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## **Monthly Budget Statement**

**31 May 2015**

**DIRECTORATE: BUDGET AND TREASURY OFFICE**

**ITEM: 15**

**FILE REF: 4/1**

**FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 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).

**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 31 May 2015, the 10 working days reporting period expires on **12 June 2015**. 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 31 May 2015 are summarised as follows:

Description	2013/14	Budget Year 2014/15							
	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)	1,876,353	2,228,099	2,200,327	113,377	1,755,364	2,016,966	(261,602)	-13%	2,200,327
Total Expenditure	2,233,697	2,145,711	2,112,927	152,713	1,834,105	1,949,508	(115,403)	-6%	2,112,927
Surplus/(Deficit)	(357,345)	82,388	87,400	(39,336)	(78,741)	67,458	(146,199)	(0)	87,400
Transfers recognised - capital	393,793	436,799	700,470	-	570,264	583,725	(13,461)	(0)	700,470
Surplus/(Deficit) after capital transfers & contributions	36,449	519,187	787,870	(39,336)	491,523	651,183			787,870
Total Capital Expenditure - Standard Classification	469,802	518,749	787,677	74,046	404,415	722,037	(317,622)	-44%	787,677

1.1.1 Revenue Performance

The approved budgeted revenue for 2014/2015 amounts to R2 228 099 000 and the approved adjustment budget is R2 200 327 000. Actual revenue billed which includes operating grants and other direct income as at 31 May 2015 amounts **R 1 755 364 435 (80%)** of the current budget.

1.1.2 Expenditure performance

The approved budgeted expenditure for the year is R2 145 711 000 and the approved adjustment budget is R 2 112 927 000. Total expenditure year to date as at 31 May 2015 amounted to **R 1 834 105 031 (87%)** of the current budget.

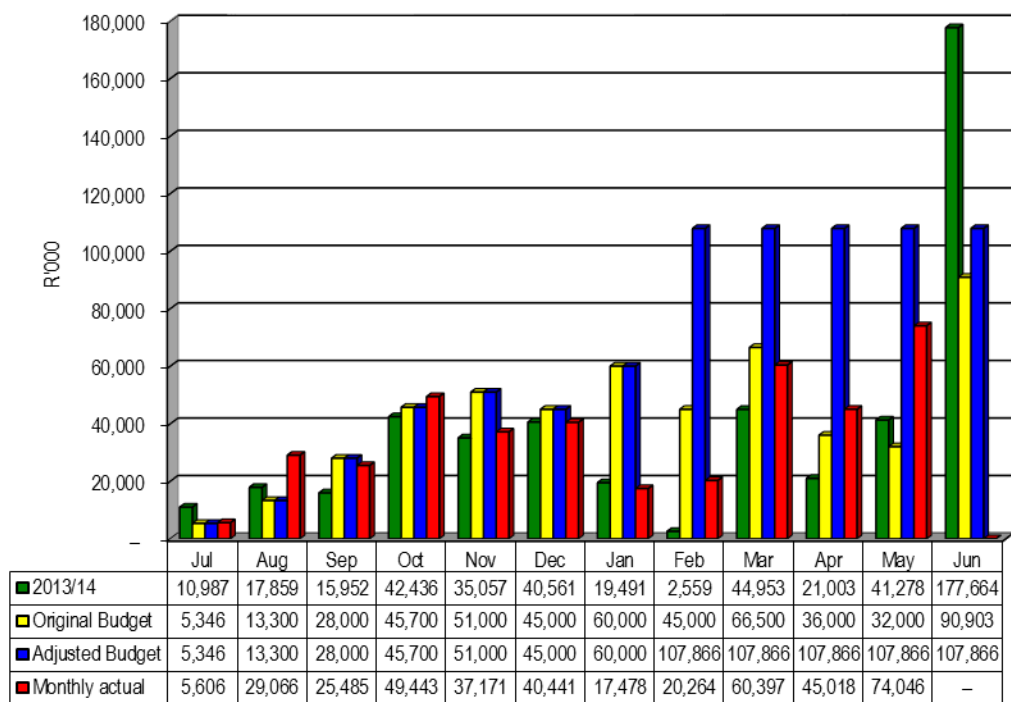
1.1.3 Capital Performance

Payments in respect of Capital Projects amounts to **R 404 414 819** as at 31 May 2015. The expenditure is equals to 51% of the capital budget. Total capital expenditure incurred in the month of 31 May 2015 is **R 74 046 407**.

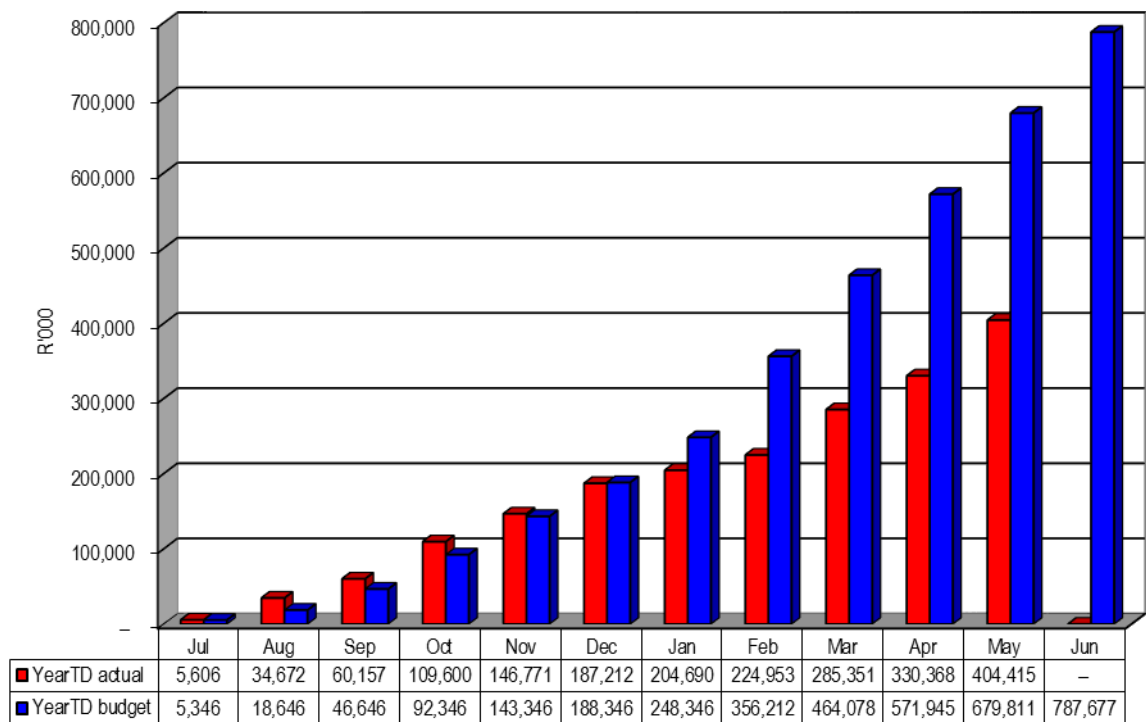
The breakdown as at 31 May 2015 is tabulated as follows:

Vote Description	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Total Capital Expenditure - Standard Classification	469,802	518,749	787,677	74,046	404,415	722,037	(317,622)	-44%	787,677
<b>Funded by:</b>									
National Government	353,771	430,646	694,317	71,324	384,570	636,457	(251,888)	-40%	694,317
Other transfers and grants	-	6,153	6,153	1,170	1,170	5,640	(4,471)	-79%	6,153
Transfers recognised - capital	353,771	436,799	700,470	72,493	385,739	642,097	(256,358)	-40%	700,470
Internally generated funds	116,029	81,950	87,207	1,553	18,675	79,940	(61,264)	-77%	87,207
Total Capital Funding	469,801	518,749	787,677	74,046	404,415	722,037	(317,622)	-44%	787,677

**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

There following transfers of funds were made for the period ended 31 May 2015.

Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
MM 05/01	Community Development	Facility Management	Refurbishment of civic centre	Upgrading of seshego stadium	2,000,000
MM 05/02	Planning & Economic Development	City planning and property management	Town Planning	Research & development	3,000
MM 05/03	Engineering Services	Energy Services	Purchase of electricity	Overtime - Street Lighting	300,000
MM 05/04	Engineering Services	Energy Services	Purchase of electricity	Overtime - Electrical Workshop	300,000
MM 05/05	Community Development	Facility Management	Garden Services	Overtime - Facility	200,000
				Overtime - Civic Centre	100,000
MM 05/06	Municipal Manager	Council Support	Training ward committees	Printing & Stationery	540,000
MM 05/07	Engineering Services	Roads & Stormwater	Railway lines x1,2,3,5	Overtime - Roads and Streets	103,086
			Railway lines x12	Overtime - Storm Water	75,000
			Research & development	Overtime - Storm Water	65,000
			Railway lines x8	Overtime - Storm Water	55,000
MM 05/08	Engineering Services	Energy Services	Purchase of electricity	Overtime - Electricity Distribution	400,000
MM 05/09	Engineering Services	Water and Sanitation	Reservoirs	Overtime	1,000,000
MM 05/10	Community Development	Facility Management	IRPTS Project	Renovation Of Offices	6,225,000
MM 05/11	Community Services	Waste Management	EPWP	Waste Management	336,356
MM 05/12	Community Development	Sport & Recreation	Weed Control	Sport & Recreation programme	8,000
			Athletic Equipment		20,000
			Irrigation		12,000
			Refuse Bin		19,000
			Sport Fields		500,000
MM 05/13	Municipal Manager	Internal Audit	Audit Fees	Audit Software	250,000
MM 05/14	Community Services	Waste Management	Rental Equipment	Overtime	300,000
			Rental Equipment	Street cleaning	500,000
			Waste disposal	Overtime	200,000
			Street sweeping	Street cleaning	35,000
			Waste disposal	Rental offices	200,000
CFO 05/01	Community Services	Waste Management	Printing & Stationery	Subsistence & travelling	20,000
			Plant & Equipment	Subsistence & travelling	20,000
CFO 05/02	Corporate & Shared Services	Human Resources	Overtime	Labour relations S&T	10,000
CFO 05/03	Planning & Economic Development	City planning and property management	Town Planning	Overtime	1,000
CFO 05/04	Planning & Economic Development	City planning and property management	Town Planning	Subsistence & travelling	50,000
CFO 05/05	Planning & Economic Development	City planning and property management	Town Planning	Title deeds	1,000
CFO 05/06	Planning & Economic Development	Economic Development &	Marketing	Subsistence & travelling	100,000
CFO 05/07	Community Services	Municipal Services	Security control centre	Security	20,000
CFO 05/08	Community Services	Municipal Services	Municipal security services	Subsistence and Travelling	70,800
CFO 05/09	Strategic planning monitoring	Clusters	Overtime	Garden Services	12,000
CFO 05/10	Budget & Treasury Office	Revenue & Customer Care	Printing & Stationery	Cleaning materials	20,000
				Refreshments	5,000

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

Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
CFO 05/11	Budget & Treasury Office	Supply Chain Management	Stationery	Overtime	50,000
				Standby	50,000
CFO 05/12	Community Development	Sport & Recreation	Garden Services	Promotions	100,000
CFO 05/13	Community Development	Facility Commercialisation	Consultation fees	Special events	150,000
CFO 05/14	Planning & Economic Development	Housing & Building	Overtime	Special events	100,000
CFO 05/15	Planning & Economic Development	Economic Development & Tourism	Overtime Admin	Overtime Enterprise Development	30,000
CFO 05/16	Planning & Economic Development	Economic Development & Tourism	Overtime Economic and Planning	Overtime Enterprise Development	30,000
CFO 05/17	Community Services	Environmental Management	Garden services cemeteries	Grave Digging	200,000
CFO 05/18	Strategic planning monitoring & evaluation	Project management unit	Salaries	Subsistence & travelling	20,161
CFO 05/19	Municipal manager	Special focus	Community programmes	Subsistence & travelling	20,000
<b>Total Transfers</b>					<b>14,826,403</b>

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

Budget & Treasury Office

The Revenue SBU needs additional cleaning materials to prevent the spread of germs and allowance of refreshments for hygiene and healthy environment.

