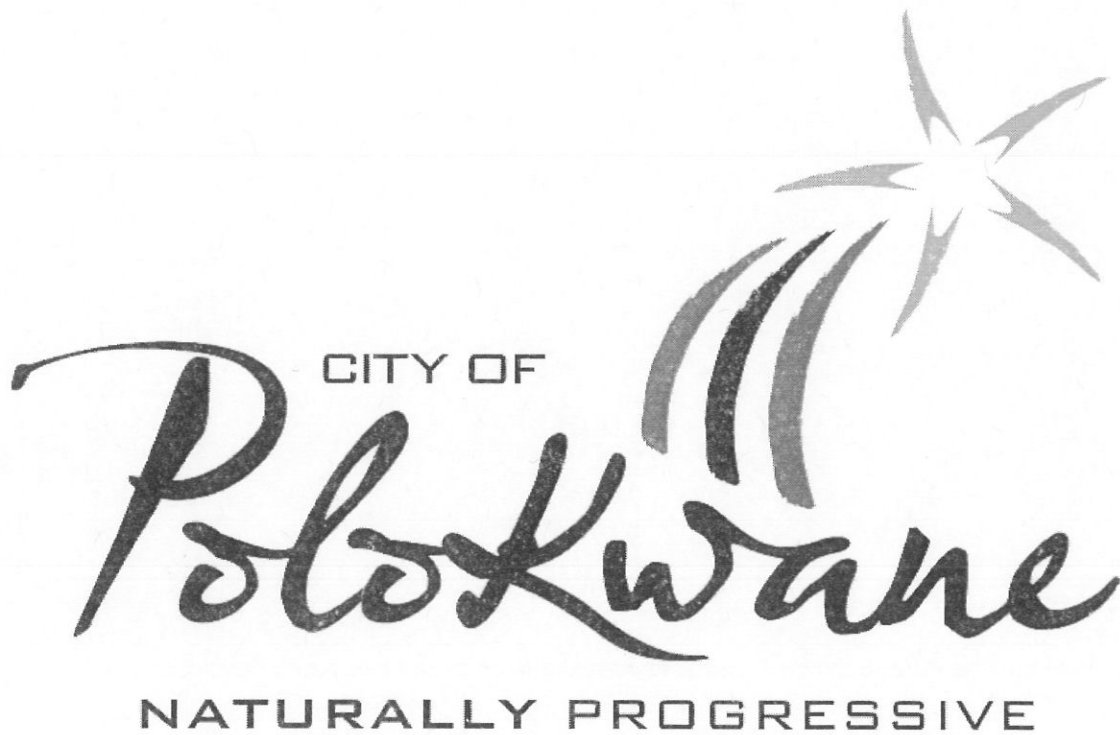


Enq: Gilbert Matlala

Tel: 015 290 2188



Monthly Budget Statement

30 November 2015

DIRECTORATE: BUDGET AND TREASURY OFFICE

ITEM: 15

FILE REF: 4/1

FINANCIAL REPORT FOR THE PERIOD ENDED 30 November 2015.

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). Actuarial

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”.

For the reporting period ending 30 November 2015, the 10 working days reporting period expires on **14 December 2015**. The Budget and Treasury Office has met the timelines for this reporting period.

RECOMMEND

That the report be noted.

In-year report (November 2015) – Monthly Budget Statement

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PART 1 – IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The financial results for the period ending 30 November 2015 are summarised as follows:

Description	2014/15	Budget Year 2015/16							
	Pre- Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Total Revenue (excluding capital transfers and contributions)	1 914 405	2 404 463	–	158 920	910 494	999 343	(88 849)	-9%	2 404 463
Total Expenditure	1 803 696	2 288 560	–	157 365	938 537	953 567	(15 029)	-2%	2 288 560
Surplus/(Deficit)	110 708	115 903	–	1 555	(28 044)	45 776	(73 820)	-161%	115 903
Capital expenditure & funds sources									
Capital expenditure	604 949	580 121	–	31 445	110 258	241 717	(131 459)	-54%	580 121
Capital transfers recognised	553 248	447 545	–	24 518	89 640	186 477	(96 837)	-52%	447 545
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	51 701	132 576	–	6 927	20 618	55 240	(34 622)	-63%	132 576
Total sources of capital funds	604 949	580 121	–	31 445	110 258	241 717	(131 459)	-54%	580 121

1.1.1 Revenue Performance

The approved budgeted revenue for 2015/2016 amounts to R 2 404 463 000. Actual revenue billed year to date which includes operating grants and other direct income as at 30 November 2015 amounts **R 910 493 656.80 (37%)** of the current budget.

1.1.2 Expenditure performance

The approved budgeted expenditure for the year is R 2 288 560 000. Total expenditure year to date as at 30 November 2015 amounted to **R 938 537 436.30 (41%)** of the current budget.

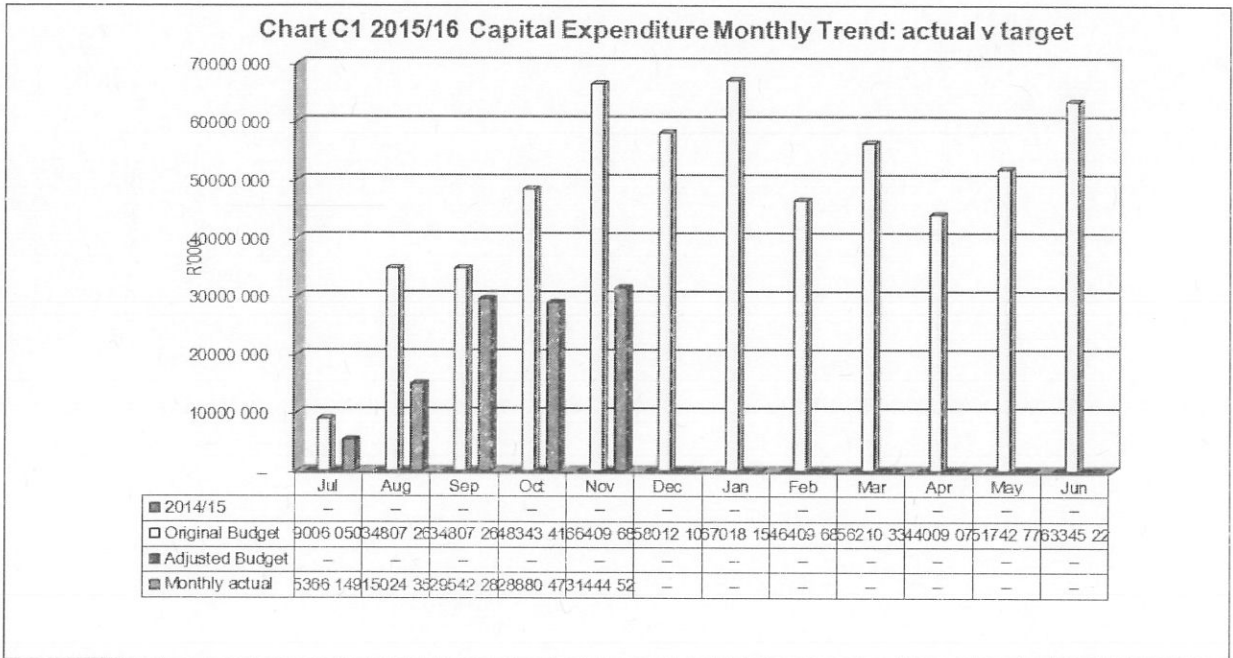
1.1.3 Capital Performance

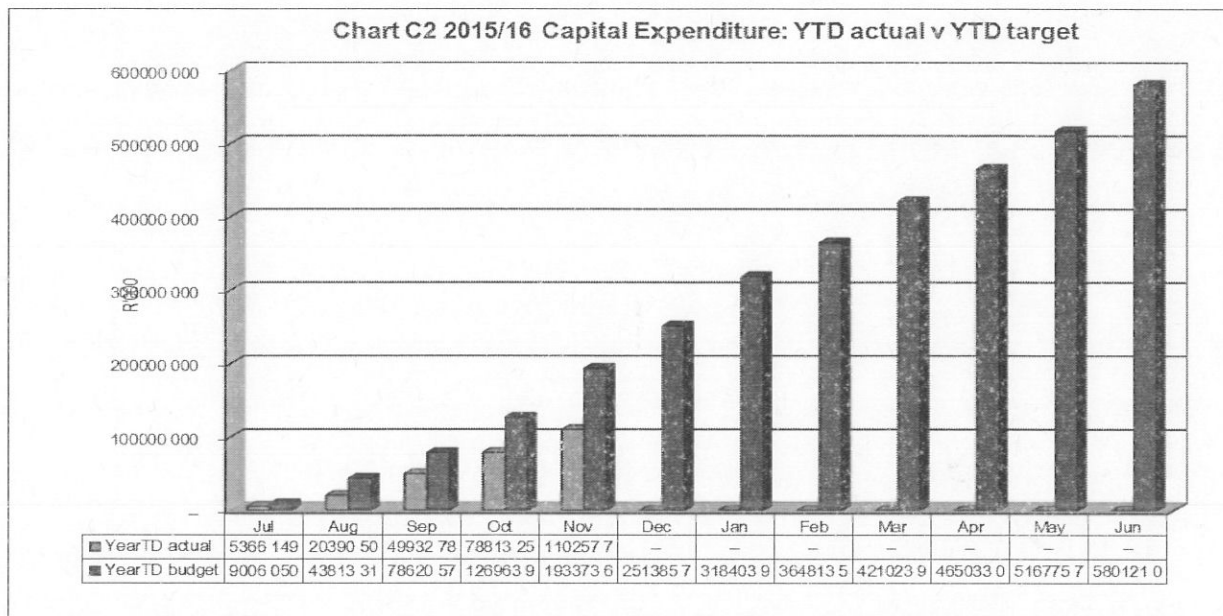
Approved capital budget for 2015/2016 amounts to R 580 121 000. Payments in respect of Capital Projects amounts to **R 110 257 772.56** as at 30 November 2015. The expenditure is equals to 19% of the capital budget.

