

**ELIAS MOTSOALEDI LOCAL MUNICIPALITY**



**MONTHLY BUDGET STATEMENT REPORT**

**NOVEMBER 2016**

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

### **PURPOSE**

To report to the Council and submit to National and Provincial Treasury on the monthly financial performance of the Municipality as required by Section 71 of the Municipal Finance Management Act.

### **EXECUTIVE SUMMARY**

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

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

Table C1 – Budget Statement Summary

Description	2015/16	Budget Year 2016/17							
	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	22,395	23,981	-	1,955	10,071	9,992	79	1%	23,981
Service charges	69,462	81,102	-	7,100	31,730	33,792	(2,063)	-6%	81,102
Investment revenue	3,780	3,829	-	37	1,196	1,595	(399)	-25%	3,829
Transfers recognised - operational	216,641	213,105	-	69,288	157,520	88,794	68,726	77%	213,105
Other own revenue	14,480	15,589	-	1,123	6,673	6,495	178	3%	15,589
<b>Total Revenue excluding capital and contributions</b>	<b>326,769</b>	<b>337,606</b>	<b>-</b>	<b>79,500</b>	<b>207,190</b>	<b>140,669</b>	<b>66,521</b>	<b>47%</b>	<b>337,606</b>
Employee costs	100,770	109,053	-	8,844	44,670	45,439	(769)	-2%	109,053
Remuneration of Councillors	19,638	18,908	-	1,584	7,925	7,878	48	1%	18,908
Depreciation & asset impairment	-	35,796	-	-	-	14,915	(14,915)	-100%	35,796
Finance charges	-	60	-	-	554	25	529	2118%	60
Materials and bulk purchases	67,255	68,906	-	5,478	29,239	28,711	528	2%	68,906
Transfers and grants	1,089	2,128	-	101	740	887	(147)	-17%	2,128
Other expenditure	107,597	94,063	-	4,848	40,706	39,193	1,513	4%	94,063
<b>Total Expenditure</b>	<b>296,338</b>	<b>328,916</b>	<b>-</b>	<b>20,663</b>	<b>123,833</b>	<b>137,048</b>	<b>(13,216)</b>	<b>-10%</b>	<b>328,916</b>
<b>Surplus(Deficit)</b>	<b>30,421</b>	<b>8,690</b>	<b>-</b>	<b>58,847</b>	<b>83,357</b>	<b>3,621</b>	<b>79,736</b>	<b>2202%</b>	<b>8,690</b>
Transfers recognised - capital	77,188	75,419	-	15,752	42,596	31,425	11,172	36%	75,419
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus(Deficit) after capital contributions</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,599</b>	<b>126,953</b>	<b>35,046</b>	<b>90,907</b>	<b>259%</b>	<b>84,109</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,599</b>	<b>126,953</b>	<b>35,046</b>	<b>90,907</b>	<b>259%</b>	<b>84,109</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>109,717</b>	<b>94,449</b>	<b>-</b>	<b>10,577</b>	<b>44,934</b>	<b>39,354</b>	<b>5,580</b>	<b>14%</b>	<b>94,449</b>
Capital transfers recognised	77,102	75,419	-	8,631	31,251	25,140	6,111	24%	75,419
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	32,815	19,030	-	947	13,683	6,243	7,340	116%	19,030
<b>Total sources of capital funds</b>	<b>109,717</b>	<b>94,449</b>	<b>-</b>	<b>10,577</b>	<b>44,934</b>	<b>31,483</b>	<b>13,451</b>	<b>43%</b>	<b>94,449</b>
<b>Financial position</b>									
Total current assets	55,763	72,418	-	-	134,034	-	-	-	72,418
Total non current assets	959,821	993,473	-	-	1,024,873	-	-	-	993,473
Total current liabilities	61,431	31,896	-	-	62,595	-	-	-	31,896
Total non current liabilities	90,070	90,513	-	-	107,605	-	-	-	90,513
<b>Community wealth/Equity</b>	<b>864,063</b>	<b>943,481</b>	<b>-</b>	<b>-</b>	<b>968,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>943,481</b>
<b>Cash flows</b>									
Net cash from (used) operating	95,115	119,326	-	85,747	98,741	49,719	(49,021)	-99%	119,326
Net cash from (used) investing	(107,971)	(89,449)	-	(10,577)	(45,715)	(37,270)	8,445	-23%	(89,449)
Net cash from (used) financing	(416)	(8,857)	-	0	(1,927)	(3,890)	(1,764)	48%	(8,857)
<b>Cash/cash equivalents at the month/year end</b>	<b>11,895</b>	<b>27,259</b>	<b>-</b>	<b>-</b>	<b>67,823</b>	<b>14,997</b>	<b>(52,826)</b>	<b>-352%</b>	<b>37,745</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 Dys</b>	<b>161-180 Dye</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	9,811	3,877	2,120	1,677	1,791	1,113	7,106	30,281	57,776
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

**Revenue:**

The actual year to date operational revenue as at end of November 2016 is R207, 190 million and the year to date budget of R140, 669 million and this reflects a positive variance of R66, 521 million that is attributed to disbursement of equitable share that is unconditional grant and as a result, get recognized as revenue immediately. Some major revenue item categories reflect a negative variance as presented below except transfer recognized operational, property rates, rental of facilities, Interest earned - outstanding debtors, other revenue:

- Service Charges – Electricity Revenue: 6% unfavorable variance
- Service Charges – Refuse Revenue: 10% unfavorable variance
- Interest earned - external investments: 25% unfavorable variance
- Licenses and permits: 2% unfavorable variance
- Fines: 36% unfavorable variance.

**Operating Expenditure**

The year to date operational expenditure as at end of November amounts to R123, 833 million and the year to date budget is R137, 048 million. This reflects a unfavorable variance of R13, 215 million (10%). 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. With regard to finance charges the Amortization schedules where revised hence the huge percentage of (2118%), Transfer and grants huge percentage (17%) is due to some pertinent transaction being classified as revenue forgone as opposed to transfer and grants.

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

**Capital Expenditure**

The year to date actual capital expenditure as at end of November 2016 amounts to R44, 934 million and the year to date budget amounts to R39, 354 million, giving rise to 14% spending variance for the month under review.

**Surplus/Deficit**

Taking the above into consideration, the net operating surplus for the month is R74, 599 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 2016 amounts to R57, 776 million and this shows an increase of R3, 944 million as compared to R53, 832 million as at end of 2015/16 financial year.

Consumer debtors is made up of service charges and property rates that amount to R29, 250 million and other debtors amounting to R28, 524 million.

## **Creditors**

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

Table C2 – Financial Performance (Standard Classification)

