

Enq: Gilbert Matlala

Tel: 015 290 2188



## **Monthly Budget Statement**

**31 January 2015**

#

Gilbert Matlala

## **DIRECTORATE: BUDGET AND TREASURY OFFICE**

**ITEM: 15**

**FILE REF: 4/1**

**FINANCIAL REPORT FOR THE PERIOD ENDED 31 January 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 January 2015, the 10 working days reporting period expires on **13 February 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 January 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)	1,876,780	2,228,099	-	113,760	1,187,854	1,299,724	(111,870)	-9%	2,228,099
Total Expenditure	2,274,814	2,145,711	-	161,539	1,225,045	1,251,665	(26,620)	-2%	2,145,711
Surplus/(Deficit)	(398,034)	82,388	-	(47,779)	(37,191)	48,060	(85,250)	(0)	82,388
Transfers recognised - capital	393,793	436,799	-	6,674	326,748	254,799	71,948	0	436,799
Surplus/ (Deficit) for the year	(4,241)	519,187	-	(41,104)	289,557	302,859			519,187

#### 1.1.1 Revenue Performance

The approved budget revenue for 2014/2015 amounts to R 2 228 099 000. Actual revenue billed which includes operating grants and other direct income as at 31 January 2015 amounts **R 1 187 854 371.4** (53%) of the current budget.

#### 1.1.2 Expenditure performance

The budgeted expenditure for the year is R 2 145 7110 00. Total expenditure year to date as at 31 January 2015 amounted to **R 1 225 045 048.17** (57%) of the current budget.

Detail of revenue and expenditure by municipal vote is shown in Table C3 on page 12. Detail of revenue by source and expenditure by type is shown on Table C4 on page 13.

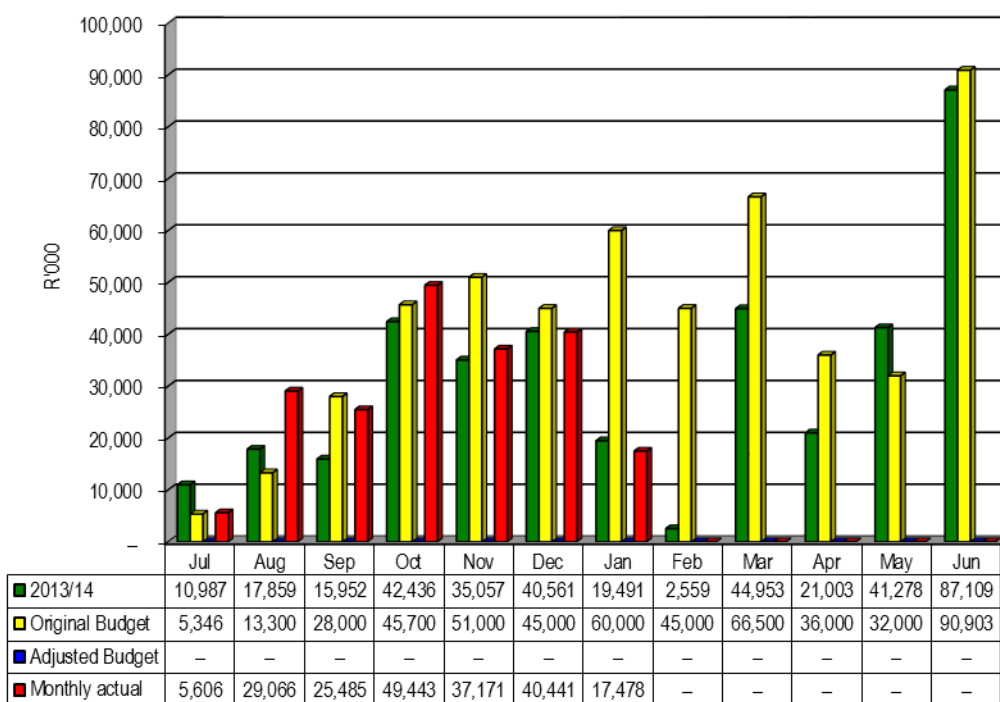
#### 1.1.3 Capital Performance

Payments in respect of Capital Projects amounts to **R204 689 812.64** as at 31 January 2015. The expenditure is equals to 27 % of the capital budget. Total expenditure incurred in the month of January 2015 is **R 17 477 783.77**.