The current operational budgets of overtime is already exhausted.

Community Development

An amount of R7 000 000 was budgeted for the upgrading of Seshego Stadium for the current financial year. There is shortfall of R2000000 on the project

Due to the increase of the volume of work and maintenance demands, the maintenance team, cleaner's team for recreational facilities and stadium supervisors have been working extra hours to cover their normal work schedule

The funds are not enough for the utilisation towards the full master planning of the Eastern Cape side of the Peter Mokaba Stadium for the Control Centre and Support Offices

The funds are for Payment of service providers and running of outstanding programme in the Sport & Recreation SBU

Due to the increase of the volume of events that the SBU is running this made the budget not to cover all the planned events for 2015.

To perform essential services at the Peter Mokaba Stadium in order to avoid breakdowns during events as well as to do monthly payments requirements.

Community Services

Payment of weekends and public holidays overtime work.

To cover accommodation and Subsistence and travelling for training purposes.

The Grave digging vote has insufficient mount to pay the contractor who is now busy with mass grave digging at Church Street Cemetery.

### Corporate & Shared Services

Both the Disciplinary Committee (which we pay external employees travelling cost) and the labour Relations S&T votes are exhausted and are unable pay the our S&T.

### Planning & Economic Development

Due to the promotion of the municipality as a Tourism and Investment destination this requires a lot of travelling and provision of accommodation whilst attending exhibitions which leads to high expenditure on S&T

The payment of temporary labourers have been appointed to assist in demarcation of sites and to demolish shacks relocating people from Disteneng to EXT 78 & EXT 106

Amount for overtime for the current financial year and is insufficient to cover the overtime allowances for the two sections

The current balances in this account is insufficient to cover all the costs for the current financial year.

### Engineering Services

There is a continuous request by Housing SBU to be assisted with man power to relocate the Disteneng community

A huge amount of money was spent on 11KV/380 volt Department due to the following: cut off & reconnections & load shedding which play a big role on overtime and relocation of Ditseneng on weekends

The overtime vote of Water & Sanitation has been depleted and needs to be replenished as there are still a fair number of overtimes that has to be paid by the SBU during the existing financial year.

### Municipal Manager

The actual budgeted amount on the vote of Printing & Stationery for the current year was not adequate for all commitments and is depleted

Internal Audit is currently in the process of procuring the Audit Software and there is currently available budget and is not sufficient to procure the software.

Currently the subsistence and travelling budget in the Executive Mayor has been exhausted and as a result are unable to claim for the travelling expenses incurred.

Strategic planning monitoring evaluation

The Garden Services vote was exhausted due to the payment of temporary cleaners paid on a month to month basis until the positions are filled.



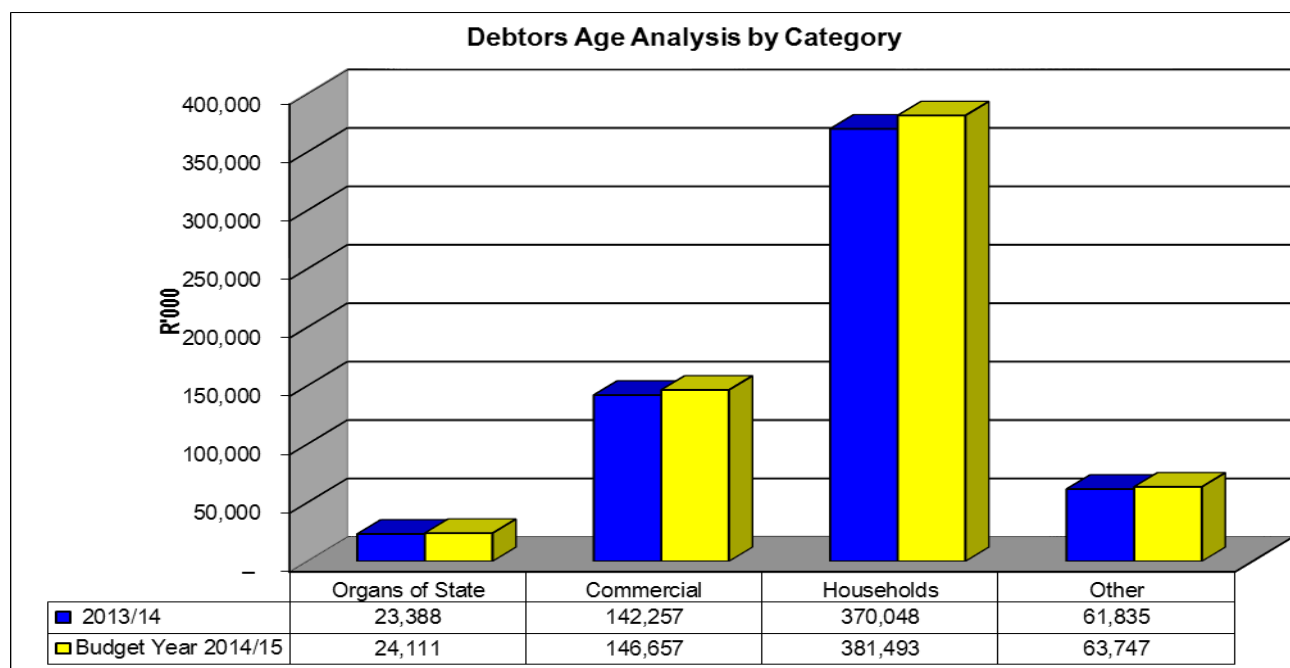
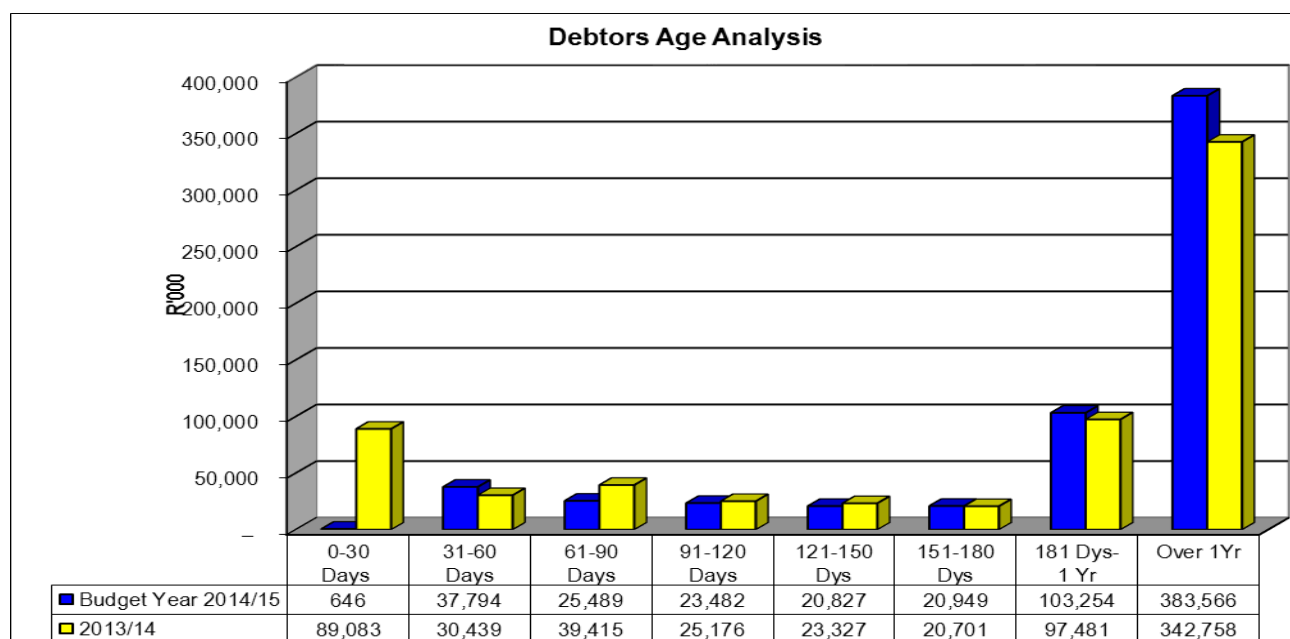
The purpose of the transfer is for the payment of the Training Service Provider as the Levy Seta vote cannot be used and other votes do not have enough funds to pay the costs

### 1.1.5 External Loans and Instalments

Council met all its obligations in terms of instalments. Outstanding loans amounted to **R243 723 827.30** on 31 May 2015.

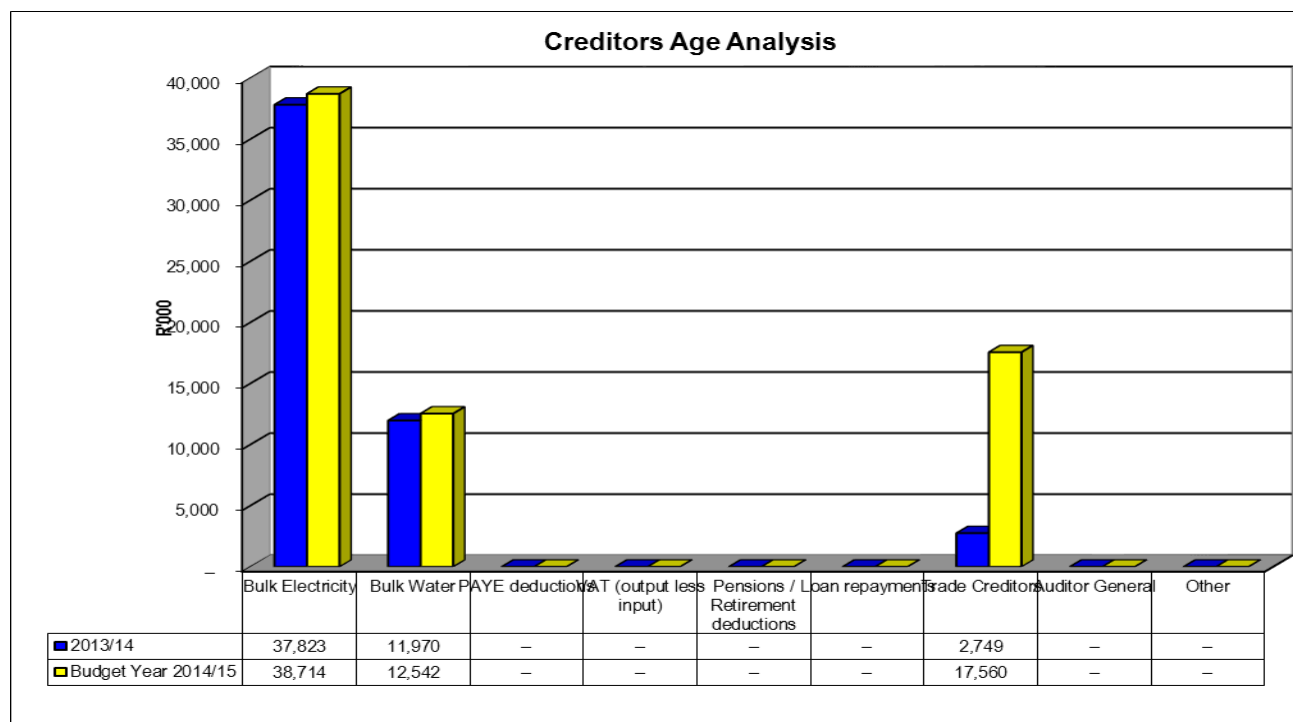
### 1.1.6 Debtors

Council debtor's book/ledger has a total balance of **R 616 008 499** as at 31 May 2015.