Description	2016/16	Budget Year 2016/17							
	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>	248,808	246,631	-	71,647	171,018	102,763	68,256	66%	246,631
Executive and council	930	-	-	-	-	-	-	-	-
Budget and treasury office	247,871	246,619	-	71,647	171,012	102,758	68,254	66%	246,619
Corporate services	6	11	-	0	6	5	2	33%	11
<b>Community and public safety</b>	1,216	1,384	-	32	374	877	(203)	-36%	1,384
Community and social services	34	39	-	2	16	16	(1)	-5%	39
Sport and recreation	1	3	-	-	-	1	(1)	-100%	3
Public safety	1,181	1,342	-	30	358	559	(201)	-38%	1,342
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	74,461	70,558	-	12,239	37,869	29,399	8,470	29%	70,558
Planning and development	1,186	1,187	-	226	959	486	473	97%	1,187
Road transport	73,275	69,391	-	12,013	36,910	28,913	7,997	28%	69,391
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	79,462	94,452	-	11,334	40,525	39,355	1,170	3%	94,452
Electricity	75,779	86,328	-	10,736	37,597	35,970	1,627	5%	86,328
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	3,684	8,124	-	597	2,928	3,385	(457)	-13%	8,124
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	403,947	413,025	-	95,252	249,766	172,094	77,693	45%	413,025
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	139,984	156,368	-	8,280	58,980	65,957	(7,006)	-11%	156,368
Executive and council	48,529	45,635	-	3,735	21,236	19,015	2,221	12%	45,635
Budget and treasury office	46,937	71,054	-	1,990	20,107	29,808	(9,499)	-32%	71,054
Corporate services	44,518	41,679	-	2,555	17,637	17,368	271	2%	41,679
<b>Community and public safety</b>	20,793	23,423	-	1,630	8,294	9,759	(1,465)	-16%	23,423
Community and social services	8,858	9,521	-	705	3,452	3,967	(515)	-13%	9,521
Sport and recreation	708	1,431	-	99	521	596	(75)	-13%	1,431
Public safety	11,230	12,470	-	825	4,321	5,196	(875)	-17%	12,470
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	50,859	50,257	-	4,043	20,964	20,945	19	0%	50,257
Planning and development	8,403	10,031	-	492	2,089	4,180	(2,090)	-50%	10,031
Road transport	42,456	40,236	-	3,551	18,874	16,765	2,109	13%	40,236
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	84,702	96,858	-	6,700	35,596	40,357	(4,762)	-12%	96,858
Electricity	85,619	78,171	-	5,087	27,360	32,571	(5,212)	-16%	78,171
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	19,083	18,687	-	1,613	8,236	7,786	450	6%	18,687
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	296,338	326,915	-	20,653	123,833	137,048	(13,215)	-10%	326,915
<b>Surplus/ (Deficit) for the year</b>	107,609	84,109	-	74,599	125,933	35,046	90,907	259%	84,109

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

Vote Description	2016/16	Budget Year 2016/17							
	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	930	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	247,871	246,819	-	71,647	171,012	102,758	68,254	68.4%	246,819
Vote 4 - Corporate Services	8	11	-	0	8	5	2	33.2%	11
Vote 5 - Community Services	9,752	14,588	-	1,004	5,363	6,070	(706)	-11.8%	14,588
Vote 6 - Technical Services	144,201	150,859	-	22,375	72,445	82,775	9,671	15.4%	150,859
Vote 7 - Strategic Deveelopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	1,188	1,167	-	226	959	486	473	87.3%	1,167
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>403,947</b>	<b>413,025</b>	<b>-</b>	<b>96,262</b>	<b>249,786</b>	<b>172,094</b>	<b>77,693</b>	<b>45.1%</b>	<b>413,025</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	31,709	27,109	-	2,081	10,628	11,295	(667)	-5.9%	27,109
Vote 2 - Office of the Municipal Manager	19,783	18,526	-	1,854	10,608	7,719	2,889	37.4%	18,526
Vote 3 - Budget & Treasury	48,937	71,054	-	1,990	20,107	29,606	(9,499)	-32.1%	71,054
Vote 4 - Corporate Services	20,284	27,391	-	1,309	10,645	11,413	(768)	-8.7%	27,391
Vote 5 - Community Services	44,723	47,723	-	3,609	18,409	19,885	(1,475)	-7.4%	47,723
Vote 6 - Technical Services	103,228	112,793	-	8,271	44,354	46,997	(2,643)	-5.6%	112,793
Vote 7 - Strategic Deveelopment	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	5,440	10,031	-	492	2,089	4,180	(2,090)	-50.0%	10,031
Vote 9 - Executive Support	24,234	14,288	-	1,246	6,992	5,954	1,039	17.4%	14,288
<b>Total Expenditure by Vote</b>	<b>296,338</b>	<b>328,916</b>	<b>-</b>	<b>20,653</b>	<b>123,633</b>	<b>137,046</b>	<b>(13,216)</b>	<b>-9.6%</b>	<b>328,916</b>
<b>Surplus/ (Deficit) for the year</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,599</b>	<b>126,953</b>	<b>35,046</b>	<b>90,907</b>	<b>259.4%</b>	<b>84,109</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	2016/16	Budget Year 2016/17							
	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	22,385	23,981	-	1,955	10,071	9,992	79	1%	23,981
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65,779	73,328	-	6,502	28,802	30,553	(1,751)	-8%	73,328
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3,684	7,774	-	697	2,928	3,239	(311)	-10%	7,774
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	941	912	-	64	680	380	300	79%	912
Interest earned - external investments	3,780	3,829	-	37	1,198	1,595	(399)	-25%	3,829
Interest earned - outstanding debtors	5,872	6,123	-	589	2,831	2,551	79	3%	6,123
Dividends received	-	-	-	-	-	-	-	-	-
Fines	1,178	1,342	-	30	358	559	(201)	-36%	1,342
Licences and permits	4,852	5,060	-	375	2,062	2,108	(47)	-2%	5,060
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	216,641	213,105	-	69,288	167,520	88,794	88,726	77%	213,105
Other revenue	1,737	2,152	-	65	943	897	48	5%	2,152
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue excluding capital and contributions</b>	<b>326,769</b>	<b>337,606</b>	<b>-</b>	<b>79,500</b>	<b>287,190</b>	<b>140,669</b>	<b>66,821</b>	<b>47%</b>	<b>337,606</b>
<b>Expenditure By Type</b>									
Employee related costs	100,770	109,053	-	8,644	44,870	45,439	(769)	-2%	109,053
Remuneration of councillors	19,838	18,908	-	1,584	7,925	7,878	48	1%	18,908
Debt impairment	(2)	12,888	-	-	-	5,288	(5,288)	-100%	12,888
Depreciation & asset impairment	-	35,798	-	-	-	14,915	(14,915)	-100%	35,798
Finance charges	-	60	-	-	554	25	529	2118%	60
Bulk purchases	60,661	64,981	-	4,804	24,954	27,067	(2,113)	-8%	64,981
Other materials	6,595	3,945	-	872	4,285	1,844	2,641	161%	3,945
Contracted services	36,288	20,550	-	804	18,112	8,563	9,549	112%	20,550
Transfers and grants	1,089	2,128	-	101	740	887	(147)	-17%	2,128
Other expenditure	71,321	60,826	-	4,044	22,584	25,344	(2,750)	-11%	60,826
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>296,336</b>	<b>328,916</b>	<b>-</b>	<b>20,663</b>	<b>123,833</b>	<b>137,048</b>	<b>(13,216)</b>	<b>-10%</b>	<b>328,916</b>
<b>Surplus/(Deficit)</b>	<b>30,421</b>	<b>8,690</b>	<b>-</b>	<b>68,847</b>	<b>63,367</b>	<b>3,621</b>	<b>79,796</b>	<b>0</b>	<b>8,690</b>
Transfers recognised - capital	77,188	75,419	-	15,752	42,598	31,425	11,172	0	75,419
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,699</b>	<b>125,963</b>	<b>35,046</b>			<b>84,109</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,699</b>	<b>125,963</b>	<b>35,046</b>			<b>84,109</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,699</b>	<b>125,963</b>	<b>35,046</b>			<b>84,109</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>107,609</b>	<b>84,109</b>	<b>-</b>	<b>74,699</b>	<b>125,963</b>	<b>35,046</b>			<b>84,109</b>

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main deviations from budget projections or targets are on rental of facilities, Transfer recognized – operational, services charges – refuse, fines, and interest earned – external investments. In the case of expenditure, all the line items reflect immaterial variances except Finance charges, depreciation, debt impairment, contracted services, other material and transfer and grants expenditure, other expenditure.



Reasons for deviations will only be provided for material variances and a variance is deemed to be material if it's 10% and more.

