



**Monthly Budget Statement/
3rd Quarter**

31 March 2017

Glossary

<p>Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.</p>
<p>Budget – The financial plan of the Municipality.</p>
<p>Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.</p>
<p>Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.</p>
<p>Deficit – The amount by which expenditure exceed revenue.</p>
<p>DoRA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.</p>
<p>Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.</p>
<p>GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.</p>
<p>MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.</p>
<p>Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.</p>
<p>Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.</p>
<p>Surplus - A situation in which income exceeds expenditures.</p>
<p>Tariff – means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff.</p>
<p>SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.</p>
<p>SBU – Strategic Business Unit</p>
<p>Vote – One of the main segments into which a budget is divided into for the appropriation of money at department/ functional area- level.</p>

DIRECTORATE: BUDGET AND TREASURY OFFICE

ITEM: 15

FILE REF: 4/1

FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2017.

Report of the Chief Financial Officer

Purpose

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 (Municipal Budgeting Monitoring and Reporting Requirements).

Strategic Objective

To comply with MFMA priorities as well as MFMA implementation plan

Background

The Financial Report provides a high level overview of the organisation's financial viability and sustainability. The report meets the requirements of the Municipal Finance Management Act (MFMA 56/2003 – S66 and S71) and the Municipal Budgets and Reporting Regulations (MBRR - No 32141 gazetted 17 April 2009).

Discussion

Section 71 (1) states that “the accounting officer of the municipality must by no later than **10 working days after the end of each month** submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget”.

Section 52(d) states that “the municipality must within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality

For the reporting period ending 31 March 2017, the 10 working days reporting period expires on **18 April 2017**. The Budget and Treasury Office has met the timelines for this reporting period.

RECOMMEND

That the report be noted.

Contents

1.1 EXECUTIVE SUMMARY..... 4

1.1.1 Revenue Performance 4

1.1.2 Expenditure performance 4

1.1.3 Capital Performance 4

1.1.4 External Loans and Finance Leases 6

1.1.5 Debtors..... 6

1.1.6 Creditors..... 7

1.1.7 Investments 8

1.1.8 Staff Expenditure Report 8

In-year budget statement tables 10

2.1 Table C1: Monthly budget statement summary 10

2.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification) 11

2.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) 12

2.4 Table C4 - Monthly Budget Statement - Financial Performance (revenue and expenditure) 13

2.5 Table C5 Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification and funding) 14

2.6 Table C6: Monthly Budget Statement - Financial Position 15

2.7 Table C7: Monthly Budget Statement - Cash flow 16

PART 2- SUPPORTING DOCUMENTATION 17

Table SC1 Material variance explanations 17

Table SC2 Monthly Budget Statement - performance indicators 17

Table SC3 Monthly Budget Statement - Aged Debtors 18

Table SC4 Monthly Budget Statement - Aged Creditors 18

Table SC5 Monthly Budget Statement - investment portfolio 19

Table SC7 (1) Monthly Budget Statement – transfers and grant expenditure 21

Table SC9 Monthly Budget Statement – actuals receipts and expenditure 22

Section 9 - Capital programme performance 23

Table SC12 Monthly Budget Statement - capital expenditure trend 23

Table SC13a Monthly Budget Statement - capital expenditure on new assets 24

Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class 26

Table SC13d Monthly Budget Statement - depreciation 27

Section 10 - Municipal Manager Quality certification 28

Annexure A Capital Programme 2016/2017 29

PART 1 – IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The financial results for the period ending 31 March 2017 are summarised as follows:

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
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	2,259,655	2,818,325	2,903,275	225,309	1,902,703	2,177,456	(274,753)	-13%	2,903,275
Total Expenditure	2,838,196	2,578,556	2,661,921	206,987	1,822,439	1,996,440	(174,001)	-9%	2,661,921
Surplus/(Deficit)	(578,541)	239,769	241,354	18,322	80,264	181,016	(100,751)	(0)	241,354
Transfers recognised - capital	473,585	622,026	612,668	88,646	269,086	459,501	(190,414)	(0)	612,668
Surplus/ (Deficit) for the year	(104,956)	861,795	854,022	106,968	349,351	640,516			854,022

1.1.1 Revenue Performance

The approved budgeted revenue for 2016/2017 amounts to R 2 818 325 000 which increased to R 2 903 274 700 to during Adjustments Budget. Actual revenue billed which includes operating grants and other direct income as at 31 March 2017 amounts **R 1 902 703 476.05: 66%**(February 2017: 58%) of the current budget.

1.1.2 Expenditure performance

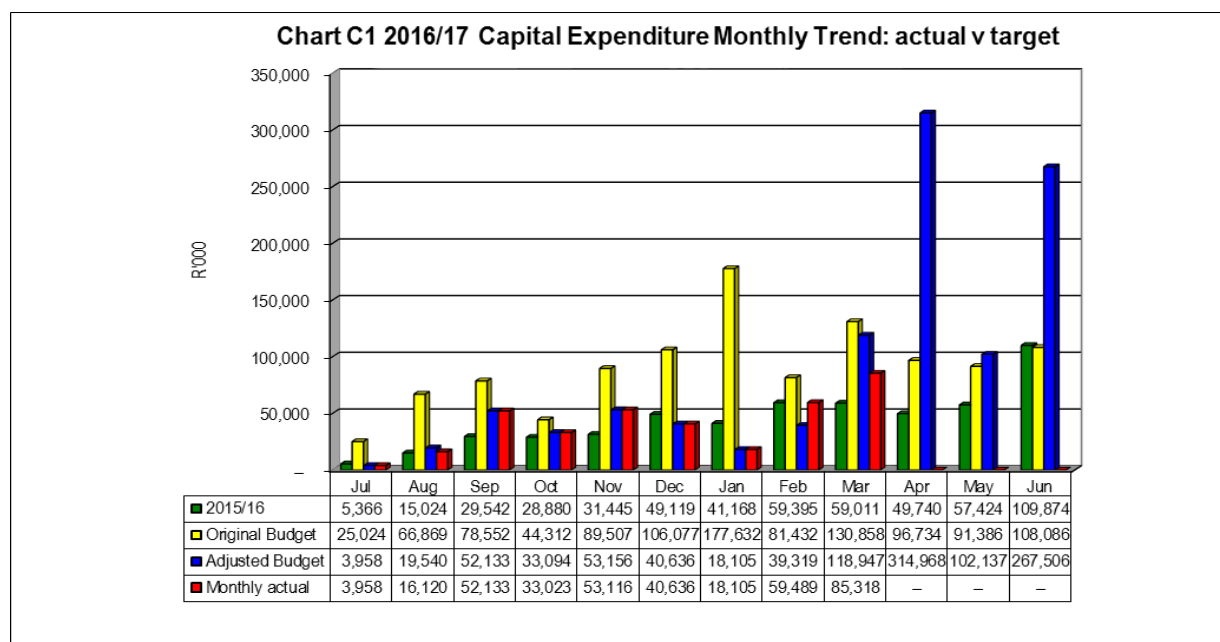
The approved budgeted expenditure for the year is R 2 578 556 000 which increased to R R 2 661 920 595 during Adjustments Budget. Total expenditure year to date as at 31 March 2017 amounted to **R 1 822 439 056.55: 68%** (February 2017:61%) of the current a budget. The total expenditure incurred relate to employee cost, bulk purchases contracted services and general expenditure. Debt Impairment and Depreciation are shown pro-rata for reporting purposes as the actual expenditure will only be known at year end.

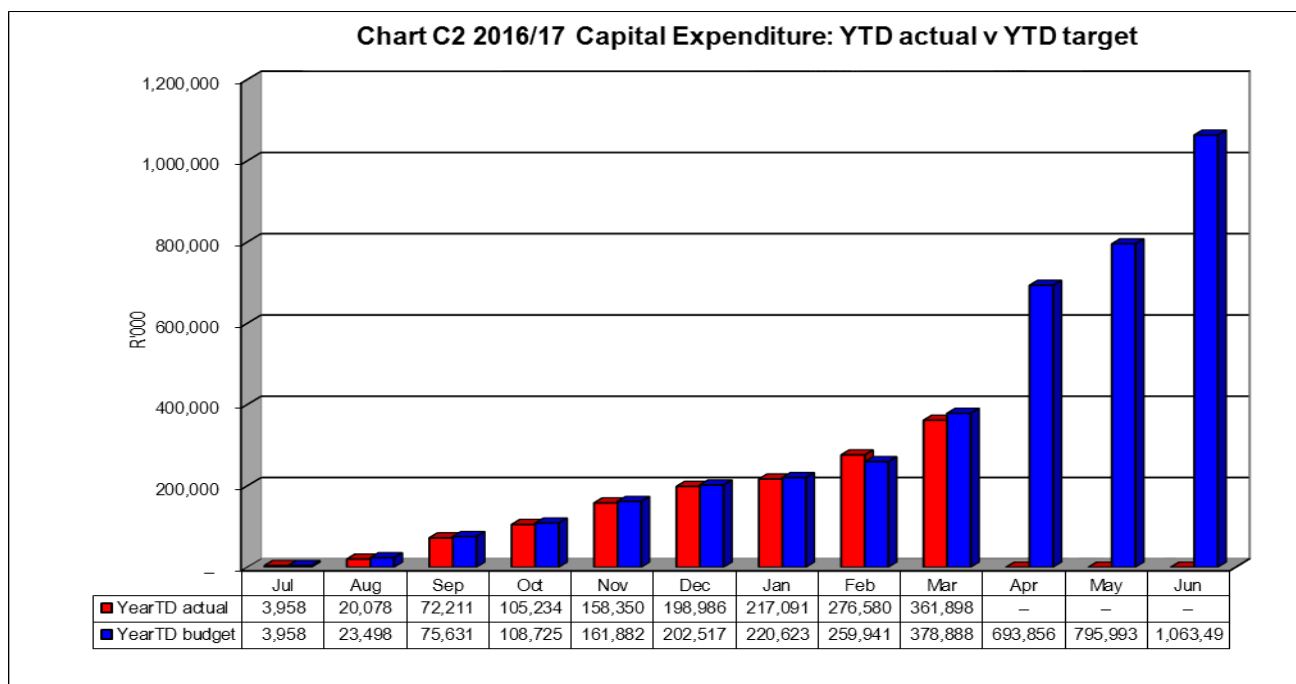
1.1.3 Capital Performance

Approved capital budget for 2016/2017 amounts to R 1 096 467 000 which decreased to R1 063 499 359 to during Adjustments Budget. Payments in respect of Capital Projects amounts to R 361 938 699 as at 31 March 2017. Total capital expenditure on MIG as at the end of March amounted to 50%, while at the same time other capital grants spending amounted to average of 60%. The municipality has put measures in place to ensure that all the grants including CRR are committed and fully spent at year end.