### 1.1.7 Creditors

Outstanding trade creditors amounted to **R68 815 966** at 31 May 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 31 May 2015 Council had **R 417 217 189** of investments at an average rate of 6.159% per annum and the Grants account had a closing balance of **R253 348 315**. 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 31 May 2015 are as follows:

#### Councillors (Political Office Bearers)

Description	May
Basic salary and wages	1,383,401.91
Pension Fund	38,112.17
Medical Aid	39,747.31
Motor Vehicle Allowance	369,792.30
Cell phone	137,843.48
<b>Total</b>	<b>1,968,897.17</b>

## Directors

Description	May
Basic Salaries and Wages	747,986.00
Pension Fund and UIF Contributions	98,925.57
Medical Aid Contributions	19,900.04
Motor Vehicle Allowance	115,000.00
Other benefits and allowances	18,393.74
Payments in lieu of leave	-
<b>Total</b>	<b>942,064.78</b>

## Municipal Staff

Description	May
Basic Salaries and Wages	24,707,909.06
Pension Fund and UIF Contributions	4,898,649.08
Medical Aid Contributions	1,695,145.91
Overtime	4,333,370.99
Motor Vehicle Allowance	2,999,533.00
Housing Allowances	196,374.00
Other benefits and allowances	628,312.91
Payments in lieu of leave	1,690,454.42
<b>Total</b>	<b>41,149,749.37</b>

## 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	11,730	163,665	142,087	98%
Vote 3 - Strategic Planning Monitoring and Evaluation	78,546	80,000	90,000	9,991	37,861	51,860	35%
Vote 4 - Engineering Services	17,441,094	16,995,000	16,995,000	1,773,938	19,630,606	17,936,203	105%
Vote 5- Community Services	16,226,237	15,825,000	15,825,000	1,895,058	14,115,856	14,864,650	77%
Vote 6- Community Development	2,098,767	2,082,000	2,267,000	142,453	2,142,015	2,459,152	96%
Vote 7- Corporate and Shared Services	1,088,032	1,115,000	1,115,000	150,262	1,208,532	1,161,618	95%
Vote 8- Planning and Economic Development	255,887	243,000	243,000	283,204	449,208	495,998	68%
Vote 9- Budget and Treasury	1,223,637	1,380,000	1,380,000	66,735	1,030,388	1,335,115	70%
Vote 10 -Transport Operations	-	-		-	-	-	0%
<b>Total</b>	<b>38,579,627</b>	<b>37,875,000</b>	<b>38,070,000</b>	<b>4,333,371</b>	<b>38,778,131</b>	<b>38,446,683</b>	<b>91%</b>

**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

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

Description	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	285,392	302,252	302,252	25,327	270,962	277,064	(6,103)	-2%	302,252
Service charges	931,967	1,181,739	1,045,000	78,308	911,946	957,917	(45,971)	-5%	1,045,000
Investment revenue	30,547	23,000	23,000	1,222	16,244	21,083	(4,839)	-23%	53,000
Transfers recognised - operational	478,178	556,489	558,631	-	465,489	512,078	(46,589)	-9%	558,631
Other own revenue	150,268	164,619	271,444	8,520	90,723	248,824	(158,100)	-64%	271,444
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,876,353</b>	<b>2,228,099</b>	<b>2,200,327</b>	<b>113,377</b>	<b>1,755,364</b>	<b>2,016,966</b>	<b>(261,602)</b>	<b>-13%</b>	<b>2,230,327</b>
Employee costs	440,943	504,000	504,000	42,092	449,369	462,000	(12,631)	-3%	504,000
Remuneration of Councillors	21,668	25,410	25,410	1,969	21,262	23,293	(2,030)	-9%	25,410
Depreciation & asset impairment	449,617	266,000	205,000	4,425	200,575	200,575	-		205,000
Finance charges	37,154	23,747	23,747	-	12,957	21,768	(8,811)	-40%	23,747
Materials and bulk purchases	761,431	868,000	868,600	59,963	729,839	796,217	(66,378)	-8%	868,600
Transfers and grants	6,940	5,240	6,740	20	6,720	6,178	542		6,740
Other expenditure	515,944	453,314	479,430	44,244	413,383	439,477	(26,095)	-6%	479,430
<b>Total Expenditure</b>	<b>2,233,697</b>	<b>2,145,711</b>	<b>2,112,927</b>	<b>152,713</b>	<b>1,834,105</b>	<b>1,949,508</b>	<b>(115,403)</b>	<b>-6%</b>	<b>2,112,927</b>
<b>Surplus/(Deficit)</b>	<b>(357,345)</b>	<b>82,388</b>	<b>87,400</b>	<b>(39,336)</b>	<b>(78,741)</b>	<b>67,458</b>	<b>(146,199)</b>	<b>-217%</b>	<b>117,400</b>
Transfers recognised - capital	393,793	436,799	700,470	-	570,264	583,725	(13,461)	-2%	700,470
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>36,449</b>	<b>519,187</b>	<b>787,870</b>	<b>(39,336)</b>	<b>491,523</b>	<b>651,183</b>	<b>(159,660)</b>	<b>-25%</b>	<b>817,870</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>469,801</b>	<b>518,749</b>	<b>787,677</b>	<b>74,046</b>	<b>404,415</b>	<b>722,037</b>	<b>(317,622)</b>	<b>-44%</b>	<b>787,677</b>
Capital transfers recognised	353,771	436,799	700,470	72,493	385,739	642,097	(256,358)	-40%	700,470
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	116,029	81,950	87,207	1,553	18,675	79,940	(61,264)	-77%	87,207
<b>Total sources of capital funds</b>	<b>469,801</b>	<b>518,749</b>	<b>787,677</b>	<b>74,046</b>	<b>404,415</b>	<b>722,037</b>	<b>(317,622)</b>	<b>-44%</b>	<b>787,677</b>
<b>Financial position</b>									
Total current assets	887,929	690,120	690,120		1,222,999				1,222,999
Total non current assets	8,068,371	7,117,895	7,386,823		8,755,247				8,755,247
Total current liabilities	724,644	509,755	509,755		848,836				848,836
Total non current liabilities	503,575	401,065	401,065		519,374				519,374
<b>Community wealth/Equity</b>	<b>7,728,081</b>	<b>6,897,195</b>	<b>7,166,123</b>		<b>8,610,036</b>				<b>8,610,036</b>
<b>Cash flows</b>									
Net cash from (used) operating	581,264	472,978	545,193	(29,344)	315,947	499,761	(183,814)	-37%	545,193
Net cash from (used) investing	(359,473)	(337,062)	(635,990)	(73,776)	(400,596)	(582,991)	182,394	-31%	(635,990)
Net cash from (used) financing	38,706	(31,806)	(31,806)	-	(18,470)	(29,155)	10,685	-37%	(31,806)
<b>Cash/cash equivalents at the month/year end</b>	<b>312,558</b>	<b>154,110</b>	<b>236,990</b>	<b>-</b>	<b>263,161</b>	<b>(62,385)</b>	<b>325,546</b>	<b>-522%</b>	<b>243,678</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	646	37,794	25,489	23,482	20,827	20,949	103,254	383,566	616,008
<b>Creditors Age Analysis</b>									
Total Creditors	68,816	-	-	-	-	-	-	-	68,816

## 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	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue - Standard</b>									
<b>Governance and administration</b>	1,265,463	1,356,752	1,759,316	32,333	1,373,370	1,612,707	(239,337)	-15%	1,759,316
Executive and council	12	-	-	-	-	-	-	-	-
Budget and treasury office	392,505	359,213	359,213	32,256	332,835	329,279	3,556	1%	359,213
Corporate services	872,946	997,539	1,400,103	77	1,040,535	1,283,428	(242,893)	-19%	1,400,103
<b>Community and public safety</b>	19,224	32,006	32,080	795	7,683	29,240	(21,557)	-74%	32,080
Community and social services	1,640	2,526	2,600	237	1,859	2,384	(524)	-22%	2,600
Sport and recreation	4,009	14,804	14,804	230	3,257	13,570	(10,312)	-76%	14,804
Public safety	13,563	12,634	12,634	327	2,556	11,581	(9,025)	-78%	12,634
Housing	11	41	41	1	10	38	(28)	-73%	41
Health	-	2,000	2,000	-	-	1,667	(1,667)	-100%	2,000
<b>Economic and environmental services</b>	43,855	92,477	62,477	1,854	31,420	57,271	(25,851)	-45%	62,477
Electricity	616,982	775,220	703,149	53,421	605,831	644,553	(38,722)	-6%	703,149
Waste management	55,694	62,677	59,718	4,918	53,992	54,742	(749)	-1%	59,718
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2,261,486</b>	<b>2,664,898</b>	<b>2,900,797</b>	<b>113,377</b>	<b>2,325,628</b>	<b>2,658,897</b>	<b>(333,269)</b>	<b>-13%</b>	<b>2,900,797</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	632,457	504,106	510,206	33,747	404,311	467,689	(63,378)	-14%	510,206
Executive and council	231,823	115,000	116,500	4,211	53,102	106,792	(53,690)	-50%	116,500
Budget and treasury office	155,562	127,234	128,234	8,178	121,481	117,548	3,933	3%	128,234
Corporate services	245,072	261,872	265,472	21,358	229,728	243,349	(13,621)	-6%	265,472
<b>Community and public safety</b>	397,351	327,593	327,567	20,467	222,140	300,270	(78,130)	-26%	327,567
<b>Economic and environmental services</b>	242,697	192,708	162,708	7,475	86,459	149,149	(62,689)	-42%	162,708
Planning and development	52,518	75,791	75,791	3,493	36,153	69,475	(33,322)	-48%	75,791
Road transport	180,522	108,702	78,702	3,082	44,242	72,143	(27,901)	-39%	78,702
Environmental protection	9,656	8,215	8,215	900	6,064	7,530	(1,466)	-19%	8,215
<b>Trading services</b>	1,025,430	1,121,305	1,112,447	82,770	877,060	1,019,743	(142,683)	-14%	1,112,447
Electricity	622,840	656,204	662,204	42,374	542,685	607,021	(64,336)	-11%	662,204
Water	257,030	317,942	286,942	18,335	215,296	263,030	(47,734)	-18%	286,942
Waste water management	85,950	86,742	102,884	16,284	69,750	94,311	(24,561)	-26%	102,884
Waste management	59,609	60,416	60,416	5,778	49,329	55,381	(6,052)	-11%	60,416
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>2,297,934</b>	<b>2,145,711</b>	<b>2,112,927</b>	<b>144,459</b>	<b>1,589,969</b>	<b>1,936,850</b>	<b>(346,880)</b>	<b>-18%</b>	<b>2,112,927</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(36,449)</b>	<b>519,187</b>	<b>787,870</b>	<b>(31,082)</b>	<b>735,659</b>	<b>722,047</b>	<b>13,612</b>	<b>2%</b>	<b>787,870</b>