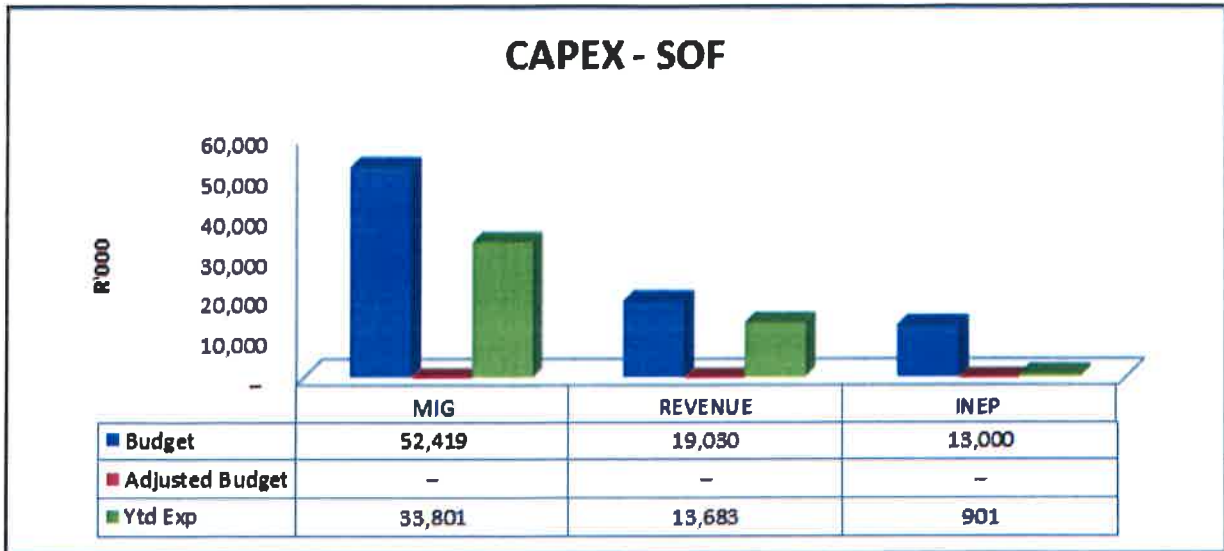
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Description	2015/16	Budget Year 2016/17							
	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>	1,516	650	-	8	974	217	767	350%	650
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-
Corporate services	1,516	650	-	8	974	217	767	350%	650
<b>Community and public safety</b>	77	1,380	-	-	28	480	(432)	-94%	1,380
Community and social services	77	1,200	-	-	28	400	(372)	-93%	1,200
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	180	-	-	-	60	(60)	-100%	180
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	85,527	77,019	-	9,779	43,142	26,673	17,469	68%	77,019
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	85,527	77,019	-	9,779	43,142	26,673	17,469	68%	77,019
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	22,997	16,400	-	790	790	6,133	(4,343)	-65%	16,400
Electricity	22,155	14,500	-	790	790	4,833	(4,043)	-84%	14,500
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	442	900	-	-	-	300	(300)	-100%	900
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>109,717</b>	<b>94,449</b>	<b>-</b>	<b>10,677</b>	<b>44,934</b>	<b>31,483</b>	<b>13,461</b>	<b>43%</b>	<b>94,449</b>
<b>Funded by:</b>									
National Government	77,102	75,419	-	9,631	31,251	25,140	6,111	24%	75,419
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>77,102</b>	<b>76,419</b>	<b>-</b>	<b>9,631</b>	<b>31,251</b>	<b>25,140</b>	<b>6,111</b>	<b>24%</b>	<b>75,419</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>
Internally generated funds	32,615	19,030	-	947	13,683	6,343	7,340	116%	19,030
<b>Total Capital Funding</b>	<b>109,717</b>	<b>94,449</b>	<b>-</b>	<b>10,677</b>	<b>44,934</b>	<b>31,483</b>	<b>13,461</b>	<b>43%</b>	<b>94,449</b>

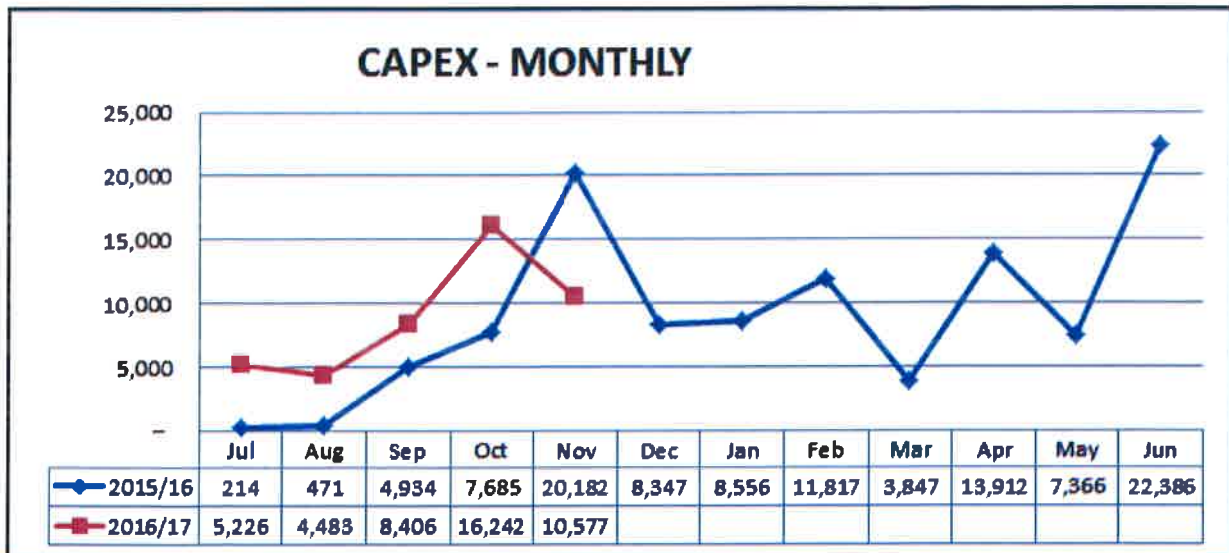
Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2015/16	Budget Year 2016/17							
	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	1,516	-	-	-	-	-	-	-	-
Vote 5 - Community Services	3,701	600	-	-	28	250	(222)	-89%	600
Vote 6 - Technical Services	67,323	63,619	-	8,154	26,686	26,508	178	1%	63,619
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>72,540</b>	<b>64,219</b>	<b>-</b>	<b>8,154</b>	<b>26,713</b>	<b>26,756</b>	<b>(44)</b>	<b>0%</b>	<b>64,219</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	-	650	-	8	974	271	703	260%	650
Vote 5 - Community Services	-	2,180	-	-	2,104	908	1,196	132%	2,180
Vote 6 - Technical Services	37,177	27,400	-	2,415	15,142	11,417	3,726	33%	27,400
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-
Vote 8 - Developmental Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>37,177</b>	<b>30,230</b>	<b>-</b>	<b>2,423</b>	<b>18,221</b>	<b>12,596</b>	<b>5,625</b>	<b>45%</b>	<b>30,230</b>
<b>Total Capital Expenditure</b>	<b>109,717</b>	<b>94,449</b>	<b>-</b>	<b>10,577</b>	<b>44,934</b>	<b>39,354</b>	<b>5,580</b>	<b>14%</b>	<b>94,449</b>

The above two tables, (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and the funding thereof. For the month of November 2016, R10, 577 million spending was incurred and the year to date expenditure is R44, 934 million whilst the year to date budget is R39, 354 million and this gave rise to favorable spending variance of R5, 580 million or 14%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R94, 449 million, R52, 419 million is funded from Municipal Infrastructure grant, R13 million from INEP and R19, 030 million from Own Revenue and the spending per source of finance is presented in the above graph.