In-year report (November 2015) – Monthly Budget Statement

The breakdown as at 30 November 2015 is tabulated as follows:

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Funded by:										
National Government		550 450	447 545	-	24 518	89 640	186 477	(96 837)	-52%	447 545
Other transfers and grants		2 797	-	-	-	-	-	-	-	-
Transfers recognised - capital		553 248	447 545	-	24 518	89 640	186 477	(96 837)	-52%	447 545
Internally generated funds		51 701	132 576	-	6 927	20 618	55 240	(34 622)	-63%	132 576
Total Capital Funding		604 949	580 121	-	31 445	110 258	241 717	(131 459)	-54%	580 121





1.1.4 Transfer of funds

There following transfers of funds were made for the period ended 30 November 2015.

Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
MM 01/11	Corporate and Shared Services	Labour Relations	ICT software	Labour Relation Disciplinary	600 000
MM 02/11	Community Development	Facility	Consultation fees	Building and Maintenance	1 000 000
MM 02/11	Community Development	Facility	Catering	Building and Maintenance	400 000
MM 03/11	Municipal Manager's Office	Risk Management	Audit Fees	Special Investigation	461 000
CFO 01/11	Planning and Economic Development	Housing and Building Inspection	Community Programmes	Overtime	100 000
Total Transfers					2 561 000

Basis for transfer: Motivation as per transfer of funds report signed off by relevant Directors

Corporate & shared Services

The Disciplinary Committee vote exhausted as it had to carry outstanding invoices from previous financial

Community Development

Payment of repair and maintenance on the New Peter Mokaba stadium

Municipal Manager's Office

Special investigation vote not adequate funds for payment of Forensic Investigator appointed.

Planning and Economic Development

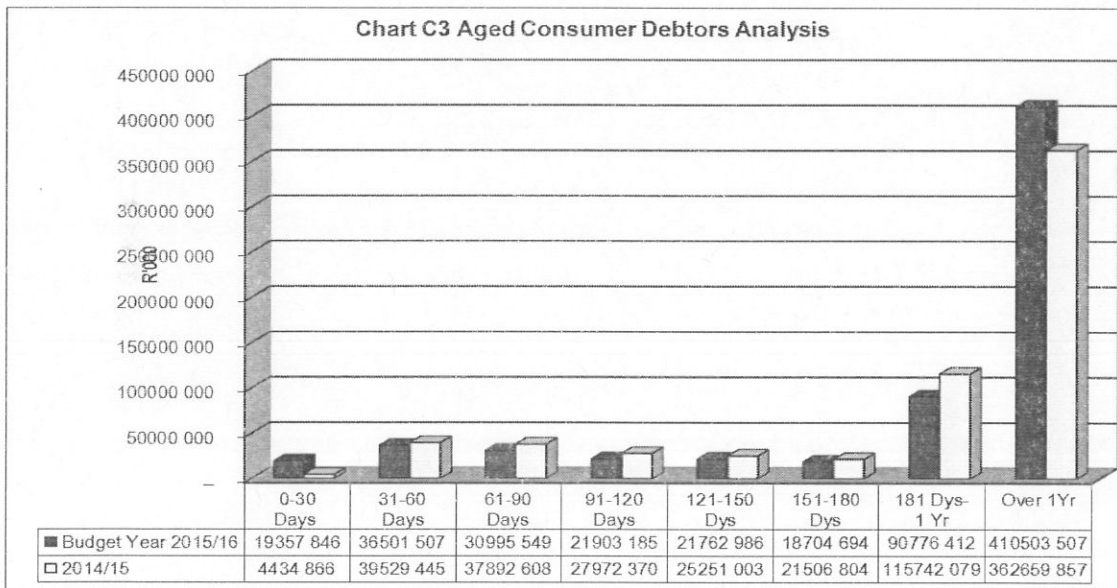
Due to magnitude of resettling of Disteneng Informal Settlement, the project required to continue on weekends to ensure completion

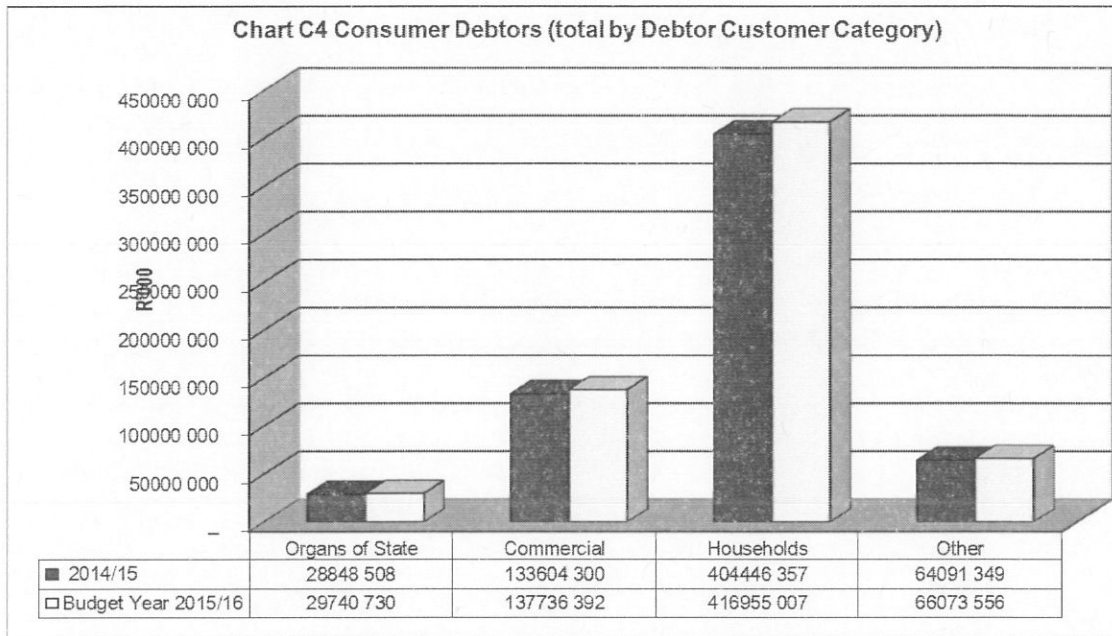
1.1.5 External Loans and Instalments

Council met all its obligations in terms of instalments. Outstanding loans amounted to **R225 288 374.60** on 30 November 2015.

1.1.6 Debtors

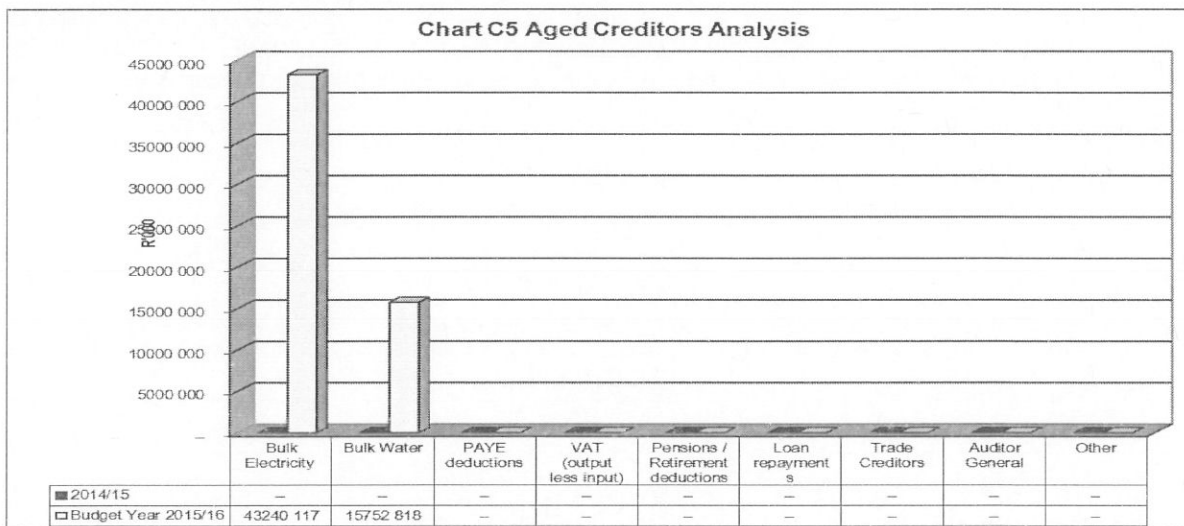
Council debtor's book/ledger has a total balance of **R 634 989 032.90** as at 30 November 2015.