**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	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	877,330	1,121,185	987,406	73,477	859,320	905,122	(45,802)	-5.1%	987,406
Vote 5- Community Services	96,289	104,870	101,911	6,358	75,536	93,418	(17,882)	-19.1%	101,911
Vote 6- Community Development	4,879	16,334	16,408	394	4,360	15,041	(10,681)	-71.0%	16,408
Vote 7- Corporate and Shared Services	811	4,226	4,226	75	318	3,873	(3,555)	-91.8%	4,226
Vote 8- Planning and Economic Development	17,575	65,781	35,781	817	13,065	32,800	(19,735)	-60.2%	35,781
Vote 9- Budget and Treasury	1,264,602	1,352,501	1,755,065	32,256	1,373,029	1,608,810	(235,780)	-14.7%	1,755,065
Vote 10 -Transport Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2,261,485</b>	<b>2,664,898</b>	<b>2,900,797</b>	<b>113,377</b>	<b>2,325,628</b>	<b>2,659,064</b>	<b>(333,436)</b>	<b>-12.5%</b>	<b>2,900,797</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	240,068	129,704	131,204	5,539	66,627	120,271	(53,643)	-44.6%	131,204
Vote 2 - Office of the Municipal Manager	24,850	26,567	26,567	1,448	16,543	24,353	(7,811)	-32.1%	26,567
Vote 3 - Strategic Planning Monitoring and Evaluation	12,007	21,068	21,068	1,527	15,997	19,312	(3,315)	-17.2%	21,068
Vote 4 - Engineering Services	1,136,889	1,159,875	1,121,017	79,091	863,768	1,027,599	(163,830)	-15.9%	1,121,017
Vote 5- Community Services	289,722	260,798	260,798	21,972	214,169	239,065	(24,897)	-10.4%	260,798
Vote 6- Community Development	231,350	168,885	168,859	8,312	93,937	154,787	(60,850)	-39.3%	168,859
Vote 7- Corporate and Shared Services	151,547	176,284	179,884	14,469	159,866	164,894	(5,027)	-3.0%	179,884
Vote 8- Planning and Economic Development	49,362	68,173	68,173	3,347	32,187	62,492	(30,305)	-48.5%	68,173
Vote 9- Budget and Treasury	151,610	127,234	128,234	8,178	121,481	117,548	3,933	3.3%	128,234
Vote 10 -Transport Operations	10,529	7,123	7,123	576	5,394	6,530	(1,135)	-17.4%	7,123
<b>Total Expenditure by Vote</b>	<b>2,297,934</b>	<b>2,145,711</b>	<b>2,112,927</b>	<b>144,459</b>	<b>1,589,969</b>	<b>1,936,850</b>	<b>(346,880)</b>	<b>-17.9%</b>	<b>2,112,927</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(36,449)</b>	<b>519,187</b>	<b>787,870</b>	<b>(31,082)</b>	<b>735,659</b>	<b>722,214</b>	<b>13,445</b>	<b>1.9%</b>	<b>787,870</b>

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	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	285,392	302,252	302,252	25,327	270,962	277,064	(6,103)	-2%	302,252
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	616,926	775,071	703,000	53,419	605,805	644,417	(38,612)	-6%	703,000
Service charges - water revenue	211,680	279,546	234,000	16,488	208,562	214,500	(5,938)	-3%	234,000
Service charges - sanitation revenue	48,588	66,163	50,000	3,568	44,771	45,833	(1,062)	-2%	50,000
Service charges - refuse revenue	54,773	60,959	58,000	4,833	52,809	53,167	(358)	-1%	58,000
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16,231	20,020	20,020	740	10,243	18,351	(8,108)	-44%	20,020
Interest earned - external investments	30,547	23,000	23,000	1,222	16,244	21,083	(4,839)	-23%	23,000
Interest earned - outstanding debtors	51,302	30,000	30,000	4,447	41,213	27,500	13,713	50%	30,000
Dividends received	-	-	-	-	-	-	-	-	-
Fines	12,347	10,753	10,753	322	2,142	9,857	(7,715)	-78%	10,753
Licences and permits	8,909	9,027	9,027	782	8,487	8,275	212	3%	9,027
Agency services	16,040	15,656	15,656	137	8,981	14,352	(5,371)	-37%	15,656
Transfers recognised - operational	478,178	556,489	558,631	-	465,489	512,078	(46,589)	-9%	558,631
Other revenue	45,134	26,963	163,788	2,014	18,739	150,139	(131,400)	-88%	163,788
Gains on disposal of PPE	305	52,200	22,200	79	918	20,350	(19,432)	-95%	22,200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,876,353</b>	<b>2,228,099</b>	<b>2,200,327</b>	<b>113,377</b>	<b>1,755,364</b>	<b>2,016,966</b>	<b>(261,602)</b>	<b>-13%</b>	<b>2,200,327</b>
<b>Expenditure By Type</b>									
Employee related costs	440,943	504,000	504,000	42,092	449,369	462,000	(12,631)	-3%	504,000
Remuneration of councillors	21,668	25,410	25,410	1,969	21,262	23,293	(2,030)	-9%	25,410
Debt impairment	197,819	50,000	50,000	4,167	45,833	45,833	-	-	50,000
Depreciation & asset impairment	449,617	266,000	205,000	4,425	200,575	200,575	-	-	205,000
Finance charges	37,154	23,747	23,747	-	12,957	21,768	(8,811)	-40%	23,747
Bulk purchases	619,153	698,000	698,000	45,043	601,550	639,833	(38,283)	-6%	698,000
Other materials	142,278	170,000	170,600	14,920	128,288	156,383	(28,095)	-18%	170,600
Contracted services	66,780	75,854	75,754	4,077	55,429	69,441	(14,012)	-20%	75,754
Transfers and grants	6,940	5,240	6,740	20	6,720	6,178	542	9%	6,740
Other expenditure	251,345	327,460	353,676	36,000	312,121	324,203	(12,082)	-4%	353,676
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>2,233,697</b>	<b>2,145,711</b>	<b>2,112,927</b>	<b>152,713</b>	<b>1,834,105</b>	<b>1,949,508</b>	<b>(115,403)</b>	<b>-6%</b>	<b>2,112,927</b>
<b>Surplus/(Deficit)</b>	<b>(357,345)</b>	<b>82,388</b>	<b>87,400</b>	<b>(39,336)</b>	<b>(78,741)</b>	<b>67,458</b>	<b>(146,199)</b>	<b>(0)</b>	<b>87,400</b>



**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	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	31	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	225,500	249,600	380,574	32,428	204,921	348,860	(143,939)	-41%	380,574
Vote 5- Community Services	183	3,300	17,315	-	1,672	15,873	(14,201)	-89%	17,315
Vote 6- Community Development	8,216	57,499	70,011	6,979	28,986	64,177	(35,191)	-55%	70,011
Vote 7- Corporate and Shared Services	106,421	5,500	4,900	-	86	4,492	(4,405)	-98%	4,900
Vote 8- Planning and Economic Development	-	1,850	1,959	-	109	1,796	(1,687)	-94%	1,959
Vote 9- Budget and Treasury	51	1,000	1,000	-	303	917	(614)	-67%	1,000
Vote 10 -Transport Operations	129,397	200,000	311,918	34,639	168,339	285,925	(117,586)	-41%	311,918
<b>Total Capital single-year expenditure</b>	<b>469,801</b>	<b>518,749</b>	<b>787,677</b>	<b>74,046</b>	<b>404,415</b>	<b>722,037</b>	<b>(317,622)</b>	<b>-44%</b>	<b>787,677</b>
<b>Total Capital Expenditure</b>	<b>469,801</b>	<b>518,749</b>	<b>787,677</b>	<b>74,046</b>	<b>404,415</b>	<b>722,037</b>	<b>(317,622)</b>	<b>-44%</b>	<b>787,677</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>106,503</b>	<b>22,300</b>	<b>24,681</b>	<b>94</b>	<b>6,577</b>	<b>22,624</b>	<b>(16,047)</b>	<b>-71%</b>	<b>24,681</b>
Executive and council	31	-	-	-	-	-	-	-	-
Budget and treasury office	51	1,000	1,000	-	303	917	(614)	-67%	1,000
Corporate services	106,421	21,300	23,681	94	6,274	21,707	(15,433)	-71%	23,681
<b>Community and public safety</b>	<b>8,400</b>	<b>43,199</b>	<b>58,933</b>	<b>6,885</b>	<b>23,880</b>	<b>54,022</b>	<b>(30,142)</b>	<b>-56%</b>	<b>58,933</b>
Community and social services	183	2,200	8,004	37	1,159	7,337	(6,179)	-84%	8,004
Sport and recreation	8,216	40,499	49,930	6,848	22,500	45,770	(23,270)	-51%	49,930
Public safety	-	500	998	-	221	915	(694)	-76%	998
<b>Economic and environmental services</b>	<b>205,492</b>	<b>305,550</b>	<b>458,736</b>	<b>52,187</b>	<b>265,273</b>	<b>420,508</b>	<b>(155,234)</b>	<b>-37%</b>	<b>458,736</b>
Planning and development	-	1,850	1,850	-	109	1,696	(1,587)	-94%	1,850
Road transport	205,274	303,700	456,886	52,187	265,164	418,812	(153,647)	-37%	456,886
Environmental protection	217	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>149,407</b>	<b>147,700</b>	<b>245,328</b>	<b>14,880</b>	<b>108,685</b>	<b>224,884</b>	<b>(116,199)</b>	<b>-52%</b>	<b>245,328</b>
Electricity	1,382	19,800	18,857	33	4,801	17,286	(12,485)	-72%	18,857
Water	147,022	122,000	211,778	14,283	101,963	194,130	(92,167)	-47%	211,778
Waste water management	166	4,100	5,080	564	1,332	4,656	(3,325)	-71%	5,080
Waste management	837	1,800	9,613	-	590	8,812	(8,222)	-93%	9,613
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>469,802</b>	<b>518,749</b>	<b>787,677</b>	<b>74,046</b>	<b>404,415</b>	<b>722,037</b>	<b>(317,622)</b>	<b>-44%</b>	<b>787,677</b>
<b>Funded by:</b>									
National Government	353,771	430,646	694,317	71,324	384,570	636,457	(251,888)	-40%	694,317
Other transfers and grants	-	6,153	6,153	1,170	1,170	5,640	(4,471)	-79%	6,153
<b>Transfers recognised - capital</b>	<b>353,771</b>	<b>436,799</b>	<b>700,470</b>	<b>72,493</b>	<b>385,739</b>	<b>642,097</b>	<b>(256,358)</b>	<b>-40%</b>	<b>700,470</b>
<b>Internally generated funds</b>	<b>116,029</b>	<b>81,950</b>	<b>87,207</b>	<b>1,553</b>	<b>18,675</b>	<b>79,940</b>	<b>(61,264)</b>	<b>-77%</b>	<b>87,207</b>
<b>Total Capital Funding</b>	<b>469,801</b>	<b>518,749</b>	<b>787,677</b>	<b>74,046</b>	<b>404,415</b>	<b>722,037</b>	<b>(317,622)</b>	<b>-44%</b>	<b>787,677</b>

