	į	212 959
Finance Management	1 600	1 600	į,	ņ	1 600	1 600	r	r	1 600
Municipal Systems Improvement	934	930	Ų	ı	930	930	Ç.	£.	930
EPWP Incentive	1 187	1 163	1	465	465	465	r.	10	1 163
Provincial Government:	,	ı	1	1	1	ı	ı	6	ų,
NIA	ji.	a	7	ņ	įį	į į	: A.	1	
District Municipality:	ı		0	1	1	1	ą	9	186
N/A								1	
Other grant providers:	ı	1	,	1	3	1	9	(1	<b>%</b>
N/A							ì	,	
Total Operating Transfers and Grants	170 641	216 652	1	465	91 728	91 728	ı		216 652
Capital Transfers and Grants									
National Government:	65 840	63 102	F	2 800	13 727	13 727	ı		63 102
Municipal Infrastructure Grant (MIG)	65 840	53 102		1	10 927	10 927	j.	ē	53 102
Intergrated National Electrification Grant		10 000		2 800	2 800	2 800	ij	ī	10 000
Provincial Government:	701	1	,	ı	1	1	6	į.	0
NIA							T.	ij.	
District Municipality:			30	ı	!	•	i	ij	
N/A							ij	9	
Other grant providers:	1	i	à	ì	ï	ij	ũ	74	9
N/A							ű	,1	
Total Capital Transfers and Grants	65 840	63 102	1		13 727	13 727	F		63 102
TOTAL RECEIPTS OF TRANSFERS & GRANTS	236 481	279 754	ı	3 265	105 455	105 455	ı		279 754

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R105, 455 million of which the major portion is attributed to equitable share (i.e. R88, 733 million) received. Other grants include amongst others, FMG, MSIG and MIG. Total amount of R 3, 265 million has been received during the amount of September of which R 2, 800 million is from INEP and R 465 thousand from EPWP.

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

	CLALF				BUGGET TE	Budget Year 2010/16			
Description	Audited	Original	Adinsted	Monthly	Year TD	Veg-TD.	Y T	4	Eull Voer
	Outcome	Budget	Budget	actual	actual	budget	8	variance	Forecast
EXPENDITURE						,			
Operating expenditure of Transfers and Grants									
National Government:	170 635	216 652	ĵ	19 130	57 208	54 163	3 045	5.6%	216 652
Local Government Equitable Share	166 920	212 959		18 762	56 286	53 240	3 046	5.7%	212 959
Finance Management	1 600	1 600		122	57	400	154	38.5%	1 600
Municipal Systems Improvement	934	930		86	208	233	(25)	-10.6%	930
EPWP Incentive	1 181	1 163		160	160	291	(130)	44.8%	1 163
Provincial Government:	F	1	1	1	1	1	,		i
N/A							1		
District Municipality:	Ë	ij	ř		Û	ı	un:		j.
N/A							10		
Other grant providers:	1	į	1	r	Ē	ij	E		ţ
NIA							E.		
Total operating expenditure of Transfers and Grants:	170 635	216 652	ı	19 130	57 208	54 163	3 045	5.6%	216 652
Capital expenditure of Transfers and Grants									
National Government:	42 434	63 102		3 096	3 752	15776	(12 024)	-76.2%	63 102
Municipal Infrastructure Grant (MIG)	42 434	53 102		1 807	2 463	13 276	(10 813)	-81 4%	53 102
Intergrated National Electrification Grant		10 000		1 289	1 289	2 500	(1211)	48.4%	10 000
Provincial Government:	•		ű	1	ũ	ij	Ŧ		4
N/A							1		
District Municipality:	1	t	ı		ij	e	1		,
N/A							ā		
Other grant providers:	ij	ı	ı	1	1	•	1		
N/A							â		
Total capital expenditure of Transfers and Grants	42 434	63 102	1	3 096	3 752	15 776	(12 024)	-76.2%	63 102
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS   2	213 068	279 754	ı	377756	60 960	69 939	(8 979)	-12 8%	279 754

An amount of R22, 226 million has been spent on grants during the month of September 2015 and the year to date budget amounts to R60, 960 million and this results in under spending variance of R8, 979 (12.8%). R19, 130 million is spent from operational grant (Equitable share) whilst R3, 096 million is spent from capital grant (MIG).