The breakdown as at 31 March 2017 is tabulated as follows:

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
R thousands								%	
Funded by:									
National Government	422,812	622,026	612,668	79,556	290,971	459,501	(168,529)	-37%	612,668
Transfers recognised - capital	422,812	622,026	612,668	79,556	290,971	459,501	(168,529)	-37%	612,668
Public contributions & donations	3,343					-	-		-
Borrowing	-	235,000	235,000		23,475	176,250	(152,775)	-87%	235,000
Internally generated funds	109,834	239,441	215,832	5,762	47,492	161,874	(114,381)	-71%	215,832
Total Capital Funding	535,989	1,096,467	1,063,499	85,318	361,939	797,625	(435,686)	-55%	1,063,499





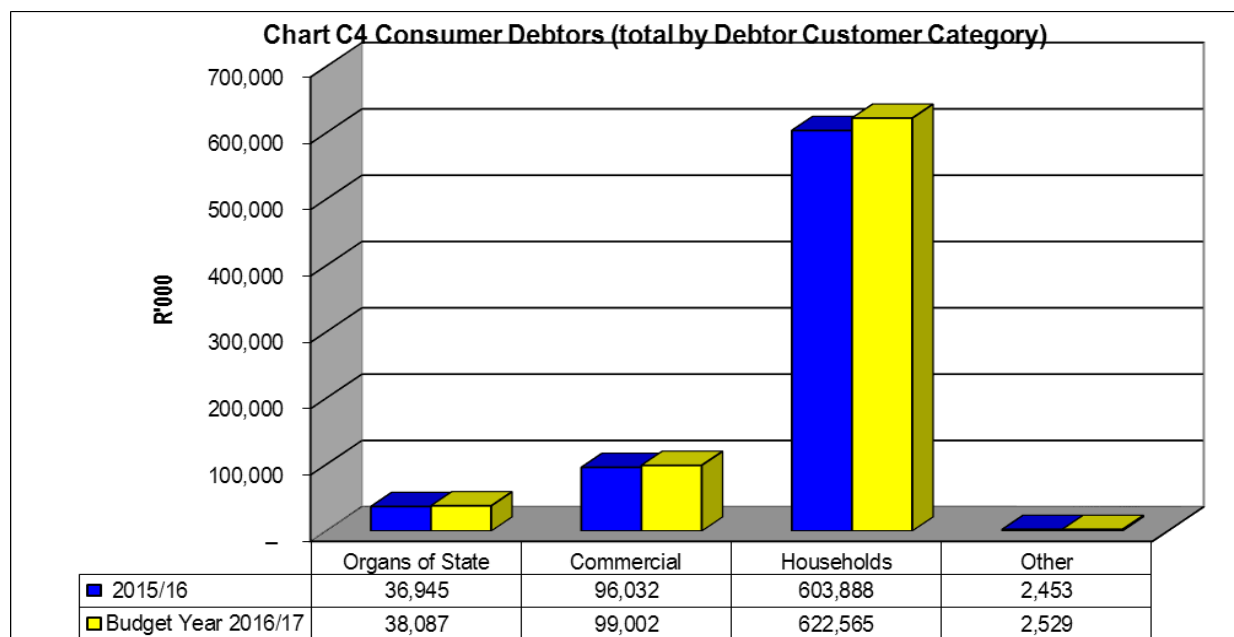
1.1.4 External Loans and Finance Leases

Municipality makes annual repayment to DBSA to the tune of R 87 987 339, 56 all this repayment are done semi-annually. Municipality received R 235 million from DBSA of which interest will be paid in July 2017, while at the same time capital repayment will be made in 2018 financial year. The municipality will however receive additional R 205 mill from Standard bank in next financial year 2017/18, with an interest and capital repayment of 18months.

Municipality has the following committed loans to date, DBSA loan, and Front-loading loan. Furthermore, municipality has entered into a 5year contract with Fleet Africa, on the finance lease which is due to expire March 2018. The annual repayment for Fleet Africa is R35 444 626.78 DBSA loans redeemable in 2019/20, 2020/21 and front-loading loan in 2017/18.

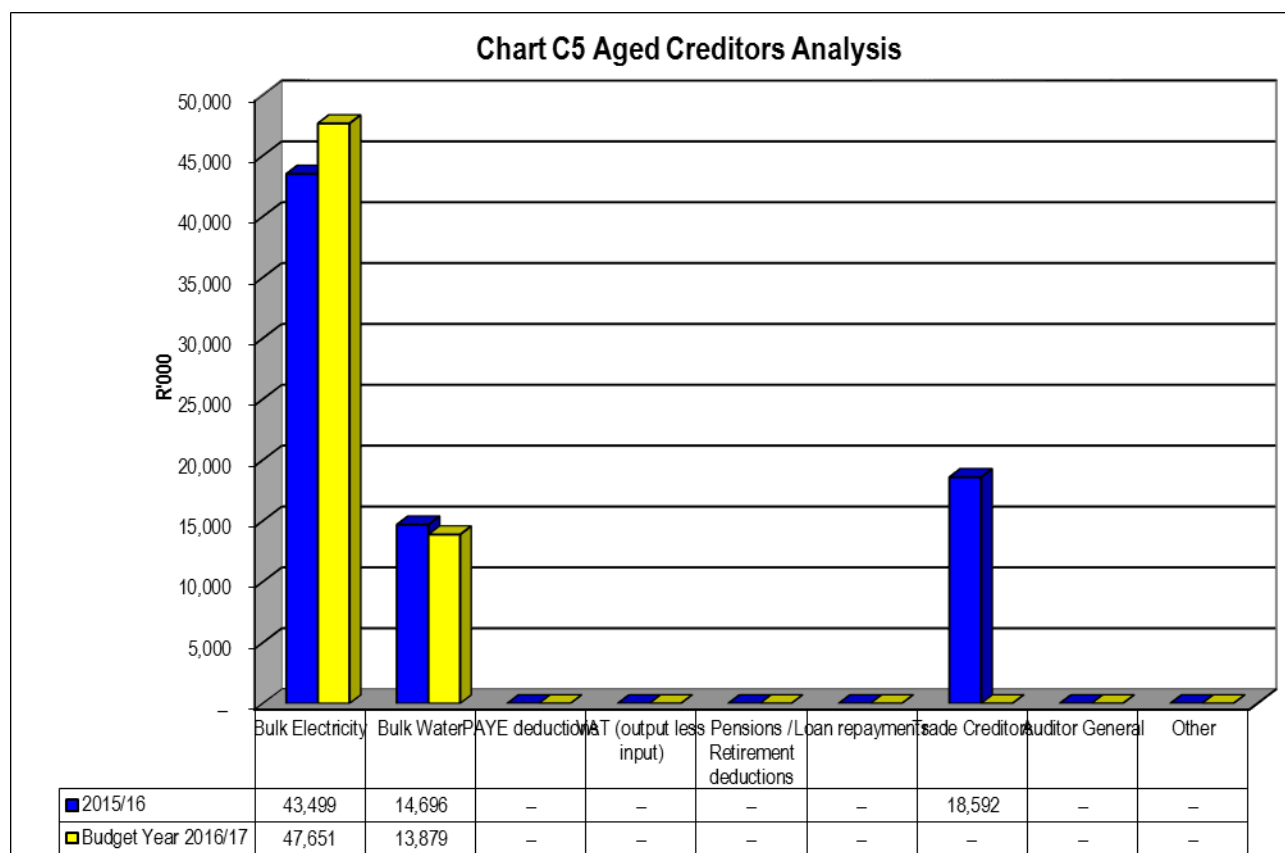
1.1.5 Debtors

Council debtor's book/ledger has a gross balance of **R 762,183,688.78** before debtor's impairment as at 31 March 2017.



1.1.6 Creditors

Outstanding trade creditors amounted to **R 61 530 567.73** 31 March 2017. Council pays its creditors within 30 days. In terms of circular 49 issued by treasury and further section 65(2) (e) of MFMA emphasize that municipality must honour its obligation within 30 days.



1.1.7 Investments

On 31 March 2017 Council had **R 534,150,800.00** of investments at an average rate of 7.028% per annum and the Grants account had a closing balance of **R 858,282.55**. Conditional grants are cash backed at all times through investments.

1.1.8 Staff Expenditure Report

The Staff Expenditure Report is submitted in terms of Section 66 of the Municipal Finance Management Act, which states that the Accounting Officer of a Municipality must, in a format and for periods as may be prescribed, report to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely

- a) Salaries and wages
- b) Contributions for pensions and medical aid
- c) Travel, motor car, accommodation, subsistence and other allowances
- d) Housing benefits and allowances
- e) Overtime payments
- f) Loans and advances
- g) Any other type of benefit or allowance related to staff

Employee benefits breakdown for the month ended 31 March 2017 are as follows:

DESCRIPTION	2016/17 BUDGET	2016/17 ADJUSTMENT BUDGET	2016/17 MONTH ACTUAL	2016/17 YTD ACTUAL	2016/17 YTD BUDGET
Basic Salaries and Wages	423,077,320	402,400,760	31,026,470	292,907,749	176,282,217
Pension Fund and UIF Contributions	83,084,120	86,667,807	6,235,373	56,501,575	34,618,383
Medical Aid Contributions	23,519,105	24,807,693	2,279,588	19,315,484	9,799,627
Overtime	29,560,965	40,640,743	3,845,267	35,274,229	12,317,069
Motor Vehicle Allowance	39,368,250	42,379,202	3,649,660	32,271,270	16,403,438
Housing Allowances	6,285,850	6,399,806	565,753	4,718,878	2,619,104
Other benefits and allowances	39,168,390	40,716,146	4,391,550	29,005,308	13,056,130
Councillors Allowance and Benefits	35,326,000	35,326,000	2,763,187	24,135,733	14,719,167
TOTAL	679,390,000	679,338,157	54,756,848	494,130,228	279,815,134

Overtime Breakdown per Directorate

Vote Description	2016/17 Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD Budget	YTD variance	% Spent
Vote 1 - Council	195,176	92,000	141,992	13,304	231,900	106,494		163%
Vote 2 - Office of the Municipal Manager	1,972	62,120	62,120	16,897	67,982	46,590	61%	109%
Vote 3 - Strategic Planning Monitoring and Evaluation	34,034	35,000	91,077	8,618	22,921	68,308	-38%	25%
Vote 4 - Engineering Services	22,828,076	14,441,845	18,116,231	1,786,968	17,289,907	13,587,173	-12%	95%
Vote 5- Community Services	16,317,021	11,210,000	15,500,687	1,264,686	13,177,411	11,625,515	15%	85%
Vote 6- Community Development	3,494,788	1,639,000	3,202,508	438,201	2,419,907	2,401,881	-59%	76%
Vote 7- Corporate and Shared Services	1,632,990	920,000	1,695,128	192,663	882,306	1,271,346	-19%	52%
Vote 8- Planning and Economic Development	605,670	171,000	341,000	25,741	116,293	255,750	48%	34%
Vote 9- Budget and Treasury	1,045,021	983,000	1,483,000	98,191	824,607	1,112,250	-78%	56%
Vote 10 -Transport Operations	-	7,000	7,000	-	-	5,250	0%	0%
Total	46,154,748	29,560,965	40,640,743	3,845,267	35,033,234	30,480,557	(1)	119%

Transfer of funds

Reference Number	Directorate	SBU	Transfer from	Amount	Transfer to	Amount	REASON as provided by SBU signed off by Director
CFO 03/01	Engineering Services	Project management	Entertainment	(32,830)	Subsistence and travel (PMU)	32,830	the funds have depleted
MM 03/01	Community development	Facility Commercialisation	Special Events	(2,345,466)	Building and equipment, grounds and fences, catering, cleaning and Marketing	2,345,466	Essential services to continue running as the votes was depleted
MM03/02	Corporate and shared services	Information Services	Salaries	(1,400,000)	Rental of equipment	1,400,000	the budget allocated to rental of Equipment is depleted
MM 03/03	Corporate and shared services	Fleet Management	Salaries Managers	(290,000)	Overtime: fleet management	290,000	the budgeted amount has since shown constrains in the first three months of the financial year

In-year budget statement tables

2.1 Table C1: Monthly budget statement summary

The table below provides a high-level summation of the Municipality's operating – and capital budgets, actual to date and financial position.

