ELIAS MOTSOALEDI LOCAL MUNCIPALITY



MONTHLY BUDGET STATEMENT REPORT

July 2015

PURPOSE

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

EXECUTIVE SUMMARY

results. the monthly budget statement in the prescribed format on the state of the municipality's financial 10 working days after end of each month submit to the Mayor and relevant Provincial Treasury, 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

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|---|--------------------|--------------------|--------------------|----------------|---------------------|------------------|---------------------|---------------|-----------|
| Description | Audited Outcome | Original Budget | Adjusted Budget | Monthly | YearTD actual | YearTD budget | YTD | YTD | Full Year |
| Financial Performance | | | i, | | | i i | | | |
| Property rates | 20 270 | 26 182 | ij | 1 963 | 1 963 | 2 186 | (223) | -10% | 26 182 |
| Service charges | 59 137 | 67 601 | Ē | 5 885 | 5 885 | 7 635 | (1 750) | -23% | 67 601 |
| investment revenue | 3 250 | 4 600 | E | 87 | 87 | 350 | (263) | -75% | 4 600 |
| Transfers recognised - operational | 170 641 | 216 652 | ğı. | 88 520 | 88 520 | 82 217 | 6 303 | 8% | 216 652 |
| Other own revenue | 14 140 | 16 188 | 1 | 593 | 593 | 1 261 | (668) | -53% | 16 188 |
| Total Revenue excluding capital transfers | 267 438 | 331 224 | 1 | 97 047 | 97 047 | 93 649 | 3 399 | 4% | 331 224 |
| Employee costs | 93 553 | 115 256 | 1 | 15 044 | 15 044 | 9 564 | 5 480 | 57% | 115 256 |
| Remuneration of Councillors | 17 905 | 18 543 | 1 | 2716 | 2716 | 1 545 | 1 170 | 76% | 18 543 |
| Depreciation & asset impairment | i | 35 000 | 1 | × | 1 | I. | ı | | 35 000 |
| Finance charges | ţ | Ĺ | 1 | ı | ï | æ | ı | | 1) |
| Materials and bulk purchases | 52 849 | 65 430 | Ę | 381 | 381 | 3 986 | (3 605) | -90% | 65 430 |
| Transfers and grants | 1 885 | 3 300 | ţ(| £ | t) | 1 025 | (1 025) | -100% | 3 300 |
| Other expenditure | 90 951 | 102 901 | ţ. | 6 068 | 6 068 | 7 265 | (1 197) | -16% | 102 901 |
| Total Expenditure | 257 143 | 340 430 | 1 | 24 208 | 24 208 | 23 385 | 823 | 4% | 340 430 |
| Surplus/(Deficit) | 10 295 | (9 206) | ı | 72 840 | 72 840 | 70 264 | 2 576 | 4% | (9 206) |
| Transfers recognised - capital | 49 441 | 63 102 | 4 | 4 |) | 3 500 | (3 500) | -100% | 63 102 |
| Surplus/(Deficit) after capital transfers | 59 736 | 53 896 | ı | 72 840 | 72 RAO | 73 764 | (A2A) | 12 | 53 806 |
| Share of surplus/ (deficit) of associate | ű | î | į | 1 | 1 | 1 | ١ . | | r |
| Surplus/ (Deficit) for the year | 59 736 | 53 896 | , | 72 840 | 72 840 | 73 764 | (924) | -1% | 53 896 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 65 787 | 99 981 | ı | 630 | 844 | 6 900 | (6 056) | -88% | 99 981 |
| Capital transfers recognised | 40 235 | 63 102 | ţ | 442 | 656 | 4 552 | (3 896) | -86% | 63 102 |
| Public contributions & donations | Ř | ï | t. | e | 6 | 10 | ľ | | ğ |
| Borrowing | t. | Ē | Ě | (10) | t | (t) | ã | | į) |
| Internally generated funds | 9 4 3 0 | 36 879 | 1 | 188 | 188 | 2348 | (2 160) | -92% | 36 879 |
| Total sources of capital funds | 49 665 | 99 981 | ı | 630 | 844 | 6 900 | (6 056) | -88% | 99 981 |
| Financial position | | | | | | - | I, | | |
| Total current assets | 107 592 | 66 715 | Į. | | 212 238 | | | | 66 715 |
| Total non current assets | 846 048 | 886 793 | 1 | | 811 394 | | | | 886 793 |
| Total current liabilities | 96 741 | 34 500 | î | | 234 571 | | | | 34 500 |
| Total non current liabilities | 30 512 | 40 000 | t | | 33 014 | | | | 40 000 |
| Community wealth/Equity | 826 387 | 879 008 | 1 | | 756 047 | | | | 879 008 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 41 145 | 72 559 | E | 106 273 | 106 273 | 6 047 | (100 226) | -1658% | 72 559 |
| Net cash from (used) investing | (70 602) | (72 290) | П | (214) | (214) | (6 024) | (5 810) | 96% | (72 290) |
| Net cash from (used) financing | 2 361 | 500 | ш | 894 | 894 | 42 | (852) | -2045% | 500 |
| Cash/cash equivalents at the month/year end | 24 567 | 20 769 | 1 | 1 | 131 520 | 20 064 | (111 456) | -555% | 25 336 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Dave | 181 Days- 1 Year | Over 1Year | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 8 918 | 3 832 | 2 254 | (2 675) | 1 262 | 1 516 | 7 934 | 25 532 | 48 574 |
| Creditors Age Analysis | | | | | | | | | |
| TOTAL CICALINIS | ı | | ı | ! | ļ | ï | į | ı | 1 |
| | | | | | | | | | |

The above C1 Sum table summarizes the following activities:-

Revenue:

operational, interest on outstanding debtors and traffic fines: R93, 649 million and this reflects a positive variance R3, 399 million. All major revenue item categories The actual revenue for the month of July 2015 is R97, 047 million and the year to date budget of reflect a negative variance as presented below except transfer recognized

- Property rates: 10% unfavourable variance
- Service charges electricity: 23% unfavourable variance
- Service charges refuse removal: 20% unfavourable variance
- Rental of facilities: 72% unfavourable varaince
- Interest on external investment: 75% unfavourable variance
- License and permit: 100% unfavourable variance

Operating Expenditure

outflow of cash. non-cash items and as a results, the expenditure is the actual spending that resulted in actual thereof. Cognizance should be taken that the above spending does not include "expenditure" on immaterial and it get be said that the spending was in line with the monthly budget projections budget is R23, 385 million. This reflects an unfavourable variance of R823 thousand (4%) that is The Operational expenditure for the month amounts to R24, 208 million and the year to date

Capital Expenditure

budget projection/s for the month of July. under review and this is attributed to major projects that have not yet kick-started and they had budget amounts to R6, The capital expenditure for the month of July amounts to R214 thousand and the year to date 9 million, giving rise to 97% under-spending variance for the month

Surplus/Deficit

that is mainly attributed to R88, 7 million equitable share (unconditional grant) received during the months Taking the above into consideration, the net operating surplus for the month is R72, 840 million

Debtors

debtors as at end of July 2015 amounts to R48, 574 million and this an increase of R1, 732 million as compared to R46, 842 million as at end of 2014/15 financial year. Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding

Creditors

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

Table C2 – Financial Performance (Standard Classification)

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|-------------------------------------|----------|----------|----------|------------|---------------------|------------|-----------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | AL | 各 | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Revenue - Standard | | | | | | | | | |
| Governance and administration | 199 224 | 250 105 | 1 | 91 002 | 91 002 | 83 822 | 7 180 | 9% | 250 105 |
| Executive and council | 894 | 930 | i) | 1 5 | 1)) | 930 | (930) | -100% | 930 |
| Budget and treasury office | 198 268 | 248 806 | ë | 91 001 | 91 001 | 82 863 | 8 138 | 10% | 248 806 |
| Corporate services | දි | 369 | Î. | _ | _ | 29 | (28) | -98% | 369 |
| Community and public safety | 805 | 772 | ı | 57 | 57 | 85 | -4 | 1% | 772 |
| Community and social services | 341 | 74 | ï | 4 | 4 | 0 | (3) | 42% | 74 |
| Sport and recreation | 8 | ర్ష | ï | * | ï | 5 | <u>ල</u> | -100% | ස |
| Public safety | 443 | 635 | ī | 53 | ಜ | 45 | ∞ (| 19% | 635 |
| Housing | 1 | ŗ | ï | Œ. | ī | í | ŗ | | Ļ |
| Health | 1 | | ĭ | 1 | ı | ï | ī | | į. |
| Economic and environmental services | 55 853 | 64 347 | 1 | 104 | <u>2</u> | 4 511 | (4 407) | -98% | 64 347 |
| Planning and development | 1 377 | 1 670 | i | 11 | 11 | 1 221 | (1 211) | -99% | 1 670 |
| Road transport | 54 476 | 62 677 | A | 93 | 93 | 3 290 | (3 197) | -97% | 62 677 |
| Environmental protection | <u> </u> | 9 | ú | ű | 4 | ì | 1 | | 1 |
| Trading services | 61 017 | 79 101 | | 5 885 | 5 885 | 8 759 | (2 874) | -33% | 79 101 |
| Electricity | 57 529 | 73 973 | ã | 5 577 | 5 577 | 8 333 | (2 756) | -33% | 73 973 |
| Water | t | 1 | â | H | 1 | ã | ij | | Ĭ |
| Waste water management | ij | ı, | 1 | a | 1 | Ī | ij. | | ij. |
| Waste management | 3 488 | 5 128 | 1 | 308 | 308 | 426 | (118) | -28% | 5 128 |
| Ciner | 1 | ı | 1 | , | | 1 | ı | | 1 |
| Total Revenue - Standard | 316 899 | 394 326 | ı | 97 047 | 97 047 | 97 149 | (101) | 0% | 394 326 |
| Governance and administration | 442 594 | 464 920 | | 43 740 | 43 740 | | 2 503 | 3 | 2000 |
| Executive and council | 41 290 | 46 223 | t | 5 020 | 5.020 | 3 782 | 1 252 | 3394 | 46 222 |
| Budget and treasury office | 26 970 | 70 927 | ï | 3 123 | 3 123 | 2 984 | 139 | 5% | 70 927 |
| Corporate services | 45 322 | 47 689 | t | 5 575 | 5 575 | 4 465 | 1 110 | 25% | 47 689 |
| Community and public safety | 38 272 | 22 539 | 1 | 2 254 | 2 254 | 1 790 | 464 | 26% | 22 539 |
| Community and social services | 17 315 | 9 004 | ī | 1 315 | 1 315 | 714 | 601 | 84% | 9 004 |
| Sport and recreation | ı | 579 | ì | 47 | 47 | 47 | 0 | 0% | 579 |
| Public safety | 20 957 | 12 956 | 3 | 892 | 892 | 1 029 | (138) | -13% | 12 956 |
| Housing | 1 | g. | Ü | Ĭ. | ij | ī | | | ı |
| Health | 1 | d | t | 4 | ij | ī | 1 | | î |
| Economic and environmental services | 35 205 | 63 638 | 1 | 5 691 | 5 691 | 4917 | 774 | 16% | 63 638 |
| Planning and development | 12 500 | 14 507 | Ü | 851 | 851 | 1 176 | (324) | -28% | 14 507 |
| Road transport | 22 706 | 49 131 | ű | 4 840 | 4 840 | 3741 | 1 098 | 29% | 49 131 |
| Environmental protection | П | / (6) | 1 | ij | ą | ä | 3 | | î |
| Trading services | 70 084 | 89 414 | 1 | 2 545 | 2 545 | 5 467 | (2 922) | -53% | 89 414 |
| Electricity | 58 240 | 72 315 | Ü | 570 | 570 | 4 236 | (3 666) | -87% | 72 315 |
| Water | ı | Ĭ. | Ü | ų, | 119 | 1 | Į. | | Ĭ |
| Waste water management | ř | £ | ĵ) | Ļ | ţ; | ï | 1 | | i |
| Waste management | 11 844 | 17 099 | 10 | 1 975 | 1 975 | 1 231 | 744 | 60% | 17 099 |
| Other | i | ŗ | ı | ı | 10 | | ı | | |
| Total Expenditure - Standard | 257 143 | 340 430 | ı | 24 208 | 24 208 | 23 385 | 823 | 4% | 340 430 |
| Surplus/ (Deficit) for the year | 59 756 | 53 896 | ı | 72 840 | 72 840 | 73 764 | (924) | -1% | 53 896 |
| | | | | | | | | | |