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

- Financial Management Grant 34.62%
- Municipal Systems Improvement Grant 22.34%
- Expanded Public Work Programme 13.79%
- Equitable Share 26.34%
- Municipal Infrastructure Grant 4,64

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

	2014/15				Budget Year 2015/16	ar 2015/16			
Summary of Employee and Councillor remuneration	Audited		Adjusted	Monthly	YearTD	YearTD	검	JD U	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12 196	3 548	ĵ)	920	2 765	887	1 878	212%	3 548
Pension and UIF Contributions	1 047	1 408	Ý	88	260	352	(93)	-26%	1 408
Medical Aid Contributions	252	408	ij	27	76	102	(26)	-26%	408
Motor Vehicle Allowance	4 030	4 075	(j	324	973	1019	(45)	4%	4 075
Cellphone Allowance	į.	1 554	90	180	316	389	(72)	-19%	1 554
Housing Allowances	Ñ.		j)	t"	Ē	Ĭ)	t		
Other benefits and allowances	381	7 550	i	1	ï	1 888	(1 888)	-100%	7 550
Sub Total - Councillors	17 905	18 543	-	1 538	4 390	4 636	(246)	-5%	18 543
Senior Managers of the Municipality									
Basic Salaries and Wages	3 106	4 831	9	360	1 009	1 208	(199)	-16%	4 831
Pension and UIF Contributions	209	503	Ĕ	27	78	126	(47)	-38%	503
Medical Aid Contributions	10	175	ĵ)	ယ	108	4	65	147%	175
Overtime	9	r	ï	))	ī	Ţ	ķ		ě
Performance Bonus	Œ.	1	ÿ	(8)	τ	Ŷ	3		ī
Motor Vehicle Allowance	566	840	ij	43	121	210	(88)	42%	840
Cellphone Allowance	ı	q	ğ	9	я	ì	ij.		0
Housing Allowances	- (()	Ų.	Ĉ)	W	TEL	W.	TŲ:		100
Other benefits and allowances	54	596	ũ	12	58	149	(91)	-61%	596
Payments in lieu of leave	ĵ.	ĸ	ï	ŧ		ī	ķ		í
Long service awards	ÿ	3	j	j.	x	ÿ	*		Ü
Post-retirement benefit obligations	7	1	ij	ı	1	ij	1		Ĩ
Sub Total - Senior Managers of Municipality	3 936	6 944	1	444	1 374	1 736	(362)	-21%	6 944
Other Municipal Staff									
Basic Salaries and Wages	58 199	73 424	î.	5 840	15 511	18 356	(2 845)	-15%	73 424
Pension and UIF Contributions	11 194	14 613	į	1015	2 893	3 653	(760)	-21%	14 613
Medical Aid Contributions	2 949	4 616	ű	266	980	1154	(274)	-24%	4 616
Overtime	1 473	1 380	ij	183	404	345	59	17%	1 380
Performance Bonus	100	ı	ï	(0)	OF	1	1		•
Motor Vehicle Allowance	4 994	5 632	į)	424	1 993	1 408	585	42%	5 632
Cellphone Allowance	10	<u>£</u>	į.	Ē	ì.	$\tilde{E}$	()		Ü
Housing Allowances	95	157	ï	12	29	39	(10)	-26%	157
Other benefits and allowances	9713	7 864	ä	126	356	1 966	(1610)	-82%	7 864
Payments in lieu of leave	1001	530	ij	ŭ	38	133	(94)	-71%	530
Long service awards	30)	95	î	121	199	24	175	739%	95
Post-retirement benefit obligations	e.		Ī.	i	E	e	E		
Sub Total - Other Municipal Staff	89 617	108 312	ï	7 988	22 303	27 078	(4 774)	-18%	108 312
Total Parent Municipality	111 458	133 799	1	9 970	28 067	33 450	(5 383)		133 799
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	111 458	133 799	î.	9 970	28 067	33 450	(5 383)	-16%	133 799
TOTAL MANAGERS AND STAFF	93 553	115 256	Ē	8 432	23 677	28 814	(5 137)	-18%	115 256

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for September 2015 amounts to R9, 970 million (Year to date R 28, 067 million) and the expenditure for remuneration of councilors amounts to R 1, 538 million (Year to date R4,390).