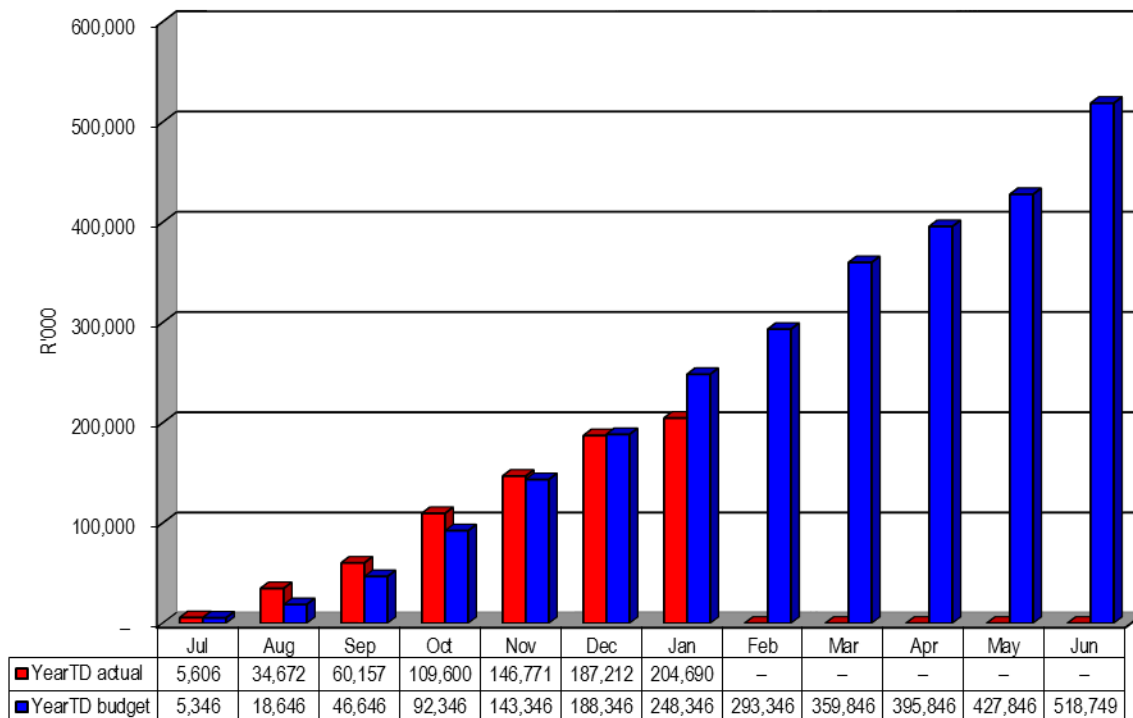
The breakdown as at 31 January 2015 is tabulated as follows:

Funded by:									
National Government	353,771	430,646	430,646	17,599	194,995	251,210	(40,203)	-16%	430,646
Other transfers and grants	-	6,153	6,153	-	-	3,589	(2,564)	-71%	6,153
Transfers recognised - capital	353,771	436,799	436,799	17,599	194,995	254,799	(42,767)	-17%	436,799
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	116,031	81,950	81,950	(122)	9,694	47,804	(26,608)	-56%	81,950
Total Capital Funding	469,802	518,749	518,749	17,478	204,690	302,604	(69,375)	-23%	518,749

**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 January 2015.

Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
CFO 01/01	Community Development	Cultural Services	Festivals	Awareness Campaign	12,000.00
CFO 01/02	Planning and Economic Development	Housing and Building	Building Inspections	Human Resources	1,500.00
CFO 01/03	Engineering Services	Roads and Stormwater	Subsistence and Travelling(Roads and Streets)	Subsistence and Travelling(Roads and storm water	15,000.00
			Stormwater and Drainage	Levy seta Training	15,000.00
			Stormwater and Drainage	Subsistence and Travelling	5,000.00
			Stormwater and Drainage	Stores and Mateial	63,600.00
			Overtime (Roads and Streets')	Overtime(Roads and stormwater)	80,000.00
<b>Total Transfers</b>					<b>192,100.00</b>

Basis for transfer:-

#### Awareness campaign

The amount budgeted was not enough as the number of artists who participated was more than the anticipated number.

