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Monthly Budget Statement

1ST QUARTER

30 September 2014

DIRECTORATE: BUDGET AND TREASURY OFFICE

ITEM: 15

FILE REF: 4/1

FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2014.

Report of the Chief Financial Officer

1. PURPOSE

The purpose of this report is to comply with section 71 and 52(d) of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 (Municipal Budgeting Monitoring and Reporting Requirements).

2. STRATEGIC OBJECTIVE

“To comply with MFMA priorities as well as MFMA implementation plan”

3. 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).

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 30 September 2014 the ten working day reporting limit expires on **14 October 2014 and** the 30th day of the end of quarter is **30 October 2014**. The Budget and Treasury Office has met the timelines for this reporting period.

RECOMMEND

That the report be noted.

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PART 1 – IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The financial results for the period ending 30 September 2014 are summarised as follows;

Description	2013/14	Budget Year 2014/15							
	Pre-audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1,876,780	2,209,252	–	115,220	545,704	552,313	(6,609)	-1%	2,209,252
Total Expenditure	2,274,814	2,145,711	–	173,127	516,436	536,428	(19,992)	-4%	2,145,711
Surplus/(Deficit)	(398,034)	63,541	–	(57,908)	29,268	15,885	13,383	0	63,541
Transfers recognised - capital	393,793	455,646	–		170,414	113,912	56,503	0	455,646
Surplus/(Deficit) after capital transfers & contributions	(4,241)	519,187	–	(57,908)	199,683	129,797			519,187

1.1.1 Revenue Performance

The approved budget revenue for 2014/2015 amounts to R2 209 252 000. Actual revenue billed which includes grants and other direct income as at 30 September 2014 amounts **R 545 665 083.56** (25%) compared to the approved budget revenue

1.1.2 Expenditure performance

The budgeted expenditure for the year is R 2 145 7110 00. Total expenditure year to date as at 30 September 2014 amounted to **R 516 435 729.73** (24%) compared to the approved budget.

1.1.3 Capital Performance

Payments in respect of Capital Projects up to 30 September 2014 amounts to **R 60 156 979.72** against the budgeted amount of R 518 749 000 (8%). The breakdown is as follows:-

Vote Description	2013/14	Budget Year 2014/15							
	Pre-audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Funded by:									
National Government	353,822	430,646		22,791	53,356	107,662	(54,305)	-50%	430,646
Other transfers and grants	–	6,153		–	–	1,538	(1,538)	-100%	6,153
Transfers recognised - capital	353,822	436,799		22,791	53,356	109,200	(55,844)	-51%	436,799
Internally generated funds	16,907	81,950		2,693	6,801	20,488	(13,687)	-67%	81,950
Total Capital Funding	370,729	518,749		25,485	60,157	129,687	(69,530)	-54%	518,749

Capital Programme for 30 September 2014 is enclosed as Annexure B.

Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target

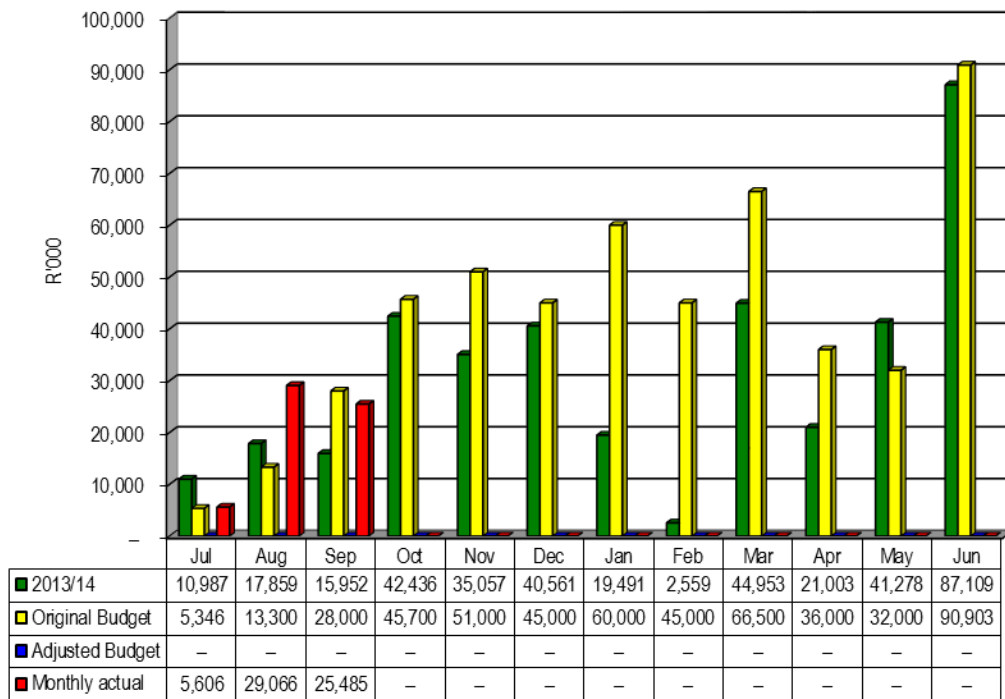
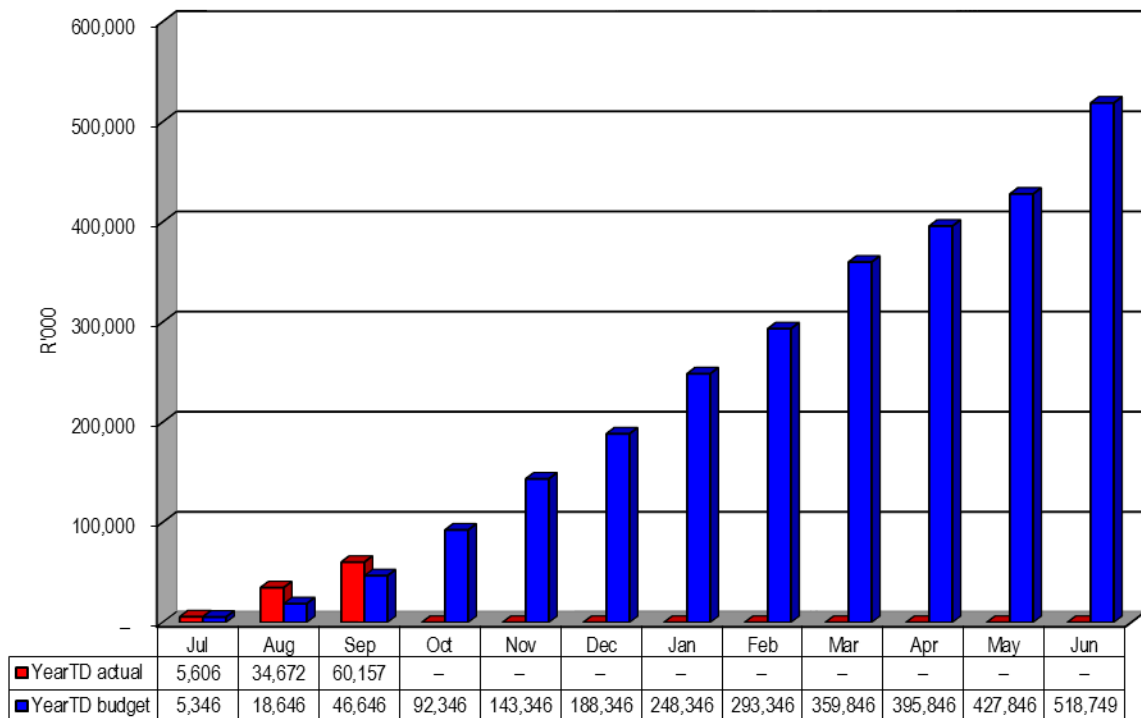


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



1.1.4 Transfer of Funds

The following transfer of funds were made for the period ended 30 September 2014.