noil	I viul.	taunuA	JdeS	тефоро	voM	eY Jegbuð Dec	Vinua in	dea	March	lingA	YaM	eunr	2016/16 Me	Budget	Budget
	Outcome	hauguA emostuO	Outcome				outcome	tegbud	Budget	fegbud	fagbud	1egbud	Year	Year +1	Year +2
eointe By Source			1311				100		0.53	8	(8)	SS481	24 349	748 8S	27 35
seites acitedine & collection	11178	1 062	197 I	20	1-1		20	-	7.5	2	-50 3-7	1.75-		150.07	
y rates - penalties & collection charges	0103	Ola £	1898	1	-23		25 1 = 5	-50	i Cita	0	-5% -5%	979 01	999 89	791 29	8 99
charges - electricity revenue	8183	3 940		2	_			=	SS .	8	20	070 0:	=		:
charges - water revenue	9	=	72	25	122	oe -	2	-			22		- 52	EU.	
charges - sandalion revenue	OVC.	230	-	\$	200		5	-25	2	<u>-</u>	100	669 E	4 304	699 Þ	3 17
charges - refuse	248	538	272	27	=	-2	57			2	-			20	
s charges - other	06	99	E9	=	2	=			740	[ g	-20	3 0 8 2	3 290	€6⊅ €	3 (
of facilities and equipment	06	99	182	=		-			-	<u></u>		3 734	009 +	£88 Þ	9
earned - external investments	78	867		2		72			2		122	(883)			_
earned - outstanding debtors	£2	1/9	102		-		20	-	200	2	92	(007)	5	200	
ids received	· ·	-	29	-		0.55		-	-	2	-	180	318	336	
	371, T	337	29	-	-	ce.	-		7 C	-	=0	182 897 £	6183	771 9	9
es and permits	6Þ1 1	997	244		-		_	_	7000	=	300	2010	0100		
ecivices	2		-	-	-		-		-	-	:e::	012.261	C29 91C	233 233	559
er receipts - operating	88 250	1799	368	-	-		_	-			-	127.210	216 652	233 223	677
enuexe	31 089	124	19		-	-			1 -	-		(30 164)	960 I	9191	
celbte py Source	130 480	207.8	11 672	_	-	_		_	-	-	-	071 041	318 994	342 207	344
self Flows by Source		323	C123								-36	PET 88	SO1 69	821 99	89
er receipts - capital	-	999	2115	2	=	724	2	200	- E	5	-		5	=	
utions & Contributed assets	-	5=5		-	2				0.2	<u> </u>	525	922	1.0		
399 to lasogaib no ab	-	-	-	=	-	S=		-20	-	<u> </u>	2.5	520		20	
sum loans	ec.	=	2 <b>-</b>	-	5-65	7 E	-	-	0.20	=	=:	-	2		
ing long term/refinancing	-	-	-	-	-			-	0=	<u>_</u>	<b>3</b> 3	10867	009	003	
e in consumer deposits	<del>1</del> 68	Þ	(131)	-		-		-		=	=0	(290)	009	009	
d of non-current debtors	-	-	25	-	-	-	-	-	2=	8	-		2	-31	
if of non-current receivables	-			-		-	-	-	200	_		- 067	2		
e in non-current investments	-	30 141	185	-	-	-	-		-	+=		(101 00)	-	300 207	CPP
seh Receipts by Source	131 374	37 602	17 247	_	-	-	-	-		-	-	E4# 961	382 286	988 407	614
Muente by Type		""	00,0				-					000 10	336 311	I ANG CCI	001
yee related costs	PP0 91	£6£ Z	8 435	2	-	) <u>=</u>	-	=		-	200	896 58	119 299	122 344	6Z1
eration of councillors	9172	1917	1 238	≅	200	7=	드		~	<u> </u>	-	12 829	18 243	£99 61	50
bisq.		EE3	722	~	=	:#E	-	2	22	2	-	=	-		00
richases - Electricity	89	12919	2422	=		=	=	=	120	2	23	12917	000 09	008 89	99
irchases - Water & Sewer	-	5 <del>0</del> 65	<del>2</del>	~	-	200	-	-	100	=	525	=	-	-	Ş
elsinaten	323	ZZ8	229	:-	-	196	-	-	22		-	899 E	05070	1949	9
cted services	E	S## 81	(1 252)	-	-	0-6	-	-	040	-	40	080 9	21 950	S3 300	54
and subsidies paid - other municipalities	-	246	e.	-		3 <del>4</del> 4	-	540	ne:	=	54.5	-	_		
and subsidies paid - other		=	921	-	_	7.es	-	-	3-3	-	=	3 124	006 6	3 203	€
al expenses	890 9	33 188	1 292	_	-	-	-	100	-	-		21 796	62 654	£6£ Z9	69
yments by Type	24 208	74 294	16 242	-		_	-	-	-	-	-	172 390	287 133	300 168	310
seh Flowe/Paymente by Type				l I								1 2 2 3 3	10000	02, 00	00
staces	514	120	2 9 5 2	2	-	- E		2			=	129 66	186 66	8/1 66	86
gniwoned to them	3	===	( <u>#</u>	<u> </u>	526	22		-		2	-		-	-2	
Sash Flows/Payments	2	123	32	=		-				2	-	-	-	-	
eh Paymente by Type	24 421	997 47	21 867	-		-		-	-	-	-	190 992	DFF 78E	398 346	108
REASE/(DECREASE) IN CASH HELD	106 963	(37 262)	(4 621)	-	200 00	-	-	-	20000	20300	203 00	(889 69)	(618 b)	070 0€ 070 0€	100
sah equivalents at the month/year beginning:	24 267	131 520	94 258	768 98	769 68 769 68	∠€9 68 ∠€9 68	∠€9 68 ∠€9 68	769 68 769 68	∠€9 68 ∠€9 68	769 68 769 68	768 68 768 68	20 07 89 63	20 049 54 994	20 049 889 8Z	33
	131 620	892 1/6	768 68												