1.1.7 Creditors

Outstanding trade creditors amounted to **R 58 992 934.55** at 30 November 2015. 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.



1.1.8 Investments

On 30 November 2015 Council had **R 158 999 800.00** of investments at an average rate of 5.50% per annum and the Grants account had a closing balance of **R 180 868 895.02**. Not all unspent grants are kept in the Grants account. The municipality has opted to invest some of the funds in order to earn higher interest.

1.1.9 Councillor and Staff Benefits

Employee benefits breakdown for the month ended 30 November 2015 are as follows:

Councillors (Political Office Bearers)

Description	November
Basic salary and wages	1 368 433.88
Pension Fund	38 112.17
Medical Aid	39 747.31
Motor Vehicle Allowance	386 176.92
Cell phone	137 843.48
Total	1 970 313.76

Directors

Description	November
Basic Salaries and Wages	692428.99
Pension Fund and UIF Contributions	99 477.68
Medical Aid Contributions	16 390.84
Motor Vehicle Allowance	101 000.00
Other benefits and allowances	217 415.28
Total	1 126 712.79

Municipal Staff

Description	November
Basic Salaries and Wages	29014116.01
Pension Fund and UIF Contributions	5 631 318.52
Medical Aid Contributions	1 759 707.73
Overtime	3 588 681.19
Motor Vehicle Allowance	3 197 450.95
Housing Allowances	194 489.00
Other benefits and allowances	468 237.68
Payments in lieu of leave	1 644 132.54
Total	45 498 133.62

In-year report (November 2015) – Monthly Budget Statement

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	175 395	94 000	94 000	15 835	64 726	39 166.67	69%
Vote 3 - Strategic Planning Monitoring and Evaluation	47 980	35 000	35 000	3 188	20 003	14 583.33	57%
Vote 4 - Engineering Services	21 607 855	16 301 000	16 301 000	1 974 403	10 011 409	6 792 083.33	61%
Vote 5- Community Services	15 281 390	13 126 000	13 126 000	1 092 462	5 860 532	5 469 166.67	45%
Vote 6- Community Development	2 427 753	2 361 000	2 361 000	319 165	1 391 300	983 750.00	59%
Vote 7- Corporate and Shared Services	1 394 188	920 000	1 020 000	102 182	799 302	383 333.33	78%
Vote 8- Planning and Economic Development	620 565	291 000	691 000	13 611	513 693	121 250.00	74%
Vote 9- Budget and Treasury	1 110 404	1 027 000	1 027 000	67 835	460 595	427 916.67	45%
Vote 10 -Transport Operatons	5 701	7 000	7 000	-	-	2 916.67	0%
Total	42 671 230	34 162 000	34 662 000	3 588 681	19 121 560	14 234 167	55%

In-year report (November 2015) – Monthly Budget Statement

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	2014/15	Budget Year 2015/16							
	Pre- Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	256 187	332 477	–	24 410	121 120	138 532	(17 412)	-13%	332 477
Service charges	988 381	1 171 106	–	106 258	492 463	487 961	4 502	1%	1 171 106
Investment revenue	35 721	31 000	–	1 578	10 939	12 917	(1 978)	-15%	31 000
Transfers recognised - operational	526 244	678 860	–	19 619	244 228	282 858	(38 630)	-14%	678 860
Other own revenue	107 871	191 020	–	7 055	41 744	77 075	(35 331)	-46%	191 020
Total Revenue (excluding capital transfers and contributions)	1 914 405	2 404 463	–	158 920	910 494	999 343	(88 849)	-9%	2 404 463
Employee costs	492 445	571 451	–	46 547	228 586	238 105	(9 519)	-4%	571 451
Remuneration of Councillors	25 406	25 780	–	2 176	10 581	10 741	(160)	-1%	25 780
Depreciation & asset impairment	–	205 000	–	17 083	85 417	85 417	–	–	205 000
Finance charges	25 265	37 000	–	–	–	15 417	(15 417)	-100%	37 000
Materials and bulk purchases	830 124	944 520	–	53 574	390 283	393 550	(3 267)	-1%	944 520
Transfers and grants	6 740	6 480	–	1 520	6 100	2 700	3 400	126%	6 480
Other expenditure	423 717	498 329	–	36 464	217 571	207 637	9 934	5%	498 329
Total Expenditure	1 803 696	2 288 560	–	157 365	938 537	953 567	(15 029)	-2%	2 288 560
Surplus/(Deficit)	110 708	115 903	–	1 555	(28 044)	45 776	(73 820)	-161%	115 903
Transfers recognised - capital	291 175	466 288	–	9 895	235 808	194 287	41 521	21%	466 288
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	401 884	582 191	–	11 450	207 764	240 063	(32 299)	-13%	582 191
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	401 884	582 191	–	11 450	207 764	240 063	(32 299)	-13%	582 191
Capital expenditure & funds sources									
Capital expenditure	604 949	580 121	–	31 445	110 258	241 717	(131 459)	-54%	580 121
Capital transfers recognised	553 248	447 545	–	24 518	89 640	186 477	(96 837)	-52%	447 545
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	51 701	132 576	–	6 927	20 618	55 240	(34 622)	-63%	132 576
Total sources of capital funds	604 949	580 121	–	31 445	110 258	241 717	(131 459)	-54%	580 121
Financial position									
Total current assets	1 283 090	887 577	–	–	861 852	–	–	–	887 577
Total non current assets	8 956 668	8 232 979	–	–	8 884 394	–	–	–	8 232 979
Total current liabilities	924 526	857 080	–	–	660 495	–	–	–	857 080
Total non current liabilities	500 748	442 135	–	–	516 978	–	–	–	442 135
Community wealth/Equity	8 814 484	7 821 341	–	–	8 568 773	–	–	–	7 821 341
Cash flows									
Net cash from (used) operating	545 193	692 942	–	(49 625)	128 004	288 726	160 722	56%	692 942
Net cash from (used) investing	(635 990)	(558 581)	–	(31 187)	(108 504)	(232 742)	(124 238)	53%	(558 581)
Net cash from (used) financing	(31 806)	(56 100)	–	–	–	(23 375)	(23 375)	100%	(56 100)
Cash/cash equivalents at the month/year end	236 990	315 252	–	–	301 854	269 599	(32 255)	-12%	360 615
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	19 358	36 502	30 996	21 903	21 763	18 705	90 776	410 504	650 506
Creditors Age Analysis									
Total Creditors	58 993	–	–	–	–	–	–	–	58 993

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	2014/15	Budget Year 2015/16							Full Year Forecast
	Pre- Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								%	
Revenue - Standard									
<i>Governance and administration</i>	1 404 743	1 585 783	-	60 096	635 744	660 743	(24 999)	-4%	1 585 783
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	291 519	437 285	-	30 371	155 193	182 202	(27 009)	-15%	437 285
Corporate services	1 113 224	1 148 498	-	29 725	480 551	478 541	2 010	0%	1 148 498
<i>Community and public safety</i>	8 828	38 917	-	546	5 622	16 215	(10 594)	-65%	38 917
Community and social services	2 041	2 731	-	112	861	1 138	(277)	-24%	2 731
Sport and recreation	3 929	16 848	-	137	3 154	7 020	(3 866)	-55%	16 848
Public safety	2 846	17 175	-	296	1 602	7 156	(5 554)	-78%	17 175
Housing	11	44	-	1	5	18	(14)	-74%	44
Health	-	2 120	-	-	-	883	(883)	-100%	2 120
<i>Economic and environmental services</i>	41 546	72 906	-	1 910	12 237	30 377	(18 140)	-60%	72 906
Electricity	657 428	793 681	-	57 935	318 636	330 700	(12 064)	-4%	793 681
Waste management	58 687	65 083	-	5 604	27 162	27 118	44	0%	65 083
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2 442 213	2 870 751	-	168 815	1 146 302	1 196 146	(49 845)	-4%	2 870 751
Expenditure - Standard									
<i>Governance and administration</i>	462 524	512 186	-	40 419	215 089	213 411	1 678	1%	512 186
Executive and council	60 860	107 555	-	7 343	49 685	44 814	4 870	11%	107 555
Budget and treasury office	101 954	154 429	-	12 495	51 857	64 345	(12 489)	-19%	154 429
Corporate services	299 710	250 203	-	20 580	113 547	104 251	9 296	9%	250 203
<i>Community and public safety</i>	254 729	348 556	-	22 608	106 211	145 232	(39 020)	-27%	348 556
<i>Economic and environmental services</i>	94 755	188 962	-	8 122	44 447	78 734	(34 288)	-44%	188 962
Planning and development	40 172	88 598	-	3 729	19 576	36 916	(17 340)	-47%	88 598
Road transport	46 734	90 274	-	3 779	21 747	37 614	(15 867)	-42%	90 274
Environmental protection	7 850	10 090	-	614	3 124	4 204	(1 081)	-26%	10 090
<i>Trading services</i>	988 702	1 238 856	-	67 000	491 237	516 190	(24 952)	-5%	1 238 856
Electricity	613 290	792 180	-	50 147	360 948	330 075	30 873	9%	792 180
Water	242 506	295 409	-	8 355	89 370	123 087	(33 717)	-27%	295 409
Waste water management	80 972	86 368	-	3 581	18 009	35 986	(17 977)	-50%	86 368
Waste management	51 934	64 900	-	4 916	22 910	27 042	(4 131)	-15%	64 900
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	1 800 710	2 288 560	-	138 149	856 984	953 567	(96 582)	-10%	2 288 560
Surplus/ (Deficit) for the year	641 502	582 191	-	30 666	289 317	242 580	46 738	19%	582 191

