

Enq: Zinzi Mphahlele

Tel: 015 290 2195



Monthly Budget Statement

3rd Quarter

31 March 2014

DIRECTORATE: BUDGET AND TREASURY OFFICE

ITEM: 15

FILE REF: 4/1

FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2014.

Report of the Chief Financial Officer

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

3. BACKGROUND

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

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

For the reporting period ending 31 March 2014 the ten working day reporting limit expires on **14 April 2014**. The Budget and Treasury Office has met the timelines for this reporting period.

RECOMMEND

That the report be noted.

Contents

PART 1 – IN-YEAR REPORT	3
1.1 EXECUTIVE SUMMARY	3
1.1.1 Revenue Performance.....	3
1.1.2 Expenditure performance.....	3
1.1.3 Capital Performance	3
1.1.4 Transfer of Funds	5
1.1.5 External Loans and Instalments.....	5
1.1.6 Debtors.....	5
1.1.7 Creditors	7
1.1.8 Investments.....	7
1.1.9 Councillor and Staff Benefits	7
In-year budget statement tables	9
2.1 Table C1: Monthly budget statement summary	9
2.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)	10
2.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)	11
2.4 Table C4 - Monthly Budget Statement - Financial Performance (revenue and expenditure)	12
2.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding).....	13
2.6 Table C6: Monthly Budget Statement - Financial Position.....	14
2.7 Table C7 Monthly Budget Statement - Cash Flow	15
PART 2- SUPPORTING DOCUMENTATION	16
Section 1 – Debtors’ analysis	16
Section 2 – Creditors’ Age analysis.....	16
Section 3 – Investment portfolio analysis	17
Section 4 - Capital programme performance.....	17
Section 5 - Municipal Manager Quality certification.....	18
Annexure A Capital Programme 2013/2014	0

PART 1 – IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The financial results for the period ending 31 March 2014 are summarised as follows;

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1,668,960	1,969,533	2,068,954	203,892	1,430,488	1,551,716	(121,228)	-8%	2,068,954
Total Revenue (excluding capital transfers and contributions)									
Total Expenditure	1,916,119	1,944,707	2,033,002	151,815	1,367,279	1,524,751	(157,472)	-10%	2,033,002
Surplus/(Deficit)	(247,159)	24,826	35,952	52,077	63,209	26,964	36,244	0	35,952
Transfers recognised - capital	291,175	479,207	586,404	76,834	496,860	439,803	57,057	0	586,404
Surplus/(Deficit) after capital transfers & contributions	44,016	504,033	622,357	128,911	560,068	466,768			622,357

1.1.1 Revenue Performance

The approved budget revenue for 2013/2014 amounts to R1 969 533 000 and the approved adjustments budget is R 2 068 954 000. Actual revenue billed which includes grants and other direct income as at 31 March 2014 amounts R 1 430 487 608.19 (69%) compared to the approved adjustments budget revenue

1.1.2 Expenditure performance

The budgeted expenditure for the year is R 1 944 707 000 and the approved adjustments budget is R 2 029 002 000. Total expenditure year to date as at 31 March 2014 amounted to R 1 367 279 027.03 (67%) compared to the approved budget.

1.1.3 Capital Performance

Payments in respect of Roll Over Projects up to 31 March 2014 amounts to R 144 745 614.97 against the budgeted amount of R205 076 655 (70.58%).

Payment in respect of Capital Projects up to 31 March 2014 amounts to R85 109 928.31 against an approved budget of R 417 035 700 (20.41%).

Total Capital Expenditure equals to R 229 855 543.28 vs. budgeted amount of R 622 112 355 (36.95%).

Actual Capital Expenditure and Roll-Over Capital Projects for March 2014 is enclosed as Annexure B.

Chart C1 2013/14 Capital Expenditure Monthly Trend: actual v target

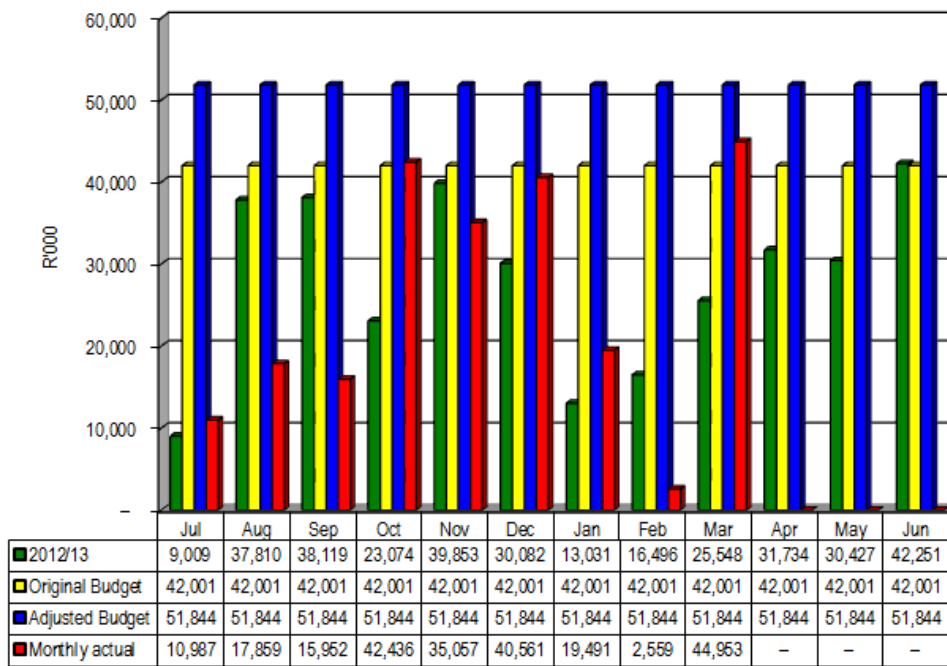
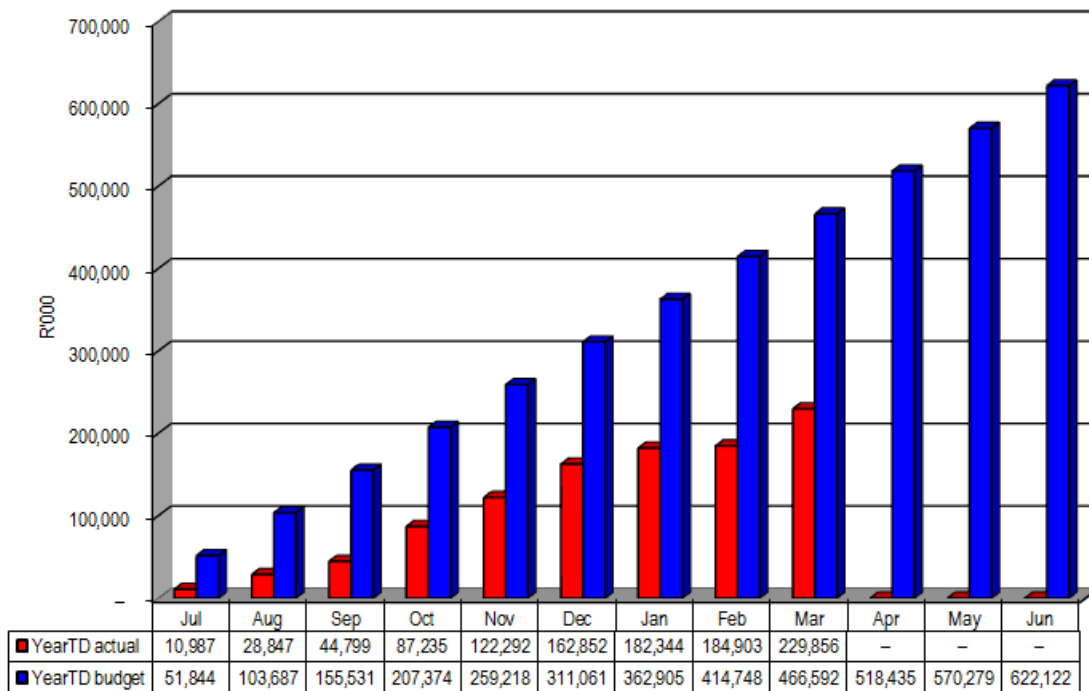


Chart C2 2013/14 Capital Expenditure: YTD actual v YTD target



1.1.4 Transfer of Funds

The following transfers of funds were approved in 31 March 2014 in terms of powers sub-delegated by the Municipal Manager.