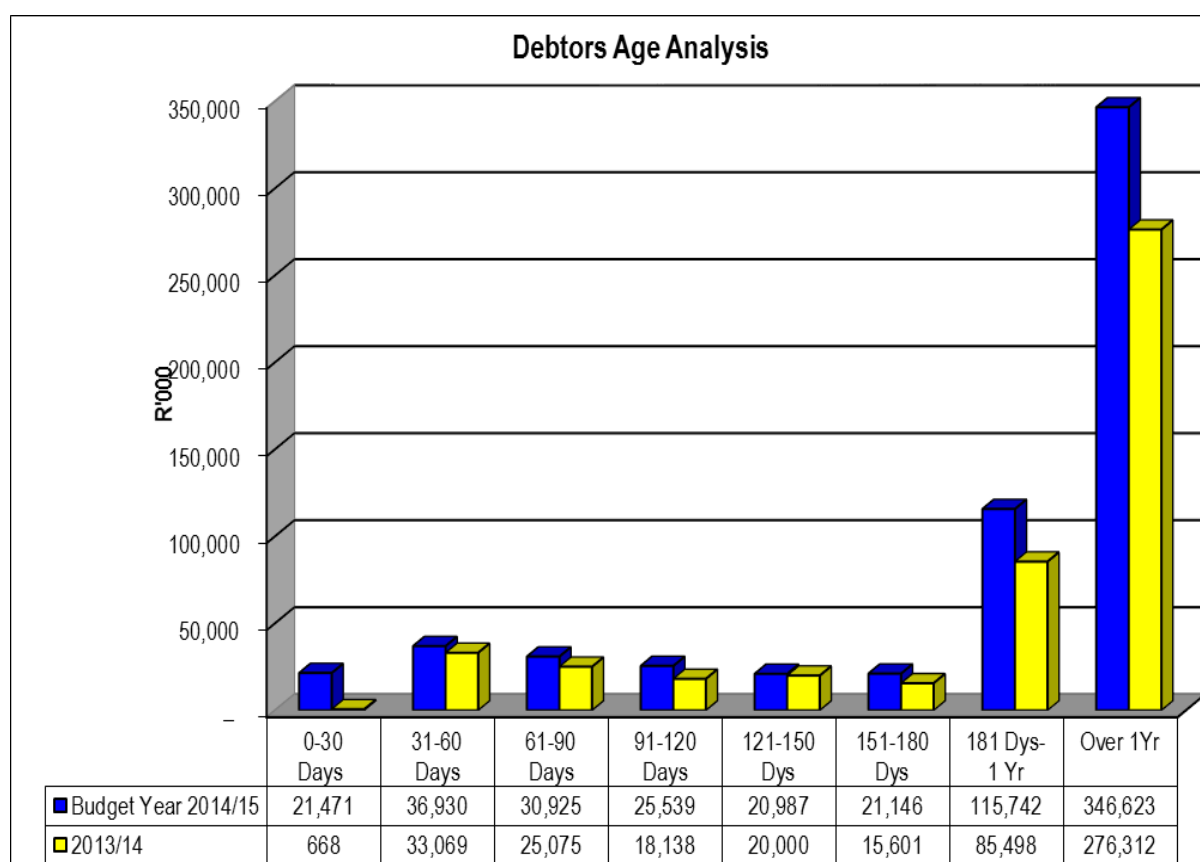
Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
CFO 09/01	Community Development	Facility Management	Renovation of offices	Mankweng Taxi Rank and Hawkers Facility	108,770
Total Transfers					108,770

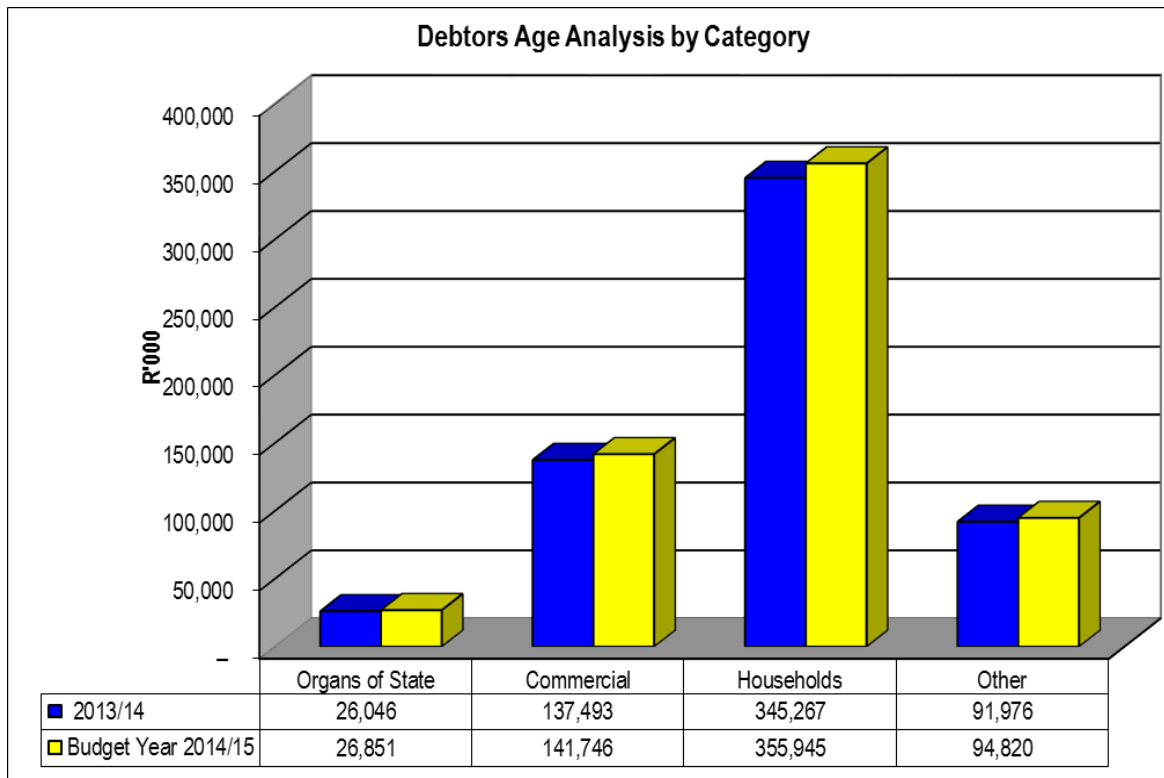
1.1.5 External Loans and Instalments

Council met all its obligations in terms of instalments. Outstanding loans amounted to **R298 587 916.50** on 30 September 2014

1.1.6 Debtors

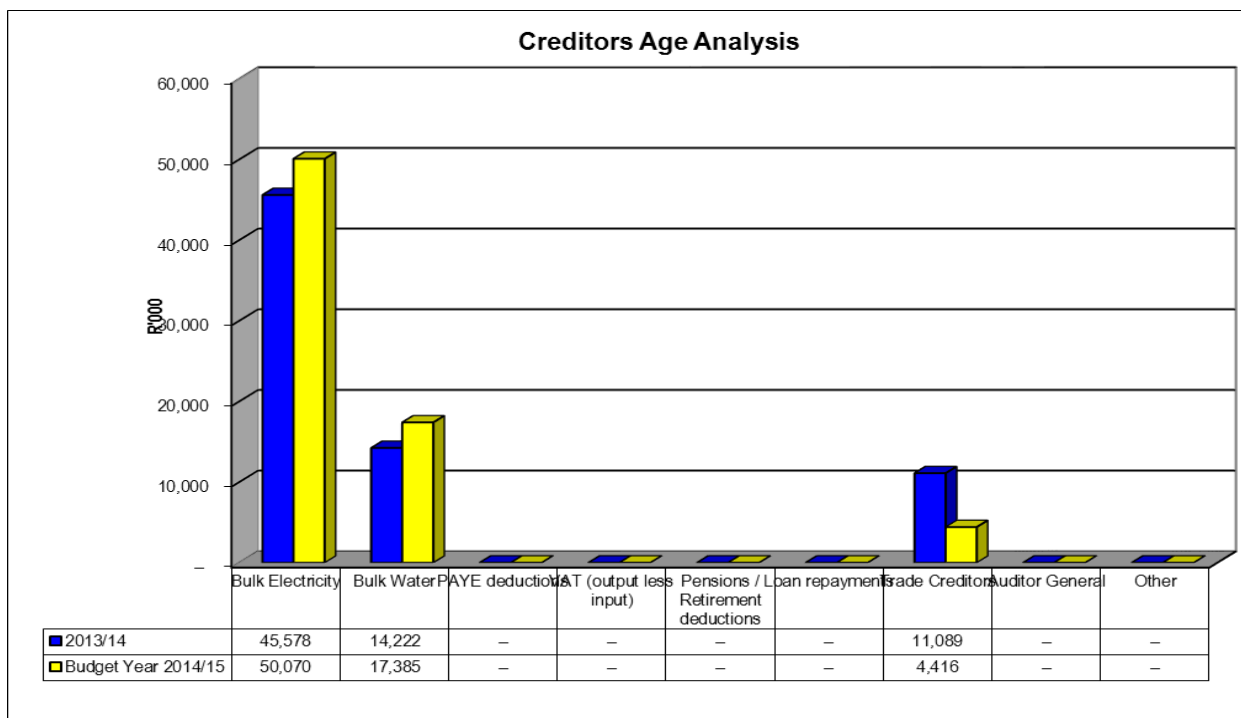
Council debtor's book/ledger has a total balance of **R 619 362 108.45** as at 30 September 2014.





1.1.7 Creditors

Outstanding trade creditors amounted to **R 71 871 918.20** at 30 September 2014. 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.



Top Ten Creditors as at 30 September 2014

Description	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days
Eskom	50,070	–	–	0
Lepelle Northern Water	17,385	–	–	–
Actom (Pty)	1,903	–	–	81
ARB Electrical	548	–	–	–
Elster Kent	540	–	–	–
Medupe Distribution	353	–	–	–
Automotor Traders	203	–	–	–
Brian Pienaar	172	–	–	–
Landis	140	–	–	–
Cascade (Pty)	73	–	–	–
Total	71,388	–	–	81

Over 30 days

Order and invoice different due to inflation fluctuations. Invoice sent back to supplier for correction.