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	Ref	2014/15	Budget Year 2015/16							
		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	1									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation		-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services		931 181	1 108 274	-	100 692	465 778	461 781	3 997	0.9%	1 108 274
Vote 5 - Community Services		88 635	113 590	-	6 961	33 790	47 329	(13 539)	-28.6%	113 590
Vote 6 - Community Development		5 146	18 344	-	176	3 668	7 643	(3 975)	-52.0%	18 344
Vote 7 - Corporate and Shared Services		318	4 479	-	0	0	1 866	(1 866)	-100.0%	4 479
Vote 8 - Planning and Economic Development		15 147	44 608	-	891	7 332	18 587	(11 255)	-60.6%	44 608
Vote 9 - Budget and Treasury		1 453 321	1 581 456	-	60 094	635 734	658 940	(23 206)	-3.5%	1 581 456
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 493 749	2 870 751	-	168 815	1 146 302	1 196 146	(49 845)	-4.2%	2 870 751
Expenditure by Vote	1									
Vote 1 - COUNCIL		74 970	126 741	-	8 869	57 041	52 809	4 232	8.0%	126 741
Vote 2 - Office of the Municipal Manger		19 326	24 184	-	2 594	7 929	10 077	(2 147)	-21.3%	24 184
Vote 3 - Strategic Planning Monitoring and Evaluation		17 582	23 467	-	2 327	8 976	9 778	(802)	-8.2%	23 467
Vote 4 - Engineering Services		974 326	1 242 835	-	64 733	484 054	517 848	(33 794)	-6.5%	1 242 835
Vote 5 - Community Services		228 698	287 774	-	21 824	103 108	119 906	(16 797)	-14.0%	287 774
Vote 6 - Community Development		110 821	178 040	-	10 563	43 267	74 184	(30 917)	-41.7%	178 040
Vote 7 - Corporate and Shared Services		209 187	151 665	-	9 447	70 128	63 194	6 934	11.0%	151 665
Vote 8 - Planning and Economic Development		36 236	82 313	-	3 187	19 135	34 297	(15 163)	-44.2%	82 313
Vote 9 - Budget and Treasury		120 851	154 439	-	13 665	58 306	64 349	(6 044)	-9.4%	154 439
Vote 10 - Transport Operations		6 101	17 103	-	939	5 041	7 126	(2 085)	-29.3%	17 103
Total Expenditure by Vote	2	1 798 101	2 288 560	-	138 149	856 984	953 567	(96 582)	-10.1%	2 288 560
Surplus/ (Deficit) for the year	2	695 648	582 191	-	30 666	289 317	242 580	46 738	19.3%	582 191

Table C2 and C3 does not include Debt Impairment and Depreciation

- Finance charges are paid during December and June each 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	2012/13	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									
Revenue By Source									
Property rates	256 187	332 477	-	24 410	121 120	138 532	(17 412)	-13%	332 477
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	657 398	793 523	-	57 931	318 611	330 635	(12 024)	-4%	793 523
Service charges - water revenue	224 531	258 995	-	38 992	124 954	107 915	17 040	16%	258 995
Service charges - sanitation revenue	49 065	55 326	-	3 732	21 946	23 052	(1 106)	-5%	55 326
Service charges - refuse revenue	57 388	63 262	-	5 604	26 952	26 359	593	2%	63 262
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 264	21 221	-	574	5 921	8 842	(2 921)	-33%	21 221
Interest earned - external investments	35 721	31 000	-	1 578	10 939	12 917	(1 978)	-15%	31 000
Interest earned - outstanding debtors	45 798	31 800	-	4 337	22 577	13 250	9 327	70%	31 800
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 425	13 726	-	271	1 472	5 719	(4 247)	-74%	13 726
Licences and permits	9 196	9 569	-	756	3 447	3 987	(540)	-14%	9 569
Agency services	15 608	16 596	-	127	564	6 915	(6 351)	-92%	16 596
Transfers recognised - operational	526 244	678 860	-	19 619	244 228	282 858	(38 630)	-14%	678 860
Other revenue	21 742	67 909	-	989	7 763	28 295	(20 533)	-73%	67 909
Gains on disposal of PPE	839	30 200	-	-	0	10 067	(10 067)	-100%	30 200
Total Revenue (excluding capital transfers and contributions)	1 914 405	2 404 463	-	158 920	910 494	999 343	(88 849)	-9%	2 404 463
Expenditure By Type									
Employee related costs	492 445	571 451	-	46 547	228 586	238 105	(9 519)	-4%	571 451
Remuneration of councillors	25 406	25 780	-	2 176	10 581	10 741	(160)	-1%	25 780
Debt impairment	4 003	50 000	-	4 167	20 833	20 833	-	-	50 000
Depreciation & asset impairment	-	205 000	-	17 083	85 417	85 417	-	-	205 000
Finance charges	25 265	37 000	-	-	-	15 417	(15 417)	-100%	37 000
Bulk purchases	674 852	767 000	-	37 996	318 805	319 583	(779)	0%	767 000
Other materials	155 272	177 520	-	15 579	71 478	73 967	(2 489)	-3%	177 520
Contracted services	67 292	87 245	-	5 329	22 025	36 352	(14 327)	-39%	87 245
Transfers and grants	6 740	6 480	-	1 520	6 100	2 700	3 400	126%	6 480
Other expenditure	352 422	361 084	-	26 968	174 713	150 452	24 261	16%	361 084
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	1 803 696	2 288 560	-	157 365	938 537	953 567	(15 029)	-2%	2 288 560
Surplus/(Deficit)	110 708	115 903	-	1 555	(28 044)	45 776	(73 820)	(0)	115 903
Transfers recognised - capital	291 175	466 288	-	9 895	235 808	194 287	41 521	0	466 288
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	401 884	582 191	-	11 450	207 764	240 063			582 191

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 by capital budget; including information on capital transfers from other departments

Vote Description	Ref	2015/16 Budget Year								
		Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - COUNCIL		-	1 200	-	-	906	500	406	81%	1 200
Vote 2 - Office of the Municipal Manger		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation		-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services		266 057	309 249	-	19 653	64 964	128 854	(63 890)	-50%	309 249
Vote 5 - Community Services		7 251	18 683	-	1 860	2 384	7 785	(5 401)	-69%	18 683
Vote 6 - Community Development		48 003	68 300	-	7 707	17 339	28 458	(11 119)	-39%	68 300
Vote 7 - Corporate and Shared Services		4 976	5 000	-	216	257	2 083	(1 826)	-88%	5 000
Vote 8 - Planning and Economic Development		109	3 000	-	-	2 144	1 250	894	72%	3 000
Vote 9 - Budget and Treasury		896	5 000	-	-	126	2 083	(1 957)	-94%	5 000
Vote 10 - Transport Operations		277 656	169 689	-	2 009	22 137	70 704	(48 566)	-69%	169 689
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	604 949	580 121	-	31 445	110 258	241 717	(131 459)	-54%	580 121
Total Capital Expenditure		604 949	580 121	-	31 445	110 258	241 717	(131 459)	-54%	580 121
Capital Expenditure - Standard Classification										
Governance and administration		20 625	30 700	-	1 875	3 691	12 792	(9 101)	-71%	30 700
Executive and council		-	1 200	-	-	906	500	406	81%	1 200
Budget and treasury office		896	5 000	-	-	126	2 083	(1 957)	-94%	5 000
Corporate services		19 729	24 500	-	1 875	2 659	10 208	(7 550)	-74%	24 500
Community and public safety		37 838	59 183	-	6 228	15 642	24 660	(9 018)	-37%	59 183
Community and social services		4 860	6 100	-	243	592	2 542	(1 949)	-77%	6 100
Sport and recreation		32 757	46 500	-	5 984	14 765	19 375	(4 610)	-24%	46 500
Public safety		221	6 000	-	-	285	2 500	(2 215)	-89%	6 000
Housing		-	-	-	-	-	-	-	-	-
Health		-	583	-	-	-	243	(243)	-100%	583
Economic and environmental services		398 065	299 938	-	9 287	48 539	124 974	(76 435)	-61%	299 938
Planning and development		109	3 000	-	-	2 144	1 250	894	72%	3 000
Road transport		397 956	296 938	-	9 287	46 395	123 724	(77 329)	-63%	296 938
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		148 421	190 300	-	12 376	42 386	79 292	(36 906)	-47%	190 300
Electricity		12 939	14 800	-	-	849	6 167	(5 317)	-86%	14 800
Water		130 295	171 000	-	12 222	41 041	71 250	(30 209)	-42%	171 000
Waste water management		2 524	500	-	154	496	208	288	138%	500
Waste management		2 663	4 000	-	-	-	1 667	(1 667)	-100%	4 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	604 949	580 121	-	29 765	110 258	241 717	(131 459)	-54%	580 121
Funded by:										
National Government		550 450	447 545	-	24 518	89 640	186 477	(96 837)	-52%	447 545
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 797	-	-	-	-	-	-	-	-
Transfers recognised - capital		553 248	447 545	-	24 518	89 640	186 477	(96 837)	-52%	447 545
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		51 701	132 576	-	6 927	20 618	55 240	(34 622)	-63%	132 576
Total Capital Funding		604 949	580 121	-	31 445	110 258	241 717	(131 459)	-54%	580 121