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
R thousands									
Financial Performance									
Property rates	281,024	357,780	357,780	26,253	232,264	268,335	(36,071)	-13%	357,780
Service charges	1,086,881	1,332,604	1,332,604	100,122	952,200	999,453	(47,253)	-5%	1,332,604
Investment revenue	27,593	40,000	40,000	3,525	17,291	30,000	(12,709)	-42%	40,000
Transfers recognised - operational	616,433	864,900	854,258	85,579	596,382	640,694	(44,311)	-7%	854,258
Other own revenue	247,725	223,041	318,632	9,831	104,566	238,974	(134,408)	-56%	318,632
Total Revenue (excluding capital transfers and contributions)	2,259,655	2,818,325	2,903,275	225,309	1,902,703	2,177,456	(274,753)	-13%	2,903,275
Employee costs	598,399	644,064	645,892	51,994	469,994	484,419	(14,425)	-3%	645,892
Remuneration of Councillors	27,155	35,326	35,326	2,763	24,136	26,495	(2,359)	-9%	35,326
Depreciation & asset impairment	477,164	180,000	180,000	15,000	135,000	135,000	-		180,000
Finance charges	34,579	40,000	40,000	-	11,337	30,000	(18,663)	-62%	40,000
Materials and bulk purchases	947,800	1,042,844	1,085,738	87,543	769,625	814,303	(44,678)	-5%	1,085,738
Transfers and grants	17,180	11,500	15,500	40	15,380	11,625	3,755	32%	15,500
Other expenditure	735,920	624,822	659,465	49,648	396,967	494,598	(97,632)	-20%	659,465
Total Expenditure	2,838,196	2,578,556	2,661,921	206,987	1,822,439	1,996,440	(174,001)	-9%	2,661,921
Surplus/(Deficit)	(578,541)	239,769	241,354	18,322	80,264	181,016	(100,751)	-56%	241,354
Transfers recognised - capital	473,585	622,026	612,668	88,646	269,086	459,501	(190,414)	-41%	612,668
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(104,956)	861,795	854,022	106,968	349,351	640,516	(291,166)	-45%	854,022
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(104,956)	861,795	854,022	106,968	349,351	640,516	(291,166)	-45%	854,022
Capital expenditure & funds sources									
Capital expenditure	535,989	1,096,467	1,063,499	85,318	361,898	796,804	(434,906)	-55%	1,063,499
Capital transfers recognised	422,812	622,026	612,668	79,556	290,971	459,501	(168,529)	-37%	612,668
Public contributions & donations	3,343	-	-	-	-	-	-		-
Borrowing	-	235,000	235,000	-	23,475	176,250	(152,775)	-87%	235,000
Internally generated funds	109,834	239,441	215,832	5,762	47,492	161,874	(114,381)	-71%	215,832
Total sources of capital funds	535,989	1,096,467	1,063,499	85,318	361,939	797,625	(435,686)	-55%	1,063,499
Financial position									
Total current assets	514,089	499,157	571,366		1,421,296				499,157
Total non current assets	9,431,768	10,226,963	10,349,557		9,823,696				10,226,963
Total current liabilities	584,920	574,934	628,063		1,152,330				574,934
Total non current liabilities	460,702	597,233	546,492		641,740				597,233
Community wealth/Equity	8,900,235	9,553,952	9,746,367		9,450,921				9,553,952
Cash flows									
Net cash from (used) operating	261,655	823,944	749,934	133,797	472,992	562,451	89,459	16%	749,934
Net cash from (used) investing	(481,022)	(1,003,244)	(939,367)	(85,316)	(352,454)	(623,045)	(270,591)	43%	(939,367)
Net cash from (used) financing	(17,272)	164,000	164,000	235,487	209,449	123,000	(86,449)	-70%	164,000
Cash/cash equivalents at the month/year end	86,225	34,700	60,793	-	416,213	148,631	(267,582)	-180%	60,793
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(9,441)	33,030	27,602	27,130	23,445	24,868	121,212	514,339	762,184
Creditors Age Analysis									
Total Creditors	61,531	-	-	-	-	-	-	-	61,531

2.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

The table below is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification

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
R thousands									
Revenue - Standard									
Governance and administration	1,602,316	1,914,246	1,989,838	209,329	1,165,735	1,492,378	(326,643)	-22%	1,989,838
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	546,395	459,948	555,539	35,090	299,622	416,654	(117,033)	-28%	555,539
Corporate services	1,055,922	1,454,298	1,434,298	174,238	866,113	1,075,724	(209,611)	-19%	1,434,298
Community and public safety	11,882	77,149	77,149	1,976	11,834	57,862	(46,027)	-80%	77,149
Community and social services	1,764	2,332	2,332	249	1,433	1,749	(316)	-18%	2,332
Sport and recreation	6,107	8,879	8,879	1,169	5,950	6,659	(709)	-11%	8,879
Public safety	4,000	63,663	63,663	555	4,413	47,747	(43,335)	-91%	63,663
Housing	11	28	28	3	38	21	17	82%	28
Health	-	2,247	2,247	-	-	1,685	(1,685)	-100%	2,247
Economic and environmental services	41,249	114,194	114,194	2,526	40,596	85,645	(45,049)	-53%	114,194
Planning and development	30,100	71,885	71,885	1,559	32,252	53,914	(21,662)	-40%	71,885
Road transport	7,943	12,037	12,037	818	7,231	9,028	(1,797)	-20%	12,037
Environmental protection	3,206	30,272	30,272	149	1,113	22,704	(21,591)	-95%	30,272
Trading services	1,165,350	1,334,762	1,334,762	100,124	953,624	1,001,072	(47,447)	-5%	1,334,762
Electricity	762,099	917,430	917,430	70,827	631,507	688,073	(56,565)	-8%	917,430
Water	285,771	284,956	284,956	17,505	220,591	213,717	6,875	3%	284,956
Waste water management	52,800	60,858	60,858	5,014	45,106	45,643	(538)	-1%	60,858
Waste management	64,679	71,518	71,518	6,778	56,420	53,639	2,781	5%	71,518
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2,820,797	3,440,351	3,515,942	313,955	2,171,790	2,636,957	(465,167)	-18%	3,515,942
Expenditure - Standard									
Governance and administration	794,871	706,233	714,868	61,461	470,547	536,151	(65,604)	-12%	714,868
Executive and council	157,484	161,814	132,747	8,863	103,284	99,561	3,723	4%	132,747
Budget and treasury office	213,021	265,700	282,256	17,415	123,141	211,692	(88,551)	-42%	282,256
Corporate services	424,366	278,719	299,865	35,183	244,122	224,899	19,224	9%	299,865
Community and public safety	319,888	376,137	392,335	30,596	286,818	294,251	(7,433)	-3%	392,335
Community and social services	83,260	85,911	87,697	7,652	62,500	65,773	(3,273)	-5%	87,697
Sport and recreation	68,335	100,956	101,467	8,088	70,472	76,100	(5,629)	-7%	101,467
Public safety	155,011	175,978	190,009	13,879	145,449	142,507	2,942	2%	190,009
Housing	9,069	8,747	8,765	657	5,730	6,574	(843)	-13%	8,765
Health	4,213	4,545	4,397	321	2,668	3,298	(630)	-19%	4,397
Economic and environmental services	326,311	240,663	282,883	22,634	178,048	212,162	(34,114)	-16%	282,883
Planning and development	64,211	81,469	84,312	6,727	56,345	63,234	(6,889)	-11%	84,312
Road transport	253,835	149,199	188,508	15,299	115,803	141,381	(25,578)	-18%	188,508
Environmental protection	8,265	9,995	10,062	609	5,900	7,547	(1,647)	-22%	10,062
Trading services	1,321,667	1,255,523	1,271,835	92,295	887,026	953,876	(66,850)	-7%	1,271,835
Electricity	820,140	778,997	787,649	54,946	569,843	590,737	(20,894)	-4%	787,649
Water	318,482	304,709	310,325	24,639	220,133	232,744	(12,611)	-5%	310,325
Waste water management	112,296	102,559	103,911	6,700	48,830	77,933	(29,103)	-37%	103,911
Waste management	70,748	69,258	69,949	6,010	48,221	52,462	(4,241)	-8%	69,949
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	2,762,737	2,578,556	2,661,921	206,987	1,822,439	1,996,440	(174,001)	-9%	2,661,921
Surplus/ (Deficit) for the year	58,059	861,795	854,022	106,968	349,351	640,516	(291,166)	-45%	854,022

2.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The table below is an overview of the budgeted financial performance in relation to revenue and expenditure by vote as well as the operating surplus or deficit.

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
R thousands								%	
Revenue by Vote									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	1,101,030	1,308,469	1,308,469	93,362	897,577	981,351	(83,774)	-8.5%	1,308,469
Vote 5 - Community Services	96,534	154,430	154,430	8,470	77,364	115,822	(38,458)	-33.2%	154,430
Vote 6 - Community Development	7,011	10,108	10,108	1,305	6,742	7,581	(839)	-11.1%	10,108
Vote 7 - Corporate and Shared Services	2,335	4,748	4,748	1	1,197	3,561	(2,364)	-66.4%	4,748
Vote 8 - Planning and Economic Development	13,928	53,126	53,126	1,494	24,390	39,845	(15,455)	-38.8%	53,126
Vote 9 - Budget and Treasury	1,599,958	1,909,471	1,985,062	209,324	1,164,520	1,488,797	(324,277)	-21.8%	1,985,062
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2,820,796	3,440,351	3,515,942	313,955	2,171,790	2,636,957	(465,167)	-17.6%	3,515,942
Expenditure by Vote									
Vote 1 - COUNCIL	134,541	180,814	152,626	10,224	113,900	114,470	(569)	-0.5%	152,626
Vote 2 - Office of the Municipal Manger	19,921	29,233	30,810	1,811	17,850	23,108	(5,257)	-22.8%	30,810
Vote 3 - Strategic Planning Monitoring and Evaluation	22,990	25,074	28,659	2,653	20,601	21,494	(894)	-4.2%	28,659
Vote 4 - Engineering Services	1,767,316	1,282,036	1,326,492	98,761	925,494	994,869	(69,376)	-7.0%	1,326,492
Vote 5 - Community Services	268,174	313,833	330,165	25,549	241,942	247,624	(5,682)	-2.3%	330,165
Vote 6 - Community Development	117,211	178,291	189,700	15,829	132,307	142,275	(9,967)	-7.0%	189,700
Vote 7 - Corporate and Shared Services	196,420	162,738	166,841	24,724	156,262	125,130	31,131	24.9%	166,841
Vote 8 - Planning and Economic Development	45,999	74,714	77,505	5,898	51,538	58,129	(6,591)	-11.3%	77,505
Vote 9 - Budget and Treasury	177,024	274,929	292,852	18,756	135,754	219,639	(83,884)	-38.2%	292,852
Vote 10 - Transport Operations	13,140	56,895	66,270	2,782	26,790	49,703	(22,913)	-46.1%	66,270
Total Expenditure by Vote	2,762,737	2,578,556	2,661,921	206,987	1,822,439	1,996,440	(174,001)	-8.7%	2,661,921
Surplus/ (Deficit) for the year	58,059	861,795	854,022	106,968	349,351	640,516	(291,166)	-45.5%	854,022

2.4 Table C4 - Monthly Budget Statement - Financial Performance (revenue and expenditure)

The table below is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

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
R thousands								%	
Revenue By Source									
Property rates	281,024	357,780	357,780	26,253	232,264	268,335	(36,071)	-13%	357,780
Property rates - penalties & collection charges			-	-	-	-	-		-
Service charges - electricity revenue	763,318	917,263	917,263	70,822	631,457	687,947	(56,490)	-8%	917,263
Service charges - water revenue	207,759	284,895	284,895	17,505	220,591	213,671	6,920	3%	284,895
Service charges - sanitation revenue	64,032	60,858	60,858	5,014	45,106	45,644	(538)	-1%	60,858
Service charges - refuse revenue	51,771	69,588	69,588	6,781	55,047	52,191	2,856	5%	69,588
Service charges - other	-	-	-	-	-	-	-		-
Rental of facilities and equipment	12,342	13,500	13,500	1,621	12,483	10,125	2,358	23%	13,500
Interest earned - external investments	27,593	40,000	40,000	3,525	17,291	30,000	(16,683)	-56%	40,000
Interest earned - outstanding debtors	54,307	59,400	59,400	5,113	49,562	44,550	5,012	11%	59,400
Dividends received	-	-	-	-	-	-	-		-
Fines	33,049	12,000	12,000	518	4,005	9,000	(4,995)	-55%	12,000
Licences and permits	8,101	12,501	12,501	832	7,186	9,376	(2,190)	-23%	12,501
Agency services	15,932	18,800	18,800	65	7,847	14,100	(6,253)	-44%	18,800
Transfers recognised - operational	616,433	864,900	854,258	85,579	596,382	640,694	(44,311)	-7%	854,258
Other revenue	123,416	68,840	164,431	1,681	24,099	123,324	(95,251)	-77%	164,431
Gains on disposal of PPE	578	38,000	38,000	1	(616)	28,500	(29,116)	-102%	38,000
Total Revenue (excluding capital transfers and contributions)	2,259,655	2,818,325	2,903,275	225,309	1,902,703	2,177,456	(274,753)	-13%	2,903,275
Expenditure By Type									
Employee related costs	598,399	644,064	645,892	51,994	469,994	484,419	(14,425)	-3%	645,892
Remuneration of councillors	27,155	35,326	35,326	2,763	24,136	26,495	(2,359)	-9%	35,326
Debt impairment	192,988	50,000	50,000	4,167	37,500	37,500	-		50,000
Depreciation & asset impairment	477,164	180,000	180,000	15,000	135,000	135,000	-		180,000
Finance charges	34,579	40,000	40,000	-	11,337	30,000	(18,663)	-62%	40,000
Bulk purchases	748,278	839,635	839,635	55,452	593,388	629,726	(36,338)	-6%	839,635
Other materials	199,521	203,209	246,103	32,091	176,236	184,577	(8,341)	-5%	246,103
Contracted services	68,928	193,255	215,574	16,695	114,657	161,681	(47,024)	-29%	215,574
Transfers and grants	17,180	11,500	15,500	40	15,380	11,625	3,755	32%	15,500
Other expenditure	461,161	381,567	393,890	28,786	244,810	295,418	(50,608)	-17%	393,890
Loss on disposal of PPE	12,843	-	-	-	-	-	-		-
Total Expenditure	2,838,196	2,578,556	2,661,921	206,987	1,822,439	1,996,440	(174,001)	-9%	2,661,921
Surplus/(Deficit)	(578,541)	239,769	241,354	18,322	80,264	181,016	(100,751)	(0)	241,354
Transfers recognised - capital	473,585	622,026	612,668	88,646	269,086	459,501	(190,414)	(0)	612,668
Surplus/ (Deficit) for the year	(104,956)	861,795	854,022	106,968	349,351	640,516			854,022

2.5 Table C5 Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification and funding)

28-The table below reflects the municipality’s capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required by capital budget; including information on capital transfers from other departments.