**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			
	Audit Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	312,558	50,000	50,000	254,178	254,178
Call investment deposits	110,000	220,000	220,000	350,000	350,000
Consumer debtors	352,703	313,241	313,241	482,291	482,291
Other debtors	65,499	45,000	45,000	81,186	81,186
Current portion of long-term receivables	6,783	6,879	6,879	6,783	6,783
Inventory	40,386	55,000	55,000	48,560	48,560
<b>Total current assets</b>	<b>887,929</b>	<b>690,120</b>	<b>690,120</b>	<b>1,222,999</b>	<b>1,222,999</b>
<b>Non current assets</b>					
Long-term receivables	9,216	6,093	6,093	7,214	7,214
Investments	59,000	59,000	59,000	59,000	59,000
Investment property	600,170	234,602	234,602	600,170	600,170
Investments in Associate	8,217	8,217	8,217	8,217	8,217
Property, plant and equipment	7,366,987	6,767,038	7,035,966	8,055,865	8,055,865
Agricultural	-	-	-	-	-
Biological assets	16,633	13,965	13,965	16,633	16,633
Intangible assets	4,476	17,834	17,834	4,476	4,476
Other non-current assets	3,672	11,145	11,145	3,672	3,672
<b>Total non current assets</b>	<b>8,068,371</b>	<b>7,117,895</b>	<b>7,386,823</b>	<b>8,755,247</b>	<b>8,755,247</b>
<b>TOTAL ASSETS</b>	<b>8,956,300</b>	<b>7,808,015</b>	<b>8,076,943</b>	<b>9,978,246</b>	<b>9,978,246</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	70,882	36,806	36,806	36,806	36,806
Consumer deposits	65,650	65,288	65,288	67,184	67,184
Trade and other payables	588,111	407,662	407,662	744,846	744,846
Provisions	-	-	-	-	-
<b>Total current liabilities</b>	<b>724,644</b>	<b>509,755</b>	<b>509,755</b>	<b>848,836</b>	<b>848,836</b>
<b>Non current liabilities</b>					
Borrowing	298,786	188,591	188,591	314,585	314,585
Provisions	204,789	212,474	212,474	204,789	204,789
<b>Total non current liabilities</b>	<b>503,575</b>	<b>401,065</b>	<b>401,065</b>	<b>519,374</b>	<b>519,374</b>
<b>TOTAL LIABILITIES</b>	<b>1,228,218</b>	<b>910,821</b>	<b>910,821</b>	<b>1,368,209</b>	<b>1,368,209</b>
<b>NET ASSETS</b>	<b>7,728,081</b>	<b>6,897,195</b>	<b>7,166,123</b>	<b>8,610,036</b>	<b>8,610,036</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	5,795,125	6,115,508	6,384,436	6,680,977	6,680,977
Reserves	1,932,957	781,687	781,687	1,929,059	1,929,059
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>7,728,081</b>	<b>6,897,195</b>	<b>7,166,123</b>	<b>8,610,036</b>	<b>8,610,036</b>

**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	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	1,524,410	1,309,048	1,172,308	126,982	1,857,324	1,074,616	782,709	73%	1,172,308
Government - operating	516,199	562,642	544,784	-	483,489	499,385	(15,896)	-3%	544,784
Government - capital	350,188	430,646	689,317	-	552,266	631,874	(79,608)	-13%	689,317
Interest	30,547	23,000	23,000	4,456	17,418	21,083	(3,665)	-17%	23,000
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1,618,466)	(1,828,611)	(1,853,729)	(160,762)	(2,574,841)	(1,699,251)	875,590	-52%	(1,853,729)
Finance charges	(26,317)	(23,747)	(23,747)		(12,989)	(21,768)	(8,779)	40%	(23,747)
Transfers and Grants	-	-	(6,740)	(20)	(6,720)	(6,178)	542	-9%	(6,740)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>776,561</b>	<b>472,978</b>	<b>545,193</b>	<b>(29,344)</b>	<b>315,947</b>	<b>499,761</b>	<b>(183,814)</b>	<b>-37%</b>	<b>545,193</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	52,000	22,000	-	-	20,167	(20,167)	-100%	22,000
Decrease (Increase) in non-current debtors	746	-	-	271	3,818	-	3,818		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
<b>Payments</b>									
Capital assets	(484,271)	(389,062)	(657,990)	(74,046)	(404,415)	(603,157)	(198,742)	33%	(657,990)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(483,525)</b>	<b>(337,062)</b>	<b>(635,990)</b>	<b>(73,776)</b>	<b>(400,596)</b>	<b>(582,991)</b>	<b>(182,394)</b>	<b>31%</b>	<b>(635,990)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	4,414	5,000	5,000	-	-	4,583	(4,583)	-100%	5,000
<b>Payments</b>									
Repayment of borrowing	(36,954)	(36,806)	(36,806)	-	(18,470)	(33,739)	(15,268)	45%	(36,806)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(32,540)</b>	<b>(31,806)</b>	<b>(31,806)</b>	<b>-</b>	<b>(18,470)</b>	<b>(29,155)</b>	<b>(10,685)</b>	<b>37%</b>	<b>(31,806)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>260,497</b>	<b>104,110</b>	<b>(122,602)</b>	<b>(103,120)</b>	<b>(103,120)</b>	<b>(112,385)</b>			<b>(122,602)</b>
Cash/cash equivalents at beginning:	52,061	50,000	359,593		366,280	50,000			309,593
Cash/cash equivalents at month/year end:	312,558	154,110	236,990		263,161	(62,385)			186,990

## PART 2- SUPPORTING DOCUMENTATION

### Section 1 – Supporting Table SC1 Material variance explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Expenditure By Vote</b>			
Vote 1 - Council	-45%	Debt Impairment and Depreciation have not been taken into account	Debt impairment and Depreciation will be taken into account at year end
Vote 2 - Office of the Municipal Manager	-32%	Depreciation has not been taken into account Special Investigations	Depreciation will be taken into account at year end Special Investigations were fewer than anticipated
Vote 3 - Strategic Planning	-17%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
Vote 4 - Engineering Services	-16%	Consumer connections - This is where people apply for an electricity connection as and when required , we have no control over the consumers and we do not know when they will apply	We have no control over the consumers and we do not know when they will apply
Vote 5- Community Services	-10%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
Vote 6- Community Development	-39%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
Vote 7- Corporate and Shared Services	-3%	Immaterial variance	N/A
Vote 8- Planning and Economic Development	-49%	Marketing vote - Appointment of service provider to develop Investment promotion strategy and marketing plan by end January,	<ul style="list-style-type: none"> <li>• Specification has been done and served in the committee, budget allocated R900 000</li> <li>• Polokwane show March R350 000</li> <li>• Indaba show R200 000</li> <li>• Breakfast for networking R50 000</li> <li>• Marketing collaterals February R200 000</li> <li>• Electronic copies of brochures R200 000</li> </ul>
Vote 9- Budget and Treasury	3%	Immaterial variance	N/A
Vote 10 -Transport Operations	-17%	Depreciation has not been taken into account	Depreciation will be taken into account at year end

**Section 2 – Supporting Table SC2 Monthly Budget Statement - performance indicators**

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	13.5%	10.8%	0.7%	2.3%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.4%	9.2%	8.8%	12.7%	12.7%
Gearing	Long Term Borrowing/ Funds & Reserves	15.5%	24.1%	24.1%	16.3%	16.3%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	122.5%	135.4%	135.4%	144.1%	144.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	58.3%	53.0%	53.0%	71.2%	71.2%
<b>Revenue Management</b>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.1%	16.7%	16.9%	32.9%	26.2%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Employee costs	Employee costs/Total Revenue - capital revenue	23.5%	22.6%	22.9%	25.6%	22.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.6%	7.6%	7.8%	0.8%	5.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	25.9%	13.0%	10.4%	0.7%	2.2%

**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 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
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	14,329	12,253	8,587	9,376	8,270	7,879	36,612	79,185	176,492	141,323
Trade and Other Receivables from Exchange Transactions - Electricity	17,186	10,507	6,552	5,925	4,910	4,733	20,799	20,995	91,607	57,362
Receivables from Non-exchange Transactions - Property Rates	11,067	7,207	5,963	5,338	4,682	4,941	23,502	62,036	124,735	100,499
Receivables from Exchange Transactions - Waste Water Management	1,696	1,142	971	858	761	697	3,304	5,547	14,976	11,167
Receivables from Exchange Transactions - Waste Management	2,303	1,552	1,334	1,205	1,064	970	4,676	9,722	22,826	17,636
Receivables from Exchange Transactions - Property Rental Debtors	1	1	1	1	1	1	2	4	11	9
Interest on Arrear Debtor Accounts	3	34	366	487	687	827	5,510	55,015	62,929	62,526
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(45,938)	5,099	1,714	294	451	903	8,849	151,061	122,433	161,558
<b>Total By Income Source</b>	<b>646</b>	<b>37,794</b>	<b>25,489</b>	<b>23,482</b>	<b>20,827</b>	<b>20,949</b>	<b>103,254</b>	<b>383,566</b>	<b>616,008</b>	<b>552,078</b>
<b>2013/14 - totals only</b>	<b>89,083</b>	<b>30,439</b>	<b>39,415</b>	<b>25,176</b>	<b>23,327</b>	<b>20,701</b>	<b>97,481</b>	<b>342,758</b>	<b>621,971</b>	<b>509,443</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	822	711	670	667	666	638	4,514	15,422	24,111	21,907
Commercial	3,637	12,994	6,576	6,443	5,711	5,579	26,421	79,297	146,657	123,450
Households	4,072	22,356	15,650	14,963	13,426	13,077	65,429	232,520	381,493	339,416
Other	(7,884)	1,734	2,593	1,409	1,024	1,655	6,890	56,327	63,747	67,305
<b>Total By Customer Group</b>	<b>646</b>	<b>37,794</b>	<b>25,489</b>	<b>23,482</b>	<b>20,827</b>	<b>20,949</b>	<b>103,254</b>	<b>383,566</b>	<b>616,008</b>	<b>552,078</b>

## 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 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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	38,714	-	-	-	-	-	-	-	38,714	37,823
Bulk Water	12,542	-	-	-	-	-	-	-	12,542	11,970
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,560	-	-	-	-	-	-	-	17,560	2,749
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>68,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,816</b>	<b>52,543</b>

## Section 5 – Investment portfolio analysis

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

**Table SC5 Monthly Budget Statement - investment portfolio**

On 31 May 2015 Council had **R417 217 189.00** of investments at an average rate of 6.159% per annum.