1.1.8 Investments

On 30 September 2014 Council had **R217 217 189.00** of investments at an average rate of 5.108% per annum and the Grants account had a closing balance of **R245 126 348.12**.

1.1.9 Councillor and Staff Benefits

Employee benefits breakdown for the month ended 30 September 2014 are as follows:

Councillors (Political Office Bearers)

Description	September
Basic salary and wages	1,332,438.80
Pension Fund and UIF Contributions	159,099.76
Medical Aid	31,448.68
Motor Vehicle Allowance	338,027.53
Cell phone	144,813.48
Other Benefits or Allowances	244,260.68
Total	2,250,088.93

Directors

Description	September
Basic Salaries and Wages	697,346.54
Pension Fund and UIF Contributions	87,444.82
Medical Aid Contributions	18,250.40
Annual bonus	-
Motor Vehicle Allowance	95,000.00
Other benefits and allowances	65,787.37
Payments in lieu of leave	-
Total	963,829.13

Municipal Staff

Description	September
Basic Salaries and Wages	23,709,284.21
Pension Fund and UIF Contributions	4,505,016.45
Medical Aid Contributions	1,491,608.46
Overtime	3,174,243.26
Performance bonus	-
Motor Vehicle Allowance	2,588,615.11
Housing Allowances	205,776.00
Other benefits and allowances	1,208,076.36
Payments in lieu of leave	1,800,611.41
Total	38,683,231.26

Overtime Breakdown per Directorate

Vote Description	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD Budget	% Spent
Vote 1 - Council		-	-	-	-		-
Vote 2 - Office of the Municipal Manager	167,426	155,000	155,000	10,281	32,308	38,750	21%
Vote 3 - Strategic Planning Monitoring and Evaluation	78,546	80,000	80,000	2,653	25,811	20,000	32%
Vote 4 - Engineering Services	17,441,094	16,995,000	16,995,000	1,668,627	5,009,888	4,248,750	29%
Vote 5- Community Services	16,226,237	15,825,000	15,825,000	1,136,474	3,192,396	3,956,250	20%
Vote 6- Community Development	2,098,767	2,082,000	2,082,000	113,774	550,513	520,500	26%
Vote 7- Corporate and Shared Services	1,088,032	1,115,000	1,115,000	101,555	291,704	278,750	26%
Vote 8- Planning and Economic Development	255,887	243,000	243,000	26,394	26,806	60,750	11%
Vote 9- Budget and Treasury	1,223,637	1,380,000	1,380,000	114,484	431,872	345,000	31%
Vote 10 -Transport Operations	-	-	-	-	-	-	0%
Total	38,579,627	37,875,000	37,875,000	3,174,243	9,561,298	9,468,750	25%

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	2013/14	Budget Year 2014/15							
	Pre-audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	296,845	302,252		24,873	74,927	75,563	(636)	-1%	302,252
Service charges	932,270	1,181,739		85,252	265,163	295,435	(30,272)	-10%	1,181,739
Investment revenue	30,547	23,000		1,941	453	5,750	(5,297)	-92%	53,000
Transfers recognised - operational	478,178	537,642		–	186,734	134,411	52,324	39%	537,642
Other own revenue	138,940	164,619		3,154	18,428	41,155	(22,727)	-55%	164,619
Total Revenue (excluding capital transfers and contributions)	1,876,780	2,209,252		115,220	545,704	552,313	(6,609)	-1%	2,239,252
Employee costs	440,943	504,000		39,647	117,701	126,000	(8,299)	-7%	504,000
Remuneration of Councillors	21,668	25,410		2,250	6,955	6,353	602	9%	25,410
Depreciation & asset impairment	449,607	266,000		22,167	66,500	66,500	–		266,000
Finance charges	37,154	23,747		–	–	5,937	(5,937)	-100%	23,747
Materials and bulk purchases	761,431	868,000		53,930	218,090	217,000	1,090	1%	868,000
Transfers and grants	6,940	5,240		40	2,560	1,310	1,250		5,240
Other expenditure	557,071	453,314		55,093	104,630	113,329	(8,699)	-8%	453,314
Total Expenditure	2,274,814	2,145,711		173,127	516,436	536,428	(19,992)	-4%	2,145,711
Surplus/(Deficit)	(398,034)	63,541		(57,908)	29,268	15,885	13,383	84%	93,541
Transfers recognised - capital	393,793	455,646		–	170,414	113,912	56,503	50%	455,646
Contributions & Contributed assets	–	–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(4,241)	519,187		(57,908)	199,683	129,797	69,886	54%	549,187
Share of surplus/ (deficit) of associate	–	–		–	–	–	–		–
Surplus/ (Deficit) for the year	(4,241)	519,187		(57,908)	199,683	129,797	69,886	54%	549,187
Capital expenditure & funds sources									
Capital expenditure	370,729	518,749		25,485	60,157	129,687	(69,530)	-54%	517,749
Capital transfers recognised	353,822	436,799		22,791	53,356	109,200	(55,844)	-51%	436,799
Public contributions & donations	–	–		–	–	–	–		–
Borrowing	–	–		–	–	–	–		–
Internally generated funds	16,907	81,950		2,693	6,801	20,488	(13,687)	-67%	81,950
Total sources of capital funds	370,729	518,749		25,485	60,157	129,687	(69,530)	-54%	518,749
Financial position									
Total current assets	904,508	690,120			1,016,284				690,120
Total non current assets	7,946,098	7,117,895			7,693,381				7,117,895
Total current liabilities	726,202	509,755			593,806				509,755
Total non current liabilities	513,877	401,065			534,327				401,065
Community wealth/Equity	7,610,526	6,897,195			7,581,533				6,897,195
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	21,471	36,930	30,925	25,539	20,987	21,146	115,742	346,623	619,362
Creditors Age Analysis									
Total Creditors	71,766	17	–	81	–	–	–	7	71,872

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

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

Description	2013/14	Budget Year 2014/15							
	Pre-audit 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	1,274,247	1,356,752	-	27,016	442,941	339,188	103,753	31%	1,356,752
Executive and council	12	-	-	-	-	-	-	-	-
Budget and treasury office	401,290	359,213	-	27,014	85,786	89,803	(4,017)	-4%	359,213
Corporate services	872,946	997,539	-	2	357,155	249,385	107,770	43%	997,539
Community and public safety	19,224	32,006	-	536	1,447	8,001	(6,554)	-82%	32,006
Community and social services	1,640	2,526	-	176	510	632	(122)	-19%	2,526
Sport and recreation	4,009	14,804	-	217	434	3,701	(3,267)	-88%	14,804
Public safety	13,563	12,634	-	142	501	3,159	(2,658)	-84%	12,634
Housing	11	41	-	1	3	10	(7)	-72%	41
Health	-	2,000	-	-	-	500	(500)	-100%	2,000
Economic and environmental services	43,855	92,477	-	2,322	6,315	23,119	(16,805)	-73%	92,477
Electricity	617,285	775,220	-	59,308	183,110	193,805	(10,695)	-6%	775,220
Waste management	55,694	62,677	-	4,919	14,735	15,669	(934)	-6%	62,677
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2,270,573	2,664,898		115,220	716,119	666,225	49,894	7%	2,664,898
Expenditure - Standard									
Governance and administration	609,336	504,106		53,580	110,118	126,026	(15,909)	-13%	504,106
Executive and council	236,598	115,000		7,934	18,788	28,750	(9,962)	-35%	115,000
Budget and treasury office	126,411	127,234		9,934	26,220	31,808	(5,589)	-18%	127,234
Corporate services	246,326	261,872		35,712	65,110	65,468	(358)	-1%	261,872
Community and public safety	397,351	327,593		19,758	52,498	81,898	(29,400)	-36%	327,593
Economic and environmental services	242,697	192,708		6,045	17,703	30,060	(12,357)	-41%	192,708
Planning and development	52,518	75,791		3,207	9,315	18,948	(9,633)	-51%	75,791
Road transport	180,522	108,702		2,360	6,900	9,058	(2,159)	-24%	108,702
Environmental protection	9,656	8,215		478	1,488	2,054	(565)	-28%	8,215
Trading services	1,025,430	1,121,305		67,434	259,043	280,326	(21,283)	-8%	1,121,305
Electricity	622,840	656,204		50,856	189,428	164,051	25,377	15%	656,204
Water	257,030	317,942		6,323	40,096	79,485	(39,389)	-50%	317,942
Waste water management	85,950	86,742		5,437	17,227	21,686	(4,458)	-21%	86,742
Waste management	59,609	60,416		4,819	12,291	15,104	(2,813)	-19%	60,416
Other	-	-		-	-	-	-	-	-
Total Expenditure - Standard	2,274,814	2,145,711		146,817	439,362	518,311	(78,949)	-15%	2,145,711
Surplus/ (Deficit) for the year	(4,241)	519,187		(31,597)	276,757	147,914	128,843	87%	519,187