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

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|--|---------|----------|----------|---------|---------------------|------------|----------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | 4D | 4Tb | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - Executive & Council | ì | Œ | ì | į | 1 | ä | į | | <u>ji</u> |
| Vote 2 - Office of the Municipal Manager | 894 | 930 | ř | ï | L | 930 | (930) | -100.0% | 930 |
| Vote 3 - Budget & Treasury | 198 268 | 248 806 | ì | 91 001 | 91 001 | 82 863 | 8 138 | 9.8% | 248 806 |
| Vote 4 - Corporate Services | 62 | 369 | ï | _ | _ | 29 | (28) | -98.1% | 369 |
| Vote 5 - Community Services | 9 539 | 12 248 | Ĩ | 365 | 365 | 1013 | (648) | -64.0% | 12 248 |
| Vote 6 - Technical Services | 106 759 | 130 302 | Ī | 5 670 | 5 670 | 11 092 | (5 422) | 48.9% | 130 302 |
| Vote 7 - Strategic Develeopment | ăıı | 90 | j i | 9 | Į. | ă | 9 | | (i) |
| Vote 8 - Developmental Planning | 1377 | 1 670 | 1 | 11 | 11 | 1 221 | (1 211) | -99.1% | 1 670 |
| Vote 9 - Executive Support | ĩ | ı | Į, | ı | £ | Ĩ. | £ | | ı, |
| Total Revenue by Vote | 316 899 | 394 326 | - | 97 047 | 97 047 | 97 149 | (101) | -0.1% | 394 326 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive & Council | 26 977 | 27 732 | Ĭ | 4 102 | 4 102 | 2 235 | 1 867 | 83.5% | 27 732 |
| Vote 2 - Office of the Municipal Manager | 14 313 | 20 660 | Ī | 918 | 918 | 1 700 | (782) | 46.0% | 20 660 |
| Vote 3 - Budget & Treasury | 26 970 | 70 927 | ĵ. | 3 123 | 3 123 | 2 984 | 139 | 4.7% | 70 927 |
| Vote 4 - Corporate Services | 45 322 | 28 962 | Į. | 2812 | 2812 | 2 551 | 261 | 10.2% | 28 962 |
| Vote 5 - Community Services | 54 007 | 46 798 | ř | 4 693 | 4 693 | 3 588 | 1 105 | 30.8% | 46 798 |
| Vote 6 - Technical Services | 77 055 | 114 286 | ţ | 4 945 | 4 945 | 7410 | (2 465) | -33.3% | 114 286 |
| Vote 7 - Strategic Develeopment | 6 227 | ¥. | į | ji | 1 | ij | ji | | ı |
| Vote 8 - Developmental Planning | 6 272 | 14 041 | ı | 851 | 851 | 1 137 | (286) | -25.1% | 14 041 |
| Vote 9 - Executive Support | Ī | 17 023 | Ľ, | 2763 | 2 763 | 1 780 | 984 | 55.3% | 17 023 |
| Total Expenditure by Vote | 257 143 | 340 430 | - | 24 208 | 24 208 | 23 385 | 823 | 3.5% | 340 430 |
| Surplus/ (Deficit) for the year | 59 756 | 53 896 | ı | 72 840 | 72 840 | 73 764 | (924) | -1.3% | 53 896 |

date variance column. 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-

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

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|---|---------|----------|------------------|------------|---------------------|------------|----------|----------|-----------|
| Description | Audited | Original | Adjusted Monthly | Monthly | YearTD | YearTD | ALD. | ALD. | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Revenue By Source | | | | | | | _ | _ | |
| Property rates | 20 270 | 26 182 | 1 | 1 963 | 1 963 | 2 186 | (223) | -10% | 26 182 |
| Property rates - penalties & collection charges | ŭ | ī | į | <u>1</u> | ķ | ij. | ī | | ¥ |
| Service charges - electricity revenue | 54 299 | 62 973 | 1 | 5 577 | 5 577 | 7 250 | (1 673) | -23% | 62 973 |
| Service charges - water revenue | Ě | il. | ij, | V | 1 | 1 | T | | 1 |
| Service charges - sanitation revenue | î | Ĕ | Ę | r. | E | í. | ï | | Ŋ. |
| Service charges - refuse revenue | 3 476 | 4 628 | ţ | 308 | 308 | 385 | 3 | -20% | 4 628 |
| Service charges - other | 1 363 | ī |) <u>t</u> | Ŋ. | ı | ı | ĭ | | 1 |
| Rental of facilities and equipment | 1 768 | 3 290 | Ę | 74 | 74 | 265 | (191) | -72% | 3 290 |
| Interest earned - external investments | 3 250 | 4 600 | Ē | 87 | 87 | 350 | (263) | -75% | 4 600 |
| Interest earned - outstanding debtors | 5 836 | 4 500 | ı | 431 | 431 | 320 | 111 | 35% | 4 500 |
| Dividends received | ŭ | á | 1 | 1 | 3 | 1 | 1 | | ļį. |
| Fines | 445 | 635 | r. | 51 | 51 | 45 | 6 | 14% | 635 |
| Licences and permits | 5 247 | 6348 | Ē | 1 | ĵ. | 530 | (530) | -100% | 6348 |
| Agency services | ij | ı | ij. | (1) | (4 | ű | ı | | ı |
| Transfers recognised - operational | 170 641 | 216 652 | Œ. | 88 520 | 88 520 | 82 217 | 6 303 | 8% | 216 652 |
| Other revenue | 844 | 1415 | 10 | 36 | 36 | 101 | (65) | 64% | 1 415 |
| Gains on disposal of PPE | ï | 1 | 1 | ă. | 1 | ì | 1 | | #2 |
| Total Revenue excluding capital transfers | 267 438 | 331 224 | | 97 047 | 97 047 | 93 649 | 3 399 | 4% | 331 224 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 93 553 | 115 256 | E | 15 044 | 15 044 | 9 564 | 5 480 | 57% | 115 256 |
| Remuneration of councillors | 17 905 | 18 543 | Ţ | 2716 | 2716 | 1 545 | 1 170 | 76% | 18 543 |
| Debt impairment | ā | 11 000 | ij | į. | j | ū | 1 | | 11 000 |
| Depreciation & asset impairment | î) | 35 000 | ţ. | 6 | ŧi. | Ď. | П | | 35 000 |
| Finance charges | ï | ı | 1 | ij | £ | Ĕ | П | | 1/ |
| Bulk purchases | 51 162 | 60 000 | Ĩ. | 5 5 | 56 | 3 560 | (3 502) | -98% | 60 000 |
| Other materials | 1 687 | 5 430 | ğı. | 323 | 323 | 426 | (103) | -24% | 5 430 |
| Contracted services | 11 357 | 21 950 | ij | <u>16</u> | ř. | 1 754 | (1 754) | -100% | 21 950 |
| Transfers and grants | 1 885 | 3 300 | 1 | ¥. | į. | 1 025 | (1 025) | -100% | 3 300 |
| Other expenditure | 79 594 | 69 551 | 1 | 6 068 | 6 068 | 5511 | 557 | 10% | 69 551 |
| Loss on disposal of PPE | É | 400 | Į. | 1 | 1 | 1 | - | | 400 |
| Total Expenditure | 257 143 | 340 430 | 1 | 24 208 | 24 208 | 23 385 | 823 | 4% | 340 430 |
| Surplus/(Deficit) | 10 295 | (9 206) | 1 | 72 840 | 72 840 | 70 264 | 2 576 | 0 | (9 206) |
| Transfers recognised - capital | 49 441 | 63 102 | ji | Tr. | 3 | 3 500 | (3 500) | (0) | 63 102 |
| Contributions recognised - capital | £ | I | Ē | t | 6 | Ď. | 1 | | ŧ |
| Contributed assets | 1 | ı | 1 | 1 | 1 | Ĺ | 1 | | ı. |
| Surplus/(Deficit) after capital transfers | 59 736 | 53 896 | - | 72 840 | 72 840 | 73 764 | | | 53 896 |
| Taxation | â | 1 | 1 | 1 | 1 | 1 | 1 | | 1 |
| Surplus/(Deficit) after taxation | 59 736 | 53 896 | - | 72 840 | 72 840 | 73 764 | | | 53 896 |
| Attributable to minorities | i | I | Ŧ | 1 | 1 | ï | | | ī. |
| Surplus/(Deficit) attributable to municipality | 59 736 | 53 896 | ı | 72 840 | 72 840 | 73 764 | | | 53 896 |
| Share of surplus/ (deficit) of associate | î | 1 | 1 | ij | T. | i | | | 1 |
| Surplus/ (Deficit) for the year | 59 736 | 53 896 | _ | 72 840 | 72 840 | 73 764 | | | 53 896 |
| | | | | | | | | | |