million and the total cash payment for the month were R16, 242 million. This is a supporting by source and payments by type. The monthly cash receipts reflect an amount of R 17, 247 Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts table for table C7 - Cash Flow Statement.

## Supporting Table: SC 12 Capital Expenditure Trend

	2014/15				Budget Year 2015/16	ar 2015/16			
									% spend
Month	Audited	Original	Adjusted Monthly	Monthly	YearTD	YearTD	4TD	4Tb	으
	Outcome	Budget	Budget	actual	actual	budget	variance	variance Original	Original
									Budget
Monthly expenditure performance trend									
July	126	4 584	Ü	214	214	4 584	4 370	95.3%	0.21%
August	ť,	6 184	r)	630	844	10 768	9 924	92.2%	0.84%
September	91	7 005	<u></u>	5 619	5 619	17773	12 154	68.4%	5.62%
October	1 532	8 840	ji,	ij	3	26 613	ű		
November	2 790	11 250	Œ.	Œ	Ĭ.	37 863	Ť		
December	7 446	11 260	9	ř	Į.	49 123	Ĕ		
January	10 665	8 500	1	i.	Ţ	57 623	î		
February	11 180	12 291	3	ij	1	69 914	1		
March	9 365	9710	3	ï	į.	79 624	Ĺ		
April	8 762	7 165	t	10	Ę	86 789	ı		
May	8 5 1 4	6 842	Ĕ	Ě	Ę	93 631	E.		
June	5 3 1 5	6 350	1	ñ	1	99 981			
Total Capital expenditure	65 787	99 981	,	6 463					

result in quarterly target not being achieved. capital budget spending is way below the projected spending for September and this might table the capital expenditure for the month of September amounts to R5, 619 million. Supporting table SC12 provides information on the monthly trends for capex. In terms of this The

of 68, 4%. million and only R6, 463 million has actually been spent. This reflects under spending variance In terms of the budget projection for the month, the spending was anticipated to be at R17, 773