2.3 Table C3: Monthly Budget Statement - Financial Performance (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	2013/14	Budget Year 2014/15							
	Pre-audit 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 Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	877,633	1,121,185	-	80,427	250,761	280,296	(29,536)	-10.5%	1,121,185
Vote 5- Community Services	96,289	104,870	-	6,068	18,761	26,218	(7,457)	-28.4%	104,870
Vote 6- Community Development	4,879	16,334	-	338	747	4,084	(3,336)	-81.7%	16,334
Vote 7- Corporate and Shared Services	811	4,226	-	-	0	1,056	(1,056)	-100.0%	4,226
Vote 8- Planning and Economic Development	17,575	65,781	-	1,373	2,914	16,445	(13,531)	-82.3%	65,781
Vote 9- Budget and Treasury	1,273,386	1,352,501	-	27,014	442,935	338,125	104,809	31.0%	1,352,501
Vote 10 -Transport Operations	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2,270,573	2,664,898	-	115,220	716,119	666,225	49,894	7.5%	2,664,898
Expenditure by Vote									
Vote 1 - Council	240,891	129,704	-	9,138	22,027	32,426	(10,399)	-32.1%	129,704
Vote 2 - Office of the Municipal Manager	24,850	26,567	-	1,343	3,779	6,642	(2,863)	-43.1%	26,567
Vote 3 - Strategic Planning Monitoring and Evaluation	12,007	21,068	-	1,375	3,755	5,267	(1,512)	-28.7%	21,068
Vote 4 - Engineering Services	1,136,889	1,159,875	-	64,340	251,498	289,969	(38,471)	-13.3%	1,159,875
Vote 5- Community Services	289,722	260,798	-	19,403	52,891	65,200	(12,308)	-18.9%	260,798
Vote 6- Community Development	231,350	168,885	-	8,682	21,320	42,221	(20,901)	-49.5%	168,885
Vote 7- Corporate and Shared Services	152,802	176,284	-	29,614	48,513	44,071	4,442	10.1%	176,284
Vote 8- Planning and Economic Development	49,362	68,173	-	2,621	8,122	17,043	(8,921)	-52.3%	68,173
Vote 9- Budget and Treasury	126,411	127,234	-	9,934	26,220	31,808	(5,589)	-17.6%	127,234
Vote 10 -Transport Operations	10,529	7,123	-	368	1,236	1,781	(544)	-30.6%	7,123
Total Expenditure by Vote	2,274,814	2,145,711	-	146,817	439,362	536,428	(97,066)	-18.1%	2,145,711
Surplus/ (Deficit) for the year	(4,241)	519,187	-	(31,597)	276,757	129,797	146,960	113.2%	519,187

Table C2 and C3 does not include Debt Impairment and Depreciation

- Finance charges are paid during December and June in the year.
- Debt Impairment and Depreciation are shown pro-rata for reporting purposes as the final expenditure will only be known at year end

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	2013/14	Budget Year 2014/15							
	Pre-audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	296,845	302,252	-	24,873	74,927	75,563	(636)	-1%	302,252
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	617,228	775,071	-	59,303	183,095	193,768	(10,673)	-6%	775,071
Service charges - water revenue	211,680	279,546	-	17,173	55,974	69,886	(13,912)	-20%	279,546
Service charges - sanitation revenue	48,588	66,163	-	3,946	11,596	16,541	(4,945)	-30%	66,163
Service charges - refuse revenue	54,773	60,959	-	4,830	14,498	15,240	(742)	-5%	60,959
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16,231	20,020	-	1,101	2,176	5,005	(2,828)	-57%	20,020
Interest earned - external investments	30,547	23,000	-	1,941	453	5,750	(5,297)	-92%	23,000
Interest earned - outstanding debtors	51,302	30,000	-	(209)	7,972	7,500	472	6%	30,000
Dividends received	-	-	-	-	-	-	-	-	-
Fines	12,347	10,753	-	91	382	2,688	(2,306)	-86%	10,753
Licences and permits	8,909	9,027	-	669	2,417	2,257	160	7%	9,027
Agency services	16,040	15,656	-	122	461	3,914	(3,453)	-88%	15,656
Transfers recognised - operational	478,178	537,642	-	-	186,734	134,411	52,324	39%	537,642
Other revenue	33,806	26,963	-	1,380	5,020	6,741	(1,721)	-26%	26,963
Gains on disposal of PPE	305	52,200	-	-	-	13,050	(13,050)	-100%	52,200
Total Revenue (excluding capital transfers and contributions)	1,876,780	2,209,252	-	115,220	545,704	552,313	(6,609)	-1%	2,209,252
Expenditure By Type									
Employee related costs	440,943	504,000	-	39,647	117,701	126,000	(8,299)	-7%	504,000
Remuneration of councillors	21,668	25,410	-	2,250	6,955	6,353	602	9%	25,410
Debt impairment	198,643	50,000	-	4,167	12,500	12,500	-	-	50,000
Depreciation & asset impairment	449,607	266,000	-	22,167	66,500	66,500	-	-	266,000
Finance charges	37,154	23,747	-	-	-	5,937	(5,937)	-100%	23,747
Bulk purchases	619,153	698,000	-	44,116	197,488	174,500	22,988	13%	698,000
Other materials	142,278	170,000	-	9,814	20,602	42,500	(21,898)	-52%	170,000
Contracted services	66,780	75,854	-	4,115	12,120	18,964	(6,844)	-36%	75,854
Transfers and grants	6,940	5,240	-	40	2,560	1,310	1,250	95%	5,240
Other expenditure	291,648	327,460	-	46,811	80,010	81,865	(1,855)	-2%	327,460
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	2,274,814	2,145,711	-	173,127	516,436	536,428	(19,992)	-4%	2,145,711
Surplus/(Deficit)	(398,034)	63,541	-	(57,908)	29,268	15,885	13,383	0	63,541
Transfers recognised - capital	393,793	455,646	-	-	170,414	113,912	56,503	0	455,646
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4,241)	519,187	-	(57,908)	199,683	129,797			519,187
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4,241)	519,187	-	(57,908)	199,683	129,797			519,187
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4,241)	519,187	-	(57,908)	199,683	129,797			519,187
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(4,241)	519,187	-	(57,908)	199,683	129,797			519,187

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

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 to fund the capital budget, including information on capital transfers from departments.

Vote Description	2013/14	Budget Year 2014/15							
	Pre-audit 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	-	1,000	-	-	-	250	(250)	-100%	1,000
Vote 2 - Office of the Municipal Manager	31	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	225,893	249,600	-	23,036	45,765	62,400	(16,635)	-27%	249,600
Vote 5- Community Services	183	3,300	-	100	100	825	(725)	-88%	3,300
Vote 6- Community Development	9,150	57,499	-	613	613	14,375	(13,761)	-96%	57,499
Vote 7- Corporate and Shared Services	6,290	5,500	-	103	103	1,375	(1,272)	-93%	5,500
Vote 8- Planning and Economic Development	-	1,850	-	109	109	463	(354)	-76%	201,850
Vote 9- Budget and Treasury	-	-	-	-	-	-	-	-	-
Vote 10 -Transport Operations	129,182	200,000	-	1,523	13,467	50,000	(36,533)	-73%	-
Total Capital single-year expenditure	370,729	518,749	-	25,485	60,157	129,687	(69,530)	-54%	518,749
Total Capital Expenditure	370,729	518,749	-	25,485	60,157	129,687	(69,530)	-54%	518,749
Capital Expenditure - Standard Classification									
Governance and administration	-	22,300	-	103	103	5,575	(5,472)	-98%	22,300
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	1,000	-	-	-	250	(250)	-100%	1,000
Corporate services	-	21,300	-	103	103	5,325	(5,222)	-98%	21,300
Community and public safety	8,039	43,199	-	713	713	10,800	(10,086)	-93%	43,199
Community and social services	-	2,200	-	25	25	550	(525)	-95%	2,200
Sport and recreation	8,039	40,499	-	588	588	10,125	(9,537)	-94%	40,499
Public safety	-	500	-	100	100	125	(25)	-20%	500
Economic and environmental services	205,274	305,550	-	10,117	30,381	76,388	(46,007)	-60%	305,550
Planning and development	-	1,850	-	109	109	463	(354)	-76%	1,850
Road transport	205,274	303,700	-	10,008	30,272	75,925	(45,653)	-60%	303,700
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	149,241	147,700	-	14,552	28,960	36,925	(7,965)	-22%	147,700
Electricity	1,382	19,800	-	2,177	2,177	4,950	(2,773)	-56%	19,800
Water	147,022	122,000	-	12,375	26,783	30,500	(3,717)	-12%	122,000
Waste water management	837	4,100	-	-	-	1,025	(1,025)	-100%	4,100
Waste management	-	1,800	-	-	-	450	(450)	-100%	1,800
Other	8,174	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	370,729	518,749	-	25,485	60,157	129,687	(69,530)	-54%	518,749
Funded by:									
National Government	353,822	430,646		22,791	53,356	107,662	(54,305)	-50%	430,646
Other transfers and grants	-	6,153		-	-	1,538	(1,538)	-100%	6,153
Transfers recognised - capital	353,822	436,799		22,791	53,356	109,200	(55,844)	-51%	436,799
Internally generated funds	16,907	81,950		2,693	6,801	20,487	(13,687)	-67%	81,950
Total Capital Funding	370,729	518,749		25,485	60,157	129,687	(69,530)	-54%	518,749