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
R thousands									
Single Year expenditure appropriation									
Vote 1 - Council	906	3,000	3,000	-	-	2,000	(2,000)	-100%	3,000
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	6,850	6,850	-	-	4,567	(4,567)	-100%	6,850
Vote 4 - Engineering Services	270,215	779,015	741,386	57,386	254,279	556,040	(301,761)	-54%	741,386
Vote 5 - Community Services	10,892	27,716	34,981	3,248	16,258	26,235	(9,977)	-38%	34,981
Vote 6 - Community Development	66,328	85,275	89,435	7,395	41,852	67,076	(25,224)	-38%	89,435
Vote 7 - Corporate and Shared Services	4,115	12,100	35,100	97	586	26,325	(25,739)	-98%	35,100
Vote 8 - Planning and Economic Development	2,449	27,500	9,095	-	-	6,821	(6,821)	-100%	9,095
Vote 9 - Budget and Treasury	4,999	8,350	6,350	220	5,956	4,763	1,194	25%	6,350
Vote 10 - Transport Operations	176,086	146,661	137,303	16,972	42,966	102,977	(60,011)	-58%	137,303
	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	535,989	1,096,467	1,063,499	85,318	361,898	796,804	(434,906)	-55%	1,063,499
Total Capital Expenditure	535,989	1,096,467	1,063,499	85,318	361,898	796,804	(434,906)	-55%	1,063,499
Capital Expenditure - Standard Classification									
Governance and administration	33,394	61,525	77,125	317	18,024	57,844	(39,819)	-69%	77,125
Executive and council	906	3,000	3,000	-	-	2,250	(2,250)	-100%	3,000
Budget and treasury office	4,999	8,350	6,350	220	5,956	4,763	1,194	25%	6,350
Corporate services	27,488	50,175	67,775	97	12,068	50,831	(38,763)	-76%	67,775
Community and public safety	56,052	72,516	82,275	8,836	37,704	61,706	(24,003)	-39%	82,275
Community and social services	3,058	20,750	19,750	3,826	9,058	14,813	(5,755)	-39%	19,750
Sport and recreation	50,900	45,900	56,360	4,883	27,698	42,270	(14,572)	-34%	56,360
Public safety	2,095	5,866	6,131	127	948	4,598	(3,650)	-79%	6,131
Housing	-	-	35	-	-	26	(26)	-100%	35
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	275,075	366,999	310,792	21,887	72,211	233,094	(160,884)	-69%	310,792
Planning and development	2,449	27,500	6,460	-	-	4,845	(4,845)	-100%	6,460
Road transport	272,626	339,499	304,332	21,887	72,211	228,249	(156,039)	-68%	304,332
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	171,469	595,427	593,307	54,278	233,960	444,980	(211,021)	-47%	593,307
Electricity	5,163	31,000	31,000	816	2,544	23,250	(20,706)	-89%	31,000
Water	161,891	375,018	494,898	51,655	222,490	371,173	(148,683)	-40%	494,898
Waste water management	571	-	50,159	-	-	37,619	(37,619)	-100%	50,159
Waste management	3,843	189,409	17,250	1,808	8,925	12,937	(4,012)	-31%	17,250
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	535,989	1,096,467	1,063,499	85,318	361,898	797,625	(435,726)	-55%	1,063,499
Funded by:									
National Government	422,812	622,026	612,668	79,556	290,971	459,501	(168,529)	-37%	612,668
Transfers recognised - capital	422,812	622,026	612,668	79,556	290,971	459,501	(168,529)	-37%	612,668
Public contributions & donations	3,343	-	-	-	-	-	-	-	-
Borrowing	-	235,000	235,000	-	23,475	176,250	(152,775)	-87%	235,000
Internally generated funds	109,834	239,441	215,832	5,762	47,492	161,874	(114,381)	-71%	215,832
Total Capital Funding	535,989	1,096,467	1,063,499	85,318	361,939	797,625	(435,686)	-55%	1,063,499

The Municipality is currently implementing demand management procurement plan in ensuring contractors are appointed timeously to avoid material underspending.

2.6 Table C6: Monthly Budget Statement - Financial Position

The table below reflects the performance to date in relation to the financial position of the Municipality.

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	86,225	34,700	60,793	416,055	34,700
Call investment deposits	–	–	70,000	444,999	–
Consumer debtors	331,842	364,198	364,198	412,299	364,198
Other debtors	33,023	40,000	40,000	70,304	40,000
Current portion of long-term receivables	3	24,044	161	153	24,044
Inventory	62,996	36,215	36,215	77,486	36,215
Total current assets	514,089	499,157	571,366	1,421,296	499,157
Non current assets					
Long-term receivables	161	376			376
Investments	59,001	74,001	93,451	89,151	74,001
Investment property	658,489	617,158	658,489	658,489	617,158
Investments in Associate					
Property, plant and equipment	8,687,435	9,514,054	9,570,934	9,049,374	9,514,054
Agricultural					
Biological assets	8,999	14,278	8,999	8,999	14,278
Intangible assets	2,074	2,508	2,074	2,074	2,508
Other non-current assets	15,609	4,588	15,609	15,609	4,588
Total non current assets	9,431,768	10,226,963	10,349,557	9,823,696	10,226,963
TOTAL ASSETS	9,945,857	10,726,120	10,920,922	11,244,992	10,726,120
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	104,708	102,499	102,499	102,499	102,499
Consumer deposits	68,864	67,612	70,000	70,471	67,612
Trade and other payables	411,349	404,823	404,823	928,619	404,823
Provisions	–		50,741	50,741	
Total current liabilities	584,920	574,934	628,063	1,152,330	574,934
Non current liabilities					
Borrowing	196,618	355,622	355,622	392,109	355,622
Provisions	264,085	241,611	190,870	249,632	241,611
Total non current liabilities	460,702	597,233	546,492	641,740	597,233
TOTAL LIABILITIES	1,045,622	1,172,167	1,174,555	1,794,070	1,172,167
NET ASSETS	8,900,235	9,553,952	9,746,367	9,450,921	9,553,952
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	5,491,715	6,159,821	6,337,848	6,042,402	6,159,821
Reserves	3,408,519	3,394,132	3,408,519	3,408,519	3,394,132
TOTAL COMMUNITY WEALTH/EQUITY	8,900,235	9,553,952	9,746,367	9,450,921	9,553,952

2.7 Table C7: Monthly Budget Statement - Cash flow

The table below reflects the performance to date in relation to the cash flow of the Municipality.

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
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	281,024	314,846	314,846	34,107	214,851	236,135	(21,284)	-9%	314,846
Service charges	1,086,881	1,172,692	1,172,692	100,274	866,911	879,519	(12,608)	-1%	1,172,692
Other revenue	97,579	110,564	206,155	71,985	549,356	154,617	394,739	255%	206,155
Government - operating	471,626	864,900	854,258	168,928	733,594	640,694	92,900	14%	854,258
Government - capital	465,588	622,026	599,348	246,967	690,548	449,511	241,038	54%	599,348
Interest	27,593	87,472	87,472	9,439	52,293	65,604	(13,311)	-20%	87,472
Dividends						-	-		-
Payments									
Suppliers and employees	(2,116,876)	(2,297,056)	(2,429,337)	(497,862)	(2,612,025)	(1,822,003)	790,022	-43%	(2,429,337)
Finance charges	(34,580)	(40,000)	(40,000)		(10,536)	(30,000)	(19,464)	65%	(40,000)
Transfers and Grants	(17,180)	(11,500)	(15,500)	(40)	(12,000)	(11,625)	375	-3%	(15,500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	261,655	823,944	749,934	133,797	472,992	562,451	89,459	16%	749,934
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		38,000	38,000		10,297	28,500	(18,203)	-64%	38,000
Decrease (increase) in non-current debtors	-	400	400	1	2,608	300	2,308	769%	400
Decrease (increase) other non-current receivables	5,878			-	-	-	-		-
Decrease (increase) in non-current investments						-	-		-
Payments									
Capital assets	(486,900)	(1,041,644)	(977,767)	(85,318)	(365,359)	(651,845)	(286,486)	44%	(977,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(481,022)	(1,003,244)	(939,367)	(85,316)	(352,454)	(623,045)	(270,591)	43%	(939,367)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans						-	-		
Borrowing long term/refinancing	42,800	235,000	235,000	235,000	235,000	176,250	58,750	33%	235,000
Increase (decrease) in consumer deposits	1,251	4,000	4,000	487	3,279	3,000	279	9%	4,000
Payments									
Repayment of borrowing	(61,323)	(75,000)	(75,000)	-	(28,830)	(56,250)	(27,420)	49%	(75,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(17,272)	164,000	164,000	235,487	209,449	123,000	(86,449)	-70%	164,000
NET INCREASE/ (DECREASE) IN CASH HELD	(236,639)	(15,300)	(25,432)	283,968	329,988	62,406			(25,432)
Cash/cash equivalents at beginning:	322,864	50,000	86,225		86,225	86,225			86,225
Cash/cash equivalents at month/year end:	86,225	34,700	60,793		416,213	148,631			60,793

PART 2- SUPPORTING DOCUMENTATION

Table SC1 Material variance explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Fines	(4,995)	The fine income to date is lower than anticipated due to the fact that it is recognized at a cash basis instead of accrual basis.	The accrual adjustment will be done at year end
Licences and permits	(2,193)	The proportionate decrease in Licences and Permits, is mainly due to an decreased number of individuals obtaining licences and permits than anticipated.	N/A.
Expenditure By Type			
Finance charges	(18,663)	Finance charges on borrowings is payable every six months and on the finance lease is accounted for at the end of financial year	No corrective steps necessary.
Contracted services	(47,024)	SBU's requested budget for research and development but are not conducting the activity	No research and development budget will be provided until SBU's can provide proof of commitment
Transfers and grants	3,755	Ideally PHA is supposed to get tranches on a quarterly basis. But due to their cashflow troubles. The tranches were paid earlier	PHA must enforce credit control measures to manage their cashflow
Other expenditure	(50,608)	Underspending on rural household sanitation due to late appointment of contractors	No corrective steps necessary.

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.9%	8.5%	8.3%	0.6%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0.0%	21.4%	22.1%	6.5%	22.1%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	8.0%	9.0%	8.9%	15.1%	9.0%
Gearing	Long Term Borrowing/ Funds & Reserves	5.8%	10.5%	10.4%	11.5%	10.5%
Liquidity						
Current Ratio	Current assets/current liabilities	87.9%	86.8%	91.0%	123.3%	86.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	14.7%	6.0%	20.8%	74.7%	6.0%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.2%	15.2%	13.9%	25.4%	14.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	26.5%	22.9%	22.2%	24.7%	22.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	22.6%	7.8%	7.6%	0.6%	2.6%

Section 3 – Debtors’ analysis

The debtor analysis provides an age analysis by revenue source and customer category.