The above graph compares the 2015/16 and 2016/17 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	4,655	3,247	-	67,762	3,247
Call investment deposits	7,040	33,369	-	61	33,369
Consumer debtors	23,703	18,947	-	29,251	18,947
Other debtors	16,988	13,855	-	33,700	13,855
Current portion of long-term receivables	-	-	-	-	-
Inventory	3,377	3,000	-	3,259	3,000
<b>Total current assets</b>	<b>66,763</b>	<b>72,418</b>	<b>-</b>	<b>134,034</b>	<b>72,418</b>
<b>Non current assets</b>					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	89,472	89,472	-	93,468	89,472
Investments in Associate	-	-	-	-	-
Property, plant and equipment	858,735	891,663	-	919,678	891,663
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	640	640	-	323	640
Other non-current assets	10,974	11,698	-	11,404	11,698
<b>Total non current assets</b>	<b>959,821</b>	<b>993,473</b>	<b>-</b>	<b>1,024,873</b>	<b>993,473</b>
<b>TOTAL ASSETS</b>	<b>1,016,584</b>	<b>1,065,891</b>	<b>-</b>	<b>1,158,906</b>	<b>1,065,891</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	8,383	-	-	7,661	-
Consumer deposits	5,115	5,444	-	5,133	5,444
Trade and other payables	45,405	25,000	-	47,576	25,000
Provisions	2,547	1,452	-	2,225	1,452
<b>Total current liabilities</b>	<b>61,431</b>	<b>31,896</b>	<b>-</b>	<b>62,595</b>	<b>31,896</b>
<b>Non current liabilities</b>					
Borrowing	10,760	6,264	-	11,740	6,264
Provisions	79,310	84,249	-	95,865	84,249
<b>Total non current liabilities</b>	<b>90,070</b>	<b>90,513</b>	<b>-</b>	<b>107,605</b>	<b>90,513</b>
<b>TOTAL LIABILITIES</b>	<b>151,501</b>	<b>122,409</b>	<b>-</b>	<b>170,200</b>	<b>122,409</b>
<b>NET ASSETS</b>	<b>864,083</b>	<b>943,481</b>	<b>-</b>	<b>988,707</b>	<b>943,481</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	864,083	943,481	-	988,707	943,481
Reserves	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>864,083</b>	<b>943,481</b>	<b>-</b>	<b>988,707</b>	<b>943,481</b>

The above table shows that community wealth amounts to R988, 707 million, total liabilities R170, 200 million and the total assets R1, 158 Million.

Table C7: Monthly Budget Statement Cash Flow

Description	2015/16	Budget Year 2016/17							
	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>									
Property rates, penalties & collection charges	26,348	22,302		1,407	8,358	9,293	(937)	-10%	22,302
Service charges	69,020	74,803		6,664	35,012	31,168	3,845	12%	74,803
Other revenue	7,100	8,463		316	2,264	3,526	(1,262)	-36%	8,463
Government - operating	216,852	213,105		69,512	159,071	88,794	70,277	79%	213,105
Government - capital	83,102	75,419		28,400	55,600	31,425	24,175	77%	75,419
Interest	8,816	5,666		102	1,547	2,381	(814)	-34%	5,666
Dividends	-	-		-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(294,860)	(278,243)		(20,562)	(161,816)	(115,935)	45,881	-40%	(278,243)
Finance charges	-	(60)		-	(554)	(25)	529	-2118%	(60)
Transfers and Grants	(1,082)	(2,128)		(101)	(740)	(887)	(147)	17%	(2,128)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>95,115</b>	<b>119,326</b>	<b>-</b>	<b>85,747</b>	<b>95,741</b>	<b>49,719</b>	<b>(49,021)</b>	<b>-99%</b>	<b>119,326</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1,746	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	(109,717)	(94,449)		(10,577)	(45,715)	(39,354)	6,361	-16%	(94,449)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(107,971)</b>	<b>(89,449)</b>	<b>-</b>	<b>(10,577)</b>	<b>(45,715)</b>	<b>(37,270)</b>	<b>8,445</b>	<b>-23%</b>	<b>(89,449)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-		-	-	-	-		-
Borrowing long term/refinancing	-	-		-	-	-	-		-
Increase (decrease) in consumer deposits	(416)	500		0	64	208	(144)	-69%	500
<b>Payments</b>									
Repayment of borrowing	-	(9,357)		-	(1,991)	(3,899)	(1,908)	49%	(9,357)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(416)</b>	<b>(8,857)</b>	<b>-</b>	<b>0</b>	<b>(1,927)</b>	<b>(3,690)</b>	<b>(1,764)</b>	<b>48%</b>	<b>(8,857)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(13,272)</b>	<b>21,020</b>	<b>-</b>	<b>75,170</b>	<b>51,099</b>	<b>6,769</b>			<b>21,020</b>
Cash/cash equivalents at beginning:	24,967	6,238			16,724	6,238			16,724
Cash/cash equivalents at month/year end:	11,695	27,259			67,823	14,997			37,745

Table C7 presents details pertaining to cash flow performance. For the month of November 2016, the net cash inflow from operating activities is R85, 747 million whilst net cash outflow from investing activities is R10, 577 million that is mainly comprised of capital expenditure movement; The cash and cash equivalent held at the end of November 2016 amounted to R67, 823 million and the net effect of the above cash flows is cash inflow movement of R51, 099 million. The cash and cash equivalent at end of the reporting period is R67, 823 million that is made up of cash amounting R67, 762 million and short term investments of R61, Thousand as presented in Table A6 under current assets.

**PART 2: SUPPORTING TABLES**

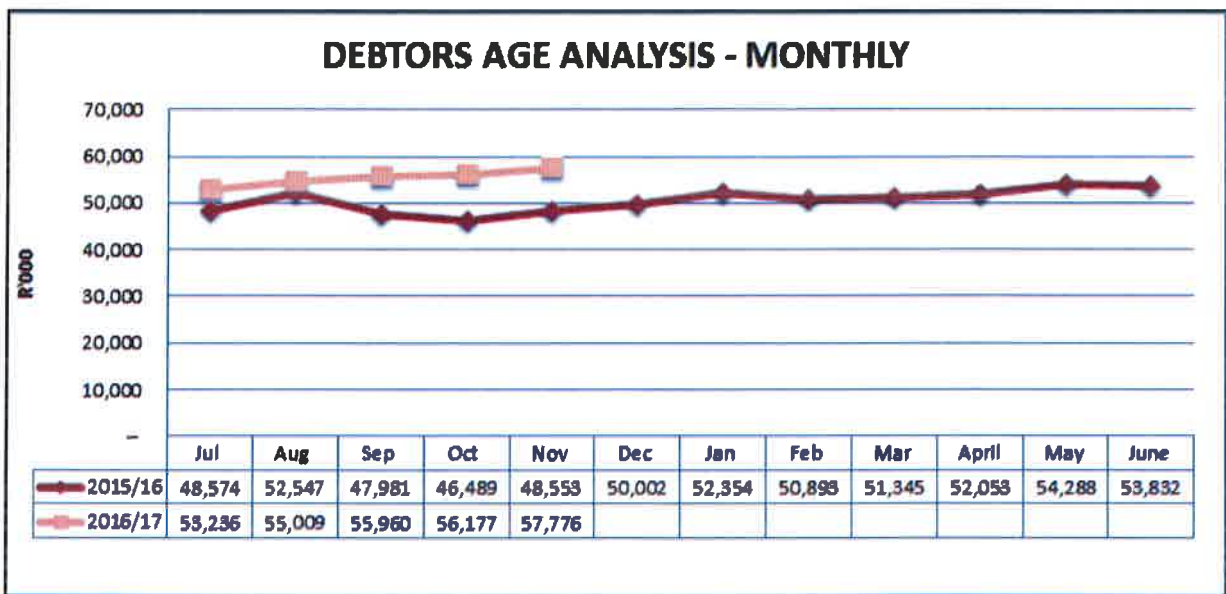
**Supporting Table: SC 3 - Debtors Age Analysis**