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	Ref	2014/2015	Budget Year	Adjusted Budget	YearTD actual	Full Year Forecast
		Pre- Audit Outcome	Original Budget			
R thousands	1					
ASSETS						
Current assets						
Cash		295 332	85 000		301 849	85 000
Call investment deposits		350 000	330 000		–	330 000
Consumer debtors		486 221	364 198		448 186	364 198
Other debtors		96 384	47 000		68 874	47 000
Current portion of long-term receivables		6 593	6 379		–	6 379
Inventory		48 560	55 000		42 943	55 000
Total current assets		1 283 090	887 577	–	861 852	887 577
Non current assets						
Long-term receivables		7 214	5 593	–	6 040	5 593
Investments		59 000	59 000	–	159 000	59 000
Investment property		600 170	544 472	–	617 158	544 472
Investments in Associate		8 217	–	–	–	–
Property, plant and equipment		8 257 286	7 591 559	–	8 079 164	7 591 559
Agricultural		–	–	–	–	–
Biological assets		16 633	16 633	–	14 278	16 633
Intangible assets		4 476	12 049	–	5 081	12 049
Other non-current assets		3 672	3 672	–	3 672	3 672
Total non current assets		8 956 668	8 232 979	–	8 884 394	8 232 979
TOTAL ASSETS		10 239 759	9 120 556	–	9 746 246	9 120 556
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		36 806	71 792		71 792	71 792
Consumer deposits		67 216	65 288		68 048	65 288
Trade and other payables		820 504	720 000		520 654	720 000
Provisions		–	–		–	–
Total current liabilities		924 526	857 080	–	660 495	857 080
Non current liabilities						
Borrowing		295 959	237 296		244 094	237 296
Provisions		204 789	204 839		272 884	204 839
Total non current liabilities		500 748	442 135	–	516 978	442 135
TOTAL LIABILITIES		1 425 275	1 299 215	–	1 177 473	1 299 215
NET ASSETS	2	8 814 484	7 821 341	–	8 568 773	7 821 341
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6 885 425	6 092 207		5 181 598	6 092 207
Reserves		1 929 059	1 729 134		3 387 176	1 729 134
TOTAL COMMUNITY WEALTH/EQUITY	2	8 814 484	7 821 341	–	8 568 773	7 821 341

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	2014/15	Budget Year 2015/16							
	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	1 172 308	1 434 802		198 507	1 032 000	597 834	434 166	73%	1 434 802
Government - operating	544 784	679 560		19 619	273 630	283 150	(9 520)	-3%	679 560
Government - capital	689 317	465 588		10 000	206 471	193 995	12 476	6%	465 588
Interest	23 000	58 404				24 335	(24 335)	-100%	58 404
Dividends	-	-				-	-		-
Payments									
Suppliers and employees	(1 853 729)	(1 901 932)		(276 231)	(1 377 997)	(792 472)	585 526	-74%	(1 901 932)
Finance charges	(23 747)	(37 000)		-	-	(15 417)	(15 417)	100%	(37 000)
Transfers and Grants	(6 740)	(6 480)		(1 520)	(6 100)	(2 700)	3 400	-126%	(6 480)
NET CASH FROM/(USED) OPERATING ACTIVITIES	545 193	692 942	-	(49 625)	128 004	288 726	160 722	56%	692 942
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	22 000	21 140				8 808	(8 808)	-100%	21 140
Decrease (increase) in non-current debtors	-	400		257	1 754	167	1 587	952%	400
Decrease (increase) other non-current receivables	-	-		-	-	-	-		-
Decrease (increase) in non-current investments	-	-		-	-	-	-		-
Payments									
Capital assets	(657 990)	(580 121)		(31 445)	(110 258)	(241 717)	(131 459)	54%	(580 121)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(635 990)	(558 581)	-	(31 187)	(108 504)	(232 742)	(124 238)	53%	(558 581)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-		-	-	-	-		-
Borrowing long term/refinancing	-	-		-	-	-	-		-
Increase (decrease) in consumer deposits	5 000	2 000				833	(833)	-100%	2 000
Payments									
Repayment of borrowing	(36 806)	(58 100)				(24 208)	(24 208)	100%	(58 100)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(31 806)	(56 100)	-	-	-	(23 375)	(23 375)	100%	(56 100)
NET INCREASE/ (DECREASE) IN CASH HELD	(122 602)	78 261	-	(80 812)	19 500	32 609			78 261
Cash/cash equivalents at beginning:	359 593	236 990			282 354	236 990			282 354
Cash/cash equivalents at monthly year end:	236 990	315 252			301 854	269 599			360 615

PART 2- SUPPORTING DOCUMENTATION

Table SC1 Material variance explanations

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Transfers recognised - operational	24 261	Equitable share was partially received	Management, COGTA and NT to resolve the roll-over matter
	Fines	(3 374)	Poor collection on traffic fines	Collection will level during the year
2	Expenditure By Type			
	Finance Charges	(15 417)	Finance charges are paid in December and June	Spending will be recorded in December 2015
	Employee related costs	(9 519)	Vacant posts	Expenditure will level when vacant posts are filled
	Transfers and grants	3 400	Bulk amount transferred to PHA	It will level during the year, next transfers will be lesser.
3	Capital Expenditure			
	Upgrading of arterial road Makotpong	(3 851)	The Engineer is appointed to start with the designs	The Engineer to fast track the designs
	Rehabilitation of street in Seshego	(289)	Site establishment	Awaiting for the Accounting officer to approve extensions of existing service providers
	Mankweng RWS	(3 869)	Delay in appointment of contractor	SCM to finalise the process of appointing the contractor.
	Upgrading of Ga- Manamela Sport Field	(2 083)	Delay on finalisation of Specifications due to incorporating ne	SCM must assist on fastracking of appointment of Contractor.

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year			
			Pre- Audit Outcome	2015/16 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.6%	10.6%	0.0%	0.0%	2.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.1%	13.2%	0.0%	9.8%	13.2%
Gearing	Long Term Borrowing/ Funds & Reserves		15.3%	13.7%	0.0%	7.2%	13.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	138.8%	103.6%	0.0%	130.5%	103.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.8%	48.4%	0.0%	45.7%	48.4%
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		31.2%	17.6%	0.0%	57.5%	17.6%
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		25.7%	23.8%	0.0%	25.1%	23.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	7.4%	0.0%	7.9%	7.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		1.3%	10.1%	0.0%	0.0%	2.6%

In-year report (November 2015) – Monthly Budget Statement

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 2015/16									
	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	23 209	12 044	10 836	7 107	7 310	7 902	36 203	98 788	203 399	157 310
Trade and Other Receivables from Exchange Transactions - Electricity	20 897	12 119	8 984	4 908	4 746	3 760	16 220	27 204	98 838	56 838
Receivables from Non-exchange Transactions - Property Rates	12 015	8 365	6 979	5 572	5 201	3 925	19 855	58 297	120 209	92 850
Receivables from Exchange Transactions - Waste Water Management	1 982	1 291	1 047	918	782	690	3 281	6 664	16 654	12 335
Receivables from Exchange Transactions - Waste Management	2 425	1 779	1 461	1 307	1 278	957	4 869	12 065	26 140	20 476
Receivables from Exchange Transactions - Property Rental Debtors	1	1	0	0	0	0	2	5	10	8
Interest on Arrear Debtor Accounts	12	277	232	496	636	686	5 230	67 564	75 193	74 672
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(41 183)	626	1 457	1 595	1 809	787	5 057	139 916	110 064	149 164
Total By Income Source	19 358	36 502	30 996	21 903	21 763	18 705	90 776	410 504	650 506	563 651
2013/14 - totals only	4 435	39 529	37 893	27 972	25 251	21 507	115 742	362 660	634 989	553 132
Debtors Age Analysis By Customer Group										
Organs of State	6 706	1 380	1 294	1 271	1 325	769	3 262	13 732	29 741	20 359
Commercial	3 717	12 846	9 830	4 753	5 196	4 250	18 130	79 016	137 736	111 344
Households	10 250	20 253	18 174	14 625	13 519	12 700	62 498	264 937	416 955	368 278
Other	(1 316)	2 022	1 698	1 255	1 724	986	6 886	52 819	66 074	63 669
Total By Customer Group	19 358	36 502	30 996	21 903	21 763	18 705	90 776	410 504	650 506	563 651

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 2013/14									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	43 240	-	-	-	-	-	-	-	43 240	-
Bulk Water	15 753	-	-	-	-	-	-	-	15 753	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	58 993	-	-	-	-	-	-	-	58 993	-

In-year report (November 2015) – Monthly Budget Statement

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 30 November 2015 Council had R 158 999 800.00 of investments at an average rate of 5.5% per annum.