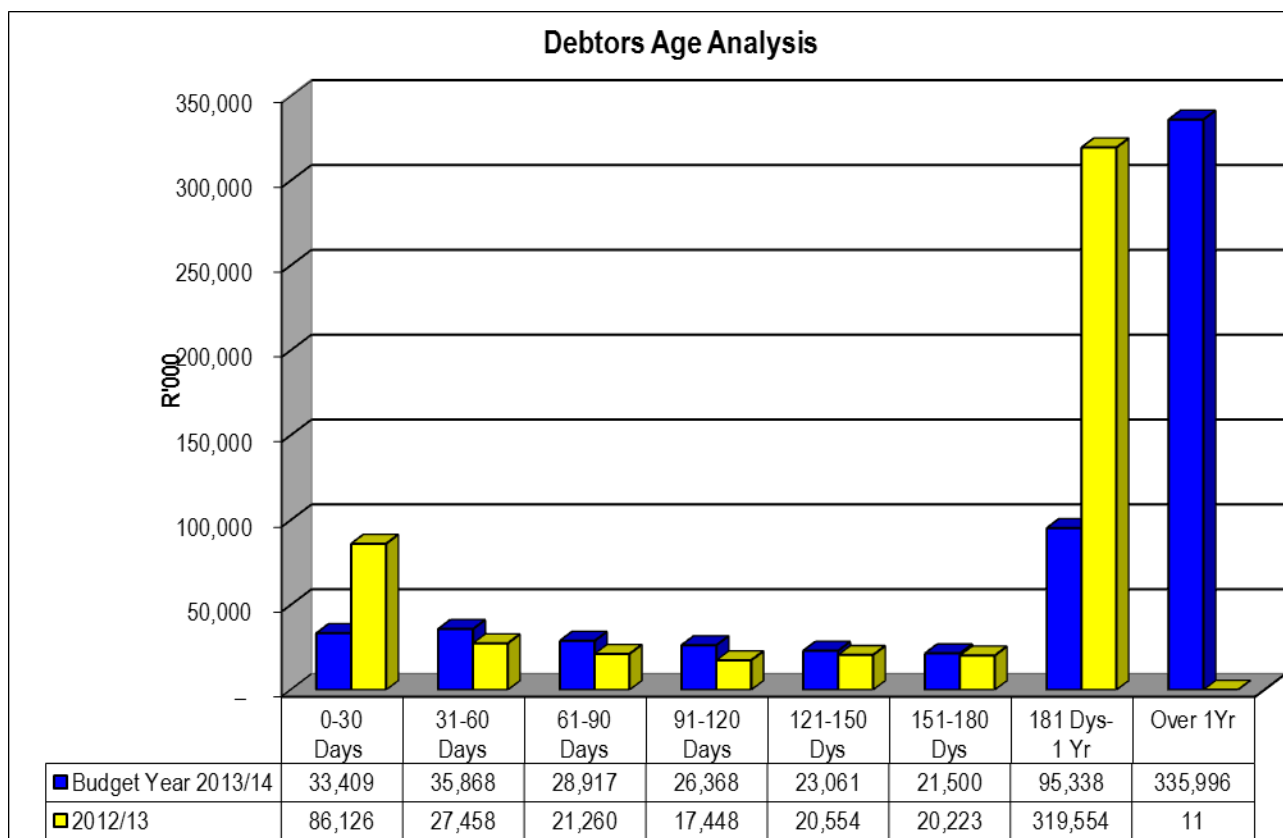
Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
MM03/01	Office of the Municipal	Council Support Services	Salaries	Ward Committees	380,000
MM03/02	Community Services	Waste Management	Refuse Removal	Street Cleaning	2,300,000
MM 03/2B	Community Services	Environmental Management	Overtime - Cemeteries	Overtime - Parks	950,000
MM03/03	Planning and Economic Development	City Planning and Mngement	Research and Development	Town Planning	875,100
MM03/04	Budget and Treasury	Budget and Treasury	Salaries	Overtime	500,000
MM03/05	Community Development	Environmental Management	Ground and fences	Overtime	300,000
MM03/06	Corporate and Shared Services	Information Services	Network Infrastrucure Upgrade 2012/13	Network Infrastrucure Upgrade 2013/14	654,912
MM03/07	Community Services	Waste Management	Rental Equipment	Street Sweeping	1,000,000
CFO 03/01	Planning and Economic Development	City Planning and Mngement	Research and Development	Overtime	30,000
CFO 03/02	Office of the Municipal Manager	Office of the Municipal Manager	Communications and Marketing	Subsistence and Travelling	120,000
CFO 03/03	Community Services	Security Services	Subsistence and Travelling	Rental Alarms	15,000
			Security Services	Subscription and Fees	115,000
			Special Services	Rental Alarms	10,000
CFO 03/04	Community Development	Facility Management	Salaries	Overtime	80,000
CFO 03/05	Corporate and Shared Services	Human Resources	Recruiting expenses	Personnel expenses	19,000
CFO 03/06	Community Services	Traffic and Licensing	Stores and material	Plant and Equipment	9,000
CFO 03/07	Community Development	Facility Management	Cleansing services	Overtime	35,000
CFO 03/08	Planning and Economic Development	Economic Development and Tourism	Salaries	Overtime	30,000
Total Transfers					7,423,012

1.1.5 External Loans and Instalments

Council met all its obligations in terms of instalments. Outstanding loans amounted to **R298 587 916.50** on 31 March 2014

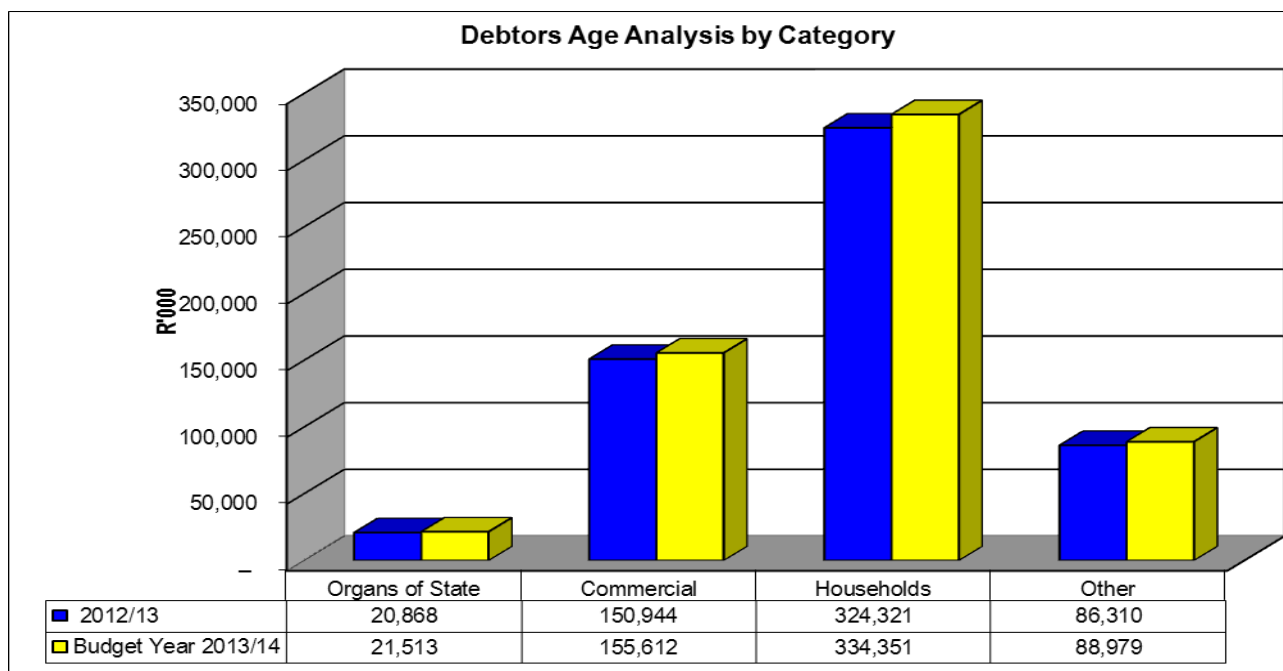
1.1.6 Debtors

Council debtor's book/ledger has a total balance of **R 600 456 685.75** as at 31 March 2014. This amount includes debtors of **R 33 408 802** which is not receivable during this current month.