Description	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts iLo Council Policy	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,162	1,409	489	317	231	90	349	1,729	10,776	2,716	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,982	980	716	815	805	595	3,398	18,476	27,766	24,088	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	600	982	345	43	37	32	170	1,198	3,408	1,481	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	37	20	26	210	11	79	877	1,326	1,204	-	-	-
Interest on Arrear Debtor Accounts	612	584	555	532	509	493	2,657	9,525	15,469	13,717	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	378	(125)	(5)	(56)	(1)	(109)	453	(1,523)	(690)	(1,237)	-	-	-
<b>Total By Income Source</b>	<b>9,811</b>	<b>3,877</b>	<b>2,120</b>	<b>1,677</b>	<b>1,791</b>	<b>1,113</b>	<b>7,106</b>	<b>30,281</b>	<b>57,776</b>	<b>41,968</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2015/16 - totals only</b>	<b>8,534</b>	<b>3,566</b>	<b>2,120</b>	<b>1,724</b>	<b>1,865</b>	<b>1,567</b>	<b>8,450</b>	<b>25,975</b>	<b>53,832</b>	<b>39,612</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	1,237	583	163	170	143	44	347	2,157	4,845	2,861	-	-	-
Commercial	4,350	779	500	354	431	318	1,722	5,034	13,488	7,859	-	-	-
Households	3,061	1,866	967	627	590	439	2,580	13,549	23,668	17,775	-	-	-
Other	1,163	649	489	526	637	311	2,458	9,541	15,774	13,473	-	-	-
<b>Total By Customer Group</b>	<b>9,811</b>	<b>3,877</b>	<b>2,120</b>	<b>1,677</b>	<b>1,791</b>	<b>1,113</b>	<b>7,106</b>	<b>30,281</b>	<b>57,776</b>	<b>41,968</b>	<b>-</b>	<b>-</b>	<b>-</b>

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of November amount to R57, 776 million. The debtors' book is made up as follows:

- Rates 48.09%
- Electricity 18,65%
- Rental 2,30%
- Refuse removal 5,90%
- Other - 1,71%

The debtors' age analysis is graphically presented below.



The initial graph compares debtors' age analysis for 2015/16 financial year and 2016/17 (as at end of November 2016) whilst the latter shows monthly movement of debtors for both the current financial year and the 2015/16 financial year.

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

**TOP TWENTY DEBTORS**

ACCOUNT NO	ACCOUNT HOLDER NAME	ERF NUMBER	Category	TOWN	BALANCE	HAND OVER
9900067	WATER PURIFICATION PLANT (SDM)	00-000000100-00000-0000	GOVERNMENT	GROBLERSDAL	R 761,722.45	Y
9012345	BREED J & OOSTHUIZEN J F	90-000000026-0000RG-0000	BUSINESS	GROBLERSDAL	R 742,957.12	N
1501364	JAN JOUBERT TR (JO JO TANKS)	15-000001780-000000-0000	INDUSTRIAL	GROBLERSDAL	R 385,764.53	N
9000000	REPUBLIEK VAN SUID-AFRIKA	90-000000012-00000-0000	AGRICULTURE	FARMS JS	R 295,068.93	Y
6000908	DEPARTMENT OF EDUCATION	60-000000822-00000-0000	RESIDENTIAL	MOTETEMA A	R 294,990.82	Y
2913	SHOPRITE/CHECKERS	00-000000100-00001-0000	MUNICIPAL	GROBLERSDAL	R 273,721.25	Y
201885	SHOPRITE CHECKERS (PTY) LTD	02-000000984-00000-0000	BUSINESS	GROBLERSDAL	R 269,839.34	N
9001077	ROYAL SQUARE INV 361 CC	90-000000177-00000-0000	BUSINESS	FARMS JS	R 263,173.04	Y
9001035	NDEBELE MAHLANGU TRIBE	90-000000129-00000-0000	AGRICULTURE	FARMS JS	R 247,837.11	Y
1200305	BUNGELA LAMOLA BOTTLE STORE	12-000000768-00000-0000	BUSINESS	GROBLERSDAL	R 233,531.36	N
9000804	NATIONAL GOVERNMENT REPUBLIC OF	90-000000056-00002-0000	GOVERNMENT	FARMS JS	R 224,455.42	Y
9001052	NDEBELE STAM	90-000000153-00000-0000	AGRICULTURE	FARMS JS	R 213,640.63	Y
9000628	LANDBOUNAVORSINGSRAAD	90-000000053-00111-0000	AGRICULTURE	FARMS JS	R 210,254.43	Y
9001039	NDEBELE MAHLANGU TRIBE	90-000000133-00000-0000	AGRICULTURE	FARMS JS	R 201,571.89	Y
9001055	NDEBELE STAM	90-000000157-00000-0000	AGRICULTURE	FARMS JS	R 197,718.32	Y
9001050	NDEBELE STAM	90-000000151-00000-0000	AGRICULTURE	FARMS JS	R 186,441.36	Y
400383	BEN J A FAMILIE TRUST JAFAMILIET	04-000000360-000000-0000	BUSINESS	GROBLERSDAL	R 182,972.63	Y
5050505	MOBILE TELEPHONE NETWORKS (PTY)	50-000002677-000000-0000	BUSINESS	ROOSSENEKAL	R 177,979.37	N
9001550	Lehlakony Communal Prop. Ass	90-000000189-00000-0000	AGRICULTURE	FARMS JS	R 173,610.26	Y
9001043	CHEGO-TUBATSE COMMUNITY DEVELO	90-000000143-00000-0000	AGRICULTURE	FARMS JS	R 167,511.40	Y
<b>TOTAL</b>					<b>R 5,704,761.66</b>	

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

Description	NT Code	Budget Year 2016/17								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 180 Days	181 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-

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
464	MOLELEKI A TLALA TRANSPORT AND	1,526,176.86
41046	BETSEKGADI COMMUNITY PROJECTS	1,513,231.49
41044	NJ NKOSANA SURFACING	1,226,268.01
41050	CASNAN CIVILS	1,212,953.71
512	PATRICK MAKGOKA CONSTRUCTION	1,113,984.63
37678	SHATADI DEVELOPERS	1,099,816.96
41045	MASEKWAMENG TRADERS CC	1,097,115.99
40054	SHONISANI RAMBAU CONSTRUCT	595,235.77
41006	STANFORD M ELECTRICAL CC	564,693.98
32409	MAKGONATSOHLE TRADING ENTERPRI	522,645.00
4001	MOKWENA MOTORS T/A NONYANE MOT	501,820.00
80472	DOLMEN ENGINEERS	489,753.76
41047	ONBOARD CONSULTING ENGINEERS	432,205.50
41079	SHIRDO TRADING	429,534.90
41049	SKY HIGH CONSULTING ENGINEERS	358,187.06
80488	HM EYETHU/ AL MPHAGO JV	318,105.33
40063	TLOU INTERGATED TECH	250,778.40
453	MOJEKANA MJ CONSTRUCTION	216,000.00
40059	MUNEI CONSULTING AND PROJECTS	215,373.37
40071	STANFORD ELEC/REFENTSE CONSULT	211,961.89
<b>TOTAL</b>		<b>13,895,842.61</b>

The above table presents the top twenty creditors paid during the month of November 2016 and an amount of R13, 895 million was paid during the month under review.

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

Investments	Period of Investment	Type of Investment	Expiry date of	Accrued interest	Yield for the	MV Opening	Change in MV	MV - Closing
<b>Municipality</b>								
Nedbank	1 Months	Short term	30-Nov-2016	29	7.60%	8,725	(8,700)	54
Absa - MIG	1 Months	Short term	30-Nov-2016	0	0.47%	4	-	4
Absa Call Account	1 Months	Short term	30-Nov-2016	0	5.00%	3	-	3
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>29</b>		<b>8,732</b>	<b>(8,700)</b>	<b>61</b>

Supporting table SC5 presents all investments that indicate that the total amount of R61 thousand had been invested as at end of November 2016. The opening balance was R8, 732 million, an amount of R8, 700 million has been withdrawn during the current month and accrued interest for the month amounted to R29 thousand.