Table SC3 Monthly Budget Statement - Aged Debtors

Description	Budget Year 2016/17									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	16,176	13,516	12,359	11,932	11,011	10,292	47,515	138,321	261,121	219,071
Trade and Other Receivables from Exchange Transactions - Electricity	15,129	8,894	6,269	5,185	4,428	3,714	21,427	41,461	106,507	76,215
Receivables from Non-exchange Transactions - Property Rates	11,240	6,570	5,303	5,802	4,453	4,146	28,515	73,541	139,570	116,457
Receivables from Exchange Transactions - Waste Water Management	2,021	1,220	902	813	706	633	3,054	9,203	18,553	14,409
Receivables from Exchange Transactions - Waste Management	3,677	2,004	1,598	1,552	1,048	1,168	4,450	16,741	32,238	24,959
Receivables from Exchange Transactions - Property Rental Debtors	1	1	1	1	0	0	1	2	6	5
Interest on Arrear Debtor Accounts	17	268	439	460	719	786	6,617	109,837	119,143	118,420
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(57,702)	556	732	1,384	1,079	4,129	9,634	125,233	85,046	141,460
Total By Income Source	(9,441)	33,030	27,602	27,130	23,445	24,868	121,212	514,339	762,184	710,994
2015/16 - totals only	(1,854)	31,924	37,168	26,568	28,439	19,004	92,808	431,428	665,485	598,246
Debtors Age Analysis By Customer Group										
Organs of State	(273)	2,459	1,692	1,266	1,301	1,413	14,335	15,894	38,087	34,209
Commercial	686	5,504	4,106	3,110	2,765	2,628	14,633	65,571	99,002	88,706
Households	(9,899)	24,980	21,717	22,668	19,290	20,739	91,568	431,502	622,565	585,767
Other	44	86	87	86	90	89	676	1,371	2,529	2,312
Total By Customer Group	(9,441)	33,030	27,602	27,130	23,445	24,868	121,212	514,339	762,184	710,994

Section 4 – Creditors’ Age analysis

The creditors’ analysis contains an aged analysis by customer type

Table SC4 Monthly Budget Statement - Aged Creditors

Description	Budget Year 2016/17									Prior year totals for chart (same)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	47,651								47,651	43,499
Bulk Water	13,879								13,879	14,696
PAYE deductions									-	-
VAT (output less input)									-	-
Pensions / Retirement deductions									-	-
Loan repayments									-	-
Trade Creditors									-	18,592
Auditor General									-	
Other									-	
Total By Customer Type	61,531	-	-	-	-	-	-	-	61,531	76,786

Section 5 – Investment portfolio analysis

The investment portfolio analysis includes information on the institution where funds are invested, period of investment, type of investment and accrued interest for the month.

Table SC5 Monthly Budget Statement - investment portfolio

On 31 March 2017 Council had **R 534,150,800.00** of investments at an average rate 7.028% per annum.

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
<u>Municipality</u>								
Standard Bank	4 Years	Call deposit	Call deposit	1,282	5.8%	59,000		60,282
PHA	20years	Long Term	2036 Jun 30		0.0%	1		1
Sanlam	10years	Long Term	2026 Jun 30	366		15,750		16,116
VBS Bank	6Mnths	Long Term	2017 April 05	5,884	8.3%	219,000		224,884
Nedbank	6Mnths	Long Term	2017 June 20	925	8.4%	36,000		36,925
Liberty Life	10 Years	Long Term	2026 Dec. 01	182		14,400		14,582
Investec	3mnts	Short Term	2017 Jun23	1,877	7.8%	95,000		96,877
ABSA	3mnts	Short Term	2017 Jun23	1,877	7.8%	95,000		96,877
<u>TOTAL INVESTMENTS AND INTEREST</u>				12,393		534,151		546,544

Table SC6 Monthly Budget Statement – Transfers and grants 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
R thousands								%	
RECEIPTS:									
Operating Transfers and Grants									
National Government:	627,560	864,900	854,258	219,776	824,785	648,675	141,756	21.9%	854,258
Local Government Equitable Share	522,595	675,714	675,714	168,928	655,066	506,786	148,281	29.3%	675,714
Finance Management	1,875	2,619	2,619	-	2,619	1,964			2,619
Public Transport	11,000	46,365	55,723	20,948	55,723	34,774			55,723
Infrastructure skills development fund	5,000	6,000	6,000		6,000	4,500			6,000
Integrated National Electrification Programme	40,000	45,000	45,000	-	45,000	33,750			45,000
Municipal Infrastructure (MIG)	42,800	46,275	46,275	28,109	46,275	34,706	11,569	33.3%	46,275
EPWP Incentive	3,360	5,975	5,975		5,975	4,481	1,494	33.3%	5,975
IIPSA		28,000	8,000			21,000	(21,000)	-100.0%	8,000
Municipal Dermacation		8,952	8,952	1,791	8,127	6,714	1,413	21.0%	8,952
Municipal Systems Improvement	930					-	-		-
							-		-
Provincial Government:	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	627,560	864,900	854,258	219,776	824,785	648,675	141,756	21.9%	854,258
Capital Transfers and Grants									
National Government:	476,660	622,026	612,668	196,119	612,668	466,520	63,417	13.6%	612,668
Municipal Infrastructure Grant (MIG)	271,243	253,668	253,668	154,088	253,668	190,251	63,417	33.3%	253,668
Public Transport and Systems	173,189	153,661	144,303	29,052	144,303	115,246			144,303
Neighbourhood Development Partnership	31,072	34,538	34,538	12,979	34,538	25,904			34,538
Regional Bulk Infrastructure		180,159	180,159		180,159	135,119			180,159
Integrated national electrification programme grant									
Expanded public works programme incentive grant	1,156						-		
Electricity Demand Side Management							-		
Neighbourhood development partnership grant							-		
Dept Environmental Affairs							-		
Other transfers and grants [insert description]							-		
Total Capital Transfers and Grants	476,660	622,026	612,668	196,119	612,668	466,520	63,417	13.6%	612,668
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1,104,220	1,486,926	1,466,926	415,895	1,437,453	1,115,195	205,173	18.4%	1,466,926

Table SC7 (1) Monthly Budget Statement – transfers and grant 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
R thousands								%	
EXPENDITURE									
Operating expenditure of Transfers and Grants									
Operating Transfers and Grants	616,793	827,948	837,306	73,191	575,710	627,980	(52,270)	-8.3%	837,306
Local Government Equitable Share	522,595	675,714	675,714	56,310	506,786	506,786	-		675,714
Finance Management	1,875	2,619	2,619	57	2,358	1,964	394	20.1%	2,619
Public Transport	11,000	46,365	55,723	688	23,695	41,792	(18,097)	-43.3%	55,723
Infrastructure skills development fund	5,000	6,000	6,000	-	-	4,500	(4,500)	-100.0%	6,000
Integrated National Electrification Programme	40,000	45,000	45,000	4,512	12,538	33,750	(21,212)	-62.9%	45,000
Municipal Infrastructure Grant (MIG)	32,963	46,275	46,275	11,336	25,840	34,706	(8,867)	-25.5%	46,275
EPWP Incentive	3,360	5,975	5,975	288	4,493	4,481	12	0.3%	5,975
		8,952	8,952	3,007	7,252	6,714	538	8.0%	8,952
Municipal Demarcation Grant		8,952	8,952	3,007	7,252	6,714	538	8.0%	8,952
Municipal System Improvement Grant	930						-		
<i>District Municipality:</i>							-		
IIPSA	-	28,000	8,000	-	-	6,000	(6,000)	-100.0%	8,000
		28,000	8,000			6,000	(6,000)	-100.0%	8,000
<i>Other grant providers:</i>							-		
Total operating expenditure of Transfers and Grants:	616,793	864,900	854,258	76,198	582,962	640,694	(57,732)	-9.0%	854,258
Capital expenditure of Transfers and Grants									
Capital Transfers and Grants	557,249	622,026	612,668	98,026	296,739	459,501	(162,761)	-35.4%	612,668
Municipal Infrastructure Grant (MIG)	349,749	253,668	253,668	19,860	123,088	190,251	(67,163)	-35.3%	253,668
EPWP Incentive	1,156	-	-	-	-	-	-		-
Neighbourhood development partnership grant	28,327	34,538	34,538	-	9,602	25,904	(16,301)	-62.9%	34,538
Regional Bulk Infrastructure		180,159	180,159	60,585	120,474	135,119	(14,645)	-10.8%	180,159
Public Transport and Systems	178,017	153,661	144,303	17,581	43,575	108,227	(64,652)	-59.7%	144,303
Dept Environmental Affairs	20,840	-	-	-	-	-	-		-
	3,343	-	-	-	-	-	-		-
National Lottery	3,343						-		
Total capital expenditure of Transfers and Grants	581,432	622,026	612,668	98,026	296,739	459,501	(162,761)	-35.4%	612,668
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1,198,225	1,486,926	1,466,926	174,225	879,701	1,100,195	(220,493)	-20.0%	1,466,926

Table SC9 Monthly Budget Statement – actuals receipts and expenditure

Description	Budget Year 2016/17									2016/17		
	July	August	Sept	October	Nov	Dec	January	Feb	March	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
Cash Receipts By Source												
Property rates	16,303	25,545	20,615	23,583	24,154	25,739	21,399	23,406	34,107	314,846	341,322	373,861
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57,053	78,652	76,492	69,696	65,711	64,297	67,161	67,286	72,413	807,191	933,242	1,020,967
Service charges - water revenue	12,846	21,597	20,651	19,689	22,454	14,819	19,430	20,666	18,762	250,708	282,046	320,591
Service charges - sanitation revenue	2,338	4,026	4,552	3,859	3,743	3,500	3,528	3,811	3,853	53,555	60,250	68,483
Service charges - refuse	3,111	4,517	4,643	5,604	5,100	4,411	4,275	5,206	5,244	61,237	68,892	78,308
Service charges - other	0	238	-	0	1,671	-	1	4	3	-	-	-
Rental of facilities and equipment	515	538	453	2,219	1,971	532	369	214	1,117	11,880	12,600	13,578
Interest earned - external investments	888	538	614	1,478	1,177	807	1,553	1,432	5,511	35,200	33,570	7,998
Interest earned - outstanding debtors	5,214	5,140	5,286	(88)	4,458	5,626	248	(235)	(1,072)	52,272	56,668	62,070
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fines	280	384	349	671	463	583	401	348	520	10,560	11,070	12,090
Licences and permits	356	980	632	1,061	769	792	908	823	826	11,001	12,605	14,495
Agency services	28	136	91	99	82	80	93	93	65	16,544	17,550	18,693
Transfer receipts - operating	94,725	208,144	24,294	-	2,688	229,822	-	4,993	168,928	864,900	965,719	1,076,279
Other revenue	29,727	105,719	110,026	56,997	14,609	66,681	55,242	29,799	74,456	60,579	31,716	34,739
Cash Receipts by Source	223,383	456,153	268,699	184,869	149,050	417,689	174,608	157,847	384,733	2,550,474	2,827,249	3,102,153
Other Cash Flows by Source												
Transfer receipts - capital		59,989	90,080	128,962		78,510	86,040	-	246,967	622,026	599,451	686,371
Contributions & Contributed assets		-	-	-		-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	8	-		10,289	-	-	-	38,000	1,900	1,900
Short term loans		-	-	-		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-		-	-	-	235,000	235,000	134,000	71,000
Increase in consumer deposits	24	448	452	453	408	331	309	366	487	4,000	6,000	9,000
Receipt of non-current debtors	1	69	2	1	2,532	(1)	3	1	1	400	400	400
Total Cash Receipts by Source	223,408	516,659	359,241	314,284	151,990	506,818	260,960	158,215	867,188	3,449,900	3,569,000	3,870,824
Cash Payments by Type												
Employee related costs	48,869	52,913	52,711	50,986	50,952	51,737	51,921	50,092	50,345	644,064	678,714	729,403
Remuneration of councillors	2,011	2,330	2,338	2,337	2,415	2,383	2,379	3,263	2,780	35,326	37,445	39,692
Interest paid						10,536		-		40,000	88,000	88,000
Bulk purchases - Electricity	68,242	86,671	95,744	65,335	60,345	59,488	56,078	49,011	53,563	659,010	721,417	789,735
Bulk purchases - Water & Sewer	10,671	232	58	185	240	78	14	15,853	11,655	180,626	197,731	216,456
Other materials	4,614	18,113	13,847	12,953	10,764	11,406	3,178	5,570	13,192	203,209	193,116	204,537
Contracted services	7,875	8,632	10,410	9,238	17,171	13,177	7,237	7,223	15,777	193,255	239,821	271,076
Grants and subsidies paid - other municipalities						-				-	-	-
Grants and subsidies paid - other	1,160	108,000	40	3,000	1,600	520	40	3,560	40	11,500	11,500	11,500
General expenses	77,823	71,881	177,668	174,424	80,561	155,017	51,336	49,667	350,550	381,567	376,529	347,833
Cash Payments by Type	221,264	348,773	352,816	318,458	224,047	304,342	172,183	184,239	497,902	2,348,556	2,544,273	2,698,232
Other Cash Flows/Payments by Type												
Capital assets	3,958	19,540	52,133	33,023	53,156	40,636	18,105	59,489	85,318	1,041,644	877,754	914,157
Repayment of borrowing			10,000			29,366				75,000	122,000	100,000
Other Cash Flows/Payments										-	-	-
Total Cash Payments by Type	225,222	368,312	414,949	351,481	277,204	374,344	190,289	243,729	583,220	3,465,200	3,544,027	3,712,388
NET INCREASE/(DECREASE) IN CASH HELD	(1,814)	148,347	(55,708)	(37,196)	(125,214)	132,474	70,671	(85,514)	283,968	(15,300)	24,973	158,435
Cash/cash equivalents at the month/year beginn	86,200	84,386	232,733	177,025	139,828	14,614	147,089	217,760	132,245	86,200	70,900	95,873
Cash/cash equivalents at the month/year end:	84,386	232,733	177,025	139,828	14,614	147,089	217,760	132,245	416,213	70,900	95,873	254,308