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	2013/14	Budget Year 2014/15			
	Pre-audit Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	312,558	50,000		406,975	50,000
Call investment deposits	110,000	220,000		150,000	220,000
Consumer debtors	354,198	313,241		363,974	313,241
Other debtors	49,949	45,000		28,887	45,000
Current portion of long-term receivables	23,513	6,879		6,879	6,879
Inventory	54,289	55,000		59,568	55,000
Total current assets	904,508	690,120		1,016,284	690,120
Non current assets					
Long-term receivables	8,152	6,093		8,465	6,093
Investments	59,000	59,000		59,000	59,000
Investment property	544,972	234,602		544,972	234,602
Investments in Associate	8,217	8,217		8,217	8,217
Property, plant and equipment	7,292,652	6,767,038		7,039,622	6,767,038
Agricultural	-	-		-	-
Biological assets	16,633	13,965		16,633	13,965
Intangible assets	12,799	17,834		12,799	17,834
Other non-current assets	3,672	11,145		3,672	11,145
Total non current assets	7,946,098	7,117,895		7,693,381	7,117,895
TOTAL ASSETS	8,850,606	7,808,015		8,709,665	7,808,015
LIABILITIES					
Current liabilities					
Bank overdraft	-	-		-	-
Borrowing	71,792	36,806		36,806	36,806
Consumer deposits	65,650	65,288		66,181	65,288
Trade and other payables	588,760	407,662		490,819	407,662
Provisions	-	-		-	-
Total current liabilities	726,202	509,755		593,806	509,755
Non current liabilities					
Borrowing	309,088	188,591		344,075	188,591
Provisions	204,789	212,474		190,252	212,474
Total non current liabilities	513,877	401,065		534,327	401,065
TOTAL LIABILITIES	1,240,079	910,821		1,128,133	910,821
NET ASSETS	7,610,526	6,897,195		7,581,533	6,897,195
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	5,681,343	6,115,508		5,652,789	6,115,508
Reserves	1,929,184	781,687		1,928,743	781,687
TOTAL COMMUNITY WEALTH/EQUITY	7,610,526	6,897,195		7,581,533	6,897,195

2.7 Table C6: Monthly Budget Statement - Cash flow

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

Description	2013/14	Budget Year 2014/15							
	Pre Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	1,524,410	1,309,048	-	241,093	513,039	327,262	185,777	57%	1,309,048
Government - operating	516,199	562,642	-	-	184,734	140,661	44,074	31%	562,642
Government - capital	350,188	430,646	-	-	172,418	107,662	64,757	60%	430,646
Interest	30,547	23,000	-	1,204	1,204	5,750	(4,546)	-79%	23,000
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1,618,466)	(1,828,611)	-	(350,685)	(714,936)	(457,153)	257,783	-56%	(1,828,611)
Finance charges	(26,317)	(23,747)	-	-	-	(5,937)	(5,937)	100%	(23,747)
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	776,561	472,978	-	(108,388)	156,460	118,244	38,215	32%	472,978
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	52,000	-	-	-	13,000	(13,000)	-100%	-
Decrease (Increase) in non-current debtors	746	-	-	343	1,072	-	1,072	#DIV/0!	-
Decrease (increase) other non-current receivables	-	-	-	7	38	-	38	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(484,271)	(389,062)	-	(25,485)	(60,157)	(97,265)	(37,108)	38%	(389,062)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(483,525)	(337,062)	-	(25,134)	(59,047)	(84,265)	(25,218)	30%	(389,062)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4,414	5,000	-	-	-	1,250	(1,250)	-100%	5,000
Payments									
Repayment of borrowing	(36,954)	(36,806)	-	-	-	(9,201)	(9,201)	100%	(36,806)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(32,540)	(31,806)	-	-	-	(7,951)	(7,951)	100%	(31,806)
NET INCREASE/ (DECREASE) IN CASH HELD	260,497	104,110	-	(133,522)	97,413	26,028			52,110
Cash/cash equivalents at beginning:	52,061	50,000	-	-	309,593	50,000			309,593
Cash/cash equivalents at month/year end:	312,558	154,110	-	-	407,005	76,028			361,703

PART 2- SUPPORTING DOCUMENTATION

Section 1 – Debtors’ analysis

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

1.1 Table SC3 Monthly Budget Statement - Aged Debtors

Description	Budget Year 2014/15									
	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	16,131	13,859	8,439	9,357	8,371	6,961	39,403	60,413	162,933	124,505
Trade and Other Receivables from Exchange Transactions - Electricity	17,712	12,238	5,911	5,228	3,448	3,102	15,536	20,124	83,300	47,438
Receivables from Non-exchange Transactions - Property Rates	11,888	6,358	7,347	6,745	6,431	5,393	40,935	41,229	126,328	100,734
Receivables from Exchange Transactions - Waste Water Management	1,800	1,173	912	822	699	639	3,137	4,484	13,666	9,781
Receivables from Exchange Transactions - Waste Management	2,432	1,509	1,203	1,077	995	914	4,616	7,340	20,088	14,943
Receivables from Exchange Transactions - Property Rental Debtors	1	1	0	0	0	0	2	4	10	8
Interest on Arrear Debtor Accounts	115	113	648	387	352	784	7,838	43,214	53,451	52,576
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(28,608)	1,678	6,464	1,922	690	3,351	4,274	169,814	159,586	180,052
Total By Income Source	21,471	36,930	30,925	25,539	20,987	21,146	115,742	346,623	619,362	530,037
2012/13 - totals only	668	33,069	25,075	18,138	20,000	15,601	85,498	276,312	450,888	415,548
Debtors Age Analysis By Customer Group										
Organs of State	774	732	834	755	755	738	18,492	3,772	26,851	24,511
Commercial	6,093	13,706	8,976	7,209	5,085	4,796	22,176	73,707	141,746	112,972
Households	10,843	20,793	17,070	13,792	12,863	11,161	63,807	205,616	355,945	307,239
Other	3,761	1,699	4,046	3,784	2,284	4,451	11,267	63,528	94,820	85,315
Total By Customer Group	21,471	36,930	30,925	25,539	20,987	21,146	115,742	346,623	619,362	530,037

Section 2 – Creditors’ Age analysis

The creditors’ analysis contains an aged analysis by customer type

2.1 Table SC4 Monthly Budget Statement - Aged Creditors

Description	Budget Year 2014/15									Prior year totals for chart (same period)
	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	50,070	-	-	-	-	-	-	-	50,070	67,444
Bulk Water	17,385	-	-	-	-	-	-	-	17,385	11,065
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,311	17	-	81	-	-	-	7	4,416	3,083
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	71,766	17	-	81	-	-	-	7	71,872	81,592

Section 3 – 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.

3.1 Table SC5 Monthly Budget Statement - investment portfolio

On 30 September 2014 Council had **R217 217 189.00** of investments at an average rate of 5.108% 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							
Municipality								
PHA	10 Years	Long term deposit	04 November 2015	-	0.0%	8,217	-	8,217
Standard Bank	4 Years	Call deposit	Call deposit	279	5.8%	59,000	-	59,000
ABSA	3 Months	Fixed deposit	29 December 2014	379	6.2%	-	25,000	25,000
Standard Bank	3 Months	Fixed deposit	29 December 2014	774	6.3%	50,000	-	50,000
NED	3 Months	Fixed deposit	29 December 2014	777	6.3%	60,000	(10,000)	50,000
FNB	3 Months	Fixed deposit	29 December 2014	381	6.2%	-	25,000	25,000
TOTAL INVESTMENTS AND INTEREST				-		-	-	217,217

Section 4 - Capital programme performance

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

4.1 Supporting Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2013/14	Budget Year 2014/15							
	Pre Audit 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	10,987	5,346	-	5,606	5,606	5,346	(260)	-4.9%	1%
August	17,859	13,300	-	29,066	34,672	18,646	(16,026)	-86.0%	7%
September	15,952	28,000	-	25,485	60,157	46,646	(13,511)	-29.0%	12%
October	42,436	45,700	-	-	-	92,346	-		
November	35,057	51,000	-	-	-	143,346	-		
December	40,561	45,000	-	-	-	188,346	-		
January	19,491	60,000	-	-	-	248,346	-		
February	2,559	45,000	-	-	-	293,346	-		
March	44,953	66,500	-	-	-	359,846	-		
April	21,003	36,000	-	-	-	395,846	-		
May	41,278	32,000	-	-	-	427,846	-		
June	87,109	90,903	-	-	-	518,749	-		
Total Capital expenditure	379,246	518,749	-	60,157					