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

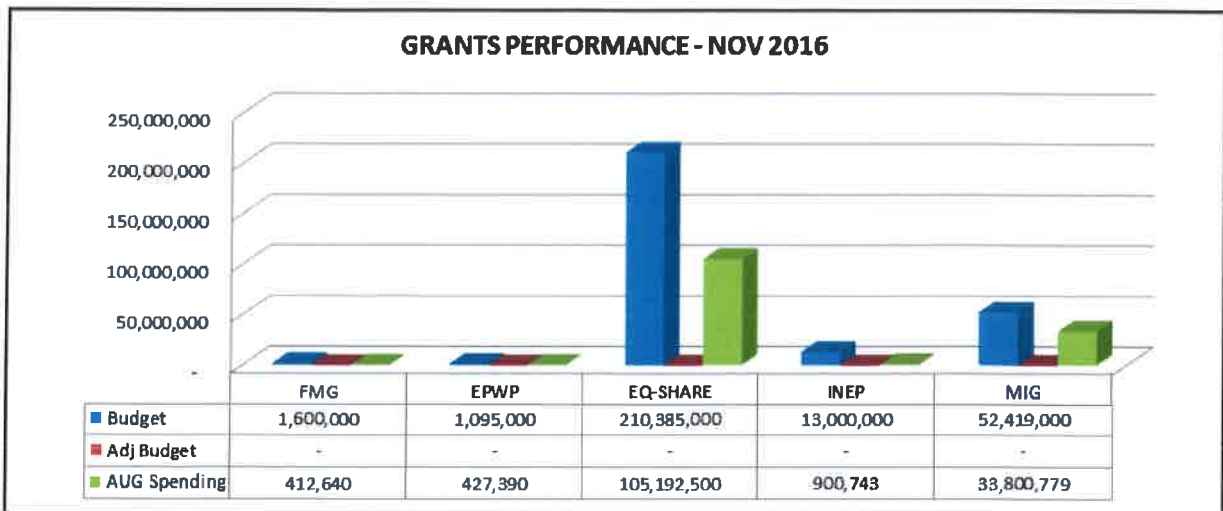
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>216,641</b>	<b>213,105</b>	<b>-</b>	<b>70,620</b>	<b>159,071</b>	<b>88,794</b>	<b>69,020</b>	<b>77.7%</b>	<b>213,105</b>
Local Government Equitable Share	212,948	210,385	-	70,128	156,680	87,660	69,020	78.7%	210,385
Finance Management	1,600	1,625	-	-	1,625	677			1,625
Municipal Systems Improvement	930	-	-	-	-	-			-
EPWP Incentive	1,163	1,095	-	492	766	456			1,095
<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 Operating Transfers and Grants</b>	<b>216,641</b>	<b>213,105</b>	<b>-</b>	<b>70,620</b>	<b>159,071</b>	<b>88,794</b>	<b>69,020</b>	<b>77.7%</b>	<b>213,105</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>63,102</b>	<b>75,419</b>	<b>-</b>	<b>28,400</b>	<b>55,600</b>	<b>31,425</b>	<b>24,175</b>	<b>76.9%</b>	<b>75,419</b>
Municipal Infrastructure Grant (MIG)	53,102	62,419	-	24,600	46,600	26,008	20,592	79.2%	62,419
Integrated National Electrification Grant	10,000	13,000	-	3,800	9,000	5,417	3,583	66.2%	13,000
<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>63,102</b>	<b>75,419</b>	<b>-</b>	<b>28,400</b>	<b>55,600</b>	<b>31,425</b>	<b>24,175</b>	<b>76.9%</b>	<b>75,419</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>279,743</b>	<b>288,524</b>	<b>-</b>	<b>99,020</b>	<b>214,671</b>	<b>120,218</b>	<b>93,195</b>	<b>77.5%</b>	<b>288,524</b>

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R214, 671 million of which the major portion is attributed to equitable share (i.e. R70, 128 million and the actual cash deposited into municipal account is R69, 020 million due to arrangement between the Municipality and the treasury to offset the unspent INEG amount of R1, 108 million) received. All the grants allocated for the current financial year have been received as gazette.

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

Description	2015/16	Budget Year 2016/17							
	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>216,641</b>	<b>213,105</b>	<b>-</b>	<b>17,798</b>	<b>106,033</b>	<b>88,794</b>	<b>17,239</b>	<b>19.4%</b>	<b>213,105</b>
Local Government Equitable Share	212,948	210,385	-	17,532	105,193	87,660	17,532	20.0%	210,385
Finance Management	1,600	1,625	-	42	413	677	(264)	-39.1%	1,625
Municipal Systems Improvement	930	-	-	-	-	-	-	-	-
EPWP Incentive	1,163	1,095	-	224	427	456	(29)	-6.3%	1,095
<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 operating expenditure of Transfers and Grants:</b>	<b>216,641</b>	<b>213,105</b>	<b>-</b>	<b>17,798</b>	<b>106,033</b>	<b>88,794</b>	<b>17,239</b>	<b>19.4%</b>	<b>213,105</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>63,102</b>	<b>75,419</b>	<b>-</b>	<b>12,419</b>	<b>34,702</b>	<b>31,425</b>	<b>3,277</b>	<b>10.4%</b>	<b>75,419</b>
Municipal Infrastructure Grant (MIG)	53,102	62,419	-	11,518	33,801	26,008	7,793	30.0%	62,419
Integrated National Electrification Grant	10,000	13,000	-	901	901	5,417	(4,516)	-83.4%	13,000
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>63,102</b>	<b>75,419</b>	<b>-</b>	<b>12,419</b>	<b>34,702</b>	<b>31,425</b>	<b>3,277</b>	<b>10.4%</b>	<b>75,419</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>279,743</b>	<b>288,524</b>	<b>-</b>	<b>30,217</b>	<b>140,734</b>	<b>120,218</b>	<b>20,516</b>	<b>17.1%</b>	<b>288,524</b>

An amount of R30, 217 million has been spent on grants during the month of November 2016 and the year to date actuals is R140, 734 million whilst the year to date budget amounts to R120, 218 million and this results in spending variance of R20, 516 (17.1%). Of the total spending R17, 798 million is spent from operational grant whilst R11, 518 million is spent from capital grant (MIG) and R901 thousand from INEG. All the Grants are under-spending when comparing the year to date actuals with the projected budget thereof, except equitable shares and MIG.



The above graph depicts the gazetted and adjusted budgeted amounts for all the grants and the expenditure thereof as at end of November 2016. The grants expenditure is shown below in percentages:

- Financial Management Grant 25.79%
- Expanded Public Work Programme 39,03%
- Equitable Share 50.00%
- Municipal Infrastructure Grant 64.48%
- Integrated National Electrification Grant 6.93%

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

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	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	12,625	13,424	-	939	5,162	5,593	(431)	-8%	13,424
Pension and UIF Contributions	1,076	1,080	-	137	638	450	188	42%	1,080
Medical Aid Contributions	339	275	-	19	108	115	(6)	-6%	275
Motor Vehicle Allowance	3,983	4,000	-	365	1,857	1,667	191	11%	4,000
Cellphone Allowance	1,615	-	-	124	159	-	159	#DIV/0!	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	128	-	-	-	54	(54)	-100%	128
<b>Sub Total - Councillors</b>	<b>19,638</b>	<b>18,908</b>	<b>-</b>	<b>1,584</b>	<b>7,925</b>	<b>7,878</b>	<b>46</b>	<b>1%</b>	<b>18,908</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	4,473	5,706	-	436	3,508	2,377	1,131	48%	5,706
Pension and UIF Contributions	362	496	-	32	242	207	36	17%	496
Medical Aid Contributions	169	86	-	7	60	36	24	66%	86
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	718	793	-	56	449	331	118	36%	793
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	283	71	-	0	0	29	(29)	-99%	71
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>6,005</b>	<b>7,153</b>	<b>-</b>	<b>531</b>	<b>4,280</b>	<b>2,980</b>	<b>1,279</b>	<b>43%</b>	<b>7,153</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	63,381	67,914	-	5,573	27,835	28,298	(463)	-2%	67,914
Pension and UIF Contributions	12,228	13,194	-	1,139	5,702	5,497	205	4%	13,194
Medical Aid Contributions	3,565	3,869	-	315	1,583	1,812	(29)	-2%	3,869
Overtime	2,589	1,060	-	213	1,058	442	616	139%	1,060
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	5,437	7,693	-	618	3,022	3,205	(184)	-6%	7,693
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	137	158	-	14	69	66	3	5%	158
Other benefits and allowances	6,083	6,458	-	100	521	2,691	(2,170)	-81%	6,458
Payments in lieu of leave	502	1,060	-	96	518	442	76	17%	1,060
Long service awards	841	494	-	55	113	206	(93)	-45%	494
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>94,763</b>	<b>101,900</b>	<b>-</b>	<b>8,121</b>	<b>40,420</b>	<b>42,459</b>	<b>(2,039)</b>	<b>-5%</b>	<b>101,900</b>
<b>Total Parent Municipality</b>	<b>120,405</b>	<b>127,962</b>	<b>-</b>	<b>10,236</b>	<b>52,604</b>	<b>53,317</b>	<b>(713)</b>	<b>-1%</b>	<b>127,962</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>120,405</b>	<b>127,962</b>	<b>-</b>	<b>10,236</b>	<b>52,604</b>	<b>53,317</b>	<b>(713)</b>	<b>-1%</b>	<b>127,962</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>100,767</b>	<b>109,053</b>	<b>-</b>	<b>8,652</b>	<b>44,679</b>	<b>45,439</b>	<b>(759)</b>	<b>-2%</b>	<b>109,053</b>