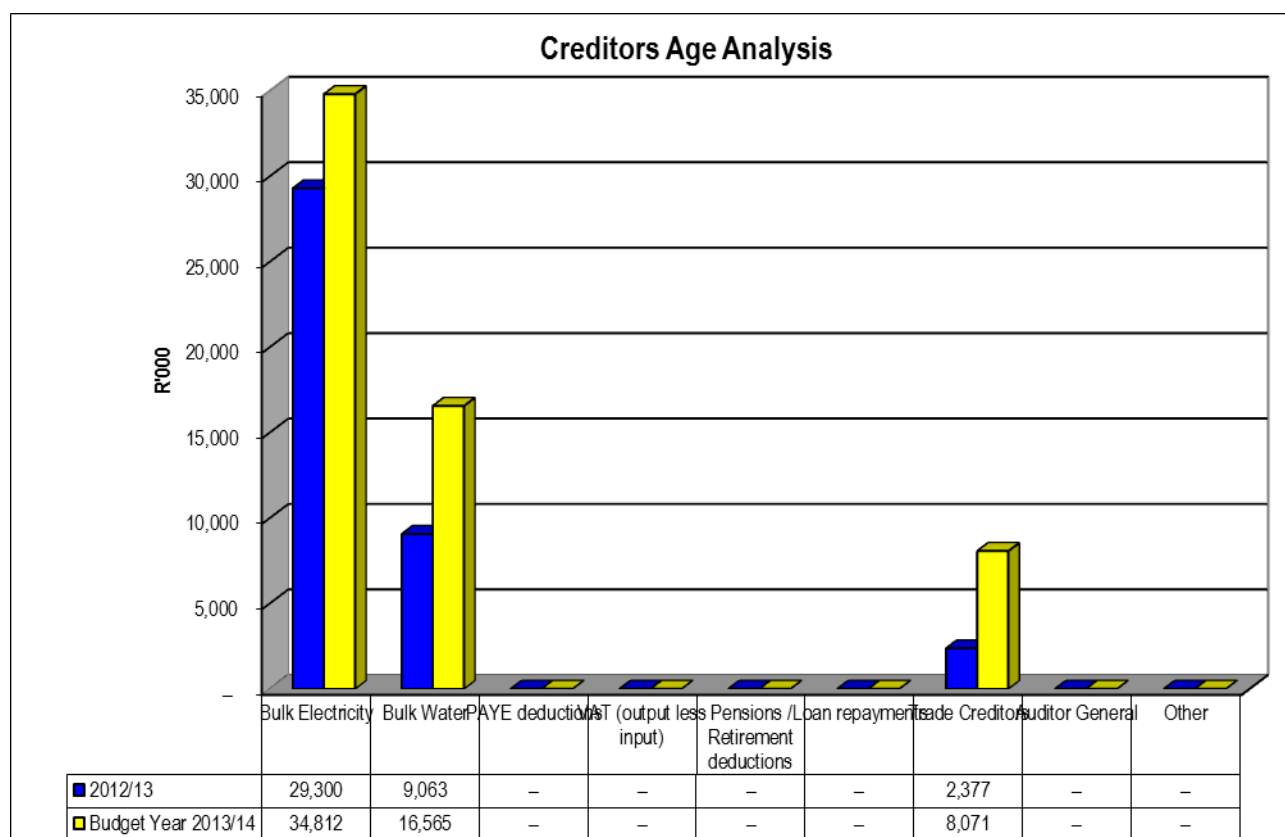
Over 1 Year

- The reason for the major variance for 2012/2013 and 2013/2014 is due to the fact that 2012/13 was the year of conversion to SAMRAS thus some of the Over 1 Year debtors are included in 181 Days-1 Year



1.1.7 Creditors

Outstanding trade creditors amounted to **R 59 448 923.00** at 31 March 2014. Council pays its creditors within 30 days. In terms of circular 49 issued by treasury and further section 65(2) (e) of MFMA emphasize that municipality must honour its obligation within 30 days.



1.1.8 Investments

On 31 March 2014 Council had **R312 217 189.00** on investments at an average rate of 4.275% per annum and the Grants account had a closing balance of **R206 218 700**.

1.1.9 Councillor and Staff Benefits

Employee benefits breakdown for the month ended 31 March 2014 are as follows:

Directors

Description	Amount
Basic Salaries and Wages	625,572.17
Pension Fund and UIF Contributions	86,393.38
Medical Aid Contributions	14,997.40
Motor Vehicle Allowance	96,208.35
Other benefits and allowances	71,090.50
Total	894,261.80

Councillors (Political Office Bearers)

Description	Amount
Basic salary and wages	1,234,538.77
Pension Fund and UIF Contributions	23,102.71
Medical Aid	96,480.00
Motor Vehicle Allowance	301,171.08
Cell phone	239,462.27
Other Benefits or Allowances	53,075.70
Total	1,947,830.53

Other Municipal Staff

Description	Amount
Basic salary and wages	22,583,556.73
Pension Fund and UIF Contributions	4,322,404.70
Medical Aid	1,624,767.25
Overtime	2,900,569.88
Motor Vehicle Allowance	2,692,429.86
Housing Allowance	204,591.00
Other Benefits and Allowances	2,805,729.41
Total	37,134,048.83

Overtime Breakdown per Directorate

Vote Description	2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD Budget	% Spent
Vote 1 - Council	66,963	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	118,159	334,000	334,000	35,562	122,572	250,500	37%
Vote 3 - Strategic Planning Monitoring and Evaluation	43,045	65,700	65,700	694	61,102	49,275	93%
Vote 4 - Engineering Services	14,574,361	14,895,200	14,895,200	1,389,622	12,472,850	11,171,400	84%
Vote 5- Community Services	16,422,218	17,757,200	17,886,377	1,161,959	11,320,533	13,414,783	63%
Vote 6- Community Development	1,463,018	1,071,300	1,866,300	164,353	1,487,283	1,399,725	80%
Vote 7- Corporate and Shared Services	658,279	610,600	960,600	63,982	824,331	720,450	86%
Vote 8- Planning and Economic Development	85,549	86,100	376,100	66,652	197,255	282,075	52%
Vote 9- Budget and Treasury	806,170	1,348,900	1,348,900	17,745	1,026,259	1,011,675	76%
Vote 10 -Transport Operations	-	-	-	-	-	-	0%
Total	34,237,762	36,169,000	37,733,177	2,900,570	27,512,185	27,463,633	73%

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	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	254,721	279,863	279,863	24,132	224,139	209,897	14,242	7%	279,863
Service charges	924,299	1,091,702	1,091,702	65,770	653,861	818,776	(164,916)	-20%	1,091,702
Investment revenue	23,017	12,500	12,500	389	13,404	9,375	4,029	43%	30,500
Transfers recognised - operational	397,176	486,936	564,358	103,998	448,437	423,268	25,169	6%	564,358
Other own revenue	69,747	98,532	120,532	9,603	90,647	90,399	248	0%	120,532
Total Revenue (excluding capital transfers and contributions)	1,668,960	1,969,533	2,068,954	203,892	1,430,488	1,551,716	(121,228)	-8%	2,086,954
Employee costs	392,060	448,000	448,000	38,028	324,021	336,000	(11,979)	-4%	448,000
Remuneration of Councillors	18,937	23,684	23,684	1,948	17,365	17,763	(398)	-2%	23,684
Depreciation & asset impairment	265,100	232,700	232,700	19,392	174,525	174,525	-	-	232,700
Finance charges	29,594	27,155	27,155	-	13,557	20,366	(6,810)	-33%	27,155
Materials and bulk purchases	725,949	782,975	784,390	55,055	553,562	588,293	(34,731)	-6%	784,390
Transfers and grants	5,540	5,140	6,940	-	4,960	5,205	(245)	-	6,940
Other expenditure	478,939	425,053	510,132	37,392	279,290	382,599	(103,309)	-27%	510,132
Total Expenditure	1,916,119	1,944,707	2,033,002	151,815	1,367,279	1,524,751	(157,472)	-10%	2,033,002
Surplus/(Deficit)	(247,159)	24,826	35,952	52,077	63,209	26,964	36,244	134%	53,952
Transfers recognised - capital	291,175	479,207	586,404	76,834	496,860	439,803	57,057	13%	586,404
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	44,016	504,033	622,357	128,911	560,068	466,768	93,301	20%	640,357
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	44,016	504,033	622,357	128,911	560,068	466,768	93,301	20%	640,357
<u>Capital expenditure & funds sources</u>									
Capital expenditure	-	504,007	622,112	44,953	229,856	466,584	(236,729)	-51%	622,112
Capital transfers recognised	225,076	479,207	586,405	45,445	211,563	439,804	(228,241)	-52%	586,405
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	112,357	24,800	35,708	(492)	18,293	26,781	(8,488)	-32%	35,708
Total sources of capital funds	337,434	504,007	622,112	44,953	229,856	466,584	(236,729)	-51%	622,112
<u>Financial position</u>									
Total current assets	817,852	647,732	525,408		1,283,076				525,408
Total non current assets	5,958,353	6,799,065	6,921,171		5,567,314				6,921,171
Total current liabilities	585,694	399,363	299,363		575,177				299,363
Total non current liabilities	477,859	438,602	438,602		462,337				438,602
Community wealth/Equity	5,712,652	6,608,832	6,708,832		5,812,875				6,708,832
<u>Cash flows</u>									
Net cash from (used) operating	433,719	776,733	877,057	142,570	591,586	657,793	(66,207)	-10%	877,057
Net cash from (used) investing	(358,839)	(490,007)	(612,113)	(44,945)	(181,416)	(459,085)	277,669	-60%	(612,113)
Net cash from (used) financing	(34,092)	(31,363)	(31,363)	362	(14,861)	(23,522)	8,661	-37%	(31,363)
Cash/cash equivalents at the month/year end	52,061	307,424	285,642	-	447,371	227,247	220,124	97%	285,642
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
<u>Debtors Age Analysis</u>									
Total By Income Source	33,409	35,868	28,917	26,368	23,061	21,500	95,338	335,996	600,457
<u>Creditors Age Analysis</u>									
Total Creditors	58,560		889	-	-	-	-	-	59,449