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
<u>Municipality</u>									
Standard Bank		4 Years	Call deposit	Call deposit	267	5.5%	59 000	-	59 000
Investec		3 Months	Fixed deposit	03-02-2016	499	0.0%	100 000		100 000
TOTAL INVESTMENTS AND INTEREST	2				766		159 000	-	159 000

Table SC6 Monthly Budget Statement – Transfers and grants receipts

Description	2014/15				Budget Year 2015/16				
	Pre- Audit 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:	557 701	626 630	-	29 272	300 103	261 096	35 879	13.7%	583 830
Local Government Equitable Share	455 799	522 595		18 264	236 012	217 748	18 264	8.4%	522 595
Finance Management	1 800	1 875		-	1 875	781			1 875
Municipal Systems Improvement	3 960	3 360		1 008	2 352	1 400			3 360
Public Transport		11 000		-	5 500	4 583			11 000
Infrastructure skills development fund	3 000	5 000		-	2 250	2 083			5 000
Integrated National Electrification Programme	31 000	40 000		10 000	40 000	16 667	23 333	140.0%	40 000
Municipal Infrastructure (MIG)	-	-		-	-	-	-		-
Expanded public works programme incentive grant	-	-		-	-	-	-		-
<i>[insert description]</i>									
Other grant providers:	-	52 000	-	-	-	21 667	(21 667)	-100.0%	52 000
INEP Frontloading		52 000				21 667	(21 667)	-100.0%	52 000
Total Operating Transfers and Grants	558 631	679 560	-	29 272	301 033	283 150	14 754	5.2%	635 830
Capital Transfers and Grants									
National Government:	694 317	465 588	-	347	179 003	193 995	(29 424)	-15.2%	465 588
Municipal Infrastructure Grant (MIG)	340 611	271 243		-	76 775	113 018	(36 242)	-32.1%	271 243
Public Transport	311 918	173 189		-	86 594	72 162			173 189
Sport and Recreation				-					
Water Affairs	27 731			-					
Integrated national electrification programme grant				-					
District Municipality:	-	-	-	-	-	-	-		-
National Lottery	6 153								
Total Capital Transfers and Grants	700 470	465 588	-	347	179 003	193 995	(29 424)	-15.2%	465 588
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 259 101	1 145 148	-	29 619	480 036	477 145	(14 670)	-3.1%	1 101 418

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

Description	Ref	2014/15	Budget Year 2015/16							
		Pre-Audit 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:		526 868	626 630	-	56 125	267 656	261 096	6 560	2.5%	618 270
Local Government Equitable Share		415 990	522 595		43 550	217 748	217 748	(0)	0.0%	522 595
Finance Management		1 650	1 875		254	777	781	(4)	-0.6%	1 875
EPWP Incentive			3 360		276	1 004	1 400	(396)	-28.3%	
Public Transport		19 304	11 000		1 438	5 558	4 583	975	21.3%	11 000
Infrastructure skills development fund		3 000	5 000		-		2 083	(2 083)	-100.0%	
Integrated National Electrification Programme		39 575	40 000		10 000	40 000	16 667	23 333	140.0%	40 000
Municipal Infrastructure (MIG)		47 349	42 800		607	2 570	17 833	(15 264)	-85.6%	42 800
Provincial Government:		34 390	930	-	-	233	310	(78)	-25.0%	930
Municipal System Improvement		890	930		-	233	310	(78)	-25.0%	930
		33 500						-		
Other grant providers:		-	52 000	-	-	-	21 667	(21 667)	-100.0%	52 000
								-		
<i>INEP Frontloading</i>			52 000				21 667	(21 667)	-100.0%	52 000
Total operating expenditure of Transfers and Grants:		561 258	679 560	-	56 125	267 888	283 073	(15 184)	-5.4%	671 200
Capital expenditure of Transfers and Grants										
National Government:		578 904	465 588	-	16 566	81 688	193 995	(112 307)	-57.9%	465 588
Municipal Infrastructure Grant (MIG)		337 109	271 243		8 008	40 850	113 018	(72 168)	-63.9%	271 243
Expanded public works programme incentive grant			1 156		-	144	482	(337)	-70.0%	1 156
Electricity Demand Side Management		10 000			-		-	-		
Neighbourhood development partnership grant			20 000		2 872	8 109	8 333	(224)	-2.7%	20 000
Dept Environmental Affairs					-		-	-		
Other transfers and grants (insert description)		231 795	173 189		5 686	32 584	72 162	(39 578)	-54.8%	173 189
Provincial Government:		-	-	-	-	-	-	-		-
Other grant providers:		6 153	-	-	-	-	-	-		-
		6 153						-		
<i>#REF!</i>								-		
Total capital expenditure of Transfers and Grants		585 057	465 588	-	16 566	81 688	193 995	(112 307)	-57.9%	465 588
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 146 315	1 145 148	-	72 692	349 576	477 068	(127 491)	-26.7%	1 136 788

In-year report (November 2015) – Monthly Budget Statement

Table SC9 Monthly Budget Statement – actuals receipts and expenditure

Description	Ref	Budget Year 2015/2016											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		34 795	26 673	22 863	21 116	22 385							
Property rates - penalties & collection charges		-	-	-	-	-							
Service charges - electricity revenue		56 768	62 593	55 448	58 378	64 708							
Service charges - water revenue		17 326	18 598	16 110	21 984	5 933							
Service charges - sanitation revenue		3 452	3 826	3 508	3 813	3 312							
Service charges - refuse		4 222	5 287	4 737	4 556	4 676							
Service charges - other		4	37	3	37	0							
Rental of facilities and equipment		685	1 472	1 406	419	263							
Interest earned - external investments		266	276	1 023	3 115	699							
Interest earned - outstanding debtors		4 789	4 699	4 199	4 001	4 337							
Fines		229	322	233	414	271							
Licences and permits		826	622	701	537	752							
Agency services		135	102	137	63	127							
Transfer receipts - operating		217 748	1 344	-	-	19 619							
Other revenue		17 096	11 817	57 589	224 992	91 044							
Cash Receipts by Source		358 341	139 667	167 957	343 424	218 126	-	-	-	-	-	-	-
Other Cash Flows by Source													
Transfer receipts - capital		159 599	462	22 477	46 047	10 000							
Increase in consumer deposits		452	275	405	345	255							
Receipt of non-current debtors		2	5	4	8	2							
Total Cash Receipts by Source		518 395	140 409	190 843	389 824	228 383	-	-	-	-	-	-	-
Cash Payments by Type													
Employee related costs		41 652	42 099	42 944	53 291	45 844							
Remuneration of councillors		1 914	1 870	1 869	1 916	1 892							
Bulk purchases - Electricity		58 275	70 310	83 823	42 212								
Bulk purchases - Water & Sewer		10 880	8 260	127	12 143	11 371							
Other materials		4 536	9 234	13 910	10 135	9 267							
Contracted services		4 217	5 460	3 906	8 353	5 730							
Grants and subsidies paid - other municipalities		3 020	20	20	1 520	1 520							
Grants and subsidies paid - other		-	-	-	-	-							
General expenses		255 067	73 065	73 719	131 060	202 127							
Cash Payments by Type		379 561	210 317	220 319	260 630	277 751	-	-	-	-	-	-	-
Other Cash Flows/Payments by Type													
Capital assets		5 366	15 024	29 542	28 880	31 445							
Total Cash Payments by Type		384 927	225 341	249 861	289 510	309 195	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		133 468	(84 932)	(59 018)	100 314	(80 812)	-	-	-	-	-	-	-
Cash/cash equivalents at the monthly/year beginning:		292 836	426 304	341 372	282 354	382 667	301 855	301 855	301 855	301 855	301 855	301 855	301 855
Cash/cash equivalents at the monthly/year end:		426 304	341 372	282 354	382 667	301 855	301 855	301 855	301 855	301 855	301 855	301 855	301 855