Table SC8 provides details for Remuneration of Councillors and Employee related cost. The total salaries, allowances and benefits paid for November 2016 amounts to R10, 236 million (Year to date expenditure is R52, 604 million) and the expenditure for remuneration of councilors for the month amounts to R 1, 584 million while the year to date expenditure is R7, 925).

Description	Budget Year 2016/17												2016/17 Medium Term Revenue			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year	Budget Year+1	Budget Year+2	
<b>Cash Receipts By Source</b>																
Property rates	1,263	1,471	1,340	1,940	1,407	1,859	1,859	1,859	1,859	1,859	1,859	3,729	22,302	23,685	25,083	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	6,778	4,328	5,763	6,142	5,499	5,210	5,465	5,517	6,597	6,628	7,389	2,880	68,195	72,423	76,696	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	283	273	254	292	246	551	551	551	551	551	551	1,956	6,808	7,017	7,431	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	44	82	46	116	90	71	71	71	71	71	71	47	848	901	954	
Interest earned - external investments	398	311	274	94	29	350	350	350	380	381	551	551	3,829	4,066	4,306	
Interest earned - outstanding debtors	182	146	98	124	73	153	153	153	153	153	295	295	1,837	1,951	2,066	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	18	80	44	17	7	48	41	30	18	50	48	1	403	428	453	
Licences and permits	427	-	347	442	375	422	422	422	422	422	422	939	5,060	5,373	5,691	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating	87,660	1,899	-	-	69,286	-	-	329	52,596	-	-	-	213,105	227,853	243,113	
Other revenue	936	992	21	3,169	65	274	134	212	174	174	15	(4,015)	2,152	2,285	2,420	
<b>Cash Receipts by Source</b>	<b>97,969</b>	<b>9,562</b>	<b>8,188</b>	<b>12,335</b>	<b>77,078</b>	<b>8,936</b>	<b>9,044</b>	<b>9,492</b>	<b>62,800</b>	<b>10,289</b>	<b>10,887</b>	<b>7,717</b>	<b>324,338</b>	<b>345,963</b>	<b>368,213</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	22,000	2,296	4,693	5,200	28,400	3,900	-	2,730	19,198	-	-	(12,988)	75,419	86,212	89,386	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits	22	36	2	5	0	124	14	30	12	14	18	224	500	531	562	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>	<b>120,011</b>	<b>11,915</b>	<b>12,883</b>	<b>17,540</b>	<b>105,478</b>	<b>12,960</b>	<b>9,058</b>	<b>12,252</b>	<b>82,010</b>	<b>10,303</b>	<b>10,905</b>	<b>(57)</b>	<b>405,257</b>	<b>412,726</b>	<b>438,161</b>	
<b>Cash Payments by Type</b>																
Employee related costs	8,307	10,207	8,705	8,782	8,644	15,248	8,734	8,514	8,516	8,544	8,494	6,359	109,053	115,814	122,648	
Remuneration of councillors	1,615	1,667	1,478	1,580	1,564	1,576	1,576	1,576	1,576	1,576	1,576	1,530	18,908	20,081	21,265	
Interest paid	219	-	335	-	-	-	-	-	-	-	-	(494)	60	12	-	
Bulk purchases - Electricity	7,265	7,426	5,587	71	4,604	5,000	5,461	5,000	6,000	6,000	6,000	6,546	64,961	68,988	73,059	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	317	2,303	401	391	872	173	441	136	480	197	286	(2,031)	3,945	4,190	4,437	
Contracted services	3,766	4,051	7,239	2,252	804	1,528	2,328	1,378	2,498	1,428	1,628	(8,347)	20,550	18,638	19,738	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	96	196	167	180	101	152	152	227	152	252	152	299	2,128	2,260	2,393	
General expenses	7,325	4,243	5,910	4,567	27,192	3,841	5,087	6,017	4,513	4,661	4,873	(17,404)	60,826	60,465	61,379	
<b>Cash Payments by Type</b>	<b>28,910</b>	<b>30,093</b>	<b>29,823</b>	<b>17,824</b>	<b>43,801</b>	<b>27,516</b>	<b>23,777</b>	<b>22,847</b>	<b>23,734</b>	<b>22,657</b>	<b>22,968</b>	<b>(13,542)</b>	<b>280,431</b>	<b>290,479</b>	<b>304,918</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	5,226	4,483	8,406	17,022	10,577	7,942	4,095	1,735	1,628	1,520	200	31,614	94,449	80,212	87,886	
Repayment of borrowing	800	-	701	-	-	780	780	780	780	780	780	3,177	9,357	6,264	-	
Other Cash Flows/Payments	14,031	-	-	-	-	-	-	-	-	-	-	(14,031)	-	-	-	
<b>Total Cash Payments by Type</b>	<b>48,967</b>	<b>34,576</b>	<b>38,930</b>	<b>34,846</b>	<b>54,379</b>	<b>36,240</b>	<b>28,652</b>	<b>25,362</b>	<b>26,142</b>	<b>24,957</b>	<b>23,968</b>	<b>7,219</b>	<b>384,237</b>	<b>376,955</b>	<b>392,804</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>71,044</b>	<b>(22,661)</b>	<b>(26,047)</b>	<b>(17,306)</b>	<b>(51,099)</b>	<b>(23,280)</b>	<b>(19,594)</b>	<b>(13,109)</b>	<b>(55,968)</b>	<b>(14,655)</b>	<b>(13,063)</b>	<b>(7,276)</b>	<b>21,020</b>	<b>35,771</b>	<b>45,357</b>	
Cash/cash equivalents at the month/year beginning:	11,695	82,739	60,078	34,031	16,724	67,823	44,544	24,950	11,840	67,708	53,054	39,991	11,695	32,716	68,487	
Cash/cash equivalents at the month/year end:	82,739	60,078	34,031	16,724	67,823	44,544	24,950	11,840	67,708	53,054	39,991	32,716	32,716	68,487	113,843	

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 105, 478 million and the total cash payment for the month were R54 , 379 million. This is a supporting table for table C7 – Cash Flow Statement.

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

Month	2015/16	Budget Year 2016/17							
	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	214	15,914	–	5,226	5,226	15,914	10,688	67.2%	6%
August	471	19,478	–	4,483	9,709	35,392	25,683	72.6%	10%
September	4,934	14,244	–	8,406	18,115	49,636	31,521	63.5%	19%
October	7,685	8,854	–	16,242	34,357	58,491	24,134	41.3%	36%
November	20,182	14,023	–	10,577	44,934	72,514	27,580	38.0%	48%
December	8,347	7,942	–	–	–	80,456	–	–	–
January	8,556	5,595	–	–	–	86,051	–	–	–
February	11,817	1,735	–	–	–	87,786	–	–	–
March	3,847	1,628	–	–	–	89,414	–	–	–
April	13,912	3,520	–	–	–	92,934	–	–	–
May	7,366	200	–	–	–	93,134	–	–	–
June	22,386	1,315	–	–	–	94,449	–	–	–
<b>Total Capital expenditure</b>	<b>109,717</b>	<b>94,449</b>	<b>–</b>	<b>44,934</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 R10, 577 million. The capital budget spending is way below the projected spending for November and this result in the spending projection target not being achieved.