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	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 - Standard									
Governance and administration	983,173	1,284,253	1,490,872	209,252	1,236,431	1,118,154	118,276	11%	1,490,872
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	291,519	314,100	314,100	28,418	290,965	235,575	55,390	24%	314,100
Corporate services	691,654	970,153	1,176,772	180,834	945,466	882,579	62,887	7%	1,176,772
Community and public safety	15,171	22,930	22,930	990	6,400	17,197	(10,798)	-63%	22,930
Community and social services	1,736	2,383	2,383	121	1,189	1,788	(598)	-33%	2,383
Sport and recreation	10,110	12,645	12,645	316	1,972	9,484	(7,511)	-79%	12,645
Public safety	3,313	7,863	7,863	552	3,230	5,897	(2,667)	-45%	7,863
Housing	12	39	39	1	8	29	(21)	-71%	39
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	36,066	48,040	48,040	4,712	30,266	36,030	(5,764)	-16%	48,040
Planning and development	29,364	27,719	27,719	4,379	26,289	20,789	5,500	26%	27,719
Road transport	3,816	18,314	18,314	272	2,715	13,736	(11,021)	-80%	18,314
Environmental protection	2,885	2,007	2,007	61	1,263	1,505	(243)	-16%	2,007
Trading services	925,725	1,093,517	1,093,517	65,771	654,251	820,137	(165,887)	-20%	1,093,517
Electricity	605,543	699,481	699,481	50,044	431,509	524,611	(93,102)	-18%	699,481
Water	221,060	268,842	268,842	8,098	149,041	201,631	(52,591)	-26%	268,842
Waste water management	46,449	67,116	67,116	3,058	34,039	50,337	(16,298)	-32%	67,116
Waste management	52,674	58,077	58,077	4,571	39,662	43,558	(3,895)	-9%	58,077
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	1,960,135	2,448,740	2,655,359	280,726	1,927,348	1,991,519	(64,172)	-3%	2,655,359
Expenditure - Standard									
Governance and administration	473,990	468,470	475,846	38,087	271,249	356,884	(85,635)	-24%	475,846
Executive and council	114,196	105,632	105,632	4,780	43,956	79,224	(35,267)	-45%	105,632
Budget and treasury office	170,237	114,946	114,491	8,572	74,517	85,868	(11,351)	-13%	114,491
Corporate services	189,557	247,892	255,723	24,735	152,775	191,792	(39,017)	-20%	255,723
Community and public safety	316,095	385,731	388,781	20,660	186,814	291,586	(104,772)	-36%	388,781
Community and social services	66,957	81,891	81,441	5,226	45,523	61,081	(15,558)	-25%	81,441
Sport and recreation	121,615	160,406	163,906	5,013	48,330	122,930	(74,600)	-61%	163,906
Public safety	116,962	131,991	131,991	9,562	85,031	98,993	(13,963)	-14%	131,991
Housing	5,231	7,379	7,379	459	4,018	5,534	(1,516)	-27%	7,379
Health	5,330	4,064	4,064	399	3,912	3,048	864	28%	4,064
Economic and environmental services	165,669	141,338	147,188	6,357	51,342	110,391	(59,049)	-53%	147,188
Planning and development	67,136	44,584	44,284	2,865	24,317	33,213	(8,897)	-27%	44,284
Road transport	91,489	80,073	86,573	2,949	22,168	64,930	(42,762)	-66%	86,573
Environmental protection	7,044	16,681	16,331	543	4,858	12,248	(7,390)	-60%	16,331
Trading services	960,366	949,167	1,021,186	65,325	654,687	765,890	(111,203)	-15%	1,021,186
Electricity	560,506	587,403	628,375	38,193	424,246	471,282	(47,035)	-10%	628,375
Water	267,874	249,082	241,082	20,057	157,058	180,811	(23,754)	-13%	241,082
Waste water management	79,514	51,204	90,251	4,125	34,092	67,688	(33,596)	-50%	90,251
Waste management	52,472	61,478	61,478	2,950	39,291	46,109	(6,818)	-15%	61,478
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	1,916,119	1,944,707	2,033,002	130,429	1,164,093	1,524,751	(360,658)	-24%	2,033,002
Surplus/ (Deficit) for the year	44,016	504,033	622,357	150,297	763,255	466,768	296,487	64%	622,357

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	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 Vote									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	873,099	1,045,483	1,045,483	61,200	614,652	784,112	(169,460)	-21.6%	1,045,483
Vote 5- Community Services	82,009	91,938	91,938	6,009	58,167	68,954	(10,787)	-15.6%	91,938
Vote 6- Community Development	11,038	14,089	14,089	393	2,599	10,567	(7,968)	-75.4%	14,089
Vote 7- Corporate and Shared Services	3,279	3,986	3,986	-	0	2,990	(2,990)	-100.0%	3,986
Vote 8- Planning and Economic Development	10,841	13,001	13,001	3,874	15,543	9,751	5,792	59.4%	13,001
Vote 9- Budget and Treasury	979,871	1,280,243	1,486,862	209,250	1,236,386	1,115,146	121,240	10.9%	1,486,862
Vote 10 -Transport Operations	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1,960,135	2,448,740	2,655,359	280,726	1,927,348	1,991,519	(64,172)	-3.2%	2,655,359
Expenditure by Vote									
Vote 1 - Council	117,129	118,331	118,331	5,272	47,391	88,748	(41,357)	-46.6%	118,331
Vote 2 - Office of the Municipal Manager	20,395	25,938	25,338	2,195	15,748	19,004	(3,256)	-17.1%	25,338
Vote 3 - Strategic Planning Monitoring and Evaluation	12,296	19,480	19,480	798	7,947	14,610	(6,664)	-45.6%	19,480
Vote 4 - Engineering Services	997,303	944,873	1,023,392	64,601	635,065	767,544	(132,478)	-17.3%	1,023,392
Vote 5- Community Services	229,237	267,775	266,975	17,368	165,825	200,232	(34,407)	-17.2%	266,975
Vote 6- Community Development	169,366	225,673	231,678	9,977	84,551	173,759	(89,207)	-51.3%	231,678
Vote 7- Corporate and Shared Services	137,574	167,132	173,058	18,554	109,488	129,793	(20,305)	-15.6%	173,058
Vote 8- Planning and Economic Development	60,846	41,255	40,955	2,623	21,608	30,716	(9,108)	-29.7%	40,955
Vote 9- Budget and Treasury	170,237	114,946	114,491	8,572	74,517	85,868	(11,351)	-13.2%	114,491
Vote 10 -Transport Operations	1,736	19,304	19,304	469	1,952	14,478	(12,526)	-86.5%	19,304
Total Expenditure by Vote	1,916,119	1,944,707	2,033,002	130,429	1,164,093	1,524,751	(360,658)	-23.7%	2,033,002
Surplus/ (Deficit) for the year	44,016	504,033	622,357	150,297	763,255	466,768	296,487	63.5%	622,357