Section 9 - Capital programme performance

The capital programme performance table provides details of capital expenditure by month

Table SC12 Monthly Budget Statement - 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
R thousands									%
Monthly expenditure performance trend									
July	5,366	25,024	3,958	3,958	3,958	3,958	-		0%
August	15,024	66,869	19,540	16,120	20,078	23,498	3,420	14.6%	2%
September	29,542	78,552	52,133	52,133	72,211	75,631	3,420	4.5%	7%
October	28,880	44,312	33,094	33,023	105,234	108,725	3,491	3.2%	10%
November	31,445	89,507	53,156	53,156	158,391	161,882	3,491	2.2%	14%
December	49,119	106,077	40,636	40,636	199,027	202,517	3,491	1.7%	18%
January	41,168	177,632	18,105	18,105	217,132	220,623	3,491	1.6%	20%
February	59,395	81,432	39,319	59,489	276,621	259,941	(16,680)	-6.4%	26%
March	59,011	130,858	118,947	85,318	361,939	378,888	16,950	4.5%	34%
April	49,740	96,734	314,968			693,856	-		
May	57,424	91,386	102,137			795,993	-		
June	109,874	108,086	267,506			1,063,499	-		
Total Capital expenditure	535,989	1,096,467	1,063,499	361,939					

Table SC13a Monthly Budget Statement - 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
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	371,031	561,288	753,750	75,715	251,279	565,313	314,034	55.6%	753,750
Infrastructure - Road transport	30,143	89,300	86,672	4,466	19,983	65,004	45,021	69.3%	86,672
<i>Roads, Pavements & Bridges</i>	30,143	89,300	86,672	4,466	19,983	65,004	45,021	69.3%	86,672
<i>Storm water</i>						-	-		
Infrastructure - Electricity	3,868	29,000	27,997	816	2,538	20,998	18,459	87.9%	27,997
<i>Generation</i>						-	-		
<i>Transmission & Reticulation</i>		29,000	27,997	816	2,538	20,998	18,459	87.9%	27,997
<i>Street Lighting</i>	3,868					-	-		
Infrastructure - Water	160,934	139,418	436,870	53,372	177,747	327,653	149,905	45.8%	436,870
<i>Dams & Reservoirs</i>						-	-		
<i>Water purification</i>						-	-		
<i>Reticulation</i>	160,934	139,418	436,870	53,372	177,747	327,653	149,905	45.8%	436,870
Infrastructure - Sanitation	-	180,159	50,159	-	-	37,619	37,619	100.0%	50,159
<i>Reticulation</i>						-	-		
<i>Sewerage purification</i>		180,159	50,159			37,619	37,619	100.0%	50,159
Infrastructure - Other	176,086	123,411	152,053	17,062	51,010	114,040	63,030	55.3%	152,053
<i>Waste Management</i>		6,750	14,750	90	8,048	11,063	3,014	27.2%	14,750
<i>Transportation</i>	176,086	116,661	137,303	16,972	42,962	102,977	60,015	58.3%	137,303
Community	42,984	57,666	54,606	4,168	26,142	40,954	14,812	36.2%	54,606
Parks & gardens	2,132	10,300	6,000	1,063	2,870	4,500	1,630	36.2%	6,000
Sportsfields & stadia	38,775	39,900	43,310	2,976	22,501	32,483	9,981	30.7%	43,310
Libraries	445	1,300	1,900	128	288	1,425	1,137	79.8%	1,900
Recreational facilities		-	-			-	-		-
Fire, safety & emergency	1,327	2,250	3,396	-	483	2,547	2,063	81.0%	3,396
Other	305	3,916	-			-	-		-
Other						-	-		-
Other assets	8,438	61,300	42,045	317	1,478	12,784	11,305	88.4%	42,045
General vehicles	906		25,000						25,000
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	3,304	30,000	495		25	371	346	93.3%	495
Computers - hardware/equipment	402	4,100	3,200	97	586	2,400	1,814	75.6%	3,200
Furniture and other office equipment	-	3,200	2,600	220	220	1,950	1,730	88.7%	2,600
Abattoirs	-	-	-			-	-		-
Markets	-	-	-			-	-		-
Civic Land and Buildings	-	-	-			-	-		-
Other Buildings	590	-	4,850			3,638	3,638	100.0%	4,850
Other Land	-	20,000	-			-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-			-	-		-
Other	3,237	4,000	5,900		648	4,425	3,777	85.4%	5,900
Intangibles	3,217	-	-	-	-	-	-		-
Computers - software & programming	3,217								
Total Capital Expenditure on new assets	425,671	680,254	850,401	80,200	278,899	619,051	340,152	54.9%	850,401

Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing 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
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	77,751	343,638	143,889	450	51,736	107,917	56,181	52.1%	143,889
Infrastructure - Road transport	69,020	103,538	80,358	450	8,914	60,268	51,355	85.2%	80,358
<i>Roads, Pavements & Bridges</i>	69,020	103,538	80,358	450	8,914	60,268	51,355	85.2%	80,358
<i>Storm water</i>									
Infrastructure - Electricity	1,377	2,000	3,003	-	-	2,252	2,252	100.0%	3,003
<i>Generation</i>	-								
<i>Transmission & Reticulation</i>	1,377	2,000	3,003			2,252	2,252	100.0%	3,003
<i>Street Lighting</i>	-								
Infrastructure - Water	5,396	235,600	58,028	-	41,945	43,521	1,576	3.6%	58,028
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>	5,396	235,600	58,028		41,945	43,521	1,576	3.6%	58,028
Infrastructure - Sanitation	571	-	-	-	-	-	-	-	-
<i>Reticulation</i>									
<i>Sewerage purification</i>	571								
Infrastructure - Other	1,387	2,500	2,500	-	877	1,875	998	53.2%	2,500
<i>Waste Management</i>	1,387	2,500	2,500		877	1,875	998	53.2%	2,500
<i>Transportation</i>									
Community	8,965	26,750	26,260	2,284	8,517	19,695	11,178	56.8%	26,260
Parks & gardens	852	2,300	5,600	250	3,414	4,200	786	18.7%	5,600
Sportsfields & stadia	4,452	6,000	13,050	1,907	4,631	9,787	5,156	52.7%	13,050
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	2,000			1,500	1,500	100.0%	2,000
Libraries	1,215	-	2,000			1,500	1,500	100.0%	2,000
Recreational facilities	1,340	-	-						
Fire, safety & emergency	-	1,166	2,735	127	127	2,051	1,924	93.8%	2,735
Security and policing	826	-	-						
Museums & Art Galleries	-	-	875			656	656	100.0%	875
Cemeteries	-	-	-						
Social rental housing	-	-	-						
Other	281	17,284	-		346	-	(346)	#DIV/0!	-
Other assets	23,602	45,825	42,950	2,384	19,613	32,213	12,600	39.1%	42,950
General vehicles									
Plant & equipment	-	-	700			525	525	100.0%	700
Computers - hardware/equipment	-	6,600	5,900			4,425	4,425	100.0%	5,900
Furniture and other office equipment	485	-	-						
Civic Land and Buildings	9,892	30,875	11,500	1,656	11,713	8,625	(3,088)	-35.8%	11,500
Other Buildings	5,499	6,350	22,850	728	7,604	17,138	9,533	55.6%	22,850
Other Land	-	-	-						
Surplus Assets - (Investment or Inventory)	-	-	-						
Other	7,727	2,000	2,000		295	1,500	1,205	80.3%	2,000
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing assets	110,319	416,213	213,099	5,118	79,866	159,824	79,958	50.0%	213,099

Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class

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
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	130,672	144,479	174,280	16,543	132,229	130,710	(1,520)	-1.2%	174,280
Infrastructure - Road transport	31,264	44,010	75,417	8,392	52,493	56,563	4,069	7.2%	75,417
<i>Roads, Pavements & Bridges</i>	29,525	19,672	73,427	8,392	28,156	55,070	26,914	48.9%	73,427
<i>Storm water</i>	1,739	24,337	1,990		24,337	1,492	(22,845)	-1530.7%	1,990
Infrastructure - Electricity	28,245	24,746	24,746	2,797	21,950	18,559	(3,390)	-18.3%	24,746
<i>Generation</i>	-	-				-	-		-
<i>Transmission & Reticulation</i>	28,245	24,746	24,746	2,797	21,950	18,559	(3,390)	-18.3%	24,746
<i>Street Lighting</i>	-	-				-	-		-
Infrastructure - Water	32,796	31,873	31,873	2,888	22,260	23,905	1,645	6.9%	31,873
<i>Dams & Reservoirs</i>		-				-	-		-
<i>Water purification</i>	-	-				-	-		-
<i>Reticulation</i>	32,796	31,873	31,873	2,888	22,260	23,905	1,645	6.9%	31,873
Infrastructure - Sanitation	38,367	14,987	9,300	415	4,261	6,975	2,714	38.9%	9,300
<i>Reticulation</i>	38,367	14,987	9,300	415	4,261	6,975	2,714	38.9%	9,300
<i>Sewerage purification</i>	-	-				-	-		-
Infrastructure - Other	-	28,863	32,944	2,051	31,266	24,708	(6,557)	-26.5%	32,944
<i>Waste Management</i>		28,863	32,944	2,051	31,266	24,708	(6,557)	-26.5%	32,944
<i>Transportation</i>		-				-	-		-
<i>Gas</i>		-				-	-		-
<i>Other</i>		-				-	-		-
Community	62,649	17,824	22,891	1,750	15,036	17,168	2,132	12.4%	22,891
Parks & gardens	11,266	6,511	6,762	919	5,302	5,071	(231)	-4.6%	6,762
Sportsfields & stadia	5,196	2,927	5,362	745	2,580	4,022	1,442	35.9%	5,362
Swimming pools		137	131	-	115	98	(17)	-16.8%	131
Community halls	210	117	4	-	-	3	3	100.0%	4
Libraries	173	89	341	16	307	255	(52)	-20.2%	341
Recreational facilities		254	(0)			(0)	(0)	100.0%	(0)
Fire, safety & emergency	1,349	889	1,816	25	187	1,362	1,175	86.3%	1,816
Security and policing		13	15		1	11	10	86.9%	15
Museums & Art Galleries	192	17	67		19	50	31	62.2%	67
Cemeteries	1,176	805	1,212	45	694	909	216	23.7%	1,212
Social rental housing		-	-			-	-		-
Other	43,087	6,066	7,181		5,831	5,385	(445)	-8.3%	7,181
Other assets	-	40,906	48,185	13,799	28,971	36,139	7,167	19.8%	48,185
General vehicles						-	-		
Surplus Assets - (Investment or Inventory)						-	-		
Other		40,906	48,185	13,799	28,971	36,139	7,167	19.8%	48,185
Total Repairs and Maintenance Expenditure	193,320	203,209	245,355	32,091	176,236	184,016	7,780	4.2%	245,355