Section 5 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts

Description	2013/14	Budget Year 2013/14							
	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:	526,437	556,489	-	-	211,734	139,122	49,970	35.9%	556,489
Equitable share	415,990	455,799	-	-	180,420	113,950	66,470	58.3%	455,799
Finance Management	1,650	1,800	-	-	1,800	450			1,800
Municipal Systems Improvement	890	930	-	-	930	233			930
Integrated National Electrification Programme	35,000	20,000	-	-	25,000	5,000			20,000
EPWP Incentive	4,614	3,960	-	-	1,584	990			3,960
Municipal Infrastructure Grant (MIG)	26,593	46,000	-	-	-	11,500	(11,500)	-100.0%	46,000
Water Services Operating Subsidy Grant	10,000	25,000	-	-	-	6,250	(6,250)	-100.0%	25,000
Infrastructure Skills Development Grant	3,200	3,000	-	-	2,000	750	1,250	166.7%	3,000
2014 Afr Nations Champ Host City Opex Grant	28,500	-	-	-	-	-	-		-
Total Operating Transfers and Grants	526,437	556,489	-	-	211,734	139,122	49,970	35.9%	556,489
Capital Transfers and Grants									
National Government:	424,355	430,646	-	-	142,950	107,662	31,539	29.3%	430,646
Municipal Infrastructure Grant (MIG)	215,595	220,646	-	-	87,950	55,162	32,789	59.4%	220,646
Public Transport	198,761	200,000	-	-	50,000	50,000			200,000
Neighbourhood Development Partnership	-	5,000	-	-	5,000	1,250			5,000
Electricity Demand Side Management	10,000	5,000	-	-	-	1,250	(1,250)	-100.0%	5,000
Integrated National Electrification Programme	-	-	-	-	-	-	-		-
Other grant providers:	7,602	6,153	-	-	2,464	-	2,464	0.0%	6,153
National Lottery	-	6,153	-	-	-	-	-		6,153
Local govt - housing accreditation	22	-	-	-	-	-	-		-
Dept Environmental Affairs	7,580	-	-	-	2,464	-	-		-
Total Capital Transfers and Grants	431,957	436,799	-	-	145,414	107,662	34,003	31.6%	436,799
TOTAL RECEIPTS OF TRANSFERS & GRANTS	958,394	993,288	-	-	357,148	246,784	83,973	34.0%	993,288

Section 6 - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure

Description	2013/14	Budget Year 2013/14							
	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									
National Government:	514,541	556,489	-	42,700	127,016	139,122	(12,106)	-8.7%	553,489
Equitable share	415,990	455,799	-	37,983	113,950	113,950	-		455,799
Finance Management	1,650	1,800	-	10	39	450	(411)	-91.3%	1,800
Municipal Systems Improvement	890	930	-	853	930	233	698	300.0%	930
Integrated National Electrification Programme	36,374	25,000	-	994	994	6,250	(5,256)	-84.1%	25,000
EPWP Incentive	4,614	3,960	-	325	366	990	(624)	-63.1%	3,960
Municipal Infrastructure Grant (MIG)	26,593	46,000	-	2,537	8,738	11,500	(2,762)	-24.0%	46,000
Water Services Operating Subsidy Grant	25,229	20,000	-	-	-	5,000	(5,000)	-100.0%	20,000
Infrastructure Skills Development Grant	3,200	3,000	-	-	2,000	750	1,250	166.7%	
				-			-		
Other grant providers:	1,660	-	-	-	-	-	-		-
Local economic development grant	55	-	-				-		-
Local govt transition grant	651								
Local govt restructuring grant	954								
National Lottery		-	-				-		
Total operating expenditure of Transfers and Grants:	516,200	556,489	-	42,700	127,016	139,122	(21,344)	-15.3%	553,489
Capital expenditure of Transfers and Grants									
National Government:	354,538	430,646	-	22,791	53,356	107,662	(47,744)	-44.3%	430,646
Municipal Infrastructure Grant (MIG)	217,145	220,646	-	19,092	37,713	55,162	(17,449)	-31.6%	220,646
Public Transport Infrastructure Grant	129,182	200,000	-	1,523	13,467	50,000	(36,533)	-73.1%	200,000
Integrated National Electrification Programme		5,000	-	-	-	1,250	(1,250)	-100.0%	5,000
Neighbourhood Dev Partnership Grant		5,000	-	-	-	1,250	(1,250)	-100.0%	5,000
Water Services Operating Subsidy Grant	2,269						-		
Energy Efficiency & Demand Management Grant	5,943			2,176	2,176		2,176	-	
Other grant providers:	5,572	6,153	-	-	-	1,538	(1,538)	-100.0%	6,153
Dept Environmental Affairs	5,572						-		
National Lottery		6,153	-	-	-	1,538	(1,538)	-100.0%	6,153
Total capital expenditure of Transfers and Grants	360,110	436,799	-	22,791	53,356	109,200	(55,844)	-51.1%	436,799
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	876,310	993,288	-	65,492	180,372	248,322	(67,950)	-27.4%	990,288

Section 7 - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Budget Year 2013/14		
	July	August	Sept
R thousands	Outcome	Outcome	Outcome
Cash Receipts By Source			
Property rates	21,658	18,525	22,747
Property rates - penalties & collection charges	-	-	-
Service charges - electricity revenue	54,839	54,049	58,167
Service charges - water revenue	19,793	15,062	14,733
Service charges - sanitation revenue	3,556	3,059	3,006
Service charges - refuse	4,887	4,115	4,150
Service charges - other	116	33	68
Rental of facilities and equipment	496	548	878
Interest earned - external investments	-	-	1,204
Interest earned - outstanding debtors	(185)	(117)	(238)
Dividends received	-	-	-
Fines	181	110	91
Licences and permits	890	845	679
Agency services	186	153	122
Transfer receipts - operating	182,220	2,514	-
Other revenue	25,013	44,134	136,691
Cash Receipts by Source	313,649	143,031	242,297
Other Cash Flows by Source			
Transfer receipts - capital	172,418	-	-
Increase in consumer deposits	412	316	343
Receipt of non-current debtors	20	11	7
Total Cash Receipts by Source	486,499	143,358	242,648
Cash Payments by Type			
Employee related costs	39,094	39,647	39,437
Remuneration of councillors	1,721	1,728	1,815
Interest paid	-	-	-
Bulk purchases - Electricity	51,518	66,916	62,733
Bulk purchases - Water & Sewer	14,027	12,063	11,856
Other materials	9,382	2,473	5,358
Contracted services	2,668	9,842	4,921
Grants and subsidies paid - other municipalities	-	-	-
Grants and subsidies paid - other	2,520	-	40
General expenses	64,410	46,241	224,526
Cash Payments by Type	185,340	178,911	350,685
Other Cash Flows/Payments by Type			
Capital assets	5,606	29,066	25,485
Repayment of borrowing	-	-	-
Other Cash Flows/Payments	-	-	-
Total Cash Payments by Type	190,946	207,977	376,170
NET INCREASE/(DECREASE) IN CASH HELD			
	295,553	(64,618)	(133,522)
Cash/cash equivalents at the month/year beginning:	309,593	605,146	540,528
Cash/cash equivalents at the month/year end:	605,146	540,528	407,005

Section 8 - Municipal Manager Quality certification

I, **Constance Mametja**, the 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 of **September 2014** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