spending variance except employee related cost (10% variance), remuneration of Councilors, (2 and other revenue.. In the case of expenditure, 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, % variance) and other expenditure (11 % variance). Table C4 provides budget performance details for revenue by source and expenditure by type. all year to date actuals reflect an under

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

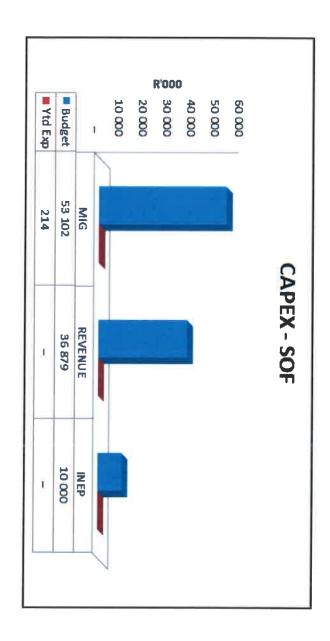
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

| Description | 2014/15 Audited | Original | Adiinatod | Honthiv | Budget Year 2015/16 | ar 2015/16 | 4 | 4 | Fill Vo |
|---|--------------------|----------|--------------------|---------|---------------------|------------|----------|----------|----------|
| Lescription | Outcome | Budget | Adjusted Budget | actual | actual | budget | Variance | variance | Forecast |
| Capital Expenditure - Standard Classification | | | | | | | _ | | |
| Governance and administration | 2 057 | 1 100 | ı | 23 | 29 | 100 | (17) | -71% | 1 100 |
| Executive and council | ř | 1 | 1 | ī | ì | 1 | Ţ | | |
| Budget and treasury office | 75 | ı | 1 | 1 | ĵ | y, | 1 | | |
| Corporate services | 1 982 | 1 100 | 1 | 29 | 29 | 100 | (71) | -71% | 1 100 |
| Community and public safety | | 6 500 | | 159 | 159 | 50 | 109 | 218% | 6 500 |
| Community and social services | 1 | 6 500 | 1 | 159 | 159 | 50 | 109 | 218% | 6 500 |
| Sport and recreation | 1 | ı | 1 | ï | ŧ | ŗ | ŗ | | |
| Public safety | t | Ţ | 1 | ī | ì | Œ. | į | | |
| Housing | ĭ | 1 | 1 | î | ï | £ | ţ | | |
| Health | 1 | 1 | 1 | ř | £ | 1 | ī | | |
| Economic and environmental services | 38 257 | 79 381 | - | 442 | 656 | 6 700 | (6 044) | -90% | 79 381 |
| Planning and development | Ť |) | * | ĩ | ř | ı | Ĭ. | | |
| Road transport | 38 257 | 79 381 | ı | 442 | 656 | 6 700 | (6 044) | -90% | 79 381 |
| Environmental protection | r | t | 1 | Ĺ | ï | 1 | ŀ | | |
| Trading services | 9 350 | 13 000 | ı | ı | 1 | 55 | (50) | -100% | 13 000 |
| Electricity | 9 350 | 13 000 | t. | Ĩ | ĩ | ij | 1 | | 13 000 |
| Water | Ţ | Ė | t | ĩ | ï | ij | E | | |
| Waste water management | Ţ | 1 | 1 | Ñ | ŧ | ī | Ŀ | | |
| Waste management | Ţ | () | 1 | ĩ | ï | 50 | (50) | -100% | |
| Other | ï | į. | j. | ĩ | ı | t | Ţ. | | |
| Total Capital Expenditure - Standard Classification | 49 665 | 99 981 | - | 630 | 844 | 6 900 | (6 056) | -88% | 99 981 |
| Funded by: | | | | | | | | | |
| National Government | 40 235 | 53 102 | į. | 442 | 656 | 4 552 | (3 896) | -86% | 53 102 |
| Provincial Government | ï | Œ | 1 | ĩ | ř | 1 | E | | |
| District Municipality | į | () | t | ĩ | î | Ť. | ŗ | | |
| Other transfers and grants | ı | 10 000 | r | ì | ı | ŧ. | ţ; | | 10 000 |
| Transfers recognised - capital | 40 235 | 63 102 | ı | 442 | 656 | 4 552 | (3896) | -86% | 63 102 |
| Public contributions & donations | j | ī | 1 | Ĩ | ij | r. | ţ) | | |
| Borrowing | i | ŧ | į. | Ē | ĵ. | r. | ij | | 99 |
| Internally generated funds | 9 430 | 36 879 | ſ | 188 | 188 | 2348 | (2 160) | -92% | 36 879 |
| Total Capital Funding | 49 665 | 99 981 | ı | 630 | 844 | 6900 | (6 056) | -88% | 99 981 |

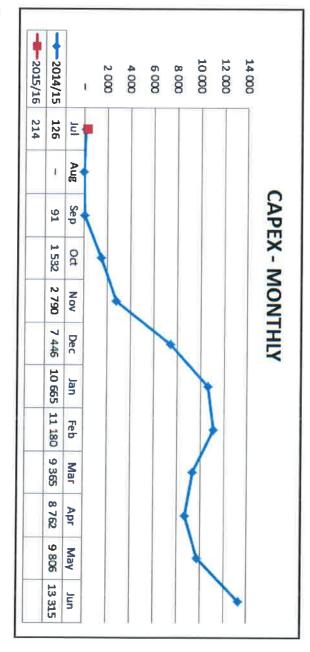
Table C5C: Monthly Capital Expenditure by Vote

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|--|----------|----------|-----------|---------|---------------------|------------|----------|------------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | ALD. | ATP GTA | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Multi-Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Executive & Council | 10 | Ě | r) | Î | į. | í | 1 | | ı |
| Vote 2 - Office of the Municipal Manager | 1 | Ŝi. | j j | 1 | ì | ī | ű. | | ï |
| Vote 3 - Budget & Treasury | 4 | ì | 3 | ï | ÿ | Ī | 1 | | ť |
| Vote 4 - Corporate Services | 1 239 | 1 100 | ¥. | 29 | 29 | 100 | (71) | -71% | 1 100 |
| Vote 5 - Community Services | 214 | 4 200 | 100 | 159 | 159 | 600 | (441) | -74% | 4 200 |
| Vote 6 - Technical Services | 36 382 | 56 735 | 9 | 442 | 656 | 3 423 | (2 767) | -81% | 56 735 |
| Vote 7 - Strategic Develeopment | ı | ï | t | ï | Ţ. | ĩ | E. | | i, |
| Vote 8 - Developmental Planning | £ | Ü | <u>fi</u> | Ê | (š | Î | | | 1 |
| Vote 9 - Executive Support | 90 | 1 | 1 | 1 | 4 | ì | ı | | į. |
| Total Capital Multi-year expenditure | 37 835 | 62 035 | | 630 | 844 | 4 123 | (3 279) | -80% | 62 035 |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Executive & Council | W) | ī | r | à | j) | í | a | | 1 |
| Vote 2 - Office of the Municipal Manager | <u>N</u> | ű | 31 | î | 1 | ĩ |) | | j. |
| Vote 3 - Budget & Treasury | ı | ĵ | Ĭ. | ï | Į. | î | ı. | | ß |
| Vote 4 - Corporate Services | 1 290 | î | 6 | Ê | (1) | ĩ | ar i | | ı |
| Vote 5 - Community Services | 1 | 2 300 | 9 | 9 | Œ | 250 | (250) | -100% | 2 300 |
| Vote 6 - Technical Services | 25 653 | 35 646 | () | ı | ţ | 2 527 | (2 527) | -100% | 35 646 |
| Vote 7 - Strategic Develeopment | ı | ï | (6) | ť | 10 | Ë | Ė | | 1 |
| Vote 8 - Developmental Planning | 1 009 | 1 | 1 | ï | 1 | ä | 9 | | 1 |
| Vote 9 - Executive Support | | 1 | 4 | 1 | 1 | í | ř | | j. |
| Total Capital single-year expenditure | 27 953 | 37 946 | 1 | ı | 1 | 2777 | (2777) | -100% | 37 946 |
| Total Capital Expenditure | 65 787 | 99 981 | ı | 630 | 844 | 0069 | (6 056) | -88% | 99 981 |

spending was incurred and the year to date budget amounts to R6, 9 million which shows an unfavourable spending variance of R6, 686 million (97%). The spending was only incurred on JJ The above two tables (Table C5 Capex and C5C) present capital expenditure performance by Municipal vote, standard classification and funding. For the month of July 2015, R214 thousand Zaaiplaas road that is funded by Municipal Infrastructure Grant (MIG)



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



October that is most likely to be case even in the current financial year. 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.