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	2014/15	Budget Year 2015/16							
	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		9 006	-	5 366	5 366	9 006	3 640	40.4%	1%
August		34 807		15 024	20 391	43 813	23 423	53.5%	4%
September		34 807		29 542	49 933	78 621	28 688	36.5%	9%
October		48 343		28 880	78 813	126 964	48 151	37.9%	14%
November		66 410		31 445	110 258	193 374	83 116	43.0%	19%
December		58 012				251 386	-		
January		67 018				318 404	-		
February		46 410				364 814	-		
March		56 210				421 024	-		
April		44 009				465 033	-		
May		51 743				516 776	-		
June		63 345				580 121	-		
Total Capital expenditure	-	580 121	-	110 258					

Table SC13c Monthly Budget Statement – expenditure on repairs and maintenance

Description	Ref	2014/15	Budget Year 2015/16							
		Pre- Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands	1									%
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		115 483	116 141	-	9 278	45 045	48 392	3 347	6.9%	116 141
Infrastructure - Road transport		25 543	24 509	-	1 237	9 598	10 212	614	6.0%	24 509
Roads, Pavements & Bridges		23 211	22 130	-	1 043	7 917	9 221	1 304	14.1%	22 130
Storm water		2 332	2 379	-	194	1 681	991	(690)	-69.6%	2 379
Infrastructure - Electricity		26 669	24 142	-	2 883	10 531	10 059	(472)	-4.7%	24 142
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation		24 044	24 142	-	2 883	10 531	10 059	(472)	-4.7%	24 142
Street Lighting		2 625	-	-	-	-	-	-	-	-
Infrastructure - Water		32 344	28 106	-	3 302	13 846	11 711	(2 135)	-18.2%	28 106
Dams & Reservoirs		6 807	-	-	-	-	-	-	-	-
Water purification		3 533	-	-	-	-	-	-	-	-
Reticulation		22 004	28 106	-	3 302	13 846	11 711	(2 135)	-18.2%	28 106
Infrastructure - Sanitation		7 527	39 383	-	1 856	11 070	16 410	5 339	32.5%	39 383
Reticulation		6 005	39 383	-	1 856	11 070	16 410	5 339	32.5%	39 383
Sewerage purification		1 522	-	-	-	-	-	-	-	-
Infrastructure - Other		23 400	-	-	-	-	-	-	-	-
Waste Management		23 400	-	-	-	-	-	-	-	-
Community		55 117	61 380	-	6 301	26 433	25 575	(858)	-3.4%	61 380
Parks & gardens		12 249	11 557	-	538	2 247	4 815	2 568	53.3%	11 557
Sportsfields & stadia		5 336	5 196	-	534	1 725	2 165	440	20.3%	5 196
Swimming pools		230	243	-	-	110	101	(9)	-8.5%	243
Community halls		197	208	-	41	210	87	(123)	-141.6%	208
Libraries		149	158	-	9	9	66	56	85.8%	158
Recreational facilities			450	-	-	-	188	188	100.0%	450
Fire, safety & emergency		1 491	1 577	-	18	18	657	639	97.2%	1 577
Security and policing		1 186	22	-	-	-	9	9	100.0%	22
Buses			-	-	-	-	-	-	-	-
Clinics		6	-	-	-	-	-	-	-	-
Museums & Art Galleries		62	30	-	-	6	12	6	52.1%	30
Cemeteries		1 355	1 428	-	112	125	595	470	79.0%	1 428
Social rental housing			-	-	-	-	-	-	-	-
Other		32 857	40 509	-	5 048	21 982	16 879	(5 103)	-30.2%	40 509
Total Repairs and Maintenance Expenditure		170 600	177 520	-	15 579	71 478	73 967	2 489	3.4%	177 520

Section 10 - Municipal Manager Quality certification

I, **FAITH MABOYA**, the Acting Municipal Manager of Polokwane Local Municipality, hereby

Certify that –

- The Monthly Budget Statement

For the month of **November 2015** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: FAITH MABOYA

Acting Municipal Manager of Polokwane Local Municipality: LIM354

Signature : Mcboya

Date : 2015 | 12 | 14

Annexure A Capital Programme 2015/2016

Multi-Year Capital Programme							Original	Nov-15	Total
2015/2016 to 2017/2018							Budget	Spending	Spending
Description	Vote number		Funding		2015/16		to date		
Mayoral Vehicle	N	5	1000	00021	CRR	1 200 000		906 156.84	
						1 200 000	0.00	906 156.84	
Facility Management									
Renovation of Offices	R	5	3040	00181	CRR	2 000 000		0.00	
Upgrading of Offices Stadium	R	5	3040	00191	PTIS	3 500 000	1 654 568.62	1 654 568.62	
Furniture and Office Equipment	N	5	3040	00201	CRR	3 000 000	4 300.00	361 908.50	
Upgrading of Barracks	R	5	3040	00211	CRR	1 000 000		0.00	
Refurbishment of Civic Centre	R	5	3040	00221	CRR	10 000 000		0.00	
						19 500 000	1 658 868.62	2 016 477.12	
Roads & Stormwater									
Rehabilitation of street in Polokwane West	R	5	3230	01241	CRR	2 000 000	400 000.00	763 310.02	
Rehabilitation of street in Polokwane East	R	5	3230	01251	CRR	2 000 000		0.00	
Upgrading of internal street in Mankweng area	R	5	3230	01261	CRR	4 000 000		0.00	
Rehabilitation of street in Seshego	R	5	3230	01271	CRR	1 000 000		127 960.05	
Rehabilitation in CBD	R	5	3230	01281	CRR	2 000 000		0.00	
Upgrading of storm water in municipal area	R	5	3230	01291	CRR	1 000 000		0.00	
Re-gravelling of rural roads in Moletjie cluster	R	5	3230	01301	CRR	3 500 000		273 252.91	
Regravelling of rural roads in Seshego cluster	R	5	3230	01311	CRR	750 000		0.00	
Regravelling of rural roads in Dikgale/Sebayeng cluster	R	5	3230	01321	CRR	2 000 000	568 412.43	568 412.43	
Regravelling of rural roads in Mankweng Cluster	R	5	3230	01331	CRR	3 500 000	915 698.12	1 356 194.83	
Regravelling of rural roads in Molepo, Maja and Chene	R	5	3230	01341	CRR	3 000 000	179 908.87	615 103.46	
Installation Road Signage	N	5	3230	01351	CRR	800 000	71 718.24	71 718.24	
Installation Road Signage	N	5	3230	01361	EPWP	156 000		41 428.93	
Construction of low level bridges	N	5	3230	01371	CRR	2 000 000		708 526.17	
Construction of low level bridges	N	5	3230	01381	EPWP	1 000 000		0.00	
Upgrading of arterial road Mamatsha	R	5	3230	01391	MIG	6 000 000	1 106 438.51	2 417 429.68	
Upgrading of arterial road Makotopong	R	5	3230	01401	MIG	9 243 000		0.00	
Upgrading of arterial road Khohloane	R	5	3230	01411	MIG	9 500 000		0.00	
Upgrading of arterial road D3413 from D19 (Mamadila to Ramagaphola: D3414 to Ga Manamela)	R	5	3230	01421	MIG	6 000 000		125 778.47	
Upgrading of Arterial road D977 (Silicon to Matobole 19km)	R	5	3230	01431	MIG	6 000 000		0.00	
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mothapo 17km)	R	5	3230	01441	MIG	6 000 000		90 913.69	
Upgrading of arterial road Sebayeng to Mantheding	R	5	3230	01451	MIG	6 000 000	374 460.00	374 460.00	
Upgrading of access road SDA 1 (Lethuli and Madiba Park)	R	5	3230	01461	MIG	6 000 000		0.00	
upgrading of Arterial Road in Rampheri	R	5	3230	01471	MIG	6 000 000		0.00	
NDPG Projects	N	5	3230	01481	NDPG	20 000 000	2 403 770.68	2 403 770.68	
Ntsime to Sefateng	R	5	3230	01491	MIG	4 000 000		0.00	
Semenya to Matekereng	R	5	3230	01501	MIG	4 000 000		0.00	
Incomplete road in Toronto	R	5	3230	01511	MIG	250 000		0.00	
Sebayeng village(ring road)	R	5	3230	01521	MIG	250 000		0.00	
Chebeng to Makweya	R	5	3230	01531	MIG	250 000		0.00	
Internal Street in Seshego Zone 8	R	5	3230	01541	MIG	250 000		0.00	
Ramongoana bus and Taxi roads	R	5	3230	01551	MIG	250 000		0.00	
Ntshitshane Road	R	5	3230	01561	MIG	250 000		0.00	
Excelsior Street in Mankweng	R	5	3230	01571	MIG	4 000 000		0.00	
						122 949 000	6 020 406.85	9 938 259.56	