Table C2 and C3 does not include Debt Impairment and Depreciation

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	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	254,721	279,863	279,863	24,132	224,139	209,897	14,242	7%	279,863
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	605,486	699,341	699,341	50,043	431,465	524,506	(93,041)	-18%	699,341
Service charges - water revenue	221,060	268,788	268,788	8,098	149,041	201,591	(52,551)	-26%	268,788
Service charges - sanitation revenue	46,449	67,116	67,116	3,058	34,039	50,337	(16,298)	-32%	67,116
Service charges - refuse revenue	51,305	56,456	56,456	4,571	39,316	42,342	(3,026)	-7%	56,456
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12,154	17,566	17,566	3,841	14,665	13,174	1,491	11%	17,566
Interest earned - external investments	23,017	12,500	12,500	389	13,404	9,375	4,029	43%	12,500
Interest earned - outstanding debtors	7,377	18,000	18,000	3,685	38,568	13,500	25,068	186%	18,000
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2,627	6,087	6,087	309	2,181	4,565	(2,384)	-52%	6,087
Licences and permits	8,816	8,516	8,516	659	6,425	6,387	38	1%	8,516
Agency services	13,892	14,770	14,770	152	7,259	11,078	(3,818)	-34%	14,770
Transfers recognised - operational	397,176	486,936	564,358	103,998	448,437	423,268	25,169	6%	564,358
Other revenue	23,430	33,393	55,392	993	21,491	41,544	(20,053)	-48%	55,392
Gains on disposal of PPE	1,451	200	200	(36)	56	150	(94)	-62%	200
Total Revenue (excluding capital transfers and contributions)	1,668,960	1,969,533	2,068,954	203,892	1,430,488	1,551,716	(121,228)	-8%	2,068,954
Expenditure By Type									
Employee related costs	392,060	448,000	448,000	38,028	324,021	336,000	(11,979)	-4%	448,000
Remuneration of councillors	18,937	23,684	23,684	1,948	17,365	17,763	(398)	-2%	23,684
Debt impairment	53,486	40,000	40,000	3,333	30,000	30,000	-	-	40,000
Depreciation & asset impairment	265,100	232,700	232,700	19,392	174,525	174,525	-	-	232,700
Finance charges	29,594	27,155	27,155	-	13,557	20,366	(6,810)	-33%	27,155
Bulk purchases	581,301	658,000	647,500	45,390	466,913	485,625	(18,712)	-4%	647,500
Other materials	144,648	124,975	136,890	9,665	86,649	102,668	(16,019)	-16%	136,890
Contracted services	56,380	76,542	72,892	6,690	41,390	54,669	(13,279)	-24%	72,892
Transfers and grants	5,540	5,140	6,940	-	4,960	5,205	(245)	-5%	6,940
Other expenditure	369,073	308,511	397,241	27,369	207,900	297,930	(90,030)	-30%	397,241
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	1,916,119	1,944,707	2,033,002	151,815	1,367,279	1,524,751	(157,472)	-10%	2,033,002
Surplus/(Deficit)	(247,159)	24,826	35,952	52,077	63,209	26,964	36,244	0	35,952
Transfers recognised - capital	291,175	479,207	586,404	76,834	496,860	439,803	57,057	0	586,404
Surplus/(Deficit) after capital transfers & contributions	44,016	504,033	622,357	128,911	560,068	466,768			622,357
Surplus/ (Deficit) for the year	44,016	504,033	622,357	128,911	560,068	466,768			622,357

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

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

The table below reflects the Municipality's capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from departments.

Vote Description	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									
Single Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	50	50	-	-	38	(38)	-100%	50
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	267,350	280,750	344,655	25,368	140,149	258,491	(118,343)	-46%	344,655
Vote 5 - Community Services	1,133	18,450	19,412	-	77	14,559	(14,482)	-99%	19,412
Vote 6 - Community Development	119	22,300	22,662	15	651	16,996	(16,346)	-96%	22,662
Vote 7 - Corporate and Shared Services	25,345	3,000	10,455	-	3,187	7,841	(4,654)	-59%	10,455
Vote 8 - Planning and Economic Development	4,123	-	3,083	-	-	2,312	(2,312)	-100%	3,083
Vote 9 - Budget and Treasury	44	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations	39,320	179,457	221,795	19,570	85,792	166,346	(80,554)	-48%	221,795
Total Capital single-year expenditure	337,434	504,007	622,112	44,953	229,856	466,584	(236,729)	-51%	622,112
Total Capital Expenditure	337,434	504,007	622,112	44,953	229,856	466,584	(236,729)	-51%	622,112
Capital Expenditure - Standard Classification									
Governance and administration	64,709	7,550	9,166	15	3,502	6,875	(3,372)	-49%	9,166
Executive and council	-	50	50	-	-	37,500.00	(38)	-100%	50
Budget and treasury office	44	-	-	-	-	-	-	-	-
Corporate services	64,665	7,500	9,116	15	3,502	6,837	(3,335)	-49%	9,116
Community and public safety	1,252	27,300	28,462	-	412	21,347	(20,934)	-98%	28,462
Community and social services	1,133	9,300	10,262	-	167	7,697	(7,529)	-98%	10,262
Sport and recreation	119	17,500	17,700	-	245	13,275	(13,030)	-98%	17,700
Public safety	-	500	500	-	-	375	(375)	-100%	500
Economic and environmental services	117,313	245,207	339,579	25,479	133,981	254,684	(120,704)	-47%	339,579
Planning and development	-	-	45,422	-	42,592	34,066	8,526	25%	45,422
Road transport	117,313	245,207	294,158	25,479	91,388	220,618	(129,230)	-59%	294,158
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	150,037	223,950	244,904	19,459	91,960	183,678	(91,718)	-50%	244,904
Electricity	21,965	51,500	14,237	72	4,595	10,677	(6,082)	-57%	14,237
Water	124,299	122,000	220,239	19,222	87,199	165,180	(77,981)	-47%	220,239
Waste water management	3,773	41,500	1,478	166	166	1,109	(943)	-85%	1,478
Waste management	-	8,950	8,950	-	-	6,713	(6,713)	-100%	8,950
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	337,434	504,007	622,112	44,953	229,856	466,584	(236,729)	-51%	622,112
Funded by:									
National Government	225,076	469,207	576,405	45,445	211,563	432,304	(220,741)	-51%	576,405
Other transfers and grants	-	10,000	10,000	-	-	7,500	(7,500)	-100%	10,000
Transfers recognised - capital	225,076	479,207	586,405	45,445	211,563	439,804	(228,241)	-52%	586,405
Internally generated funds	112,357	24,800	35,708	(492)	18,293	26,781	(8,488)	-32%	35,708
Total Capital Funding	337,434	504,007	622,112	44,953	229,856	466,584	(236,729)	-51%	622,112

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	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	52,061	10,000	10,000	445,715	10,000
Call investment deposits	279,000	259,000	136,676	304,000	136,676
Consumer debtors	383,445	231,143	231,143	451,914	231,143
Other debtors	21,666	80,000	80,000	20,946	80,000
Current portion of long-term receivables	27,789	6,590	6,590	6,590	6,590
Inventory	53,891	61,000	61,000	53,911	61,000
Total current assets	817,852	647,732	525,408	1,283,076	525,408
Non current assets					
Long-term receivables	7,809	8,567	8,567	9,214	8,567
Investments	-	-	-	-	-
Investment property	234,602	138,360	138,360	234,602	138,360
Investments in Associate	8,217	8,217	8,217	8,217	8,217
Property, plant and equipment	5,664,780	6,643,920	6,766,026	5,315,281	6,766,026
Agricultural	-	-	-	-	-
Biological assets	13,965	-	-	-	-
Intangible assets	17,834	-	-	-	-
Other non-current assets	11,145	-	-	-	-
Total non current assets	5,958,353	6,799,065	6,921,171	5,567,314	6,921,171
TOTAL ASSETS	6,776,205	7,446,797	7,446,579	6,850,390	7,446,579
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	38,884	36,363	36,363	36,363	36,363
Consumer deposits	63,788	63,000	63,000	65,111	63,000
Trade and other payables	483,022	300,000	200,000	473,703	200,000
Provisions	-	-	-	-	-
Total current liabilities	585,694	399,363	299,363	575,177	299,363
Non current liabilities					
Borrowing	283,472	225,862	225,862	267,950	225,862
Provisions	194,387	212,740	212,740	194,387	212,740
Total non current liabilities	477,859	438,602	438,602	462,337	438,602
TOTAL LIABILITIES	1,063,553	837,965	737,965	1,037,515	737,965
NET ASSETS	5,712,652	6,608,832	6,708,614	5,812,875	6,708,614
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	4,931,059	5,826,559	5,926,559	5,030,764	5,926,559
Reserves	781,594	782,273	782,273	782,111	782,273
TOTAL COMMUNITY WEALTH/EQUITY	5,712,652	6,608,832	6,708,832	5,812,875	6,708,832

2.7 Table C7 Monthly Budget Statement - Cash Flow

The Municipality's cash flow position and cash/cash equivalent outcome is shown in the table below

Description	2012/13	Budget Year 2013/14							
	Audited 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	1,331,293	1,452,097	1,452,097	131,386	1,764,333	1,089,073	675,260	62%	1,452,097
Government - operating	374,549	486,936	564,358	103,998	415,169	423,269	(8,100)	-2%	564,358
Government - capital	312,479	479,207	586,404	53,073	497,599	439,803	57,796	13%	586,404
Interest	15,425	30,500	30,500	329	17,277	22,875	(5,598)	-24%	30,500
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1,570,578)	(1,644,852)	(1,733,138)	(146,217)	(2,041,059)	(1,299,853)	741,206	-57%	(1,733,138)
Finance charges	(29,449)	(27,155)	(27,155)	-	(13,557)	(20,366)	(6,810)	33%	(27,155)
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	433,719	776,733	873,066	142,570	639,763	654,800	(15,037)	-2%	873,066
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	(21,171)	14,000	14,000	8	263	10,500	(10,237)	-97%	14,000
Decrease (increase) other non-current receivables	(235)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(337,434)	(504,007)	(622,122)	(44,953)	(229,856)	(466,592)	(236,736)	51%	(622,122)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(358,839)	(490,007)	(608,122)	(44,945)	(229,593)	(456,092)	(226,499)	50%	(608,122)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,716	5,000	5,000	362	3,182	3,750	(568)	-15%	5,000
Payments									
Repayment of borrowing	(35,808)	(36,363)	(36,363)	-	(18,042)	(27,272)	(9,230)	34%	(36,363)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(34,092)	(31,363)	(31,363)	362	(14,861)	(23,522)	(8,661)	37%	(31,363)
NET INCREASE/ (DECREASE) IN CASH HELD	40,788	255,363	233,581	97,987	395,309	175,186			233,581
Cash/cash equivalents at beginning:	11,274	52,061	52,061		52,061	52,061			52,061
Cash/cash equivalents at month/year end:	52,061	307,424	285,642		447,371	227,247			285,642