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

Total Capital Expenditure on new assets	Other	Other assets	Cemeteries	Parks & gardens	Community	Street Lighting	Transmission & Reticulation	Generation	Storm water	Roads, Pavements & Bridges	Infrastructure	Capital expenditure on new assets by Asset Class/Sub-class		Description	
48 148	1 065	1 065	2 339	159	2 498	2 297	3 151	į.	597	38 541	44 586		Outcome	Audited	2014/15
57 102	ıĈ.	1	i	ŝ	ı	1 500	10 000	ī	5 000	40 602	57 102		Budget	Original	
1	10		1	oto.	ı	1	1309	t	3	IK-	ı		Budget	Adjusted	
3 667	1	ı	ij	TV.	ı	153	1 289	ŗ	ij	2 225	3 667		actual	Adjusted Monthly YearTD	
4 323		-	1	9	-	153	1 289	į.	ī	2 881	4 323		actual	YearTD	Budget Year 2015/16
14 276		-	ī	ä	-	375	2 500	ĵ)	1 250	10 151	14 276		budget	YearTD	ar 2015/16
9 953	4	_	ì	ĝ		222	1211	į.	1 250	7 270	9 953		variance	4TD	
69.7%						59.3%	48.4%		100.0%	71.6%	69.7%		variance	4TD	
57 102	1	ı	ı	a	1	1 500	10,000	ŗ.	5 000	40 602	57 102		Forecast	Full Year	

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

	2014/45	AR				androt Ye	Budget Year 2015/16			
Description	Audited	ited Original	_	Adjusted	Monthly	YearTD	YearTD	4TD	ALL	Full Year
	Outcome	_	_		-	actual	1	variance variance	variance	Forecast
Capital expenditure on renewal of existing assets	ting assets									
Infrastructure		10 595 30 779	779	ı	1 268	1 297	7 695	6 398	83.1%	30 779
Roads, Pavements & Bridges	0	6 532 26 779	779	ĵ	1 268	1 297	6 695	5 398	%9 08	26 779
Storm water		Œ.	#	Œ	ĭ	Ť	<b>(f</b>	ï		ű
Generation		9	11	ï	Ţ	ï	3.	ĭ		ã
Transmission & Reticulation	3	3 565 1 1	1500	Ü	ĭ	ī	375	375	100.0%	1 500
Waste Management		499 21	2 500	ij.	ij	1	625	625	100.0%	2 500
Other assets	7	7 044 12 100	100	•	1	ı	3 025	3 025	100.0%	12 100
General vehicles		1	ā	3	j	â	ğ	ä		м
Specialised vehicles		ij	1	Û	9	90	36	36î		110
Plant & equipment		30	(N)	r	1	î		È		ı
Computers - hardware/equipment		469	500	103	6	Œ	125	125	100.0%	500
Furniture and other office equipment		282	500	Ê	£	Ē	125	125	100.0%	500
Abattoirs		N	<u>(</u> )	Ü	Æ	Ē	į.	E		t
Markets		ĵij.	Į.	Ü	ţ	õ	ij.	E		ŗ
Civic Land and Buildings	2	2 588 1	1000	ĩ	i	ĩ	250	250	100.0%	1 000
Other Buildings		1841 10 000	9	ř	ŧ	ž	2 500	2 500	100.0%	10 000
Other Land		1 009	(1)	ž	ý	$\widehat{\mathfrak{X}}$	1	1		4
Surplus Assets - (Investment or Inventory)	<i>•</i>	Ï	ī	ä	*	ı	į	ı		ž
Other		855	100	ĩ			25	25	100.0%	100
Agricultural assets		1	į	1	ı	1	1	ı		ı
List sub-class		î	()	ĵ	a	п	ij.	ia.		2
Biological assets		-	1	ı	ŀ	1	ı	ı		
List sub-class		1	1	ì	9	11	ij	্য		ā
Intangibles		-	-	ï	ı	ı	ı	ţ		ı
Computers - software & programming		ô.	1	on		Œ	Ű	ır;		6
Other		Ű	(1)	ONT	0	100	ß.	1		£;
Total Capital Expenditure on renewal of existing assets	Н	17 639 42	42 879	ŀ	1 268	1 297	10 720	9 423	87.9%	42 879
Total Capital Expenditure on renewal		$\vdash$	879			1 268	П	1 297	1 297 10 720	1 297 10 720 9 423