Table C6: Monthly Budget Statement Financial Position

| | 2014/15 | | Budget Ye | Budget Year 2015/16 | |
|--|---------|----------|------------|---------------------|-----------|
| Description | Audited | Original | Adjusted | YearTD | Full Year |
| ASSETS | 0 00000 | | - Separate | actoni | 1 Olocasi |
| Current assets | | | | | |
| Cash | 823 | 10 631 | Ĭ | 96 848 | 10 631 |
| Call investment deposits | 23 745 | 15 000 | ĵĵ | 34 672 | 15 000 |
| Consumer debtors | 23 009 | 24 184 | ij | 48 574 | 24 184 |
| Other debtors | 57 380 | 14 400 | 1 | 26 245 | 14 400 |
| Current portion of long-term receivables | (1) | a | ij | 1 | ĵ |
| Inventory | 2 636 | 2 500 | į | 5 899 | 2 500 |
| Total current assets | 107 592 | 66 715 | J | 212 238 | 66 715 |
| Non current assets | | | | | |
| Long-term receivables | ĵ | ĸ | ij | £. | ĵ |
| Investments | ï | Ķ | ij | N. | ĵ. |
| Investment property | 85 382 | 90 000 | 1 | 136 528 | 90 000 |
| Investments in Associate | 1 | (I | Ü | ī | į |
| Property, plant and equipment | 760 666 | 796 793 | ĵ | 674 865 | 796 793 |
| Agricultural | ũ | 3 | ij | ĵ | Ĩ |
| Biological assets | Ĭ | 1 | į | ï | Î |
| Intangible assets | Ĩ | ŀ | Ĭį. | Ĭ. | Ĉ |
| Other non-current assets | ĵ | I, | Ĭ. | | i |
| Total non current assets | 846 048 | 886 793 | 1 | 811 394 | 886 793 |
| TOTAL ASSETS | 953 641 | 953 508 | 1 | 1 023 632 | 953 508 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | Ĩ | 1 | Ĩ | 1) | į. |
| Borrowing | Ī | Ð | ĩ | () | Ú |
| Consumer deposits | 5 531 | 5 500 | ř | 5 265 | 5 500 |
| Trade and other payables | 91 210 | 29 000 | 'n | 229 306 | 29 000 |
| Provisions | J | | 1 | 1 | I |
| Total current liabilities | 96 741 | 34 500 | ı | 234 571 | 34 500 |
| Non current liabilities | | | | | |
| Borrowing | Ĭ, | £ | ř | t, | Ų |
| Provisions | 30 512 | 40 000 | ŭ | 33 014 | 40 000 |
| Total non current liabilities | 30 512 | 40 000 | 1 | 33 014 | 40 000 |
| TOTAL LIABILITIES | 127 254 | 74 500 | ı | 267 585 | 74 500 |
| NET ASSETS | 826 387 | 879 008 | ı | 756 047 | 879 008 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 826 387 | 879 008 | t | 756 047 | 879 008 |
| TOTAL COMMINITY WEALTH/FOLLTY | 205 207 | 970 000 | 1 | 780 047 | 1 |
| | 100 070 | 0000 | | 150 967 | 800 678 |

and the provisions that are incorporated in the annual financial statements for prior financial to 2014/15 transactions that were paid using creditors suspense that still need to be cleared off The above table shows that community wealth amounts to R756, 047 million, total liabilities R267, 585 million and the total assets R1, 023 billion. The increase in total liabilities is attributed

Table C7: Monthly Budget Statement Cash Flow

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|---|-----------|-----------|----------|----------|---------------------|------------|-----------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | 4 T | 설 | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Ratepayers and other | 70 625 | 107 021 | ĩ | 41 801 | 41 801 | 8 9 1 8 | 32 882 | 369% | 107 021 |
| Government - operating | 170 756 | 170 641 | į. | 88 520 | 88 520 | 14 220 | 74 299 | 522% | 170 641 |
| Government - capital | 52 968 | 50 840 | i) | t) | 9) | 4 237 | (4 237) | -100% | 50 840 |
| Interest | 3 939 | 8 105 | (i) | 160 | 160 | 675 | (515) | -76% | 8 105 |
| Dividends | r | É | ř. | j) | 0 | <u>t</u> | Ē | | ı |
| Payments | | | | | | | | | |
| Suppliers and employees | (255 258) | (254 448) | i) | (24 208) | (24 208) | (21 204) | 3 004 | -14% | (254 448) |
| Finance charges | ß | Ē | j) | r. | Ę | B | Ê | | 17 |
| Transfers and Grants | (1 885) | (9 600) | t). | ĵ; | t, | (800) | (800) | 100% | (9 600) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 41 145 | 72 559 | 1 | 106 273 | 106 273 | 6 047 | (100 226) | -1658% | 72 559 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 500 | 5 000 | i | 1 | 1 | 417 | (417) | -100% | 5 000 |
| Decrease (Increase) in non-current debtors | r) | Ê | 1 | 1 | gr. | į | â | | 1 |
| Decrease (increase) other non-current receivables | 6 | ŔĨ | 1 | 1 | gi. | ij | 1 | | 9 |
| Decrease (increase) in non-current investments | Ę | 1 | , | 91 | į | 1 | â | | 1 |
| Payments | | | | | | | | | |
| Capital assets | (71 102) | (77 290) | 1/ | (214) | (214) | (6 441) | (6 227) | 97% | (77 290) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (70 602) | (72 290) | 1 | (214) | (214) | (6 024) | (5 810) | 96% | (72 290) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | á. | ā | i | 1 | 1 | ı | ì | | ì |
| Borrowing long term/refinancing | ij | ā | (i | ij | j | ı | Ĩ | | i |
| Increase (decrease) in consumer deposits | 2 361 | 500 | (i | 894 | 894 | 42 | 852 | 2045% | 500 |
| Payments | | | | | | | | | |
| Repayment of borrowing | 1 | ã | ì | 9 | ī | 1 | ī | | ı |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 2 361 | 500 | 1 | 894 | 894 | 42 | (852) | -2045% | 500 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (27 096) | 769 | ı | 106 953 | 106 953 | 2 | | | 769 |
| Cash/cash equivalents at beginning: | 51 663 | 20 000 | * | | 24 567 | 20 000 | | | 24 567 |
| Cash/cash equivalents at month/year end: | 24 567 | 20 769 | 4 | | 131 520 | 20 064 | | | 25 336 |
| | | | | | | 1000 | | | 20000 |

and the net cash inflow from financing activities is R894 thousand. The cash and cash equivalent held at the end of July 2015 amounted to R131, 520 million that is made up of cash investing activities is R214 thousand that is mainly comprised of capital expenditure movement; amounting R96, 848 million and short term investments of R34, 672 million as presented in Table C7 presents details pertaining to cash flow performance. For the month of July 2015, the net cash inflow from operating activities is R106, 273 million whilst net cash outflow from under current assets

PART 2: SUPPORTING TABLES

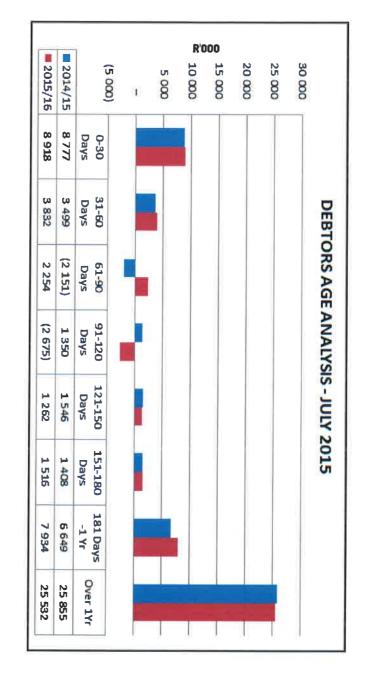
Supporting Table: SC 3 - Debtors Age Analysis

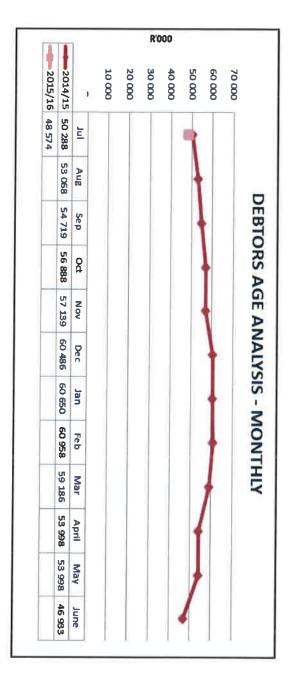
| | | | | | Budget Ye | ar 2015/16 | | | | |
|---|-----------|---------------|---------------|----------------|-----------------|-----------------|---------------------|---------------|----------|--------------------------|
| Description | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 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 | - | - | 79- | 40 | | - | 2-1 | 48 | = | 222 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 5 207 | 2 348 | 734 | 490 | 231 | 479 | 1714 | 4 600 | 15 803 | 7 514 |
| Receivables from Non-exchange Transactions - Property Rates | 2 030 | 850 | 694 | 612 | 513 | 550 | 2 947 | 13 808 | 22 005 | 18 431 |
| Receivables from Exchange Transactions - Waste Water Management | | | 2= | 20 | = | ~ | = | 128 | <u>u</u> | |
| Receivables from Exchange Transactions - Waste Management | 308 | 118 | 68 | 43 | 28 | 26 | 132 | 997 | 1 720 | 1 226 |
| Receivables from Exchange Transactions - Property Rental Debtors | 78 | 10 | 10 | 11 | 10 | 58 | 680 | 78 | 935 | 836 |
| Interest on Arrear Debtor Accounts | 477 | 455 | 433 | 411 | 391 | 377 | 1 939 | 5 236 | 9717 | 8 352 |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | | :+: | - | -01 | - | - | 5 4 | | - | = |
| Other | 818 | 51 | 315 | (4 243) | 90 | 26 | 523 | 813 | (1 606) | (2 790) |
| Total By Income Source | 8 918 | 3 832 | 2 254 | (2 675) | 1 262 | 1 516 | 7 934 | 25 532 | 48 574 | 33 569 |
| 2014/15 - totals only | 8 777 | 3 499 | (2 151) | 1 350 | 1 546 | 1 408 | 6 649 | 25 855 | 46 842 | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | |
| Organs of State | 1 023 | 447 | 470 | 384 | 301 | 538 | 2 085 | 4 269 | 9 518 | 7 577 |
| Commercial | 3 978 | 947 | 573 | (2 089) | 252 | 201 | 1 447 | 5 130 | 10 439 | 4 941 |
| Households | 2 861 | 1 574 | 750 | 440 | 325 | 358 | 1 936 | 9 234 | 17 479 | 12 294 |
| Other | 1 056 | 864 | 461 | (1 410) | 385 | 420 | 2 466 | 6 898 | 11 138 | 8 757 |
| Total By Customer Group | 8 918 | 3 832 | 2 254 | (2 675) | 1 262 | 1 516 | 7 934 | 25 532 | 48 574 | 33 569 |

of July amount to R48, 574 million. The debtors' book is made up as follows: Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end

- Rates 45,30%
- Electricity 32,53%
- Rental 1, 93%
- Refuse removal 3,54%
- Other 3,31%

The debtors' age analysis is graphically presented below.