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	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
<b>Municipality</b>								
PHA	10 Years	Long term deposit	04 November 2015	0	0.0%	8,217	-	8,217
Standard Bank	4 Years	Call deposit	Call deposit	279	5.8%	59,000	-	59,000
FNB	3 Months	Fixed deposit	24 June 2015	453	6.1%	30,000	-	30,000
Standard Bank	3 Months	Fixed deposit	24 June 2015	699	6.3%	45,000	-	45,000
Nedbank	3 Months	Fixed deposit	24 June 2015	707	6.4%	45,000	-	45,000
Absa	3 Months	Fixed deposit	24 June 2015	455	0.0615	30,000	-	30,000
FNB	2 Months	Fixed deposit	22 June 2015	395	0.06	40,000	-	40,000
Standard Bank	2 Months	Fixed deposit	22 June 2015	595	0.0603	60,000	-	60,000
Nedbank	2 Months	Fixed deposit	22 June 2015	619	0.06275	60,000	-	60,000
Absa	2 Months	Fixed deposit	22 June 2015	422	0.06425	40,000	-	40,000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>4,624</b>		<b>417,217</b>	<b>-</b>	<b>417,217</b>

**Section 6 – Supporting Table SC6 Monthly Budget Statement – Transfers and grants 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
<b>R thousands</b>								%	
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>526,437</b>	<b>556,489</b>	<b>558,631</b>	<b>–</b>	<b>542,489</b>	<b>418,973</b>	<b>123,516</b>	<b>29.5%</b>	<b>558,631</b>
Equitable share	415,990	455,799	455,799	–	455,799	341,849	113,950	33.3%	455,799
Finance Management	1,650	1,800	1,800	–	1,800	1,350	450	33.3%	1,800
Municipal Systems Improvement	890	930	930	–	930	698	233	33.3%	930
Integrated National Electrification Programme	35,000	25,000	31,000	–	31,000	23,250	7,750	33.3%	31,000
EPWP Incentive	4,614	3,960	3,960	–	3,960	2,970	990	33.3%	3,960
Municipal Infrastructure Grant (MIG)	26,593	46,000	62,142	–	46,000	46,607	(607)	-1.3%	62,142
Water Services Operating Subsidy Grant	10,000	20,000	–	–	–	–	–	–	–
Infrastructure Skills Development Grant	3,200	3,000	3,000	–	3,000	2,250	750	33.3%	3,000
2014 Afr Nations Champ Host City Opex Grant	28,500	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	<b>526,437</b>	<b>556,489</b>	<b>558,631</b>	<b>–</b>	<b>542,489</b>	<b>324,619</b>	<b>123,516</b>	<b>38.0%</b>	<b>558,631</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>424,355</b>	<b>430,646</b>	<b>694,317</b>	<b>–</b>	<b>488,914</b>	<b>520,737</b>	<b>(31,025)</b>	<b>-6.0%</b>	<b>694,317</b>
Municipal Infrastructure Grant (MIG)	215,595	220,646	340,611	–	258,914	255,458	3,456	1.4%	340,611
Public Transport	198,761	200,000	311,918	–	200,000	233,938	(33,938)	-14.5%	311,918
Neighbourhood Development Partnership	–	5,000	10,000	–	10,000	7,500	2,500	33.3%	10,000
Electricity Demand Side Management	10,000	5,000	4,057	–	–	3,043	(3,043)	-100.0%	4,057
Water Services Operating Subsidy Grant	–	–	27,731	–	20,000	20,798	–	–	27,731
<b>Other grant providers:</b>	<b>7,602</b>	<b>6,153</b>	<b>6,153</b>	<b>–</b>	<b>4,348</b>	<b>–</b>	<b>4,348</b>	<b>0.0%</b>	<b>6,153</b>
National Lottery	–	6,153	6,153	–	–	–	–	–	6,153
Local govt - housing accreditation	22	–	–	–	–	–	–	–	–
Dept Environmental Affairs	7,580	–	–	–	4,348	–	4,348	0.0%	–
<b>Total Capital Transfers and Grants</b>	<b>431,957</b>	<b>436,799</b>	<b>700,470</b>	<b>–</b>	<b>493,262</b>	<b>525,352</b>	<b>(26,677)</b>	<b>-5.1%</b>	<b>700,470</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>958,394</b>	<b>993,288</b>	<b>1,259,101</b>	<b>–</b>	<b>1,035,751</b>	<b>944,325</b>	<b>91,425</b>	<b>9.7%</b>	<b>1,259,101</b>

**Polokwane Municipality received additional funding of R38 243 000.00 (MIG) from National Treasury. The grant will be utilised in the next financial year 2015/16 to fund capital projects.**

**Section 7 – 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								%	
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>514,541</b>	<b>556,489</b>	<b>558,631</b>	<b>66,529</b>	<b>474,294</b>	<b>512,078</b>	<b>(37,784)</b>	<b>-7.4%</b>	<b>556,489</b>
Equitable share	415,990	455,799	455,799	52,566	403,233	417,816	(14,583)	-3.5%	455,799
Finance Management	1,650	1,800	1,800	42	1,798	1,650	148	9.0%	1,800
Municipal Systems Improvement	890	930	930	-	930	853	78	9.1%	930
Integrated National Electrification Programme	36,374	25,000	31,000	2,223	24,947	28,417	(3,469)	-12.2%	31,000
EPWP Incentive	4,614	3,960	3,960	537	3,478	3,630	(152)	-4.2%	3,960
Water Services Operating Subsidy Grant	25,229	20,000	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	26,593	46,000	62,142	11,161	34,638	56,964	(22,326)	-39.2%	62,142
2014 Afr Nations Champ Host City Opex Grant	-	-	-	-	3,271	-	3,271	0.0%	-
Infrastructure Skills Development Grant	3,200	3,000	3,000	-	2,000	2,750	(750)	-27.3%	3,000
<b>Other grant providers:</b>	<b>1,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Local economic development grant	55	-	-	-	-	-	-	-	-
Local govt transition grant	651	-	-	-	-	-	-	-	-
Local govt restructuring grant	954	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>516,200</b>	<b>556,489</b>	<b>558,631</b>	<b>66,529</b>	<b>474,294</b>	<b>512,078</b>	<b>(37,784)</b>	<b>-7.4%</b>	<b>556,489</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>354,538</b>	<b>430,646</b>	<b>694,317</b>	<b>70,436</b>	<b>383,682</b>	<b>636,457</b>	<b>(232,781)</b>	<b>-23.9%</b>	<b>666,585</b>
Municipal Infrastructure Grant (MIG)	217,145	220,646	340,611	35,116	204,569	312,227	(107,658)	-34.5%	340,611
Public Transport Infrastructure Grant	129,182	200,000	311,918	34,639	168,339	285,925	(117,586)	-41.1%	311,918
Integrated National Electrification Programme	-	5,000	4,057	-	3,837	3,719	118	3.2%	4,057
Neighbourhood Dev Partnership Grant	-	5,000	10,000	-	1,511	9,167	(7,656)	-83.5%	10,000
Water Services Operating Subsidy Grant	2,269	-	27,731	681	5,427	25,420	-	-	-
Energy Efficiency & Demand Management Grant	5,943	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>5,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dept Environmental Affairs	5,572	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>6,153</b>	<b>6,153</b>	<b>1,170</b>	<b>1,170</b>	<b>5,640</b>	<b>(4,615)</b>	<b>-81.8%</b>	<b>6,153</b>
National Lottery	-	6,153	6,153	1,170	1,170	5,640	(4,615)	-81.8%	6,153
Dept Of Water Affairs	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>360,110</b>	<b>436,799</b>	<b>700,470</b>	<b>71,606</b>	<b>384,852</b>	<b>642,097</b>	<b>(237,396)</b>	<b>-37.0%</b>	<b>672,738</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>876,310</b>	<b>993,288</b>	<b>1,259,101</b>	<b>138,135</b>	<b>859,147</b>	<b>1,154,175</b>	<b>(275,180)</b>	<b>-23.8%</b>	<b>1,229,227</b>



**Section 8 - Supporting Table SC9 Monthly Budget Statement – actuals for cash receipts show from November**

Description	Budget Year 2013/14										
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget
<b>Cash Receipts By Source</b>											
Property rates	21,658	18,525	22,747	22,001	20,760	21,207	19,442	24,095	27,107	19,046	28,636
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54,839	54,049	58,167	57,304	53,712	59,207	54,898	47,052	50,716	52,554	51,204
Service charges - water revenue	19,793	15,062	14,733	18,372	16,558	23,823	21,774	15,178	16,971	13,544	8,078
Service charges - sanitation revenue	3,556	3,059	3,006	3,290	3,182	3,461	3,995	3,347	3,671	2,984	2,577
Service charges - refuse	4,887	4,115	4,150	4,774	4,228	4,783	6,461	4,329	4,947	4,069	4,157
Service charges - other	116	33	68	37	1	1	1	40	488	0	1
Rental of facilities and equipment	496	548	878	728	1,042	730	582	933	511	1,304	560
Interest earned - external investments	-	-	1,204	263	-	1,831	263	-	573	1,663	-
Interest earned - outstanding debtors	4,034	4,148	(209)	4,174	4,587	4,279	(472)	(220)	4,587	4,600	4,456
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	181	110	91	138	186	329	202	169	161	253	321
Licences and permits	890	845	679	781	699	641	765	757	961	649	779
Agency services	186	153	122	169	140	134	144	147	165	158	137
Transfer receipts - operating	182,220	2,514	-	-	-	151,933	1,000	2,376	143,446	-	-
Other revenue	20,794	39,870	136,662	28,547	18,953	131,733	44,079	26,549	59,023	167,062	30,530
<b>Cash Receipts by Source</b>	<b>313,649</b>	<b>143,031</b>	<b>242,297</b>	<b>140,579</b>	<b>124,047</b>	<b>404,091</b>	<b>153,133</b>	<b>124,752</b>	<b>313,328</b>	<b>267,887</b>	<b>131,438</b>
<b>Other Cash Flows by Source</b>											
Transfer receipts - capital	172,418	-	-	-	-	149,659	6,674	11,000	212,514	-	-
Increase in consumer deposits	412	316	343	339	331	276	227	278	467	269	270
Receipt of non-current debtors	20	11	7	46	7	27	4	1	163	1	0
<b>Total Cash Receipts by Source</b>	<b>486,499</b>	<b>143,358</b>	<b>242,648</b>	<b>140,963</b>	<b>124,384</b>	<b>554,054</b>	<b>160,039</b>	<b>136,031</b>	<b>526,473</b>	<b>268,157</b>	<b>131,709</b>
<b>Cash Payments by Type</b>											
Employee related costs	39,094	39,647	39,437	40,284	39,690	41,001	40,576	38,395	40,625	39,852	41,620
Remuneration of councillors	1,721	1,728	1,815	1,809	1,879	1,810	1,809	1,667	1,819	2,491	1,891
Interest paid	-	-	-	-	-	12,989	-	-	-	-	-
Bulk purchases - Electricity	51,518	66,916	62,733	50,070	36,748	37,261	35,964	34,670	37,594	34,101	35,695
Bulk purchases - Water & Sewer	14,027	12,063	11,856	17,498	8,690	12,880	11,779	12,862	11,884	15,031	8,696
Other materials	9,382	2,473	5,358	9,649	7,534	12,035	3,589	8,127	8,348	7,098	10,584
Contracted services	2,668	9,842	4,921	6,595	6,776	5,736	4,923	3,156	3,964	2,375	4,405
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	2,520	-	40	20	2,520	20	20	20	1,520	20	20
General expenses	64,410	46,241	224,526	46,603	56,391	75,450	196,969	47,467	233,429	248,063	57,871
<b>Cash Payments by Type</b>	<b>185,340</b>	<b>178,911</b>	<b>350,685</b>	<b>172,528</b>	<b>160,226</b>	<b>199,183</b>	<b>295,629</b>	<b>146,364</b>	<b>339,184</b>	<b>349,031</b>	<b>160,782</b>
<b>Other Cash Flows/Payments by Type</b>											
Capital assets	5,606	29,066	25,485	49,443	37,171	40,441	17,478	20,264	60,397	45,018	74,046
Repayment of borrowing	-	-	-	-	-	18,470	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>190,946</b>	<b>207,977</b>	<b>376,170</b>	<b>221,971</b>	<b>197,397</b>	<b>258,095</b>	<b>313,107</b>	<b>166,628</b>	<b>399,581</b>	<b>394,049</b>	<b>234,829</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>295,553</b>	<b>(64,618)</b>	<b>(133,522)</b>	<b>(81,007)</b>	<b>(73,013)</b>	<b>295,959</b>	<b>(153,068)</b>	<b>(30,596)</b>	<b>126,891</b>	<b>(125,891)</b>	<b>(103,120)</b>
Cash/cash equivalents at the month/year beginning:	309,593	605,146	540,528	407,005	325,998	252,985	548,944	395,877	365,280	492,172	366,280
Cash/cash equivalents at the month/year end:	605,146	540,528	407,005	325,998	252,985	548,944	395,877	365,280	492,172	366,280	263,161