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

	2014/15				Budget Year 2015/16	ar 2015/16			
Description	Audited	Original	Adjusted	Adjusted Monthly YearTD	YearTD	YearTD	d D	4TD	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance variance	variance	Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	3 506	4 500	1	333	597	1 125	528	46.9%	4 500
Roads, Pavements & Bridges	881	3 000	3	330	594	750	156	20.8%	3 000
Storm water	244	Ç.	Ę	į.	ť.	£	Ľ.		10
Generation	Ę	į.	ķ	į	ı	į	Ç		ŧ
Transmission & Reticulation	1271	Ţ	X.	ī	1	1	1		ı
Waste Management	1 110	1 500		ω	ω	375	372	99 2%	1 500
Other assets	7 481	7 200	,	258	1 025	1 800	776	43.0%	7 200
General vehicles	3 931	2 000	ı	107	501	500	(1)	-0.3%	2 000
Specialised vehicles	ı	3	ı	ı	ı	ı	ı		<u>(i</u>
Plant & equipment	586	3 000	ı	91	268	750	482	64.3%	3 000
Computers - hardware/equipment	ı	ţ.	ı	1	1	į.	ķ		¥(
Furniture and other office equipment	ı	į.	1	ı	ı	¥.	ï		ji,
Abattoirs	1	A.	ı	1	)	0	0		1
Markets	ı	4)	ı	ı	i	(1)	1		A)
Civic Land and Buildings	ı	į.	ı	ı	1	<u>(f)</u>	ı		<u>(i)</u>
Other Buildings	1498	2 000	ı	35	134	500	366	73.3%	2 000
Other Land		į	ı	ı	ı	ı	ı		n.
Surplus Assets - (Investment or Inventory)		ı	ŀ	ı	6	16	ı		ı
Other	1 466	200		25	123	50	(73)	-145.5%	200
Intangibles	1	120	•			20	20	100.0%	120
Computers - software & programming	ű	1	0	Ü	ij.	ı	ı		-
Other	Ę	120		ñ	£	20	20	100.0%	120
Total Repairs and Maintenance Expenditure	10 988	11 820	-	591	1 622	2945	1 323	44.9%	11 820
	l			I			I		

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

and this reflects 87,9% under spending variance. actual is R1, 297 million with the year to date budget reflecting an amount of R10, 720 million on renewal of existing assets for September amounts R1, 268 million and the year to date budget is R4, 323 million which reflects 69, 7% less expenditure on new assets. The spending The total expenditure for new capital projects amounts to R3, 667 million and the year to date

thousand and the year to date budget is R1, 622 million, reflecting under spending variance of The actual expenditure for the month of September 2015 on repairs and maintenance is R591

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

	2014/15				Budget Ye	Budget Year 2015/16			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	4TD	<b>ALD</b>	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	1	32 638	1	ı		8 159	8 159	100.0%	32 638
Roads, Pavements & Bridges	£.	22710	Ĭ.	ï	*	5 678	5 678	100.0%	22 710
Storm water	(1)	4 725	T)	É	Ķ.	1 181	1 181	100.0%	4 725
Generation	ij	2 328	ą	<b>%</b>	1	582	582	100.0%	2 328
Transmission & Reticulation	ı	1 575	ji.	ï	y	394	394	100.0%	1 575
Waste Management	1.	1 300	10	î	<b>9</b> 6	325	325	100.0%	1 300
Community	1	2 145	1	-	1	536	536	100.0%	2145
Cemeteries	9.	2 145	<b>(1</b>	Ģ	(A)	536	536	100.0%	2 145
Other assets	1	217	ı	1	1	54	54	100.0%	217
General vehicles	į.	57	<b>I</b> )	Ě	ji) .	14	14	100.0%	57
Specialised vehicles	) I	î		í	1	ı	6		l)
Plant & equipment	9	ű	ą	ij	9	ij	Ð.		9
Computers - hardware/equipment	ſ	20	*	i	*	5	5	100.0%	20
Furniture and other office equipment	Ę.	25	ti.	ř	0	9	6	100.0%	25
Abattoirs	768	â	16	ĵ.	16	il.	6)		6
Markets	1	ï	1	ä	1	ä	,		)
Civic Land and Buildings	*	i	*	î		i	ı		(f
Other Buildings	f):	100	6	Ĕ	į,	25	25	100.0%	100
Other Land	700	10	10	T	0	T	0		16
Surplus Assets - (Investment or Inventory)	1	ı	į	ĩ	)	ā	1		į
Other	1	15	ı	ı	(	4	4	100.0%	15
Total Depreciation	ı	35 000	ı	ı	ı	8 750	8 750	100.0%	35 000

### Quality certificate

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

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature (Signature Date 14/15) 2418