PART 2- SUPPORTING DOCUMENTATION

Section 1 – Debtors’ analysis

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

1.1 Table SC3 Monthly Budget Statement - Aged Debtors

Description	Budget Year 2013/14									
	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	15,219	15,262	9,341	10,460	9,074	8,642	36,496	42,920	147,414	107,593
Trade and Other Receivables from Exchange Transactions - Electricity	13,792	8,955	5,824	6,400	5,170	4,567	17,123	17,419	79,251	50,679
Receivables from Non-exchange Transactions - Property Rates	27,101	8,156	6,892	6,284	5,908	5,580	26,200	30,548	116,669	74,521
Receivables from Exchange Transactions - Waste Water Management	1,541	1,045	866	802	669	623	2,851	3,505	11,901	8,449
Receivables from Exchange Transactions - Waste Management	2,028	1,497	1,225	1,100	989	915	4,326	5,183	17,263	12,512
Receivables from Exchange Transactions - Property Rental Debtors	1	1	1	1	1	0	2	3	9	7
Interest on Arrear Debtor Accounts	8	278	1,418	673	796	821	5,501	30,520	40,014	38,311
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(26,281)	674	3,351	648	456	351	2,838	205,898	187,936	210,191
Total By Income Source	33,409	35,868	28,917	26,368	23,061	21,500	95,338	335,996	600,457	502,263
2012/13 - totals only	86,126	27,458	21,260	17,448	20,554	20,223	319,554	11	512,633	377,790
Debtors Age Analysis By Customer Group										
Organs of State	16,479	234	202	208	193	195	888	3,114	21,513	4,598
Commercial	16,119	11,490	10,877	7,789	6,267	5,816	20,547	76,707	155,612	117,125
Households	3,208	21,113	11,678	15,726	14,147	13,270	62,335	192,875	334,351	298,352
Other	(2,397)	3,030	6,159	2,645	2,455	2,219	11,568	63,300	88,979	82,188
Total By Customer Group	33,409	35,868	28,917	26,368	23,061	21,500	95,338	335,996	600,457	502,263

The Municipality is preparing specification to appoint additional Debt collectors, the current debt collectors have been instructed to acquire more resources.

Section 2 – Creditors’ Age analysis

The creditors’ analysis contains an aged analysis by customer type

2.1 Table SC4 Monthly Budget Statement - Aged Creditors

Description	Budget Year 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	34,812	-	-	-	-	-	-	-	34,812	29,300
Bulk Water	16,565	-	-	-	-	-	-	-	16,565	9,063
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,183	-	888	-	-	-	-	-	8,071	2,377
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	58,560	-	888	-	-	-	-	-	59,449	40,740

- The R888 367 is for Bytes Technology, the municipality is in negotiations for adjustments on the hours claimed for bank reconciliation. Payment will be made once consensus has been reached.

Section 3 – Investment portfolio analysis

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

3.1 Table SC5 Monthly Budget Statement - investment portfolio

On 31 March 2014 Council had R312 217 189.00 of investments at an average rate of 4.275% 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
R thousands								
Municipality								
PHA	10 Years	long term deposit	04 November 2015	–	0.0%	8,217	–	8,217
Standard Bank	4 Years	Call deposit	Call deposit	218	4.5%	59,000	–	59,000
ABSA	3 Months	Fixed deposit		214	5.2%	–	–	50,000
Standard Bank	3 Months	Fixed deposit		282	5.3%	–	–	65,000
NED	3 Months	Fixed deposit		314	5.5%	–	–	70,000
FNB	3 Months	Fixed deposit		258	5.2%	–	–	60,000
TOTAL INVESTMENTS AND INTEREST				1,285		67,217	–	312,217

Section 4 - Capital programme performance

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

4.1 Supporting Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	9,009	42,001	51,844	10,987	10,987	51,844	40,856	78.8%	2%
August	37,810	42,001	51,844	17,859	28,847	103,687	74,840	72.2%	6%
September	38,119	42,001	51,844	15,952	44,799	155,531	110,732	71.2%	9%
October	23,074	42,001	51,844	42,436	87,235	207,374	120,139	57.9%	17%
November	39,853	42,001	51,844	35,057	122,292	259,218	136,926	52.8%	24%
December	30,082	42,001	51,844	40,561	162,852	311,061	148,209	47.6%	32%
January	13,031	42,001	51,844	19,491	182,344	362,905	180,561	49.8%	36%
February	16,496	42,001	51,844	2,559	184,903	414,748	229,846	55.4%	37%
March	25,548	42,001	51,844	44,953	229,856	466,592	236,736	50.7%	46%
April	31,734	42,001	51,844			518,435	–		
May	30,427	42,001	51,844			570,279	–		
June	42,251	42,001	51,844			622,122	–		
Total Capital expenditure	337,434	504,007	622,122	229,856					

Section 5 - Municipal Manager Quality certification

I, **Constance Mametja**, the Municipal Manager of Polokwane Local Municipality, hereby

Certify that –

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

For the month of **March 2014** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

Municipal Manager of Polokwane Local Municipality: LIM354

Signature : _____

Date : _____

Annexure A Capital Programme 2013/2014

New Projects

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Communication & Marketing											
Audio visual equipment	5	2100	00031	CRR	50,000			50,000		0.00	0.00
					50,000		0	50,000	0.00	0.00	0.00
Facility Management											
Renovation of Offices	5	3040	00111	CRR	1,000,000		-510,000	490,000		6,000.00	1.22
Renovation of Offices Stadium	5	3040	00121	CRR	3,000,000			3,000,000		0.00	0.00
Furniture and Office Equipment	5	3040	00131	CRR	500,000		555,000	1,055,000	14,538.94	235,274.74	22.30
					4,500,000		45,000	4,545,000	14,538.94	241,274.74	5.31
Road Transport Infrastructure Services											
Planning & Construction for NMT along Nelson Mandela	5	3230	00871	CRR	1,500,000		-1,000,000	500,000	-799,877.54	500,000.00	100.00
Planning & Construction for NMT along Nelson Mandela	5	3230	00871	DEA			7,500,000	7,500,000	3,236,138.68	3,236,138.68	43.15
NDPG Projects	5	3230	00901	NDPG	7,750,000		-7,750,000	0		0.00	0.00
Upgrading of arterial road Mamatsha	5	3230	00911	MIG	10,000,000		187,200	10,187,200	945,591.42	2,242,541.42	22.01
Upgrading of arterial road Makotopong	5	3230	00921	MIG	10,000,000		-620,500	9,379,500	421,075.10	869,253.86	9.27
Upgrading of arterial road Khohloane	5	3230	00931	MIG	9,000,000		800,000	9,800,000		421,196.81	4.30
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	00941	MIG	9,000,000		-401,500	8,598,500	574,416.00	1,326,859.50	15.43
Upgrading of Arterial road D977 (Silicon to Matobole 19km)	5	3230	00951	MIG	4,500,000		4,000,000	8,500,000		483,315.20	5.69
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mthapo 17km)	5	3230	00961	MIG	1,500,000		-500,000	1,000,000		716,228.85	71.62
Upgrading of arterial road Sebayeng to Mantheding	5	3230	00971	MIG	9,000,000		79,500	9,079,500	639,669.00	953,824.26	10.51
Upgrading of access road SDA 1 (Lethuli and Madiba Park)	5	3230	00981	MIG	1,000,000		-200,000	800,000		541,498.20	67.69
Construction of low level bridges	5	3230	00991	CRR	500,000		1,000,000	1,500,000		0.00	0.00
					63,750,000		3,094,700	66,844,700	5,017,012.66	11,290,856.78	16.89