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

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

TOP TWENTY DEBTORS

| Account No | Account No Customer Name | Town Suburb | Suburb Con Type | Owner Type | Owner Type Indigent/ Pensioner Handed Ove Outs. Balance | Handed Ove | Outs. Balance |
|------------|--------------------------|-------------|---------------------|------------|---|------------|---------------|
| 9900067 | WATER PURIFICAT | GROBLERSDAL | GOVERNMENT OCCUPIER | | Z | 4 | 7 201 170 |
| 9012345 | BREED J & OOSTH | GROBLERSDAL | FARM | OCCUPIER | N | Z | 584 894 |
| 9901060 | KLEINWATERFONTE | GROBLERSDAL | GOVERNMENT OCCUPIER | OCCUPIER | N | 4 | 576 214 |
| 1501364 | JAN JOUBERT T | GROBLERSDAL | INDUSTRIAL | OWNER | N | z | 405 178 |
| 20494 | BREAKAWAY TRUST | GROBLERSDAL | BUSINESS | OWNER | N | ~ | 289 057 |
| 506535 | BUMAZI PROPERTI | GROBLERSDAL | BUSINESS | OCCUPIER | N | Z | 258 214 |
| 201885 | SHOPRITE CHECKE | GROBLERSDAL | SSANISNB | OCCUPIER | N | Z | 223 349 |
| 9000000 | REPUBLIEK VAN S | FARMS JS | AGRICULTURE | OWNER | N | 4 | 211 502 |
| 9001077 | ROYAL SQUARE IN | FARMS JS | FARM | OWNER | N | 4 | 189 142 |
| 2913 | SHOPRITE/CHECKE | GROBLERSDAL | MUNICIPAL | OCCUPIER | N | Υ | 184 004 |
| 6000908 | DEPARTMENT OF E | MOTETEMA A | RESIDENTIAL | OWNER | N | Υ | 178 737 |
| 9001035 | NDEBELE MAHLANG | FARMS JS | AGRICULTURE | OWNER | N | Υ | 172 845 |
| 9000804 | UNKNOWN | FARMS JS | FARM | OWNER | N | Υ | 161 361 |
| 2000270 | PROVINSIALE HOS | GROBLERSDAL | GOVERNMENT OCCUPIER | OCCUPIER | Z | Z | 160 171 |
| 211693 | BOXER SUPERSTOR | GROBLERSDAL | BUSINESS | OCCUPIER | Z | Z | 151 182 |
| 9001052 | NDEBELE STAM | FARMS JS | AGRICULTURE | OWNER | Z | Y | 149 714 |
| 9000628 | LANDBOUNAVORSIN | FARMS JS | AGRICULTURE | OWNER | Z | Υ | 144 961 |
| 9001039 | NDEBELE MAHLANG | FARMS JS | FARM | OWNER | Z | Υ | 144 910 |
| 214913 | MEAT SPOT | GROBLERSDAL | BUSINESS | OCCUPIER | Z | N | 142 772 |
| 9001055 | NDEBELE STAM | FARMS JS | AGRICULTURE | OWNER | Z | Υ | 140 232 |
| Total | | | | | | | 11 669 608 |
| | | | | | | | |

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 | 91 - 120 | 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 | -f Year | Year | | chart |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 1 | 1 | ij | î | ì | i | 1 | ı | t | £ |
| Bulk Water | 0200 | r | ŗ. | į | ñ. | î) | Ē | f< | I. | 1 | i i |
| PAYE deductions | 0300 | 1 | 1 | 9 | j | 1 | ī | a | ı | 1 | ŧ |
| VAT (output less input) | 0400 | ı | 1 | ĵ | ï | ı | į | r | E | r. | Ĭį. |
| Pensions / Retirement deductions | 0500 | Ŋ | <u>(</u>) | ij | į. | Ĉ. | Ď | 116 | 1 | 1 | 9 |
| Loan repayments | 0600 | t | 1 | 9) | , | i | ĩ | 1 | 9 | į | į |
| Trade Creditors | 0700 | ı | 1 | Ţ | ï | ı | ĭ | I. | Ŋ. | ij | ij |
| Auditor General | 0800 | ſ | ij | ľ | Ű. | į. | ŧŝ. | BEC | ğı. |) | ı |
| Other | 0900 | j | ı | 1 | i | ı | ì | 1 | 1 | ı | i |
| Total By Customer Type | 1000 | 1 | - | | ı | - | - | ı | 1 | | Ė. |

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 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

TOP TWENTY CREDITORS PAID

| 433 239 | | Total |
|---------|-------------------------------------|-------|
| 3 670 | Mafolofolo Travel | 37563 |
| 4 180 | 2BZA Trading Enterprise | 37629 |
| 4 920 | Asante Viable Solutions | 37747 |
| 6 950 | Emathenjini Investment | 40085 |
| 7500 | Majesty Prints (Pty) Ltd | 41013 |
| 10 040 | Rapotoane Construction and Projects | 31369 |
| 13 000 | Theomei Projects | 41000 |
| 15 300 | Kodumela Moepa Thutse | 40093 |
| 17 100 | Ntshiana Trading Enterprise | 32508 |
| 18 999 | Rena Batswako Transport and Co | 530 |
| 20 000 | Kamagedion Trading and Project | 37661 |
| 21 130 | Kgolane Trading | 41010 |
| 22 500 | Mabalane Lethabo Shibu Trading | 37606 |
| 24 480 | Bahwaduba Le Mbonani Trading | 37700 |
| 28 600 | Hlafsane Trading and Projects | 40078 |
| 40 820 | Dlulabaphi Trading | 37763 |
| 174 050 | Maikarabelo Trading | 41011 |
| Amount | Creditor | Code |
| | | |

The above table presents the top twenty creditors paid during the month of July 2015 and an amount of R433 thousand was paid during the month under review.

Supporting Table: SC 5 - Investment Portfolio

| 34 672 | 10 927 | 23 659 | | 87 | | | | TOTAL INVESTMENTS AND INTEREST |
|------------------|--------------|---|---------------|------------------|----------------|------------|------------|--|
| | | | | | | | | |
| 10 932 | 10 927 | 10 | 0.05% | 5 | 31-Jul-2015 | Short term | 3 Months | Absa - MIG |
| 23 409 | | 23 328 | 0.35% | 82 | 3-Sep-2015 | Short term | 3 Months | Nedbank |
| 331 | 0 | 331 | 0.40% | _ | 31-Jul-2015 | Short term | 1 Month | Saniam |
| | | month | | | | | Yra/Months | INDICATE OF THE PROPERTY OF TH |
| end of the month | market value | for the month month 1(%) beginning of the market value end of the month | month 1(%) | for the month | investment | Investment | Investment | Name of institution & investment in |
| Market value at | Change in | Yield for the Market value at | Yield for the | Accrued interest | Expiry date of | Type of | Period of | Investments by maturity |

million has been invested as at end of July 2015. The opening balance was R23, 659 million, accrued interest for the month amounted to R87. Additional amount of R10, 927 million was invested during the month of July. Supporting table SC5 presents all investments that indicate that the total amount of R34, 672