Table SC13d Monthly Budget Statement - depreciation

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
R thousands								%	
Depreciation by Asset Class/Sub-class									
Infrastructure	96,877	88,555	88,555	7,380	66,416	66,416	-		88,555
Infrastructure - Road transport	26,009	25,340	25,340	2,112	19,005	19,005	-		25,340
<i>Roads, Pavements & Bridges</i>	26,009	25,340	25,340	2,112	19,005	19,005	-		25,340
<i>Storm water</i>						-	-		
Infrastructure - Electricity	20,155	17,978	17,978	1,498	13,484	13,484	-		17,978
<i>Generation</i>						-	-		-
<i>Transmission & Reticulation</i>	20,155	17,978	17,978	1,498	13,484	13,484	-		17,978
<i>Street Lighting</i>						-	-		-
Infrastructure - Water	44,345	39,555	39,555	3,296	29,667	29,667	-		39,555
<i>Dams & Reservoirs</i>						-	-		-
<i>Water purification</i>						-	-		-
<i>Reticulation</i>	44,345	39,555	39,555	3,296	29,667	29,667	-		39,555
Infrastructure - Sanitation	6,369	4,451	4,451	371	3,338	3,338	-		4,451
<i>Reticulation</i>						-	-		-
<i>Sewerage purification</i>	6,369	4,451	4,451	371	3,338	3,338	-		4,451
Infrastructure - Other	-	1,230	1,230	102	922	922	-		1,230
<i>Waste Management</i>		1,230	1,230	102	922	922	-		1,230
<i>Transportation</i>						-	-		
<i>Gas</i>						-	-		
<i>Other</i>						-	-		
Community	108,123	91,445	91,445	7,620	68,584	68,584	-		91,445
Parks & gardens	501	447	447	37	335	335	-		447
Sportsfields & stadia	58,301	49,705	49,705	4,142	37,279	37,279	-		49,705
Swimming pools	86	77	77	6	58	58	-		77
Community halls	91	81	81	7	61	61	-		81
Libraries	578	516	516	43	387	387	-		516
Recreational facilities	-	-	-	-	-	-	-		-
Fire, safety & emergency	2,757	2,459	2,459	205	1,844	1,844	-		2,459
Security and policing	164	146	146	12	109	109	-		146
Buses	-	-	-	-	-	-	-		-
Clinics	76	68	68	6	51	51	-		68
Museums & Art Galleries	136	179	179	15	135	135	-		179
Cemeteries	185	165	165	14	124	124	-		165
Social rental housing	-	-	-	-	-	-	-		-
Other	45,248	37,603	37,603	3,134	28,202	28,202	-		37,603
Total Depreciation	205,000	180,000	180,000	15,000	135,000	135,000	-		180,000

Section 10 - Municipal Manager Quality certification

I, **RAMAKUELA NNDAVHESELENI KENNETH**, the Acting Municipal Manager of Polokwane Local Municipality, hereby

Certify that –

- The Monthly Budget Statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality

For the month and quarter of **March 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

Acting Municipal Manager of Polokwane Local Municipality: LIM354

Signature : _____

Date : _____

Annexure A Capital Programme 2016/2017

MULTI YEAR BUDGET	VOTE			Funding	ADJUSTMENT BUDGET 2016/2017	MARCH	YEAR TO DATE ACTUAL	%
Description					Adjustment Budget	TOTAL	GRAND TOTAL	Spending to date
Mobile service sites	5	2700	00041	CRR	3,850,000	-	-	0%
Total Clusters					3,850,000	-	-	0%
Facility Management Community Development								
Civic Centre refurbishment	5	3040	00231	CRR	11,500,000	1,655,782	11,487,475	100%
Renovation of offices	5	3040	00241	CRR	2,000,000	-	1,650,408	83%
Furniture and Office Equipment	5	3040	00251	CRR	2,600,000	-	-	0%
Upgrading of Offices Stadium	5	3040	00261	PTISG	7,000,000	609,293	609,293	9%
Workers Residence(barracks)	5	3040	00271	CRR	3,000,000	118,928	118,928	4%
Refurbishment of City Library and Auditorium	5	3040	00281	CRR	2,000,000	-	-	0%
Renovation for the dilapidated AIDS Centre	5	1010	00021	CRR	3,000,000	-	-	0%
Thusong Service Centre (TSC) -Mankweng	5	2700	00021	CRR	-	-	-	0%
Thusong Service Centre (TSC)-Moleletje cluster	5	2700	00031	CRR	1,000,000	-	-	0%
Renovation of existing Cluster offices	5	2700	00051	CRR	2,000,000	-	-	0%
Furniture and Equipment Molepo library	5	3040	00301	CRR	600,000	-	-	0%
Refurbishment of BakoneMalapa museum	5	3040	00331	CRR	875,000	-	-	0%
Refurbishment of Westernburg Hall	5	3040	00371	CRR	2,000,000	-	-	0%
					37,575,000	2,384,002	13,866,103	37%
Security Services - Community Services								
CCTV Camera Maintenance	5	4220	00031	CRR	550,000	126,870	403,992	73%
Mobile Metal Detector Units	5	4220	00051	CRR	150,000	-	-	0%
Purchasing of 20 x 9mm CZ Pistols	5	4220	00041	CRR	-	-	-	0%
Total Security Services					700,000	126,870	403,992	58%
Roads & Stormwater - Engineering								
Tarring of Arterial road in SDA1 (Lithuli and Madiba park)	5	3230	01601	MIG	5,500,000	122,729	615,835	11%
Tarring Nsime to Sefateng	5	3230	01611	MIG	5,500,000	-	489,748	9%
Upgrading Semenya to Matekereng	5	3230	01621	MIG	5,336,060	335,509	335,509	6%
Tarring of internal streets in Toronto	5	3230	01631	MIG	5,500,000	-	542,950	10%
Tarring Sebayeng village (ring road)	5	3230	01641	MIG	5,500,000	-	256,002	5%
Tarring Chebeng to Makweya	5	3230	01651	MIG	5,500,000	122,523	1,201,183	22%
Upgrading Internal Street in Seshego	5	3230	01661	MIG	5,500,000	-	564,192	10%
Upgrading of Ramongoana bus and Taxi roads	5	3230	01671	MIG	5,500,000	-	359,053	7%

In-year report (March 2017) – Monthly & Quarterly Budget Statement

MULTI YEAR BUDGET	VOTE			Funding	ADJUSTMENT BUDGET 2016/2017	MARCH	YEAR TO DATE ACTUAL	%
Description				Adjustment Budget	TOTAL	GRAND TOTAL	Spending to date	
Upgrading of Ntshitshane Road	5	3230	01681	MIG	6,000,000	-	793,331	13%
Upgrading of internal streets linked with Excelsior Street in Mankweng unit A	5	3230	01691	MIG	6,000,000	-	1,226,308	20%
Upgrading of Arterial road in Ga Rampheri	5	3230	01701	MIG	4,271,871	1,110,619	3,673,614	86%
Asset Renewal Programme	5	3230	01791	CRR			-	0%
Tarring of internal streets in municipal development in Bendor	5	3230	01711	CRR	5,000,000	-	701,127	14%
Planning for Upgrading of internal streets in Molepo, Chuene Maja cluster	5	3230	01721	MIG	850,000	763,020	763,020	90%
Tarring of Makotopong	5	3230	01731	MIG	11,163,940	1,201,633	7,571,179	68%
Rehabilitation of streets in Seshego	5	3230	01741	CRR	2,000,000	347,881	347,881	17%
Tarring of internal Streets in Seshego	5	3230	01771	CRR	6,000,000	-	-	0%
Tarring of internal Streets in Mankweng	5	3230	01781	CRR	3,000,000	-	127,673	4%
Upgrading of street in De wet between Munnik/R81 and R71	5	3230	01891	CRR	5,000,000	-	1,017,751	20%
Rehabilitation of Blaauberg between fluoorspar and Bulawayo	5	3230	01901	CRR	3,000,000	-	804,324	27%
Rehabilitation of street between De wet and Veldspaat	5	3230	01911	CRR	4,500,000	-	348,641	8%
Rehabilitation of Magazyn street between Suid and Hospital	5	3230	01921	CRR	5,000,000	-	599,332	12%
Rehabilitation of street in Thabo Mbeki between N1 traffic circle and Schoeman street	5	3230	01931	CRR	5,000,000	-	647,088	13%
Rehabilitation of plein street between suid and hospital	5	3230	01941	CRR	6,500,000	-	741,937	11%
Rehabilitation of burger street	5	3230	01951	CRR	5,000,000	-	661,024	13%
Rehabilitation of florapark(Erasmus street between De wet and Maeroela	5	3230	01961	CRR	5,000,000	101,936	558,866	11%
Upgrading of roads, NMT and street lights	5	3230	01821	NDPG	20,000,000	-	1,151,767	6%
Storm water, walk ways and beautification	5	3230	01831	NDPG	9,500,000	-	-	0%
Street furniture, greening and landscaping	5	3230	01841	NDPG	5,038,000	-	-	0%
Planning Makanye Road	5	3230	01851	MIG	850,000	809,750	809,750	95%
Mohlonong to Kalkspruit upgrading of road from gravel to tar. (Multi year)	5	3230	01871	MIG	1,000,000	-	-	0%
(D3402, D3405, D3409 and D3332) Lonsdale to Percy clinic via Flora upgrading of road from gravel to tar. (Multi year)	5	3230	01881	MIG	700,000	-	593,176	85%
Total - Roads and Stormwater					164,209,871	4,915,599	27,502,260	17%
					-			
Water Supply and reticulation - Engineering					-			
Olifantspoort RWS (Mmotong wa Perekisi)	5	3340	01321	MIG	6,552,148	-	6,171,209	94%
Mothapo RWS	5	3340	01331	MIG	5,439,484	476,349	2,340,844	43%
Moletjie East RWS	5	3340	01341	MIG	2,974,074	-	2,905,789	98%
Moletjie North RWS	5	3340	01351	MIG	414,868	-	414,868	100%
Sebayeng/Dikgale RWS	5	3340	01361	MIG	17,977,263	3,604,755	9,541,985	53%
Moletjie South RWS	5	3340	01371	MIG	13,465,277	1,873,824	8,985,665	67%