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Sanitation											
Consumer connections	5	3335	00221	CRR	1,500,000		-1,500,000	0		0.00	0.00
Rural household sanitation	5	3335	00261	MIG	40,000,000		-40,000,000	0		0.00	0.00
Total					41,500,000		-41,500,000	0	0.00	0.00	0.00
Water Supply and reticulation											
Extension 78 bulk reticulation	5	3340	00691	CRR	500,000			500,000		0.00	0.00
Consumer connections	5	3340	00701	CRR	2,500,000		-2,500,000	0		0.00	0.00
Refurbishment of infrastructure	5	3340	00761	DWA	10,000,000			10,000,000		0.00	0.00
Mothapo RWS	5	3340	00771	MIG	10,000,000		-1,439,900	8,560,100	839,602.75	2,026,206.93	23.67
Molelje East RWS	5	3340	00781	MIG	10,000,000		-793,600	9,206,400	1,052,072.54	3,104,855.31	33.72
Molelje North RWS	5	3340	00791	MIG	2,000,000		485,700	2,485,700	548,076.94	1,900,366.58	76.45
Sebayeng/Dikgale RWS	5	3340	00801	MIG	15,000,000		2,000,000	17,000,000	448,622.20	1,790,657.26	10.53
Molelje South RWS	5	3340	00811	MIG	10,000,000		-498,500	9,501,500	1,087,318.52	3,532,165.68	37.17
Houtrivier RWS	5	3340	00821	MIG	9,000,000		-222,900	8,777,100	867,722.77	2,130,587.27	24.27
Chuene Maja RWS	5	3340	00831	MIG	8,000,000		1,072,900	9,072,900	827,853.61	1,670,726.26	18.41
Molepo RWS	5	3340	00841	MIG	9,000,000			9,000,000	1,484,976.00	2,321,411.26	25.79
Laastehoop RWS	5	3340	00851	MIG	3,000,000		-597,200	2,402,800	195,960.00	361,068.55	15.03
Mankweng RWS	5	3340	00861	MIG	15,000,000		-557,200	14,442,800	1,241,968.20	2,416,007.04	16.73
Boyne RWS	5	3340	00871	MIG	7,000,000		754,000	7,754,000	962,045.01	2,137,794.43	27.57
Segwasi RWS	5	3340	00881	MIG	1,000,000		26,800	1,026,800		239,812.24	23.36
Badimong RWS	5	3340	00891	MIG	10,000,000		-997,300	9,002,700	1,192,201.19	2,121,307.92	23.56
					122,000,000		-3,267,200	118,732,800	10,748,419.73	25,752,966.73	21.69

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Energy Services											
Consumer connections	5	3430	00331	CRR	5,000,000		-5,000,000	0		0.00	0.00
Install fourth 20MVA transformer in Delta	5	3430	00371	CRR	1,500,000		-210,400	1,289,600		1,289,526.07	99.99
Demand Side Management Projects	5	3430	00411	EDSM	10,000,000			10,000,000	71,845.50	570,660.40	5.71
Electrification of 9600 households	5	3430	00421	INEP	35,000,000		-35,000,000	0		0.00	0.00
Plant & Equipment	5	3430	00431	CRR			262,400	262,400		50,591.52	19.28
					51,500,000	0	-39,948,000	11,552,000	71,845.50	1,910,777.99	124.98
Disaster and Fire											
Acquisition of fire Equipment	5	4230	00041	CRR	500,000			500,000		0.00	0.00
					500,000		0	500,000	0.00	0.00	0.00
Environmental Mangement											
Development of Tom Naude Dam	5	4335	00101	MIG	1,000,000			1,000,000		76,941.55	7.69
Development of Ext 44/71 park	5	4335	00111	MIG	4,000,000			4,000,000		0.00	0.00
Grass cutting equipment	5	4335		CRR			920,000	920,000		0.00	0.00
Development of Sterpark botanical garden	5	4335	00121	MIG	4,000,000		-4,000,000	0		0.00	0.00
					9,000,000		-3,080,000	5,920,000	0.00	76,941.55	1.30
Waste Management											
Waste 6m3 skip containers	5	4340	00051	CRR	600,000			600,000		0.00	0.00
Connection of water and electrification of the guard house (Mankweng Transfer Station)	5	4340	00061	CRR	350,000			350,000		0.00	0.00
Rural transfer station	5	4340	00071	MIG	8,000,000			8,000,000		0.00	0.00
					8,950,000		0	8,950,000	0.00	0.00	0.00

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Sport & Recreation											
Purchase of Grass Cutting equipment	5	4530	00081	CRR	500,000			500,000		245,000.00	49.00
Upgrading of Seshego Stadium	5	4530	00091	MIG	7,000,000		-7,000,000	0		0.00	0.00
Upgrading of Ga- Manamela Sport Field	5	4530	00101	MIG	1,000,000		2,000,000	3,000,000		0.00	0.00
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00111	MIG	1,000,000			1,000,000		0.00	0.00
Construction Mankweng Sport Complex	5	4530	00121	MIG	7,000,000		5,000,000	12,000,000		0.00	0.00
Sebayeng Outdoor Sport facilities	5	4530	00131	MIG	1,000,000			1,000,000		0.00	0.00
					17,500,000		0	17,500,000	0.00	245,000.00	1.40
Libraries											
Books	5	4630	00021	CRR	300,000			300,000		90,485.81	30.16
					300,000		0	300,000	0.00	90,485.81	30.16
Information Services											
ICT Equipment	5	5210	00191	CRR	500,000			500,000		364,648.90	72.93
Network Upgrade	5	5210	00201	CRR	4,500,000		-2,315,800	2,184,200		1,937,005.68	88.68
					5,000,000		-2,315,800	2,684,200	0.00	2,301,654.58	85.75
Transport Operations											
IRPTS Project	5	6160	00021	PTISG	179,457,000			179,457,000	19,570,042.64	43,199,970.13	24.07
					179,457,000		0	179,457,000	19,570,042.64	43,199,970.13	24.07
TOTAL EXPENDITURE NEW PROJECTS					504,007,000		-86,971,300	417,035,700	35,421,859.47	85,109,928.31	20.41

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Funding Sources											
Municipal Infrastructure Grant (MIG)				MIG	237,000,000		-41,422,500	195,577,500	13,329,171.25	33,384,626.38	17.07
Integrated National Electrification Programme (INEP)				INEP	35,000,000		-35,000,000	0	0.00	0.00	0.00
Electricity Demand Side Management (EDSM)				EDSM	10,000,000		0	10,000,000	71,845.50	570,660.40	5.71
Neighbourhood Development Partnership Grant (NDPG)				NDPG	7,750,000		-7,750,000	0	0.00	0.00	0.00
Department of Water Affairs(DWA)				DWA	10,000,000		0	10,000,000	0.00	0.00	0.00
Dept Environmental Affairs				DEA			7,500,000	7,500,000	3236138.68	3,236,138.68	43.15
Public Transport Infrastructure System Grant (PTIG)				PTISG	179,457,000		0	179,457,000	19,570,042.64	43,199,970.13	24.07
Total DoRA Allocations					479,207,000		-76,672,500	402,534,500	36,207,198.07	80,391,395.59	19.97
Capital Replacement Reserve (CRR)				CRR	24,800,000		-10,298,800	14,501,200	-785,338.60	4,718,532.72	32.54
TOTAL NEW PROJECTS					504,007,000		-86,971,300	417,035,700	35,421,859.47	85,109,928.31	20.41

Roll Over Projects 2013/14

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
ADMIN & MAINTENANCE											
Renovation of Offices	5	3040	00091	CRR		504,775	-455,000	49,775		49,656.52	99.76
Furniture & equipment	5	3040	00101	CRR		66,750		66,750		24,227.63	36.30
Total						571,525.00	-455,000	116,525.00	0.00	73,884.15	63.41