Supporting Table: SC 6 - Transfers and Grant Receipts

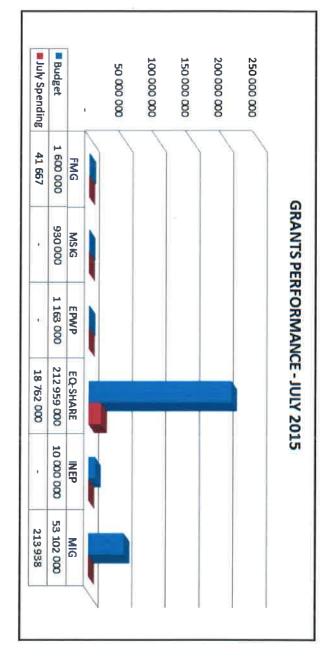
| 279 754 | | - | 102 190 | 102 190 | 102 190 | | 279 754 | 236 481 | TOTAL RECEIPTS OF TRANSFERS & GRANTS |
|-----------|----------|----------|------------|---------------------|---------|----------|----------|---------|--|
| 63 102 | | 1 | 10 927 | 10 927 | 10 927 | ı | 63 102 | 65 840 | Total Capital Transfers and Grants |
| į | | 1 | 15 | 1 | f | E | ī. | 1 | N/A |
| ı | | 1 | - | - | - | | 1 | ı | Other grant providers: |
| 1 | | 1 | т. | 1 | £: | ı | i, | 6. | N/A |
| | | ā | 1 | 1 | - | - | | 1 | District Municipality: |
| ı | | 9 | Į. | 1 | 1 | Е | Ę. | t | NA |
| ı | | ı | - | ı | - | | ı | ı | Provincial Government: |
| 10 000 | | ij | 11 | 9 | ą | 000 | 10 000 | 1 | Intergrated National Electrification Grant |
| 53 102 | | 3 | 10 927 | 10 927 | 10 927 | 31 | 53 102 | 65 840 | Municipal Infrastructure Grant (MIG) |
| 63 102 | | 1 | 10 927 | 10 927 | 10 927 | - | 63 102 | 65 840 | National Government: |
| | | | | | | | | | Capital Transfers and Grants |
| 216 652 | | 1 | 91 263 | 91 263 | 91 263 | 1 | 216 652 | 170 641 | Total Operating Transfers and Grants |
| , | | ĵ | Ţ. | ï | ï | 1 | 1 | 1 | N/A |
| ı | | ř | - | | 1 | ı | | ı | Other grant providers: |
| r | | Ť. | t | 1 | 1 | I | 1 | H | NA |
| ı | | ï | ı | ı | , | ı | 1 | 1 | District Municipality: |
| ť | | ř | ı | ì | r | ı | ij | t | NA |
| ı | | 1 | ı | 1 | ι | • | - | | Provincial Government: |
| 1 163 | | E | 1 | į | ij | 1 | 1 163 | 1 187 | EPWP incentive |
| 930 | | į. | 930 | 930 | 930 | £ | 930 | 934 | Municipal Systems Improvement |
| 1 600 | | r. | 1 600 | 1600 | 1 600 | E | 1600 | 1 600 | Finance Management |
| 212 959 | | Ė | 88 733 | 88 733 | 88 733 | ŧ. | 212 959 | 166 920 | Local Government Equitable Share |
| 216 652 | | 1 | 91 263 | 91 263 | 91 263 | ı | 216 652 | 170 641 | National Government: |
| | | | | | | | | | Operating Transfers and Grants |
| Forecast | variance | variance | budget | actual | actual | Budget | Budget | Outcome | |
| Full Year | 4TD | 4Tb | YearTD | YearTD | Monthly | Adjusted | Original | Audited | Description |
| | | | ar 2015/16 | Budget Year 2015/16 | | | | 2014/15 | |

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R102, 190 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.

Supporting Table: SC 7 Transfers and grants - Expenditure

| | 2014/15 | | | | Budget Year 2015/16 | 2015/16 | | | |
|--|---------|----------|----------|----------|---------------------|---------|----------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | ATP. | 4 | Full Year |
| | Outcome | Budget | Budget | actual , | actual | budget | variance | variance | |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 170 635 | 216 652 | - | 18 762 | 18 762 | 19 927 | (1 165) | 5.8% | 216 652 |
| Local Government Equitable Share | 166 920 | 212 959 | ī | 18 762 | 18 762 | 19 625 | (863) | | 212 959 |
| Finance Management | 1 600 | 1 600 | î | 0 | 1 | 133 | (133) | -100.0% | 1600 |
| Municipal Systems Improvement | 934 | 930 | â | ij | 1 | 78 | (78) | -100.0% | 930 |
| EPWP Incentive | 1 181 | 1 163 | 1 | į | 1 | 91 | (91) | -100.0% | 1163 |
| Other transfers and grants [insert description] | 6 | ŗ. | â | 1 | ı | ĝ | 1 | | |
| Provincial Government: | ı | ı | ı | ę. | ı | ı | 1 | | 1 |
| N/A | ŭ | E | į. | ij | 19 | ř | 1 | | |
| Other transfers and grants [insert description] | ř | ŧ, | ĵ | į. | I : | Ř. | 6 | | |
| District Municipality: | ì | ı | ı | ı | ı | 1 | 6 | | 1 |
| NIA | | | | | | | r). | | |
| Other grant providers: | ı | ı | ï | ī | 1 | 1 | ľ | | 0 |
| Total prograting propositions of Transfers and Crants. | 470.635 | 340.083 | | 40 760 | 40 750 | 40.007 | 1400 | 7 | |
| Capital expenditure of Transfers and Grants | | 2000 | | 10104 | 10.01 | 170.01 | (100) | 60.0 | 700017 |
| National Government: | 42 434 | 63 102 | 1 | 214 | 214 | 3 500 | (3 500) | -100.0% | 63 102 |
| Municipal Infrastructure Grant (MIG) | 42 434 | 53 102 | ă. | 214 | 214 | 2 500 | (2 500) | | 53 102 |
| Intergrated National Electrification Grant | | 10 000 | ĵ | Ţ | 1 | 1 000 | (1 000) | -100.0% | 10 000 |
| Provincial Government: | 1 | į. | Si | | i | 1 | JE. | | 1 |
| NIA | | | | | | | Ţ | | |
| District Municipality: | 10 | 1 | 1 | , | ı | ı | 1 | | ı |
| N/A | | | | | | | ğ | | |
| Other grant providers: | ı | ı | 1 | 1 | 1 | • | ă | | ji |
| NVA | | | | | | | 1 | | |
| Total capital expenditure of Transfers and Grants | 42 434 | 63 102 | ı | 214 | 214 | 3 500 | (3 286) | -93.9% | 63 102 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 213 068 | 279 754 | | 18 976 | 18 976 | 23 427 | (4 451) | -19.9% | 279 754 |

thousand is spent from capital grant (MIG). An amount of R18, 762 million has been spent on grants during the month of July 2015 and the year to date budget amounts to R23, 427 million and this results in under spending variance of R4, 665 (19.9%). R18, 762 million is spent from operational grant (Equitable share) whilst R214



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

- Financial Management Grant 2.60%
- Municipal Systems Improvement Grant 0.00%
- Expanded Public Work Programme 0.00%
- Equitable Share 8.80%
- Municipal Infrastructure Grant 0.40%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

| | 2014/15 | | | | Dividend Vo | 20045146 | | | |
|---|---------|----------|----------|---------|---------------|----------|--------------------|----------|-----------|
| Summary of Employee and Councillor remuneration | Audited | Original | Adjusted | Monthly | YearTD YearTD | YearTD | 접 | d T | 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 | į. | 1 849 | 1 849 | 296 | 1 554 | 526% | 3548 |
| Pension and UIF Contributions | 1 047 | 1 408 | ij. | 174 | 174 | 117 | 57 | 48% | 1 408 |
| Medical Aid Contributions | 252 | 408 | Ē | 4 | 4 | 32 | 10 | 28% | 408 |
| Motor Vehicle Allowance | 4 030 | 4 075 | Ē | 649 | 649 | 340 | 309 | 91% | 4 075 |
| Cellphone Allowance | ĭ. | 1 554 | į. | t) | ř | 130 | (130) | -100% | 1 554 |
| Housing Allowances | ť | | E | ţ; | į) | į. | r | | |
| Other benefits and allowances | 381 | 7 550 | į. | Ţ | Ě | 629 | (629) | -100% | 7 550 |
| Sub Total - Councillors | 17 905 | 18 543 | ı | 2716 | 2716 | 1 545 | 1 170 | 76% | 18 543 |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 3 106 | 4 831 | £ | 594 | 594 | 403 | 191 | 48% | 4 831 |
| Pension and UIF Contributions | 209 | 503 | Ĩ. | 51 | 51 | 42 | 6 | 23% | 503 |
| Medical Aid Contributions | į | 175 | Ţ | 106 | 106 | 15 | 91 | 625% | 175 |
| Overtime | ij | ï | ť | į | 1 | t | E | | ij, |
| Performance Bonus | j. | î | 1 | į | ī | ı | Į. | | ť |
| Motor Vehicle Allowance | 566 | 840 | ij | 8 | 96 | 70 | 26 | 37% | 840 |
| Cellphone Allowance | 3 | ã | 3 | 3 | t | 1 | t | | T) |
| Housing Allowances | | ij | 1 | 1 | ï | 1 | ī | | ī |
| Ciner benefits and allowances | 2 | 596 | Ä | 5 | 5 | 50 | (45) | -90% | 596 |
| Payments in lieu of leave | ij | ã | N. | 1 | 1 | * | 1 | | 1 |
| Long service awards | ij. | ĵ | ¥ | 1 | 1 | ı | 1 | | t |
| Post-retirement benefit obligations | ı | ï | 3 | - | 1 | Ţ | ı | | ı |
| Sub Total - Senior Managers of Municipality | 3 936 | 6 944 | - | 852 | 852 | 579 | 274 | 47% | 6 944 |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 58 199 | 73 424 | į | 9 584 | 9 584 | 6 598 | 2 987 | 45% | 73 424 |
| Pension and UIF Contributions | 11 194 | 14 613 | Œ | 1 873 | 1 873 | 1 218 | 655 | 54% | 14 613 |
| Medical Aid Contributions | 2949 | 4 616 | 9 | 522 | 522 | 385 | 138 | 36% | 4 616 |
| Overtime | 1 473 | 1 380 | ij | 210 | 210 | 115 | 95 | 82% | 1 380 |
| Performance Bonus | 1 | Œ | á | a | t | 1 | 4 | |)(|
| Motor Vehicle Allowance | 4 994 | 5 632 | æ | 1571 | 1 571 | 469 | 1 101 | 235% | 5 632 |
| Celiphone Allowance | 9 | Ť | 1 | á. | ij | 9 | ì | | ji. |
| Housing Allowances | 95 | 157 | 1) | 17 | 17 | 13 | 4 | 33% | 157 |
| Other benefits and allowances | 9713 | 7 864 | T. | 239 | 239 | 136 | 103 | 76% | 7 864 |
| Payments in lieu of leave | 1 001 | 530 | 6 | 10 | 10 | 44 | (34) | -77% | 530 |
| Long service awards | ŗ | 95 | e | 166 | 166 | œ | 1 5 8 ; | 1991% | 95 |
| Post-retirement benefit obligations | Ľ | | Q | É | • | T. | ā | | |
| Sub Total - Other Municipal Staff | 89 617 | 108 312 | ı | 14 192 | 14 192 | 8 985 | 5 206 | 58% | 108 312 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 111 458 | 133 799 | 1 | 17 759 | 17 759 | 11 109 | 6 650 | 60% | 133 799 |
| TOTAL MANAGERS AND STAFF | 93 553 | 115 256 | ı | 15 044 | 15 044 | 9 564 | 5 480 | 57% | 115 256 |
| | | | | | | | | | |