In terms of the budget projection for the month, the spending was anticipated to be at R72, 514 million and only R44, 934 million has actually been spent. This reflects under spending variance of 38%.

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>24,351</b>	<b>41,219</b>	<b>-</b>	<b>1,768</b>	<b>18,379</b>	<b>17,175</b>	<b>(1,204)</b>	<b>-7.0%</b>	<b>41,219</b>
Infrastructure - Road transport	23,064	39,719	-	1,768	18,379	16,550	(1,829)	-11.1%	39,719
Roads, Pavements & Bridges	23,064	39,719	-	1,768	18,379	16,550	(1,829)	-11.1%	39,719
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	532	1,500	-	-	-	625	625	100.0%	1,500
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	532	1,500	-	-	-	625	625	100.0%	1,500
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Other	755	-	-	-	-	-	-	-	-
Waste Management	755	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,167</b>	<b>4,167</b>	<b>100.0%</b>	<b>10,000</b>
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	10,000	-	-	-	4,167	4,167	100.0%	10,000
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>7,469</b>	<b>1,500</b>	<b>-</b>	<b>177</b>	<b>3,147</b>	<b>625</b>	<b>(2,522)</b>	<b>-403.6%</b>	<b>1,500</b>
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	623	-	-	-	-	-	-	-	-
Furniture and other office equipment	537	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	77	-	-	-	-	-	-	-	-
Other Buildings	5,876	1,500	-	177	3,147	625	(2,522)	-403.6%	1,500
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	356	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>31,820</b>	<b>52,719</b>	<b>-</b>	<b>1,945</b>	<b>21,526</b>	<b>21,966</b>	<b>440</b>	<b>2.0%</b>	<b>52,719</b>



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

Description	2016/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	24,361	41,219	--	1,567	1,567	3,435	1,868	54%	41,219
<b>Infrastructure - Road transport</b>	23,084	39,719	--	1,567	1,567	3,310	1,743	53%	39,719
Roads, Pavements & Bridges	23,064	39,719	--	1,567	1,567	3,310	1,743	53%	39,719
Storm water	--	--	--	--	--	--	--	--	--
<b>Infrastructure - Electricity</b>	532	1,500	--	--	--	125	125	100%	1,500
Generation	--	--	--	--	--	--	--	--	--
Transmission & Reticulation	532	1,500	--	--	--	125	125	100%	1,500
Street Lighting	--	--	--	--	--	--	--	--	--
<b>Infrastructure - Water</b>	--	--	--	--	--	--	--	--	--
Dams & Reservoirs	--	--	--	--	--	--	--	--	--
Water purification	--	--	--	--	--	--	--	--	--
Reticulation	--	--	--	--	--	--	--	--	--
<b>Infrastructure - Sanitation</b>	--	--	--	--	--	--	--	--	--
Reticulation	--	--	--	--	--	--	--	--	--
Sewerage purification	--	--	--	--	--	--	--	--	--
<b>Infrastructure - Other</b>	766	--	--	--	--	--	--	--	--
Waste Management	755	--	--	--	--	--	--	--	--
Transportation	--	--	--	--	--	--	--	--	--
Gas	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--
<b>Community</b>	--	10,000	--	--	--	833	833	100%	10,000
Parks & gardens	--	--	--	--	--	--	--	--	--
Sportsfields & stadia	--	10,000	--	--	--	833	833	100%	10,000
Swimming pools	--	--	--	--	--	--	--	--	--
Community halls	--	--	--	--	--	--	--	--	--
Libraries	--	--	--	--	--	--	--	--	--
Recreational facilities	--	--	--	--	--	--	--	--	--
Fire, safety & emergency	--	--	--	--	--	--	--	--	--
Security and policing	--	--	--	--	--	--	--	--	--
Buses	--	--	--	--	--	--	--	--	--
Clinics	--	--	--	--	--	--	--	--	--
Museums & Art Galleries	--	--	--	--	--	--	--	--	--
Cemeteries	--	--	--	--	--	--	--	--	--
Social rental housing	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--
<b>Heritage assets</b>	--	--	--	--	--	--	--	--	--
Buildings	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--
<b>Investment properties</b>	--	--	--	--	--	--	--	--	--
Housing development	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--
<b>Other assets</b>	7,469	1,500	--	--	--	125	125	100%	1,500
General vehicles	--	--	--	--	--	--	--	--	--
Specialised vehicles	--	--	--	--	--	--	--	--	--
Plant & equipment	--	--	--	--	--	--	--	--	--
Computers - hardware/equipment	623	--	--	--	--	--	--	--	--
Furniture and other office equipment	537	--	--	--	--	--	--	--	--
Abattoirs	--	--	--	--	--	--	--	--	--
Markets	--	--	--	--	--	--	--	--	--
Civic Land and Buildings	77	--	--	--	--	--	--	--	--
Other Buildings	5,876	1,500	--	--	--	125	125	100%	1,500
Other Land	--	--	--	--	--	--	--	--	--
Surplus Assets - (Investment or Inventory)	--	--	--	--	--	--	--	--	--
<b>Other</b>	366	--	--	--	--	--	--	--	--
Agricultural assets	--	--	--	--	--	--	--	--	--
N/A	--	--	--	--	--	--	--	--	--
Biological assets	--	--	--	--	--	--	--	--	--
N/A	--	--	--	--	--	--	--	--	--
<b>Intangibles</b>	--	--	--	--	--	--	--	--	--
Computers - software & programming	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>31,820</b>	<b>52,719</b>	<b>--</b>	<b>1,567</b>	<b>1,567</b>	<b>4,393</b>	<b>2,826</b>	<b>64%</b>	<b>52,719</b>

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

Description	2015/16	Budget Year 2016/17							
	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>3,093</b>	<b>7,450</b>	<b>-</b>	<b>325</b>	<b>1,116</b>	<b>3,104</b>	<b>1,988</b>	<b>64.0%</b>	<b>7,450</b>
Infrastructure - Road transport	883	3,300	-	-	53	1,375	1,322	96.2%	3,300
Roads, Pavements & Bridges	883	3,300	-	-	53	1,375	1,322	96.2%	3,300
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	1,001	1,800	-	137	731	750	19	2.5%	1,800
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	1,001	1,800	-	137	731	750	19	2.5%	1,800
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Other	1,209	2,350	-	187	332	979	647	68.1%	2,350
Waste Management	1,209	2,350	-	187	332	979	647	68.1%	2,350
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>5,599</b>	<b>6,765</b>	<b>-</b>	<b>735</b>	<b>3,602</b>	<b>2,819</b>	<b>(784)</b>	<b>-27.8%</b>	<b>6,765</b>
General vehicles	1,427	1,300	-	115	878	542	(337)	-62.2%	1,300
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	2,749	1,500	-	525	892	625	(267)	-42.8%	1,500
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	1,154	2,500	-	95	1,782	1,042	(740)	-71.0%	2,500
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	269	1,465	-	(1)	50	610	560	91.8%	1,465
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>9</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>208</b>	<b>100.0%</b>	<b>500</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	9	500	-	-	-	208	208	100.0%	500
<b>Total Repairs and Maintenance Expend</b>	<b>8,701</b>	<b>14,715</b>	<b>-</b>	<b>1,059</b>	<b>4,719</b>	<b>6,131</b>	<b>1,412</b>	<b>23.0%</b>	<b>14,715</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 R8, 632 million and the year to date budget is R23, 408 million which reflects 34.6% under spending variance. The spending on renewal of existing assets for November amounts R1, 945 million and the year to date actual is R21, 526 million with the year to date budget reflecting an amount of R21, 966 million and this reflects 2% favorable spending.

The actual expenditure for the month of November 2016 on repairs and maintenance is R1, 059 million and the year to date actuals is R4, 719 million while the year to date budget is R6, 131 million, reflecting spending variance of 23%.

## Quality certificate

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

AA

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature

*Amayimele*

Date

*15/12/2016*