## Section 9 - Capital programme performance

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

### Supporting Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2013/14	Budget Year 2014/15							
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>								%	
<b>Monthly expenditure performance trend</b>									
July	10,987	5,346	5,346	5,606	5,606	5,346	(260)	-4.9%	1%
August	17,859	13,300	13,300	29,066	34,672	18,646	(16,026)	-86.0%	7%
September	15,952	28,000	28,000	25,485	60,157	46,646	(13,511)	-29.0%	12%
October	42,436	45,700	45,700	49,443	109,600	92,346	(17,254)	-18.7%	21%
November	35,057	51,000	51,000	37,171	146,771	143,346	(3,425)	-2.4%	28%
December	40,561	45,000	45,000	40,441	187,212	188,346	1,134	0.6%	36%
January	19,491	60,000	60,000	17,478	204,690	248,346	43,656	17.6%	39%
February	2,559	45,000	107,866	20,264	224,953	356,212	131,259	36.8%	43%
March	44,953	66,500	107,866	60,397	285,351	464,078	178,728	38.5%	55%
April	21,003	36,000	107,866	45,018	330,368	571,945	241,576	42.2%	64%
May	41,278	32,000	107,866	74,046	404,415	679,811	275,396	40.5%	78%
June	177,664	90,903	107,866	-	-	787,677	-	-	-
<b>Total Capital expenditure</b>	<b>469,801</b>	<b>518,749</b>	<b>787,677</b>	<b>404,415</b>					

## Section 10 - Municipal Manager Quality certification

I, **Nдавheleseni Kenneth Ramkuela**, the Acting Municipal Manager of Polokwane Local Municipality, hereby

Certify that –

- The Monthly Budget Statement

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

Print name: \_\_\_\_\_

Acting Municipal Manager of Polokwane Local Municipality: LIM354

Signature : \_\_\_\_\_

Date : \_\_\_\_\_

## Annexure A Capital Programme 2014/2015

Description	Vote Number			Funding	Adjusted Budget	Expenditure	Total	%
						May-15		
<b>Facility Management</b>								
Renovation of Offices	5	3040	00141	CRR	4,500,000	90,573.93	1,275,053.34	28
Renovation of Offices Stadium	5	3040	00151	CRR	1,000,000		917,488.70	92
Furniture and Office Equipment	5	3040	00161	CRR	2,193,220	3,840.68	604,686.17	28
Refurbishment of Civic Centre	5	3040	00171	CRR	6,500,000		2,092,286.32	32
					<b>14,193,220</b>	<b>94,414.61</b>	<b>4,889,514.53</b>	<b>34</b>
<b>Roads &amp; Stormwater</b>								
Rehabilitation of street in Mankweng and upgrading of storm water.	5	3230	01031	CRR	5,450,306	40,453.00	335,331.00	6
Road Signage	5	3230	01091	CRR	1,000,000	481,217.09	865,901.39	87
Construction of low level bridges	5	3230	01111	CRR	1,000,000	158,048.72	907,347.23	91
Contribution to private development	5	3230	01121	CRR	3,529,673		3,529,672.40	100
Gravel Management System	5	3230	01131	CRR	220,003		220,002.04	100
Upgrading of arterial road Mamatsha	5	3230	01141	MIG	9,886,276	2,158,693.96	7,757,985.05	78
Upgrading of arterial road Makotopong	5	3230	01151	MIG	9,972,017	1,800,101.28	7,197,673.92	72
Upgrading of arterial road Khohloane	5	3230	01161	MIG	10,000,000	549,852.68	1,441,700.04	14
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	01171	MIG	10,562,624	1,049,318.11	6,408,783.22	61
Upgrading of Arterial road D977 (Silicon to Matobole 19km)	5	3230	01181	MIG	15,894,836	3,535,703.67	11,294,400.67	71
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mothapo 17km)	5	3230	01191	MIG	9,614,306	2,696,429.34	6,454,416.67	67
Upgrading of arterial road Sebayeng to Mantheding	5	3230	01201	MIG	9,869,941	2,364,496.71	7,104,279.61	72
Upgrading of access road SDA 1 (Lethuli and Madiba Park)	5	3230	01211	MIG	10,700,000	1,007,491.36	8,688,813.75	81
Road to Rampheri	5	3230	01221	MIG	500,000	437,782.88	437,782.88	88
NDPG Projects	5	3230	01231	NDPG	10,000,000		1,510,946.39	15
					<b>108,699,982</b>	<b>16,279,588.80</b>	<b>64,155,036.26</b>	<b>59</b>
<b>Sanitation</b>								
Upgrading of laboratory	5	3335	00271	CRR	1,600,000	387,340.00	387,340.00	24
Upgrading of Oxidation ponds	5	3335	00281	CRR	1,000,000	176,989.01	176,989.01	18
Extension 78 bulk reticulation	5	3335	00291	CRR	767,348		767,346.51	100
<b>Total</b>					<b>3,767,348</b>	<b>564,329.01</b>	<b>1,331,675.52</b>	<b>35</b>
<b>Water Supply and reticulation</b>								
Mmotong wa perikisi	5	3340	00901	CRR	3,000,000		76,826.99	3
Plant and Equipment	5	3340	00911	CRR	1,000,000	91,089.39	91,089.39	9
Extension 78 bulk reticulation	5	3340	00921	CRR	1,000,000		1,000,000.00	100
Refurbishment of infrastructure	5	3340	00971	DWA	20,000,000	887,164.47	887,164.47	4
Mothapo RWS	5	3340	00981	MIG	10,000,000	4,258,991.54	9,524,638.72	95

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

Description	Vote Number			Funding	Adjusted Budget	Expenditure	Total	%
						May-15		
Moletje East RWS	5	3340	00991	MIG	10,000,000		9,764,736.79	98
Moletje North RWS	5	3340	01001	MIG	2,040,000		1,705,234.20	84
Sebayeng/Dikgale RWS	5	3340	01011	MIG	12,000,000		1,819,100.45	15
Moletje South RWS	5	3340	01021	MIG	10,000,000	4,096.23	1,289,803.59	13
Houtrivier RWS	5	3340	01031	MIG	8,160,000	572,849.35	6,706,702.42	82
Chuene Maja RWS	5	3340	01041	MIG	15,000,000		1,198,928.75	8
Molepo RWS	5	3340	01051	MIG	10,000,000		3,023,053.58	30
Laastehoop RWS	5	3340	01061	MIG	3,000,000	1,159,329.62	2,921,636.58	97
Mankweng RWS	5	3340	01071	MIG	10,000,000		2,987,713.41	30
Boyne RWS	5	3340	01081	MIG	4,700,000	340,342.47	4,140,679.99	88
Segwasi RWS	5	3340	01091	MIG	3,100,000		999,826.18	32
Badimong RWS	5	3340	01101	MIG	12,000,000	1,517,913.89	2,569,912.86	21
					<b>141,000,000</b>	<b>8,831,776.96</b>	<b>50,707,048.37</b>	<b>36</b>
<b>Energy Services</b>								
Build 66KV/11KV double circuit line from balcore substation	5	3430	00471	CRR	2,000,000		669,796.27	33
Plant and Equipment	5	3430	00491	CRR	800,000	32,933.97	293,841.58	37
					<b>14,800,000</b>	<b>32,933.97</b>	<b>963,637.85</b>	<b>7</b>
<b>Disaster and Fire</b>								
Acquisition of fire Equipment	5	4230	00051	CRR	500,000		100,000.00	20
					<b>500,000</b>	<b>0.00</b>	<b>100,000.00</b>	<b>20</b>
<b>Environmental Mangement</b>								
Grass cutting equipment	5	4335	00151	CRR	500,000		2,430.40	0
Development of Tom Naude Dam	5	4335	00161	CRR	0		0.00	
Development of Sterpark botanical garden	5	4335	00171	CRR	500,000		270,000.00	54
					<b>1,000,000</b>	<b>0.00</b>	<b>272,430.40</b>	<b>27</b>
<b>Waste Management</b>								
Waste 6m3 skip containers	5	4340	00091	CRR	600,000		590,000.00	98
					<b>1,800,000</b>	<b>0.00</b>	<b>590,000.00</b>	<b>33</b>
<b>Sport &amp; Recreation</b>								
Purchase of Grass Cutting equipment	5	4530	00141	CRR	700,000		90,682.50	13
Upgrading of Seshego Stadium	5	4530	00151	CRR	9,000,000		91,250.00	1
Upgrading of Ga- Manamela Sport Field	5	4530	00171	MIG	2,000,000		850,145.28	43
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00181	MIG	6,600,000	161,482.36	5,441,384.00	82
Construction Mankweng Sport Complex	5	4530	00191	MIG	13,646,000	3,055,835.81	5,582,230.17	41
Sport stadium in Ga-Maja	5	4530	00231	NLDTF	3,000,000	1,169,688.65	1,169,688.65	39
					<b>41,099,000</b>	<b>4,387,006.82</b>	<b>13,225,380.60</b>	<b>32</b>
<b>Libraries</b>								
Books	5	4630	00031	CRR	500,000	36,967.68	298,107.16	60
					<b>500,000</b>	<b>36,967.68</b>	<b>298,107.16</b>	<b>60</b>
<b>Information Services</b>								
ICT Equipments	5	5210	00221	CRR	500,000		86,182.14	17
					<b>4,500,000</b>	<b>0.00</b>	<b>86,182.14</b>	<b>2</b>
<b>Transport Operations(IPRTS)</b>								
IRPTS Project support and planning	5	6160	00031	PTISG	60,000,000	13,864,413.77	15,944,260.91	27
IRPTS Infrastructure implementation	5	6160	00041	PTISG	140,000,000	20,774,746.37	40,545,814.46	29
					<b>200,000,000</b>	<b>34,639,160.14</b>	<b>56,490,075.37</b>	<b>28</b>