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Roads and Stormwater											
Arterial roads Molepo / Maja / Chuene (Paledi) Phase 3	5	3230	00591	MIG		4,992,656	44	4,992,700		4,971,223.66	99.57
Arterial roads Makotopong Phase 3	5	3230	00601	MIG		10,197,928	-2,046,728	8,151,200		7,892,550.62	96.83
Arterial roads Mamatsa Phase 4	5	3230	00611	MIG		1,279,878	400,022	1,679,900		859,799.22	51.18
Matamanyane to Mashobohlang phase 3	5	3230	00621	MIG		3,871,199	886,001	4,757,200	299,813.05	4,757,170.20	100.00
Ga - Mamphaka Phase 3	5	3230	00631	MIG		1,492,779	21	1,492,800		413,369.83	27.69
Upgrading stormwater Mankweng	5	3230	00641	MIG		1,139,771	-201,171	938,600	146,521.91	935,084.16	99.63
Sebayeng access roads	5	3230	00651	MIG		6,199,244	56	6,199,300	438,457.11	5,935,395.91	95.74
Badimong Access roads	5	3230	00661	MIG		4,300,175	1,195,025	5,495,200		3,778,369.47	68.76
Moletjie Cluster Upgrading of arterial road	5	3230	00671	MIG		10,959,979	21	10,960,000		1,864,073.86	17.01
Ablusion facility & store room Workshop	5	3230	00141	CRR		515,566	-383,266	132,300	7,017.46	489,653.00	370.11
Planning of NMT along Nelson Mandela	5	3230	00711	CRR		30,253		30,253		30,253.00	100.00
Rehabilitation of streets and road signs in Mankweng	5	3230	00721	CRR		500,000		500,000		499,971.25	99.99
Rehabilitation of streets in Polokwane East(A) and West (B)	5	3230	00731	CRR		1,150,000	-1,400	1,148,600		1,148,542.01	99.99
Rehabilitation of streets and road signs in Seshego	5	3230	00741	CRR		500,000		500,000		499,847.20	99.97
Regravelling of roads	5	3230	00771	CRR		2,226,535		2,226,535		2,226,535.00	100.00
Asset Renewal-Planned routine maintenance	5	3230	00781	CRR		651,311		651,311		595,616.74	91.45
Total						50,007,274.00	-151,375	49,855,899.00	891,809.53	36,897,455.13	74.01
Sanitation											
Upgrading of laboratory	5	3330	00131	CRR		1,478,469		1,478,469	166,000.00	166,000.00	11.23
Rural household sanitation	5	3335	00161	MIG		4,829,129	-4,829,129	0		0.00	0.00
Total						6,307,598.00	-4,829,129	1,478,469.00	166,000.00	166,000.00	11.23

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Water Supply and reticulation											
Mothapo RWS	5	3340	00441	MIG		14,445,549	-5,445,549	9,000,000	1,263,007.40	4,688,149.83	52.09
Molelje East RWS	5	3340	00451	MIG		7,138,521	689,479	7,828,000		52,065.00	0.67
Molelje North RWS	5	3340	00461	MIG		4,111,774	-152,174	3,959,600		3,993,155.81	100.85
Molelje South RWS	5	3340	00471	MIG		4,653,930	-2,730	4,651,200	42,730.00	2,589,115.28	55.67
Houtrivier RWS	5	3340	00481	MIG		5,257,411	-1,320,411	3,937,000	2,418,949.74	3,591,511.22	91.22
Chuene Maja RWS	5	3340	00491	MIG		2,353,286	14	2,353,300	260,040.00	2,122,850.33	90.21
Molepo RWS	5	3340	00501	MIG		6,048,743	-2,193,143	3,855,600		2,516,333.79	65.26
Laastehoop RWS	5	3340	00511	MIG		9,930,875	2,381,125	12,312,000	830,245.60	5,603,295.17	45.51
Mmotong wa perikisi	5	3340	00521	MIG		10,567,525	18,548,653	29,116,178	2,884,261.05	20,726,942.66	71.19
Mankweng RWS	5	3340	00531	MIG		1,266,085	15	1,266,100		1,266,085.00	100.00
Boyne RWS	5	3340	00541	MIG		38,332	14,068	52,400		0.00	0.00
Badimong RWS	5	3340	00561	MIG		6,400,794	632,806	7,033,600	653,938.71	6,969,566.23	99.09
Sebayeng/Dikgale RWS	5	3340	00571	MIG		13,225,708	-2,121,408	11,104,300		2,911,481.76	26.22
Planning for water and Sanitation	5	3340	00581	MIG		2,954,907	-2,559,107	395,800		395,702.32	99.98
Refurbishment of infrastructure	5	3340	00601	CRR		2,057,678		2,057,678	120,000.00	1,422,225.23	69.12
Upgrading of water reticulation in City cluster	5	3340	00621	CRR		3,389,370	-805,570	2,583,800		2,597,387.68	100.53
Total						93,840,488.00	7,666,068	101,506,556.00	8,473,172.50	61,445,867.31	60.53
Electricity											
Electricity low income houses rural	5	3430	00291	INEP		1,374,329	-1,374,329	0		0.00	0.00
Electricity low income houses rural	5	3430	00071	CRR		2,684,611		2,684,611		2,684,611.00	100.00
Total						4,058,940.00	-1,374,329	2,684,611.00	0.00	2,684,611.00	100.00
ENVIRONMENTAL MANAGEMENT											
Cemeteries											
Replacement of cemetery New Pietersburg	5	4315	00031	CRR		42,000		42,000		0.00	0.00
Total						42,000.00	0	42,000.00	0.00	0.00	0.00

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

Description	Vote Number			Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Nursery											
Green Goal	5	4330	00021	CRR		324,146	-324,146	0		0.00	0.00
Total						324,146.00	-324,146	0.00	0.00	0.00	0.00
Sport & Recreation											
Sport equipment	5	4530	00071	CRR		200,426		200,426		0.00	0.00
Total						200,426.00	0	200,426.00	0.00	0.00	0.00
IT Services											
Network Infrastructure upgrade	5	5210	00171	CRR		3,744,000		3,744,000		885,573.01	23.65
ICT Equipment	5	5210	00181	CRR		26,610		26,610		0.00	0.00
Total						3,770,610.00	0	3,770,610.00	0.00	885,573.01	23.49
Transportation Services											
Integrated transport planning	5	6120	00211	PTIG		42,338,277		42,338,277		42,338,277.00	100.00
Total						42,338,277	0	42,338,277	0.00	42,338,277.00	100.00
Land use and Spatial planning											
Revision of the Town Planning Scheme	5	6120	00241	CRR		620,109		620,109		0.00	0.00
Township establishment ext 78	5	6120	00251	CRR		2,124,936		2,124,936		0.00	0.00
Sebayeng development framework plan	5	6120	00261	CRR		294,737		294,737		210,526.32	71.43
Mankweng development framework plan	5	6120	00271	CRR		109,211	-65,711	43,500		43,421.05	99.82
Total						3,148,993.00	-65,711	3,083,282.00	0.00	253,947.37	8.24
TOTAL EXPENDITURE ROLL OVER PROJECTS						204,610,277	466,378	205,076,655	9,530,982.03	144,745,614.97	70.58

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

Description	Vote Number	Funding Source	Original Budget 2013/14	Roll over Budget 2013/14	Adjustments	Adjusted Budget	Mar-14	Total Expenditure	% Spent
Funding Source									
Municipal Infrastructure Grant (MIG)				137,656,178	3,875,800	141,531,978	9,237,964.57	88,833,291.33	62.77
Integrated National Electrification Programme (INEP)				1,374,329	-1,374,329	0	0.00	0.00	0.00
Electricity Demand Side Management (EDSM)				0	0	0	0.00	0.00	
Public Transport Infrastructure System Grant (PTIG)				42,338,277	0	42,338,277	0.00	42,338,277.00	100.00
Neighbourhood Development Partnership Grant (NDPG)				0	0	0	0.00	0.00	
Extended Public Works Programme(EPWP)				0	0	0	0.00	0.00	
Department of Water Affairs(DWA)				0	0	0	0.00	0.00	
Total Grants				181,368,784	2,501,471	183,870,255	9,237,964.57	131,171,568.33	71.34
Capital Replacement Reserve (CRR)				23,241,493	-2,035,093	21,206,400	293,017.46	13,574,046.64	64.01
TOTAL				204,610,277	466,378	205,076,655	9,530,982.03	144,745,614.97	70.58
TOTAL EXPENDITURE ALL PROJECTS									
			504,007,000	204,610,277	-86,504,922	622,112,355	44,952,841.50	229,855,543.28	36.95
SUMMARY OF FUNDING									
Municipal Infrastructure Grant (MIG)			237,000,000	137,656,178	-37,546,700	337,109,478	22,567,135.82	122,217,917.71	36.25
Integrated National Electrification Programme (INEP)			35,000,000	1,374,329	-36,374,329	0	0.00	0.00	0.00
Electricity Demand Side Management (EDSM)			10,000,000	0	0	10,000,000	71,845.50	570,660.40	5.71
Public Transport Infrastructure System Grant (PTIG)			179,457,000	42,338,277	0	221,795,277	19,570,042.64	85,538,247.13	38.57
Neighbourhood Development Partnership Grant (NDPG)			7,750,000	0	-7,750,000	0	0.00	0.00	0.00
Extended Public Works Programme(EPWP)			0	0	0	0	0.00	0.00	0.00
Dept Environmental Affairs					7,500,000	7,500,000	3,236,138.68	3,236,138.68	43.15
Department of Water Affairs(DWA)			10,000,000	0	0	10,000,000	0.00	0.00	0.00
Total Grants			479,207,000	181,368,784	-74,171,029	586,404,755	45,445,162.64	211,562,963.92	36.08
Capital Replacement Reserve (CRR)			24,800,000	23,241,493	-12,333,893	35,707,600	-492,321.14	18,292,579.36	51.23
TOTAL			504,007,000	204,610,277	-86,504,922	622,112,355	44,952,841.50	229,855,543.28	36.95