total salaries, allowances and benefits paid for July 2015 amounts to R14, 192 million and the expenditure for remuneration of councilors amounts to R 2, 716 million. Table SC8 provides details for Remuneration of Councillors and Employee related cost. The

| | | | | | | Budget Ye | ar 2015/16 | | | | | | 2015/16 M | dium Tem | n Revenue |
|---|-----------|---------|---------|---------|----------------|------------------|------------|-------------------|---|------------|---------------|------------------|------------------|-----------|-----------|
| Description | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget | Budget | Budget |
| | Outcome | | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Year | Year+1 | Year +2 |
| Cash Receipts By Source | | 1 | | | | | | | | | | | | | |
| Property rates | 3 4 1 1 | _ | | 1 | | | _ | | | - | | 20 938 | 24 349 | 25 847 | 27 359 |
| Property rates - penalties & collection charges | 700 | - | | 322 | 1 2 | 520 | 20 | (122 | 182 | - | | 122 | | 20 | |
| Service charges - electricity revenue | 5 818 | - 5 | 2.7 | 722 | - | 100 | 27 | 722 | | 0.5 | | 52 747 | 58 565 | 62 167 | 65 803 |
| Service charges - water revenue | - | _ | | | | | | | - | - | | 02.11 | 00000 | 02 101 | - |
| Service charges - sanitation revenue | 1 | - | | (75) | (=) | 225 | 3.1 | | ======================================= | 200 | | 100 | 1000 | | - 6 |
| Service charges - refuse | 248 | - | | 7.00 | | | | | 1000 | | | 4 056 | 4 304 | 4 569 | 4 836 |
| Service charges - other | 240 | -3 | | 122 | - | 1.00 | 7 | 72 | | = = | | 7 000 | 7 007 | 4 000 | 7 000 |
| Rental of facilities and equipment | 90 | | | - | | | | - | | - | | 3 200 | 3 290 | 3 493 | 3 697 |
| Interest earned - external investments | 87 | - | | 3472 | - 75 | | = | /== | 1000 | - 73 | | 4 513 | 4 600 | 4 883 | 5 169 |
| | 73 | | | - | - | - | | 200 | - | 70 | | | 4 000 | | 1 |
| Interest earned - outstanding debtors Dividends received | 1 | | _ | C 644 | - | | - | | | | - | (73) | - | 944 | - |
| Fines | = | | - | | _ | | - | - | _ | ine. | - | | 040 | 200 | 956 |
| | 1 1 1 1 1 | ~ | = | 277 | | - E.S | = | 7.55 | | ₹. | _ | 318 | 318 | 335 | 353 |
| Licences and permits | 1 149 | = 1 | _ | 1000 | - | | - | - | 200 | - | - | 4 670 | 5 819 | 6 177 | 6 538 |
| Agency services | 100 | | - | 199 | (44) | 99.3 | - | 0.00 | - | - | - | ±. | : - : | 9.1 | - |
| Transfer receipts - operating | 88 520 | | _ | | - | - | _ | 7= | = | 4 | - | 128 132 | 216 652 | 233 223 | 229 161 |
| Other revenue | 31 085 | | | | | 7.4 | | 375 | | | | (29 988) | 1 096 | 1 515 | 1 595 |
| Cash Receipts by Source | 130 480 | | - 57 | _ | - | - | - | : - -: | - | | | 188 513 | 318 994 | 342 207 | 344 510 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | | = | - | = | = | ==: | = 1 | 144 | :=: | | = | 63 102 | 63 102 | 65 178 | 68 289 |
| Contributions & Contributed assets | - | - | - | - 3 | _ | - 2 | | 3.2 | - | - | - | _ | = | - | - |
| Proceeds on disposal of PPE | - | > | 2 | · | | | _ | | - | 77.7 | - | | - | | : |
| Short term loans | - | | | - | | | _ | Sec. 1 | | | Dec | - | - | | 1000 |
| Borrowing long term/refinancing | | 2.9 | 722 | :==: | ==: | 227 | | 344 | ==: | 40 | 524 | | 122 | <u>49</u> | 744 |
| Increase in consumer deposits | 894 | ==: | 722 | === | 325 | 220 | = | 723 | 525 | 55/ | 42 | (394) | 500 | 500 | 500 |
| Receipt of non-current debtors | - | | - | : | | | _ | | | | - | | | | - |
| Receipt of non-current receivables | | - | 7.00 | 746 | 3#1 | | | - | 581 | 940 | - | (100) | 2460 | 260 | |
| Change in non-current investments | - | | - | | 144 | | | - | - | = 1 | | - | - | | 2 44 |
| Total Cash Receipts by Source | 131 374 | = 1 | 12 | 124 | | = 1 | | - | - | === | 72 | 251 222 | 382 596 | 407 885 | 413 299 |
| Cash Payments by Type | 10.10.1 | | | | | | | | | | | | | | |
| Employee related costs | 15 044 | | 7.00 | | | | | | | | | 100 212 | 115 256 | 122 344 | 129 501 |
| Remuneration of councillors | 2716 | 20 | 570 | 322 | | 20 | 100 | | - | 200 200 | 7.65 | 15 828 | 18 543 | 19 563 | 20 600 |
| Interest paid | 2710 | | 32 | | | | | = | = | | 16 | 10020 | 10 040 | 10 000 | 20 000 |
| Bulk purchases - Electricity | 58 | W V | 100 | | | | | | | | - 1 | 59 942 | 60 000 | 63 300 | 66 655 |
| Bulk purchases - Water & Sewer | 30 | 7.4 | | - 52 | === | 7.1 | 12 | === | === | 2.0 | | 33 342 | 00 000 | | 00 033 |
| Other materials | 323 | | | 135 | == | = 0 | 15 | === | === | E2 | 5.55 | 5 107 | 5 430 | 5 764 | 6 101 |
| | I | - | 2.00 | 500 | - | | (= | | - | *** | 196 | | | | |
| Contracted services | | _ | 500 | | - | - | 1 - | 199 | | | 192 | 21 950 | 21 950 | 23 300 | 24 389 |
| Grants and subsidies paid - other municipalities | = | | - | ** | - | 2.7 | | - | | - 80 | | | 0.000 | 0.500 | |
| Grants and subsidies paid - other | 70 | | | | - | est.) | 5.75 | 100 | | 21 | 2.00 | 3 300 | 3 300 | 3 503 | 3 708 |
| General expenses | 6 068 | | 0.00 | | - | - | 176 | 180 | | =) |) | 56 586 | 62 654 | 62 393 | 59 190 |
| Cash Payments by Type | 24 208 | - | 3= | - | - | - | | - | - | ** | - | 262 926 | 287 133 | 300 168 | 310 144 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 214 | = | 95 | 177 | ## E | - | 85 | 1000 | ~ | = = | | 99 767 | 99 981 | 99 178 | 98 589 |
| Repayment of borrowing | = | - | ije: | | > +0 | - | ::=: | ** | - 90 | ₩. | 7 0 | i = i | | - | 7- |
| Other Cash Flows/Payments | 90 | | S22 | 123 | - 24 | | 722 | 199 | | 4 | 722 | | | | 52 |
| Total Cash Payments by Type | 24 421 | 12 | | 229 | | | 72 | | | 2/ | 72 | 362 693 | 387 114 | 399 346 | 408 733 |
| NET INCREASE/(DECREASE) IN CASH HELD | 106 953 | 1.5 | | - | - | - | - | _ | | 75.4 | 1075 | (111 471) | (4 519) | 8 540 | 4 566 |
| Cash/cash equivalents at the month/year beginning: | 24 567 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 24 567 | 20 049 | 28 588 |
| Cash/cash equivalents at the month/year end: | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 131 520 | 20 049 | 20 049 | 28 588 | 33 155 |

million and the total cash payment for the month were R24, 421 million. This is a supporting by source and payments by type. The monthly cash receipts reflect an amount of R 131, 374 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 | YearTD | YearTD | 4Tb | AT O | 랓 |
| | Outcome | Budget | Budget | actual | actual | budget | variance variance | | Original |
| | | | | | | | | | Budget |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 126 | 4 584 | ï | 214 | 214 | 4 584 | 4 370 | 95.3% | 0.21% |
| August | ř | 6 184 | Ü | Ŋ. | į) | 10 768 | ij | 0.0% | 0.00% |
| September | 91 | 7 005 | 1 | 1 | ì | 17 773 | ű | 0.0% | 0.00% |
| October | 1 532 | 8 840 | ï | 9 | ij | 26 613 | j | 0.0% | 0.00% |
| November | 2 790 | 11 250 | ī | 1 | í | 37 863 | ï | 0.0% | 0.00% |
| December | 7 446 | 11 260 | ř | Ę | ř. | 49 123 | Ĕ | 0.0% | 0.00% |
| January | 10 665 | 8 500 | T. | 1 | 30 | 57 623 | ij | 0.0% | 0.00% |
| February | 11 180 | 12 291 | ű | į | ï | 69 914 | î | 0.0% | 0.00% |
| March | 9 365 | 9710 | i | 1 | ï | 79 624 | ï | 0.0% | 0.00% |
| April | 8 762 | 7 165 | ĵ) | ß. | 10 | 86 789 | (| 0.0% | 0.00% |
| May | 8 514 | 6 842 | i | 1 | ij | 93 631 | ű | 0.0% | 0.00% |
| June | 5315 | 6 350 | 1 | ı | 1 | 99 981 | 1 | 0.0% | 0.00% |
| Total Capital expenditure | 65 787 | 99 981 | ı | 214 | | | | | |

target not being achieved. budget spending is way below the projected spending for July and this might result in quarterly table the capital expenditure for the month of July amounts to R214 thousand. Supporting table SC12 provides information on the monthly trends for capex. In terms of this The capital

million and only R214 thousand 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 R4, 584