#### Roads and storm water

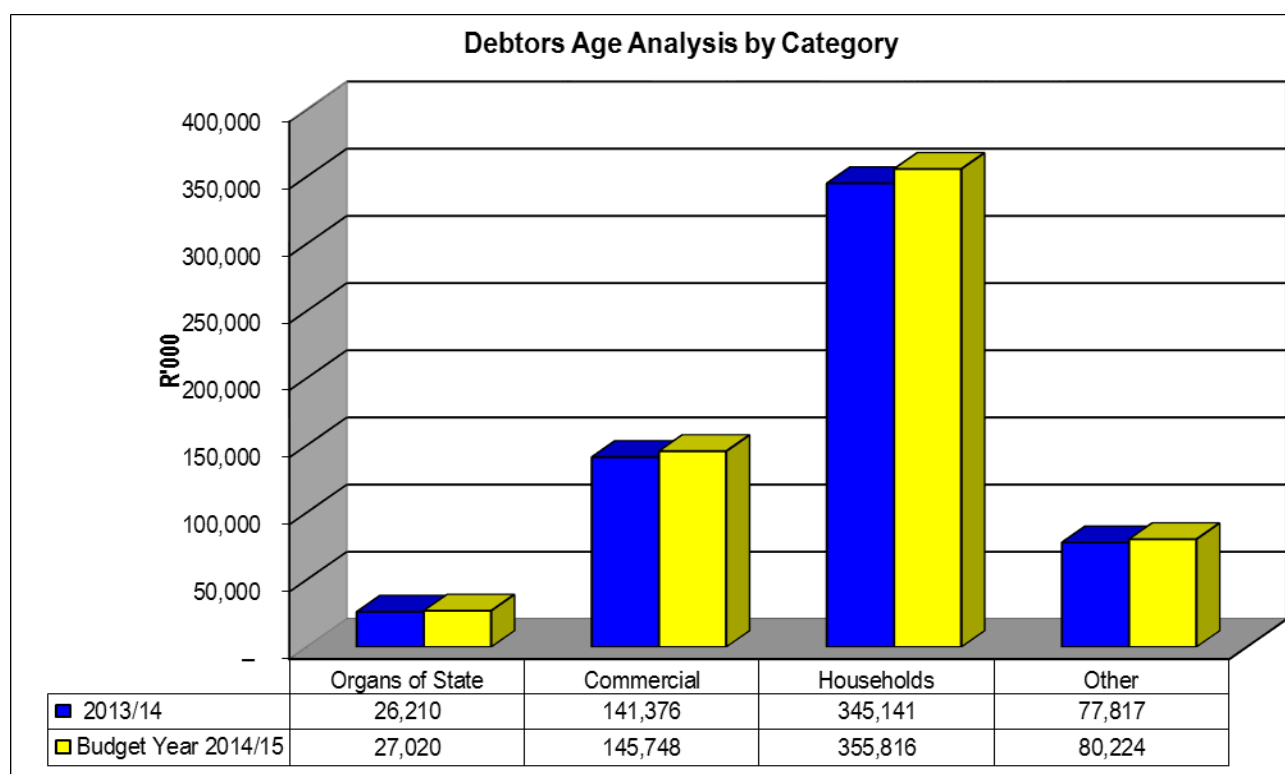
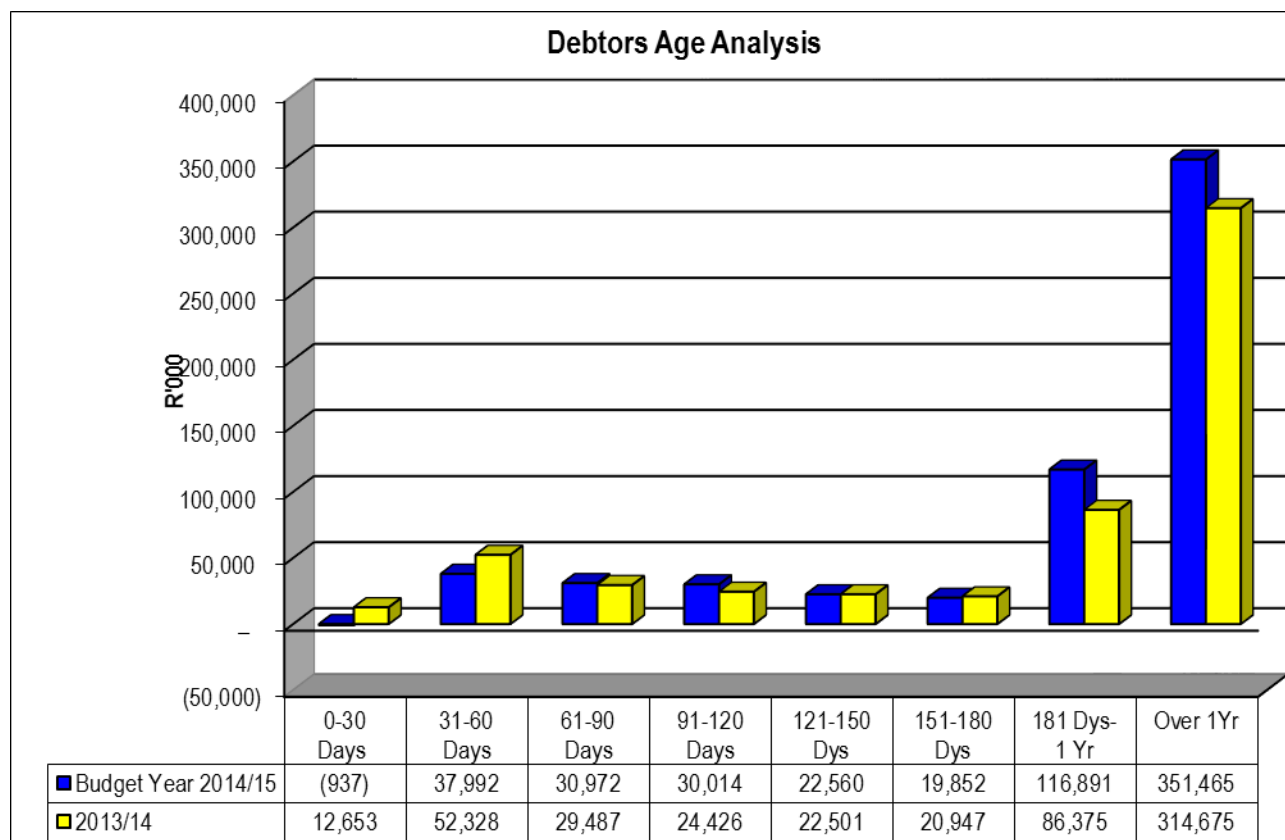
Transfer were made to ensure that votes with savings are transferred to votes with potential shortfalls.