Municipal Manager of Polokwane Local Municipality: LIM354

Signature : _____

Date : _____

Annexure A Capital Programme 2014/2015

Description	Vote Number			Funding	Original Budget	Roll-over Budget	Expenditure Sept 2014	Total	%
Facility Management									
Renovation of Offices	5	3040	00141	CRR	5,500,000			0.00	0
Renovation of Offices Stadium	5	3040	00151	CRR	1,000,000			0.00	0
Furniture and Office Equipment	5	3040	00161	CRR	800,000		59,125.40	59,125.40	7
Refurbishment of Civic Centre	5	3040	00171	CRR	8,500,000			0.00	0
					15,800,000	0	59,125.40	59,125.40	0
Roads & Stormwater									
Rehabilitation of street in Mankweng and upgrading of	5	3230	01031	CRR	5,000,000			0.00	0
Road Signage	5	3230	01091	CRR	1,000,000			0.00	0
Installation of traffic lights	5	3230	01101	CRR	500,000			0.00	0
Construction of low level bridges	5	3230	01111	CRR	1,000,000			0.00	0
Contribution to private development	5	3230	01121	CRR	3,975,000			3,529,672.40	89
Gravel Management System	5	3230	01131	CRR	225,000			0.00	0
Upgrading of arterial road Mamatsha	5	3230	01141	MIG	5,000,000		208,638.46	208,638.46	4
Upgrading of arterial road Makotopong	5	3230	01151	MIG	10,000,000			0.00	0
Upgrading of arterial road Khoaloane	5	3230	01161	MIG	10,000,000		553,065.84	553,065.84	6
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	01171	MIG	10,000,000			0.00	0
Upgrading of Arterial road D977 (Silicon to Matobole	5	3230	01181	MIG	17,000,000		991,338.80	1,634,429.84	10
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mophapo 17km)	5	3230	01191	MIG	10,000,000			386,966.67	4
Upgrading of arterial road Sebayeng to Mantheding	5	3230	01201	MIG	10,000,000		673,325.36	673,325.36	7
Upgrading of access road SDA 1 (Lethuli and Madiba	5	3230	01211	MIG	10,000,000			0.00	0
Road to Rampheri	5	3230	01221	MIG	5,000,000			0.00	0
NDPG Projects	5	3230	01231	NDPG	5,000,000			0.00	0
					103,700,000	0	2,426,368.46	6,986,098.57	7
Sanitation									
Upgrading of laboratory	5	3335	00271	CRR	1,600,000			0.00	0
Upgrading of Oxidation ponds	5	3335	00281	CRR	1,000,000			0.00	0
Extension 78 bulk reticulation	5	3335	00291	CRR	1,000,000			0.00	0
Sewer regional plant	5	3335	00301	CRR	500,000			0.00	0
Total					4,100,000	0	0.00	0.00	0
Water Supply and reticulation									
Mmotong wa perikisi	5	3340	00901	CRR	3,000,000			0.00	0
Scada system boreholes	5	3340	00911	CRR	1,000,000			0.00	0
Extension 78 bulk reticulation	5	3340	00921	CRR	1,000,000		1,767,346.51	1,767,346.51	177
Upgrading of water reticulation in City cluster	5	3340	00931	CRR	6,000,000			0.00	0
Prepaid water meters	5	3340	00941	CRR	300,000			0.00	0
Clock machines	5	3340	00961	CRR	700,000			0.00	0
Mophapo RWS	5	3340	00981	MIG	10,000,000		1,699,855.76	1,699,855.76	17
Molete East RWS	5	3340	00991	MIG	10,000,000		2,737,680.00	2,737,680.00	27
Molete North RWS	5	3340	01001	MIG	2,000,000			147,307.54	7
Sebayeng/Dikgale RWS	5	3340	01011	MIG	12,000,000			0.00	0
Molete South RWS	5	3340	01021	MIG	10,000,000			0.00	0
Houtrivier RWS	5	3340	01031	MIG	9,000,000			264,932.82	3
Chuene Maja RWS	5	3340	01041	MIG	15,000,000			0.00	0

In-year report (September 2014) – Monthly Budget Statement

Description	Vote Number			Funding	Original Budget	Roll- over Budget	Expenditure Sept 2014	Total	%
Molepo RWS	5	3340	01051	MIG	10,000,000			0.00	0
Laastehoop RWS	5	3340	01061	MIG	3,000,000			0.00	0
Mankweng RWS	5	3340	01071	MIG	10,000,000			0.00	0
Boyne RWS	5	3340	01081	MIG	5,000,000			0.00	0
Segwasi RWS	5	3340	01091	MIG	2,000,000			0.00	0
Badimong RWS	5	3340	01101	MIG	12,000,000			0.00	0
					122,000,000	0	6,204,882.27	6,617,122.63	5
Energy Services									
Installation of Additional Cable from Sigma to Hospital sub (third cable)	5	3430	00441	CRR	4,000,000			0.00	0
Upgrade 800A Busbars to 1200A in Alpha 66KV Distribution substation	5	3430	00451	CRR	1,000,000			0.00	0
Build Bakone 66KV intake substation	5	3430	00461	CRR	1,000,000			0.00	0
Build 66KV/11KV double circuit line from balcore	5	3430	00471	CRR	2,000,000			0.00	0
Plant and Equipment	5	3430	00491	CRR	800,000		1,012.50	1,012.50	0
High Mast & street lights	5	3440	00501	CRR	6,000,000			0.00	0
Demand Side Management (DSM)	5	3430	00511	EDSM	5,000,000			0.00	0
					19,800,000	0	1,012.50	1,012.50	0
Disaster and Fire									
Acquisition of fire Equipment	5	4230	00051	CRR	500,000		100,000.00	100,000.00	20
					500,000	0	100,000.00	100,000.00	20
Environmental Mangement									
Grass cutting equipment	5	4335	00151	CRR	500,000			0.00	0
Development of Sterpark botanical garden	5	4335	00171	CRR	500,000			0.00	0
					1,000,000	0	0.00	0.00	0
Waste Management									
Weighbridge landfill	5	4340	00081	CRR	800,000			0.00	0
Waste 6m3 skip containers	5	4340	00091	CRR	600,000			0.00	0
240 Litre Bins	5	4340	00101	CRR	400,000			0.00	0
					1,800,000	0	0.00	0.00	0
Sport & Recreation									
Purchase of Grass Cutting equipment	5	4530	00141	CRR	700,000			0.00	0
Upgrading of Seshego Stadium	5	4530	00151	CRR	7,000,000			0.00	0
Rehabilitation of polokwane town pool	5	4530	00161	CRR	3,000,000			0.00	0
Upgrading of Ga- Manamela Sport Field	5	4530	00171	MIG	2,000,000			0.00	0
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00181	MIG	7,000,000			0.00	0
Construction Mankweng Sport Complex	5	4530	00191	MIG	13,646,000			0.00	0
Outdoor Sport facilities in all clusters	5	4530	00201	MIG	1,000,000			0.00	0
Rehabilitation of Seshego Stadium	5	4530	00211	NLDTF	1,153,000			0.00	0
Heating of Polokwane Olympic Pool	5	4530	00221	NLDTF	2,000,000			0.00	0
Sport stadium in Ga-Maja	5	4530	00231	NLDTF	3,000,000			0.00	0
					40,499,000	0	0.00	0.00	0
Libraries									
Books	5	4630	00031	CRR	400,000		25,255.88	25,255.88	6
					400,000	0	25,255.88	25,255.88	6
Museums									
Exhibition: 2 decades of democracy Irish House	5	4640	00041	CRR	400,000			0.00	0
Exhibition: Retrospective Art	5	4640	00051	CRR	400,000			0.00	0
					800,000	0	0.00	0.00	0

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Description	Vote Number			Funding	Original Budget	Roll- over Budget	Expenditure Sept 2014	Total	%	
Information Services										
ICT Equipments	5	5210	00221	CRR	500,000		43,548.80	43,548.80	9	
Network Upgrade	5	5210	00231	CRR	2,000,000			0.00	0	
Development and Implementation of IT Strategy	5	5210	00241	CRR	2,000,000			0.00	0	
					4,500,000	0	43,548.80	43,548.80	1	
Secretariat & Records										
Records filing cabinets	5	5510	00021	CRR	1,000,000			0.00	0	
					1,000,000	0	0.00	0.00	0	
City Planning										
Integrated GIS System	5	6110	00031	CRR	1,300,000			0.00	0	
					1,300,000	0	0.00	0.00	0	
Transport Operations (IPRTS)										
IRPTS Project support and planning	5	6160	00031	PTISG	60,000,000			0.00	0	
IRPTS Infrastructure implementation	5	6160	00041	PTISG	140,000,000			0.00	0	
					200,000,000	0	0.00	0.00	0	
Housing & Building Inspections										
Plan Scanner (Electronic Approval of Building Plans)	5	6310	00021	CRR	550,000			0.00	0	
					550,000	0	0.00	0.00	0	
Supply chain Management										
SCM asset improvement project	5	7030	00021	CRR	1,000,000			0.00	0	
					1,000,000	0	0.00	0.00	0	
TOTAL EXPENDITURE NEW PROJECTS					518,749,000	0	8,860,193.31	13,832,163.78	3	
Funding Sources										
Municipal Infrastructure Grant (MIG)				MIG	220,646,000	0	6,863,904.22	8,306,202.29	4	
Electricity Demand Side Management (EDSM)				EDSM	5,000,000	0	0.00	0.00	0	
Neighbourhood Dev Partnership Grant				NDPG	5,000,000	0	0.00	0.00	0	
Public Transport Infrastructure System Grant (PTIG)				PTISG	200,000,000	0	0.00	0.00	0	
Total DoRA Allocations					430,646,000	0	6,863,904.22	8,306,202.29	2	
Public Contributions					NLDTF	6,153,000	0	0.00	0.00	0
Own Funds					CRR	81,950,000	0	1,996,289.09	5,525,961.49	7
TOTAL NEW PROJECTS					518,749,000	0	8,860,193.31	13,832,163.78	3	
ROLL OVER PROJECTS 2014/15										
Description	Vote	No	Funding	Original Budget	Roll- over Budget	Expenditure Sep-14	Total	%		
Facility Management										
Renovation of Offices	5	3040	00111	CRR	0	480,190		0.00	0	
Renovation of Offices Stadium	5	3040	00121	CRR	0	2,587,380		0.00	0	
Furniture and Office Equipment	5	3040	00131	CRR	0	393,030		0.00	0	
					0	3,460,600	0.00	0.00	0	
Road Transport Infrastructure Services										
Arterial roads Makotopong Phase 3	5	3230	00601	MIG		150,650		0.00	0	
Arterial roads Mamatsa Phase 4	5	3230	00611	MIG		820,110		0.00	0	
Ga - Mamphaka Phase 3	5	3230	00631	MIG		1,028,670		0.00	0	
Badimong Access roads	5	3230	00661	MIG		453,560		0.00	0	
Moletie Cluster Upgrading of arterial road	5	3230	00671	MIG		2,046,660		0.00	0	
Planning & Construction for NMT along Nelson Mandela	5	3230	00871	DEA	0	1,928,000		0.00	0	
Upgrading of arterial road Mamatsha	5	3230	00911	MIG	0	3,214,170	522,079.22	938,531.95	29	