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Multi-Year Capital Programme 2015/2016 to 2017/2018						Original Budget 2015/16	Nov-15 Spending	Total Spending to date
Description	Vote number		Funding					
Sanitation								
Upgrading of laboratory	R	5	3335	00311	CRR	500 000		0.00
Extension 78 sewer reticulation			3335		CRR	0		
Upgrading of WWTW Polokwane Plant			3335		CRR	0		
Refurbishment of WWTW -Polokwane			3335		DWS			
Regional Sewer Plant(PPP)			3335		PPP	0		
Total						500 000	0.00	0.00
Water Supply and reticulation								
Mmotong wa perikisi	N	5	3340	01111	MIG	10 000 000		0.00
Installation of water meters in Seshego	N	5	3340	01121	CRR	1 500 000		0.00
Extension 78 bulk reticulation	N	5	3340	01131	CRR	7 000 000		0.00
Upgrading of water reticulation in City/ Seshego cluster	R	5	3340	01141	CRR	8 500 000		606 117.20
Mothapo RWS	N	5	3340	01151	MIG	8 000 000	305 595.18	714 642.03
Molelje East RWS	N	5	3340	01161	MIG	12 000 000		1 192 651.10
Molelje North RWS	N	5	3340	01171	MIG	3 000 000		0.00
Sebayeng/Dikgale RWS	N	5	3340	01181	MIG	15 000 000		0.00
Molelje South RWS	N	5	3340	01191	MIG	13 000 000		0.00
Houtriver RWS	N	5	3340	01201	MIG	8 000 000		0.00
Chuene Maja RWS	N	5	3340	01211	MIG	20 000 000		0.00
Molepo RWS	N	5	3340	01221	MIG	20 000 000		0.00
Laastehoop RWS	N	5	3340	01231	MIG	6 000 000	2 224 003.08	2 224 003.08
Mankweng RWS	N	5	3340	01241	MIG	13 000 000		1 548 147.10
Boyne RWS	N	5	3340	01251	MIG	5 000 000		0.00
Segwasi RWS	N	5	3340	01261	MIG	8 000 000		602 114.75
Badimong RWS	N	5	3340	01271	MIG	13 000 000		0.00
			0			0		
						171 000 000	2 529 598.26	6 887 675.26
Energy Services								
Street Lights (Illumination of public areas)	N	5	3430	00521	CRR	1 500 000		0.00
High mast Lights various villages (Illumination of public areas)	N	5	3430	00531	CRR	3 300 000		0.00
Installation of quality of supplied meters	N	5	3430	00541	CRR	2 000 000		0.00
SCADA RTU	R	5	3430	00551	CRR	2 000 000		0.00
Upgrade 800A Busbars to 1200A in Alpha 66KV Distribution substation	R	5	3430	00561	CRR	2 000 000		0.00
Installation of 66 KV line from Bakone to IOTA substation	R	5	3430	00571	CRR	2 000 000		0.00
Build 66KV/11KV double circuit line from balcore substation	N	5	3430	00581	CRR	2 000 000		0.00
Consumer connection			3440		CRR	0		
Demand Side Management (DSM)			3430		EDSM	0		
						14 800 000	0.00	0.00
Traffic and Licenses								
Upgrading of city vehicle test station	R	5	4130	00021	CRR	800 000		0.00
Upgrading of city weigh bridge	R	5	4130	00031	CRR	500 000		0.00
Construction of Mankweng Traffic and licensing test station	N	5	4130	00041	CRR	2 000 000		0.00
Construction of a filing area	N	5	4130	00051	CRR	500 000		0.00
Upgrading of Maja/Chuene cash office	R	5	4130	00061	CRR	500 000		0.00
Construction of waiting area at Ladanna Traffic					CRR	0		
Parking shelter Maja/Chuene					CRR	0		
						4 300 000	0.00	0.00
Disaster and Fire								
Acquisition of fire Equipment	N	5	4230	00061	CRR	1 000 000		0.00
6 floto pumps	N	5	4230	00071	CRR	120 000		0.00
10 Large bore hoses with stotz coupling	N	5	4230	00081	CRR	400 000		0.00
150 x 80 Fire hoses	N	5	4230	00091	CRR	390 000		0.00
Miscellaneous equipment and gear	N	5	4230	00101	CRR	400 000		0.00
3 Heavy hydraulic equipment	N	5	4230	00111	CRR	500 000		0.00
4 portable pump	N	5	4230	00121	CRR	640 000		0.00
						3 450 000	0.00	0.00
Safety and Security								
CCTV camera maintenance	R	5	4240	00021	CRR	500 000		0.00
Biometric access control system	N	5	4240	00031	CRR	800 000		0.00
Walkthrough metal detector	N	5	4240	00041	CRR	500 000		0.00
CCTV cameras installation	N	5	4240	00051	CRR	150 000		0.00
Motorised gate	N	5	4240	00061	CRR	150 000		0.00
Card readers	N	5	4240	00071	CRR	150 000		0.00
Service doors	N	5	4240	00081	CRR	150 000		0.00
Paraplegic barriers	N	5	4240	00091	CRR	150 000		0.00
Mantrap Turnstile	N	5	4240	00101	CRR	100 000		0.00
						2 350 000	0.00	0.00

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Multi-Year Capital Programme						
2015/2016 to 2017/2018						
Description	Vote number	Funding	2015/16	Original	Nov-15	Total
				Budget	Spending	Spending to date
Environmental Mangement						
Grass cutting equipment	N 5	4335 00181	CRR	800 000		0.00
Botanical garden	N 5	4335 00191	CRR	500 000		0.00
Develop park at Tom Naude Dam	N 5	4335 00201	CRR	800 000	179 838.82	314 068.18
Upgrading of Tom Naude Park	R 5	4335 00211	EPWP	700 000		103 008.88
Upgrading of environmental educa centre	R 5	4335 00221	CRR	500 000		0.00
Zone 4 park expansion phase 2	R 5	4335 00231	CRR	500 000		2 078.00
				3 800 000	179 838.82	419 155.06
Waste Management						
30m3 skip containers	N 5	4340 00121	CRR	800 000		0.00
770 Litre bins	N 5	4340 00131	CRR	800 000		0.00
Handheld radios	N 5	4340 00141	CRR	100 000		0.00
Waste 6m3 skip containers	N 5	4340 00151	CRR	300 000	197 370.00	197 370.00
240 Litre Bins	N 5	4340 00161	CRR	800 000		0.00
Ladanna transfer station	R 5	4340 00171	CRR	1 000 000		0.00
Notice boards and road signage	N 5	4340 00181	CRR	100 000		0.00
No dumping boards	N 5	4340 00191	CRR	100 000	94 999.52	94 999.52
Seshego transfer station			CRR	0		
Extension of waste management Office in Ladanna			CRR	0		
Expansion of landfill site ward 20			MIG	0		
Weighbridge landfill		4340	CRR	0		
				4 000 000	292 369.52	292 369.52
Environmental Health						
Replace noise meters	5	4440 00021	CRR	83 000		0.00
Replace air pollution monitor	5	4440 00031	CRR	500 000		0.00
				583 000	0.00	0.00
Sport & Recreation						
Purchase of Grass Cutting equipment		4530	CRR	0		
Upgrading of Seshego Stadium	R 5	4530 00241	CRR	2 000 000		0.00
Rehabilitation of Polokwane town pool	R 5	4530 00251	CRR	1 500 000		0.00
Extension 44/77 Sport and recreation facility	N 5	4530 00301	MIG	3 000 000		0.00
Sport stadium in Ga-Maja	N 5	4530 00311	MIG	5 000 000		0.00
				46 500 000	3 997 483.17	8 917 611.29
Libraries						
Books	N 5	4630 00041	CRR	800 000	63 654.87	173 263.60
City Library Auditorium	R 5	4630 00051	CRR	1 500 000		0.00
				2 300 000	63 654.87	173 263.60
Museums						
Exhibition: Retrospective Art		4640	CRR	0		
Refurbishment of Bakone Malapa Museum			CRR	0		
				0		
Information Services						
ICT Equipments	N 5	5210 00251	CRR	500 000	215 995.00	257 421.26
Network Upgrade	R 5	5210 00261	CRR	1 500 000		0.00
Development and Implementation of IT Strategy	N 5	5210 00271	CRR	3 000 000		0.00
				5 000 000	215 995.00	257 421.26
Secretariat & Records						
Construction of Archive building		5510	CRR	0		
				0		
City Planning						
Township establishment ext 78	N 5	6120 00281	CRR	1 500 000		1 025 086.61
Integrated GIS System	N 5	6120 00291	CRR	1 500 000		0.00
Housing & Building Inspections						
Plan Scanner (Electronic Approval of Building Plans)		6310	CRR			
				0		
Transport Operations (IPRTS)						
IPRTS infrastructure City & Seshego Phase 1a	N 5	6160 00051	PTISG	127 267 000		0.00
Transportation System and Operational Planning	N 5	6160 00061	PTISG	25 453 000	923 131.51	8 335 444.97
Upgrading of Stores	R 5	7030 00031	CRR	5 000 000		126 356.00
				5 000 000	0.00	126 356.00
Total Expenditure New Projects						
Public Transport Infrastructure System Grant (PTIG)			PTISG	173 189 000	3 963 734	11 353 301
Own Funds			CRR	113 833 000	2 891 896	8 549 304
TOTAL				580 121 000.00	16 967 380.70	40 658 564.36