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

Description	Vote Number			Funding	Adjusted Budget	Expenditure	Total	%
						May-15		
<b>Supply chain Management</b>								
SCM asset improvement project	5	7030	00021	CRR	1,000,000		302,660.63	30
					<b>1,000,000</b>	<b>0.00</b>	<b>302,660.63</b>	<b>30</b>
<b>TOTAL EXPENDITURE NEW PROJECTS</b>					<b>535,909,550</b>	<b>64,866,177.99</b>	<b>193,411,748.83</b>	<b>36</b>
<b>Funding Sources</b>								
Municipal Infrastructure Grant (MIG)				MIG	219,246,000	26,670,711.26	117,311,562.78	54
Neighbourhood Dev Partnership Grant				NDPG	10,000,000	0.00	1,510,946.39	15
Water Services Operating Subsidy (WSOS)				WSOS	20,000,000	887,164	887,164	4
Public Transport Infrastructure System Grant (PTIG)				PTISG	200,000,000	34,639,160.14	56,490,075.37	28
<b>Total DoRA Allocations</b>					<b>449,246,000</b>	<b>62,197,035.87</b>	<b>176,199,749.01</b>	<b>39</b>
<b>Public Contributions</b>								
				NLDTF	6,153,000	1,169,688.65	1,169,688.65	19
<b>Own Funds</b>								
				CRR	80,510,550	1,499,453.47	16,042,311.17	20
<b>TOTAL NEW PROJECTS</b>					<b>535,909,550</b>	<b>64,866,177.99</b>	<b>193,411,748.83</b>	<b>36</b>
<b>ROLL OVER PROJECTS 2014/15</b>								
Description	Vote Number			Funding	Adjusted Budget	Expenditure	Total	%
						May-15		
<b>Facility Management</b>								
Renovation of Offices Stadium	5	3040	00121	CRR	2,587,380		1,298,315.72	50
					<b>2,587,380</b>	<b>0.00</b>	<b>1,298,315.72</b>	<b>50</b>
<b>Road Transport Infrastructure Services</b>								
Ga - Mamphaka Phase 3	5	3230	00631	MIG	1,284,881		1,284,880.91	100
Moletjie Cluster Upgrading of arterial road	5	3230	00671	MIG	2,046,660	963,855.07	1,475,957.04	72
Upgrading of arterial road Mamatsha	5	3230	00911	MIG	2,230,128		2,230,128.00	100
Upgrading of arterial road Makotopong	5	3230	00921	MIG	5,444,260		5,436,918.82	100
Upgrading of arterial road Khohloane	5	3230	00931	MIG	6,669,180	44,000.00	6,196,108.74	93
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	00941	MIG	3,654,316		3,654,315.06	100
Upgrading of Arterial road D977 (Silicon to Matobole 19km)	5	3230	00951	MIG	6,067,200	206,873.32	5,210,291.61	86
Upgrading of arterial road Sebayeng to Mantheding	5	3230	00971	MIG	7,890,545		6,406,393.13	81
Upgrading of access road SDA 1 (Lethuli and Madiba Park)	5	3230	00981	MIG	258,500		258,500.00	100
Construction of low level bridges	5	3230	00991	CRR	553,470	53,609.22	516,936.11	93
					<b>36,159,140</b>	<b>1,268,337.61</b>	<b>32,670,429.42</b>	<b>90</b>
<b>Water Supply and reticulation</b>								
Mothapo RWS	5	3340	00441	MIG	3,243,450	156,525.95	1,292,359.44	40
Moletje East RWS	5	3340	00451	MIG	8,126,370	493,388.65	5,916,034.97	73
Moletje South RWS	5	3340	00471	MIG	987,120	229,035.98	229,035.98	23
Laastehoop RWS	5	3340	00511	MIG	6,253,380		1,749,662.77	28
Mmotong wa perikisi	5	3340	00521	MIG	4,593,480	2,420,268.13	2,420,268.13	53
Sebayeng/Dikgale RWS	5	3340	00571	MIG	5,106,480		2,298,680.45	45
Refurbishment of infrastructure	5	3340	00761	DWA	7,731,060	681,141.04	5,426,712.04	70
Mothapo RWS	5	3340	00771	MIG	2,650,110	57,364.29	2,650,110.00	100
Moletje East RWS	5	3340	00781	MIG	4,241,290		4,241,290.00	100

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

Description	Vote Number			Funding	Adjusted Budget	Expenditure May-15	Total	%
Moletje North RWS	5	3340	00791	MIG	26,430		26,430.39	100
Sebayeng/Dikgale RWS	5	3340	00801	MIG	8,037,190	621,199.70	8,658,389.70	108
Moletje South RWS	5	3340	00811	MIG	1,719,100		1,719,100.00	100
Chuene Maja RWS	5	3340	00831	MIG	3,397,390		2,679,355.53	79
Molepo RWS	5	3340	00841	MIG	1,747,110		1,626,219.25	93
Laastehoop RWS	5	3340	00851	MIG	341,060		341,060.00	100
Mankweng RWS	5	3340	00861	MIG	6,752,090	792,309.12	5,755,968.94	85
Boyne RWS	5	3340	00871	MIG	1,762,040		998,757.70	57
Segwasi RWS	5	3340	00881	MIG	189,370		189,370.00	100
Badimong RWS	5	3340	00891	MIG	3,079,620		3,037,026.64	99
					<b>70,777,670</b>	<b>5,451,232.86</b>	<b>51,255,831.93</b>	<b>72</b>
<b>Energy Services</b>								
Demand Side Management Projects	5	3430	00411	EDSM	4,057,390		3,836,979.82	95
					<b>4,057,390.00</b>	<b>0</b>	<b>3,836,979.82</b>	<b>95</b>
<b>Disaster and Fire</b>								
Acquisition of fire Equipment	5	4230	00041	CRR	498,290		121,000.00	24
					<b>498,290</b>	<b>0.00</b>	<b>121,000.00</b>	<b>24</b>
<b>Environmental Mangement</b>								
Grass cutting equipment	5	4335	00131	CRR	781,170		588,158.00	75
					<b>5,704,230</b>	<b>0.00</b>	<b>588,158.00</b>	<b>10</b>
<b>Sport &amp; Recreation</b>								
Upgrading of Ga- Manamela Sport Field	5	4530	00101	MIG	2,239,260	991,851.48	1,326,951.48	59
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00111	MIG	153,860	153,860.00	153,860.00	100
Construction Mankweng Sport Complex	5	4530	00121	MIG	5,783,340	1,314,947.50	5,783,340.00	100
Sebayeng Outdoor Sport facilities	5	4530	00131	MIG	2,400,000		2,010,518.83	84
					<b>10,831,460</b>	<b>2,460,658.98</b>	<b>9,274,670.31</b>	<b>86</b>
<b>Transport Operations</b>								
IRPTS Project	5	6160	00021	PTISG	111,917,690		111,848,918.72	100
					<b>111,917,690</b>	<b>0.00</b>	<b>111,848,918.72</b>	<b>100</b>
<b>Local Economic Development</b>								
Mankweng Taxi Rank and Hawkers Centre	5	6420	00121	CRR	108,770		108,766.54	100
					<b>108,770</b>	<b>0.00</b>	<b>108,766.54</b>	<b>100</b>
<b>TOTAL EXPENDITURE ROLL OVER PROJECTS</b>					<b>251,767,450</b>	<b>9,180,229.45</b>	<b>211,003,070.46</b>	<b>84</b>
<b>Funding Sources</b>								
Municipal Infrastructure Grant (MIG)				MIG	121,364,760	8,445,479.19	87,257,283.51	72
Electricity Demand Side Management (EDSM)				EDSM	4,057,390	0.00	3,836,979.82	95
Department of Water Affairs(DWA)				DWA	7,731,060	681,141.04	5,426,712.04	70
Public Transport Infrastructure System Grant (PTIG)				PTISG	111,917,690	0.00	111,848,918.72	100
<b>Total DoRA Allocations</b>					<b>245,070,900</b>	<b>9,126,620.23</b>	<b>208,369,894.09</b>	<b>85</b>

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

Description	Vote Number			Funding	Adjusted Budget	Expenditure	Total	%
						May-15		
<b>Public Contributions</b>				DEA	0	0.00	0.00	0
<b>Own Funds</b>				CRR	6,696,550	53,609.22	2,633,176.37	39
<b>TOTAL ROLL OVER PROJECTS</b>					<b>251,767,450</b>	<b>9,180,229.45</b>	<b>211,003,070.46</b>	<b>84</b>
<b>TOTAL EXPENDITURE ALL PROJECTS</b>					<b>787,677,000</b>	<b>74,046,407.44</b>	<b>404,414,819.29</b>	<b>51</b>
<b>Funding Sources</b>								
Municipal Infrastructure Grant (MIG)				MIG	340,610,760	35,116,190.45	204,568,846.29	60
Electricity Demand Side Management (EDSM)				EDSM	4,057,390	0.00	3,836,979.82	95
Neighbourhood Dev Partnership Grant				NDPG	10,000,000	0.00	1,510,946.39	15
Department of Water Affairs(DWA)				DWA	27,731,060	1,568,305.51	5,426,712.04	20
Public Transport Infrastructure System Grant (PTIG)				PTISG	311,917,690	34,639,160.14	168,338,994.09	54
<b>Total DoRA Allocations</b>					<b>694,316,900</b>	<b>71,323,656.10</b>	<b>383,682,478.63</b>	<b>55</b>
<b>Public Contributions</b>								
National lottery Fund				NLDTF	6,153,000	1,169,688.65	1,169,688.65	19
<b>Own Funds</b>				CRR	87,207,100	1,553,062.69	18,675,487.54	21
<b>TOTAL ALL PROJECTS</b>					<b>787,677,000</b>	<b>74,046,407.44</b>	<b>404,414,819.29</b>	<b>51</b>
<b>Rural Sanitation Household</b>	1	3335	8090	MIG	56,142,000.00		34,637,547.41	61.70
<b>Electrification of Rural Household</b>	1	3430	8092	INEP	31,000,000.00		24,947,408.22	80.48
<b>Total Budget including Rural Sanitation &amp; Electrification(Operational Vote) MIG</b>				MIG	<b>874,819,000</b>		<b>463,999,775</b>	<b>53.04</b>