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

| Description | 2014/15 Audited | Original | Adjusted Monthly | Monthly | Budget Ye | Budget Year 2015/16 YearTD YearTD | a | a | Full Year |
|---|--------------------|----------|------------------|---------|-----------|-----------------------------------|----------|----------|-----------|
| POSCI PROI | Outcome | Budget | Aujustea | actual | actual | budget | variance | variance | Full Year |
| Capital expenditure on new assets | | | | | | | | | |
| Infrastructure | 44 586 | 57 102 | | 442 | 656 | 4 759 | 4 103 | 86.2% | |
| Roads, Pavements & Bridges | 38 541 | 40 602 | ı | 442 | 656 | 3 384 | 2728 | 80.6% | |
| Storm water | 597 | 5000 | ı | ¢į. | T. | 417 | 417 | 100.0% | \neg |
| Generation | Œ. | ¥ | ï | ı | t | r | ï | | - |
| Transmission & Reticulation | 3 151 | 10 000 | j. | ı | ı | 233 | 833 | 100.0% | _ |
| Street Lighting | 2 297 | 1500 | Ī. | ij. | Ē. | 125 | 125 | 100.0% | |
| Community | 2 498 | 1 | 1 | | | | | | |
| Parks & gardens | 159 | 1. | ı | Q. | %i | (i | | | |
| Cemeteries | 2 339 | i. | ı | I) | È | • | ı | | |
| Social rental housing | 31 | ì | í | ī | 1 | 1 | ï | | |
| Other | Ē | ŧ. | ſ | 90 | á | | 1 | | |
| Other assets | 1 065 | ı | | | | | | | |
| Other | 1 065 | - | 1 | ı | 1 | | 1 | | |
| Total Capital Expenditure on new assets | 48 148 | 57 102 | | 442 | 656 | 4 759 | 4 103 | 86.2% | 57 102 |

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

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|---|---------|----------|----------|-------------|---------------------|------------|----------|----------|--------------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | ð | 쥘 | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Capital expenditure on renewal of existing assets | | | | | | | | | |
| Infrastructure | 10 595 | 30 779 | • | 156 | 159 | 2 565 | 2406 | 93.8% | 30 779 |
| Roads, Pavements & Bridges | 6 532 | 26 779 | i | 1) | 1 | 2 232 | 2 232 | 100.0% | 26779 |
| Storm water | 3 | 1 | ı | 3 | ì | ī | ĩ | | î |
| Generation | ř. | 10 | ı | 1 | î | ı | ĩ | | i |
| Transmission & Reticulation | 3 565 | 1500 | ĩ | ij. | ř | 125 | 125 | 100.0% | 1500 |
| Waste Management | 499 | 2500 | î | 159 | 159 | 208 | 49 | 23.7% | 2500 |
| Transportation | t | Ü | Ē | 1 | ï | 1 | Ü | | Į i |
| Gas | 3 | 1 | i | Ţ | ï | Ĭ. | ï | | E |
| Other | alle | ı | i. | į. | ı | 1 | i | | į |
| Other assets | 7 044 | 12 100 | • | 83 | 29 | 1008 | 979 | 97.1% | 12 100 |
| General vehicles | 1 | į | 1 | 1 | ğ | 1 | | | ĩ |
| Specialised vehicles | E | ij | Û | 10 | ı | T) | ı | | (ji |
| Plant & equipment | 1 | 1 | Ĩ | į | ï | Ĭ. | Ĩ. | | i) |
| Computers - hardware/equipment | 469 | 500 | î | 9 | 9 | 42 | 42 | 100.0% | 500 |
| Furniture and other office equipment | 282 | 500 | Ë | 1 5) | i, | 42 | 42 | 100.0% | 500 |
| Abattoirs | ä | Ŧ | Ĭ | į | 1 | ï | ĩ | | t |
| Markets | ŝĚ. | T) | 1 | 1 | ij | t | ı | | 1 |
| Civic Land and Buildings | 2588 | 1000 | Û | r, | 1 | ස | 23 | 100.0% | 1000 |
| Other Buildings | | 10 000 | ű | <u></u> | 1 | 833 | 833 | 100.0% | 10 000 |
| Other Land | 1009 | 16 | ı | 1 | Ē | ng | 11 | | 1 |
| Surplus Assets - (Investment or Inventory) | î | (I | ï | 1 | į | 1 | ĩ | | |
| Other | 855 | 100 | li) | 29 | 29 | 00 | (21) | -246.4% | 1 |
| Total Capital Expenditure on renewal of existing assets | 17 639 | 42 879 | | | | 3573 | 3 385 | 94.7% | 42 879 |

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

| | 2014/15 | | | | Budget Year 2015/16 | ar 2015/16 | | | |
|--|---------|------------|----------|-----------|---------------------|------------|----------------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | ð | 됩 | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Repairs and maintenance expenditure | | | | | | | | | |
| Infrastructure | 3 506 | 4500 | | <u>\$</u> | 27 | 375 | (262) | -70.0% | 4 500 |
| Roads, Pavements & Bridges | 88. | 3000 | 06 | 461 | 637 | 250 | (387) | 7.5 | 3000 |
| Storm water | 244 | ũ | j | ı | 1 | ï | j. | ŭ. | Ĭ. |
| Generation | ĩ | 1 | ı | 1 | 1 | ï | 10 | 6 | ı |
| Transmission & Reticulation | 1271 | ï | 1 | 6 | T. | 990 | 1 | 1 | 1 |
| Street Lighting | Ť. | ij. | 1 | 1 | ì | ï | ũ | ï | 1 |
| Waste Management | 1 110 | 1 500 | 3 | ï | 1 | 125 | 125 | 100.0% | 1500 |
| Transportation | î | ı | ı | ı | r | ı | Ü | ï | i |
| Gas | ï. | ĵ). | Ü | 1 | 1 | í. | 1 | î | ì |
| Other | 1 | 1 | ï | 1 | 1 | ĵ | ï | 1 | ı |
| Other assets | 7 481 | 7 200 | • | 38 | 395 | 433 | æ | | 7 200 |
| General vehicles | 3 931 | 2000 | | 394 | 394 | ı | (394) | | 2000 |
| Specialised vehicles | ı | | | | | | 1 | | |
| Plant & equipment | 586 | 3 000 | ű | _ | | 250 | 249 | 99.7% | 3000 |
| Other Buildings | 1 498 | 2000 | ï | 1 | E. | 167 | 167 | 100.0% | 2000 |
| Other Land | | T) | ı, | 6 | Ė | 1 | 1 | 1 | 1 |
| Surplus Assets - (Investment or Inventory) | | (M) | 9. | ŋ | 1 | jį. | ï | i | 1 |
| Other | 1 466 | 200 | ı | 1 | 1 | 17 | 17 | 100.0% | 200 |
| Intangibles | ı | 120 | • | | | 150 | 15 | 100.0% | 120 |
| Computers - software & programming | ı | 5) | ĮŲ. | 1 | 1 | j. | 1 | | 3 |
| Other | 1 | 120 | ı | ı | 1 | 10 | 1 0 | 100.0% | 128 |
| Total Repairs and Maintenance Expenditure | 10 988 | 11 820 | | 856 | 1 032 | 818 | (214) | -26.2% | 11 820 |

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

| By Assect Clases/Sub-clase | L | | 2014/16 | | | | Budget Year 2015/16 | ar 2015/16 | | 1 | |
|--|--------------|----------------------------------|---------|----------------|----------|--------------|---------------------|---------------|--------------|---------|-----------|
| Sear Class/Sub-class 32638 27435 | Description | | Audited | Budget | Adjusted | Monthly | YearTD | YearTD | Variance | | Full Year |
| 22 2435 sold transport 27 703 sins & Bridges 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 27 710 28 20 29 20 20 20 21 45 20 21 45 | Depreciation | n by Asset Class/Sub-class | | 1 1 | | | | t | - | | |
| And utarisport And utarisport And And analysis Ectricity Ectricity A 725 A 726 A 726 A 726 A 727 | Infrastructi | JF8 | ı | 32 638 | ı | 1 | 1 | 2720 | 2720 | 100.0% | 32 638 |
| ater 2328 Reliculation 2328 Reliculation 2328 after 232 | Roads, F | avements & Bridges | 1 1 | 22 710 | 1.1 | 9 0 | 1 1 | 1 893 | 1 893 | 100.0% | 22 710 |
| Reliculation Reliculation after after property filities rigency initiation relicities rigency initiation rent - 2145 alleries - 2145 sing rent - 2145 sing - | Storm wa | ler Claration | ű ř | 4 725 | î | 6.0 | 1 | 394 | 394 | 100.0% | 4 725 |
| atter after olvs initiation name ther name t | Generati | סח מים - בופכוויכווא | î i i | 2 328 | i i | 1 1 | 1 1 | 194 | 194 | 100.0% | 2 328 |
| arite and the control of the control | Transmis | sion & Reticulation | î 3 | 1 575 | i | (1) | à a | 131 | 13 q | 100.0% | 1 575 |
| aritication Initiation Initi | Street Lig | hung | Ē | į | ĩ | 16 | î | £ | î j | | Ē |
| nnitation nitation nitation her naidion her 1 300 nent 1 300 nent 1 300 | Infrastructu | ire - Water | F | ij. | Ē | ij. | ıŘ | | ā | | ñ |
| nritation her filtres dia dia dia dia dia 2145 2145 1 300 1 3 | Water ou | rification | i si | 1 3 | iā | ()) | i li | 0 | î | | î |
| Initiation Castlon Per 1 300 Per 2 145 Idia Idi | Reticulati | ion | i | Œ D | 1 1 | 1 3 | î î | 1 1 | ïïï | | ΪÌ |
| dia dia dia dia dia dia dia dia | Infrastructu | ire - Sanitation | î | Ĭ. | Ĭ. | ß. | É | 10 | 1 | | á |
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Quality certificate

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

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature 1 6 real

Date /3/08/20/5