In-year report (March 2017) – Monthly & Quarterly Budget Statement

MULTI YEAR BUDGET				Funding	ADJUSTMENT	MARCH	YEAR TO DATE	%
Description	VOTE				Adjustment Budget	TOTAL	GRAND TOTAL	Spending to date
Houtriver RWS phase 10	5	3340	01381	MIG	2,584,629	-	1,836,206	71%
Chuene Maja RWS phase 9	5	3340	01391	MIG	19,712,538	993,395	13,628,125	69%
Molepo RWS phase 10	5	3340	01401	MIG	12,075,971	1,060,863	10,595,503	88%
Laastehoop RWS phase 10	5	3340	01411	MIG	3,783,330	-	5,082,518	134%
Mankweng RWS phase 10	5	3340	01421	MIG	7,375,109	2,393,888	4,820,047	65%
Boyne RWS phase 10	5	3340	01431	MIG	3,621,422	607,766	1,395,443	39%
Segwasi RWS	5	3340	01441	MIG	1,526,043	-	1,739,689	114%
Badimong RWS phase 10	5	3340	01451	MIG	8,193,973	246,525	2,474,107	30%
Installation of CCTV cameras in boreholes.	5	3340	01461	CRR	-	-	-	0%
Extension 78 water reticulation	5	3340	01471	CRR	1,283,883	-	1,463,627	114%
Upgrading of laboratory	5	3340	01501	CRR	500,000	-	-	0%
Installation of Meters at Seshego Zone 5 (Refurbishment of Infrastructure)	5	3340	01521	CRR	2,500,000	-	1,716,437	69%
Upgrading of water reticulation in City centre	5	3340	01541	CRR	27,724	-	27,723	100%
AC Pipes	5	3340	01551	RBIG	130,000,000	22,801,351	82,690,023	64%
Replacement of asbestos (AC) Pipes	5	3340	01561	Loan	55,000,000	(18,470,314)	23,474,880	43%
Regional waste Water treatment plant	5	3335	0331	RBIG	50,159,000	37,783,934	37,783,934	75%
Aganang MIG Projects	5	3340	01571	MIG	-	(1,717,581)	-	#DIV/0!
Smart, prepaid and convectional water meters(REVENUE ENHANCEMENT)	5	3340	01601	Loan	180,000,000		-	0%
Aganang Cluster C (Mandela Ujane & Venus)	5	3340	01581	MIG	6,020,208		3,401,857	57%
Sebora, Glenrooi, Madiba and Setumomg Water Supply	5	3340	01591	MIG	13,869,792		-	0%
Total - Water Supply and reticulation					545,056,736	51,615,890	222,451,613	41%
Energy Services - Engineering								
Electrification of urban households	5	3430	00711	CRR	10,000,000	1,325,630	1,325,630	13%
Illumination of public areas (street lights) in Rabe, Hans van Rensburg	5	3430	00721	CRR	1,500,000	(1,325,628)	(0)	0%
Illumination of public areas (High Mast lights)	5	3430	00731	CRR	2,000,000	-	340,317	17%
Installation of quality of supply meters	5	3430	00751	CRR	1,393,380	-	-	0%
SCADA on RTU	5	3430	00761	CRR	2,229,380	-	-	0%
Upgrade 800A Bus-bars to 1200A in Alpha 66KV Distribution substation	5	3430	00791	CRR	3,003,242	-	-	0%
Planning and design New Bakone to IOTA 66KV double circuit GOAT line	5	3430	00801	CRR	606,620	-	-	0%
Build 66KV/Bakone substation	5	3430	00811	CRR	9,000,000	782,629	782,629	9%
Design and Construct permanent distribution substation at Thornhill	5	3430	00831	CRR	767,378	-	-	0%
Plant and Equipment	5	3430	00861	CRR	500,000	33,005	95,299	19%
Total Energy Services					31,000,000	815,635	2,543,875	8%

In-year report (March 2017) – Monthly & Quarterly Budget Statement

MULTI YEAR BUDGET				ADJUSTMENT	MARCH	YEAR TO DATE	%	
Description	VOTE			Adjustment Budget	TOTAL	GRAND TOTAL	Spending to date	
Disaster and Fire - Community Services								
Acquisition of fire Equipment	5	4230	00131	CRR	1,979,505	-	479,505	24%
Breathing aparators	5	4230	00211	CRR	150,000	-	-	0%
Total Disaster and Fire					2,129,505	-	479,505	23%
Traffic & Licencing - Community Services								
Purchase alcohol testers	5	4120	00041	CRR	216,000	-	-	0%
Purchase of note counting equipment	5	4120	00051	CRR	550,000	-	-	0%
Upgrade queue management system	5	4120	00061	CRR	120,000	-	-	0%
Upgrading of city vehicle pound	5	4120	00081	CRR	255,000	-	-	0%
Renovations- Traffic Auditorium, parade room and Training Facility	5	4120	00091	CRR	110,000	-	26,531	24%
Procure blue lights and siren systems	5	4120	00101	CRR	280,000	-	-	0%
Upgrading city license facility/	5	4120	00121	CRR	500,000	-	-	0%
Upgrading of vehicle weighbridge	5	4120	00151	CRR	1,200,000	-	-	0%
Procurement of office cleaning equipment's	5	4120	00171	CRR	70,000	-	78,261	112%
Total Traffic and Licencing					3,301,000	-	104,792	3%
Environmental Management - Community Services								
Grass cutting equipment's	5	4335	00251	CRR	900,000	-	-	0%
Entrances development and upgrade	5	4335	00261	CRR	2,500,000	176,250	2,414,234	97%
City Beautification	5	4335	00271	CRR	1,800,000	395,491	1,072,978	60%
Development of a Botanical garden	5	4335	00281	CRR	600,000	-	-	0%
Development of a park at Ext 44 and 76	5	4335	00291	CRR	1,900,000	316,705	1,361,425	72%
Upgrading of Tom Naude Park	5	4335	00301	CRR	1,300,000	74,079	836,726	64%
Zone 4 Park Expansion Phase 2	5	4335	00311	CRR	800,000	351,125	466,474	58%
Upgrading of Security at Game Reserve	5	4335	00321	CRR	1,000,000	-	233,735	23%
Upgrading of Environmental Education Centre	5	4335	00331	CRR	800,000	-	-	0%
Total Environment Management					11,600,000	1,313,650	6,385,572	55%
Waste Management - Community Services								
30 m3 skip containers	5	4340	00241	CRR	600,000	-	-	0%
Extension of landfill site	5	4340	00251	CRR	300,000	-	-	0%
Extension of offices	5	4340	00261	CRR	700,000	-	709,385	101%
Rural transfer station (Makgodu)	5	4340	00271	CRR	4,710,720	-	2,683,676	57%
Rural transfer station (Makgakqa)	5	4340	00391	CRR	289,280	-	-	0%
770 L Refuse Containers	5	4340	00301	CRR	800,000	-	-	0%
Net for skip containers	5	4340	00341	CRR	100,000	-	-	0%
No dumping boards	5	4340	00351	CRR	150,000	90,000	90,000	60%
Hand held radios	5	4340	00361	CRR	100,000	-	-	0%
Ladanna transfer station	5	4340	00371	CRR	1,500,000	-	167,617	11%
Aganang construction of Landfill site.(Multi year)	5	4340	00381	MIG	8,000,000	1,717,580	5,274,483	66%
Total Waste Management					17,250,000	1,807,580	8,925,161	52%
Sport & Recreation - Community Development								
Upgrading of Seshego Stadium	5	4530	00331	CRR	5,000,000	-	300,701	6%
Upgrading of Ga- Manamela Sport Complex	5	4530	00341	MIG	6,000,000	1,160,392	4,220,767	70%
Construction of an RDP Combo Sport Complex at Molepo Area -1	5	4530	00351	MIG	12,000,000	708,985	2,368,493	20%
Construction of an RDP Combo Sport Complex at Molepo Area- 2	5	4530	00361	CRR	-	-	-	0%
Construction of Mankweng Sport facility-2	5	4530	00371	CRR	-	-	-	0%
Construction of Mankweng Sport facility-1	5	4530	00381	MIG	17,000,000	1,641,189	11,569,974	68%
Sport stadium in Ga-Maja	5	4530	00391	MIG	10,000,000	626,116	7,208,220	72%
Construction of borehole at Town pool	5	4530	00411	CRR	3,400,000	-	1,283,563	38%
Grass Cutting equipment	5	4530	00421	CRR	500,000	-	-	0%
Total Sport and Recreation					53,900,000	4,136,683	26,951,717	50%

In-year report (March 2017) – Monthly & Quarterly Budget Statement

MULTI YEAR BUDGET	VOTE			Funding	ADJUSTMENT BUDGET 2016/2017	MARCH	YEAR TO DATE ACTUAL	%
Description					Adjustment Budget	TOTAL	GRAND TOTAL	Spending to date
Cultural Services - Community Development								
Collection development	5	4630	00091	CRR	800,000	128,101	288,129	36%
Seshego Library upgrade	5	4640	00101	CRR	-	-	-	0%
Library Furniture & Equipment-Molepo library	5	4630	00111	CRR	500,000	-	-	0%
Total - Cultural Services					1,300,000	128,101	288,129	22%
Information Services - Corporate and Shared Services								
Provision of Laptops, PCs and Peripheral Devices	5	5210	00281	CRR	1,200,000	97,143	586,237	49%
Implementation of ICT Strategy	5	5210	00291	CRR	2,000,000	-	-	0%
Network Upgrade	5	5210	00301	CRR	5,900,000	-	-	0%
Total Information Services					9,100,000	97,143	586,237	6%
Secretariat - Corporate and Shared Services								
Offsite Filing	5	5510	00031	CRR	1,000,000	-	-	0%
Total Secretariat					1,000,000	-	-	0%
Fleet Management - Corporate Shared Services								
Fleet acquisition	5	3130	00191	CRR	25,000,000	-	-	0%
Total - Fleet Management					25,000,000	-	-	0%
City Planning - Planning and Economic Development								
Township establishment-Farm Volgestruisfontein 667 LS	5	6120	00301	CRR	1,200,000	-	-	0%
Township establishment-Portion 74 and 75 of Ivy Dale Agricultural Holdings	5	6120	00311	CRR	1,200,000	-	-	0%
Acquisition of Land	5	6120	00321	CRR	-	-	-	0%
Itsoseng Fencing	5	6120	00341	CRR	2,000,000	-	-	0%
Rural settlement development	5	6120	00351	CRR	2,000,000	-	-	0%
Lockable Glass Cabinets	5	6120	00381	CRR	35,000	-	-	0%
Lockable Glass Cabinets	5	6120	00391	CRR	60,000	-	-	0%
Total City Planning					6,495,000	-	-	0%
GIS - Planning and Economic Development								
Integrated GIS System	5	6120	00361	CRR	700,000	-	-	0%
Surveying Computation / Calculation Software	5	6120	00371	CRR	400,000	-	-	0%
Total GIS					1,100,000	-	-	0%
Transport Operations(IPRTS)- Transport and Services								
Implementation of IRPTS Infrastructure	5	6160	00091	PTISG	132,302,700	16,971,658	42,965,749	32%
IT Equipment	5	6160	00101	PTISG	5,000,000	-	-	0%
Total Transport Operations					137,302,700	16,971,658	42,965,749	31%
Supply chain management - Budget and Treasury Services								
Upgrading of stores	5	7030	00051	CRR	4,850,640	-	5,630,807	116%
BTO ammenities	5	7010	00051	CRR	1,500,000	219,622	325,324	22%
Revenue water convesation	5	7010	00061	Loan	-	-	-	0%
					6,350,640	219,622	5,956,131	94%
TOTAL EXPENDITURE NEW PROJECTS					1,058,220,453	84,571,302	359,449,702	34%

In-year report (March 2017) – Monthly & Quarterly Budget Statement

ROLL-OVER CAPITAL

MULTI YEAR BUDGET		VOTE		Funding	MARCH		YEAR TO DATE	%
Description					Adjustment Budget	TOTAL	GRAND TOTAL	Spending to date
Roads & Stormwater - Engineering								
Upgrading of road from gravel to far fom Mohlonong to Diana Phase	5	3230	01991	CRR	623,961	-	-	0%
Rampuru upgrading of internal streer from gravel to tarr	5	3230	01971	CRR	231,905	-	-	0%
Upgrading of road Lonsdale to Percy Clinic	5	3230	01981	CRR	1,963,974	-	1,742,604	89%
					2,819,840	-	1,742,604	62%
Upgrading of Tibane Stadium	5	4530	00441	CRR	742,964	-	-	0%
Upgrading of Mohlonong Stadium	5	4530	00431	CRR	1,716,743	746,393	746,393	43%
					2,459,707	746,393	746,393	30%
					-	-	-	
Total Expenditure on Roll over					5,279,547	746,393	2,488,997	47%
Own Funds - CRR				CRR	5,279,547	746,393	2,488,997	47%
Municipal Infrastructure Grant (MIG)				MIG	253,258,000	19,820,964	125,731,774	50%
Reginal Bulk Infrastructure Grant				RBIG	180,159,000	60,585,286	120,473,958	67%
Neighbourhood Dev Partnership Grant				NDPG	34,538,000	-	1,151,767	3%
Public Transport Infrastructure System Grant (PTIG)				PTISG	144,302,700	17,580,951	43,575,041	30%
Total DoRA Allocations					612,257,700	97,987,201	290,932,540	48%
					-	-	-	
Borrowings				LOAN	235,000,000	(18,470,314)	23,474,880	10%
Own Funds				CRR	216,242,300	5,761,942	47,492,412	22%
					451,242,300	(12,708,373)	70,967,292	16%
TOTAL NEW PROJECTS					1,063,500,000	85,317,695	361,938,699	34%