In-year report (September 2014) – Monthly Budget Statement

Description	Vote Number			Funding	Original Budget	Roll- over Budget	Expenditure Sept 2014	Total	%
Upgrading of arterial road Makotopong	5	3230	00921	MIG	0	5,444,260	1,650,728.60	1,650,728.60	30
Upgrading of arterial road Khohloane	5	3230	00931	MIG	0	6,669,180	530,450.22	530,450.22	8
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	00941	MIG	0	3,835,980	1,198,491.28	3,398,202.28	89
Upgrading of Arterial road D977 (Silicon to Matobole	5	3230	00951	MIG	0	5,047,200	1,742,489.68	2,153,206.68	43
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mothapo 17km)	5	3230	00961	MIG	0	283,770		0.00	0
Upgrading of arterial road Sebayeng to Mantheding	5	3230	00971	MIG	0	6,352,960	413,786.88	569,368.88	9
Upgrading of access road SDA 1 (Lethuli and Madiba	5	3230	00981	MIG	0	258,500		0.00	0
Regravelling of Roads	5	3230	00771	CRR				354,040.14	
Construction of low level bridges	5	3230	00991	CRR	0	553,470		223,955.40	40
					0	38,087,140	6,058,025.88	9,818,484.15	26
Sanitation									
Upgrading of laboratory	5	3330	00131	CRR		1,312,470		0.00	0
Total					0	1,312,470	0.00	0.00	0
Water Supply and reticulation									
Mothapo RWS	5	3340	00441	MIG	0	2,743,450		863,456.38	31
Molete East RWS	5	3340	00451	MIG	0	7,126,370	733,731.18	981,040.89	14
Molete South RWS	5	3340	00471	MIG	0	987,120		0.00	0
Houtrivier RWS	5	3340	00481	MIG	0	345,490		0.00	0
Chuene Maja RWS	5	3340	00491	MIG	0	230,450		0.00	0
Molepo RWS	5	3340	00501	MIG	0	331,610		0.00	0
Laastehoop RWS	5	3340	00511	MIG	0	4,279,810		494,107.71	12
Mmotong wa perikisi	5	3340	00521	MIG	0	7,443,480		0.00	0
Boyne RWS	5	3340	00541	MIG	0	52,400		0.00	0
Badimong RWS	5	3340	00561	MIG	0	64,030		0.00	0
Sebayeng/Dikgale RWS	5	3340	00571	MIG	0	5,106,480		1,552,161.55	30
Refurbishment of infrastructure	5	3340	00761	DWA	0	7,731,060		0.00	0
Mothapo RWS	5	3340	00771	MIG	0	2,650,110		1,710,287.99	65
Molete East RWS	5	3340	00781	MIG	0	4,241,290	470,555.92	2,206,243.00	52
Molete North RWS	5	3340	00791	MIG	0	146,080		0.00	0
Sebayeng/Dikgale RWS	5	3340	00801	MIG	0	8,037,190	1,031,543.30	2,833,045.63	35
Molete South RWS	5	3340	00811	MIG	0	1,719,100	625,192.42	1,111,164.42	65
Chuene Maja RWS	5	3340	00831	MIG	0	3,670,860	804,172.85	804,172.85	22
Molepo RWS	5	3340	00841	MIG	0	1,747,110		560,466.20	32
Laastehoop RWS	5	3340	00851	MIG	0	341,060	144,921.96	369,603.11	108
Mankweng RWS	5	3340	00861	MIG	0	6,752,090	1,857,378.00	4,542,875.15	67
Boyne RWS	5	3340	00871	MIG	0	1,762,040	441,598.65	1,005,960.38	57
Segwasi RWS	5	3340	00881	MIG	0	189,370	61,233.57	61,233.57	32
Badimong RWS	5	3340	00891	MIG	0	3,079,620		1,070,351.34	35
					0	70,777,670	6,170,327.85	20,166,170.17	28
Energy Services									
Demand Side Management Projects	5	3430	00411	EDSM	0	4,057,390	2,175,855.64	2,175,855.64	54
					0	4,057,390	2,175,855.64	2,175,855.64	54
Disaster and Fire									
Acquisition of fire Equipment	5	4230	00041	CRR	0	498,290		0.00	0
					0	498,290	0.00	0.00	0
Environmental Mangement									
Development of Tom Naude Dam	5	4335	00101	MIG	0	923,060		0.00	0
Development of Ext 44/71 park	5	4335	00111	MIG	0	4,000,000		0.00	0
Grass cutting equipment	5	4335	00131	CRR	0	781,170	588,158.00	588,158.00	75
					0	5,704,230	588,158.00	588,158.00	10

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Description	Vote Number		Funding	Original Budget	Roll-over Budget	Expenditure Sept 2014	Total	%	
Waste Management									
Waste 6m3 skip containers	5	4340	00051	CRR	0	600,000	0.00	0	
Connection of water and electrification of the guard house (Mankweng Transfer Station)	5	4340	00061	CRR	0	350,000	0.00	0	
Rural transfer station	5	4340	00071	MIG	0	7,212,960	0.00	0	
					0	8,162,960	0.00	0	
Sport & Recreation									
Purchase of Grass Cutting equipment	5	4530	00081	CRR	0	255,000	0.00	0	
Upgrading of Ga- Manamela Sport Field	5	4530	00101	MIG	0	2,239,260	0.00	0	
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00111	MIG	0	153,860	0.00	0	
Construction Mankweng Sport Complex	5	4530	00121	MIG	0	5,783,340	0.00	0	
Sebayeng Outdoor Sport facilities	5	4530	00131	MIG	0	1,000,000	0.00	0	
					0	9,431,460	0.00	0	
Transport Operations									
IRPTS Project	5	6160	00021	PTISG	0	111,917,690	1,523,345.90	13,467,381.44	12
					0	111,917,690	1,523,345.90	13,467,381.44	12
Local Economic Development									
Mankweng Taxi Rank and Hawkers Centre	5	6420	00121	CRR		108,770	108,766.54	108,766.54	100
						108,770	108,766.54	108,766.54	100
TOTAL EXPENDITURE ROLL OVER PROJECTS					0	253,518,670	16,624,479.81	46,324,815.94	18
Funding Sources									
Municipal Infrastructure Grant (MIG)				MIG	0	119,964,760	12,228,353.73	29,406,658.78	25
Electricity Demand Side Management (EDSM)				EDSM	0	4,057,390	2,175,855.64	2,175,855.64	54
Department of Water Affairs(DWA)				DWA	0	7,731,060	0.00	0.00	0
Public Transport Infrastructure System Grant (PTIG)				PTISG	0	111,917,690	1,523,345.90	13,467,381.44	12
Total DoRA Allocations					0	243,670,900	15,927,555.27	45,049,895.86	18
Public Contributions					0	1,928,000	0.00	0.00	0
Own Funds						7,919,770	696,924.54	1,274,920.08	16
TOTAL ROLL OVER PROJECTS						253,518,670	16,624,479.81	46,324,815.94	18
TOTAL EXPENDITURE ALL PROJECTS					518,749,000	253,518,670	25,484,673.12	60,156,979.72	8
Funding Sources									
Municipal Infrastructure Grant (MIG)				MIG	220,646,000	119,964,760	19,092,257.95	37,712,861.07	11
Electricity Demand Side Management (EDSM)				EDSM	5,000,000	4,057,390	2,175,855.64	2,175,855.64	24
Neighbourhood Dev Partnership Grant				NDPG	5,000,000	0	0.00	0.00	0
Department of Water Affairs(DWA)				DWA	0	7,731,060	0.00	0.00	0
Public Transport Infrastructure System Grant (PTIG)				PTISG	200,000,000	111,917,690	1,523,345.90	13,467,381.44	4
Total DoRA Allocations					430,646,000	243,670,900	22,791,459.49	53,356,098.15	8
Public Contributions									
National lottery Fund				NLDTF	6,153,000	0	0.00	0.00	0
Dept Environmental Affairs/ KFW German Bank				DEA	0	1,928,000	0.00	0.00	0
Own Funds					81,950,000	7,919,770	2,693,213.63	6,800,881.57	8
TOTAL ALL PROJECTS					518,749,000	253,518,670	25,484,673.12	60,156,979.72	8