### 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 January 2015

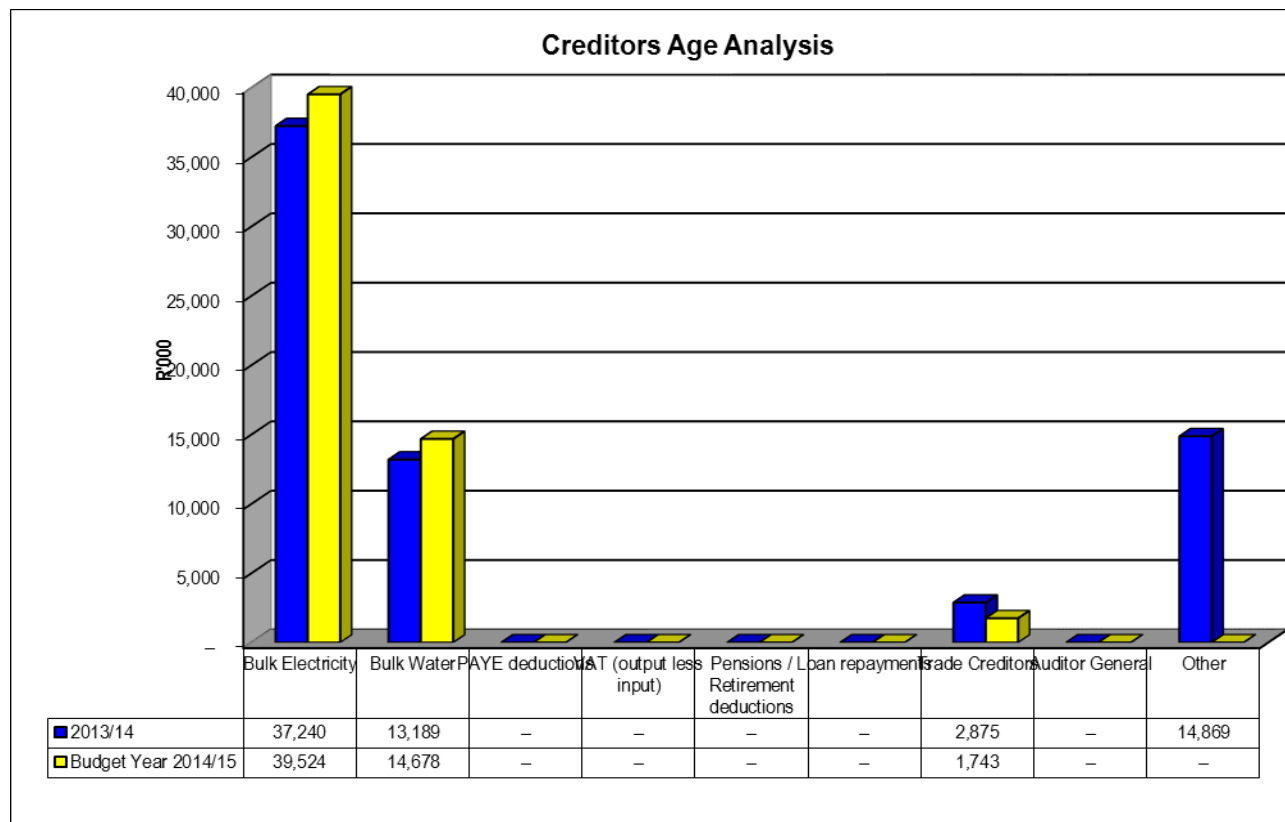
### 1.1.6 Debtors

Council debtor's book/ledger has a total balance of **R 608 808 170.00** as at 31 January 2015.



### 1.1.7 Creditors

Outstanding trade creditors amounted to **R55 944 587.45** at 31 January 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.



### Top Ten Creditors as at 31 January 2015

Description	0 - 30 Days
ESKOM	39,524
Lepelle Northern Water	14,678
Mgababa Trading Enterprise	515
Elster Kent Metering (Pty) Ltd	410
Brian Pienaar North	283
Conlog (Merlin Gerin SA)	135
Beka(Pty) Ltd	109
Bytes Universal Systems	36
Redi 4 Ma3 Trading (Pty) Ltd	33
Fast Tools	27
<b>Total</b>	<b>55,749</b>



### 1.1.9 Councillor and Staff Benefits

Employee benefits breakdown for the month ended 31 January 2015 are as follows:

#### Councillors (Political Office Bearers)

Description	January
Basic salary and wages	1,326,005.07
Pension Fund	159,248.48
Medical Aid	33,322.01
Motor Vehicle Allowance	345,087.53
Cell phone	137,843.21
<b>Total</b>	<b>2,001,506.30</b>

#### Directors

Description	January
Basic Salaries and Wages	747,985.87
Pension Fund and UIF Contributions	98,925.57
Medical Aid Contributions	19,899.84
Motor Vehicle Allowance	115,000.00
Other benefits and allowances	45,455.32
Payments in lieu of leave	37,812.96
<b>Total</b>	<b>1,065,079.56</b>

#### Municipal Staff

Description	January
Basic Salaries and Wages	25,002,262.60
Pension Fund and UIF Contributions	4,713,484.14
Medical Aid Contributions	1,691,720.31
Overtime	4,440,765.70
Motor Vehicle Allowance	2,672,991.47
Housing Allowances	199,899.00
Other benefits and allowances	577,262.09
Payments in lieu of leave	1,272,284.76
<b>Total</b>	<b>40,570,670.07</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	-	10,281	73,433	90,416.67	47%
Vote 3 - Strategic Planning Monitoring and Evaluation	78,546	80,000	-	-	27,870	46,666.67	35%
Vote 4 - Engineering Services	17,441,094	16,995,000	-	2,258,490	12,621,157	9,913,750.00	74%
Vote 5- Community Services	16,226,237	15,825,000	-	1,691,349	8,716,998	9,231,250.00	55%
Vote 6- Community Development	2,098,767	2,082,000	-	174,990	1,499,489	1,214,500.00	72%
Vote 7- Corporate and Shared Services	1,088,032	1,115,000	-	123,122	757,352	650,416.67	68%
Vote 8- Planning and Economic Development	255,887	243,000	-	105,963	150,307	141,750.00	62%
Vote 9- Budget and Treasury	1,223,637	1,380,000	-	76,570	807,819	805,000.00	59%
Vote 10 -Transport Operations	-	-	-	-	-	-	0%
<b>Total</b>	<b>38,579,627</b>	<b>37,875,000</b>	<b>-</b>	<b>4,440,766</b>	<b>24,654,425</b>	<b>22,093,750</b>	<b>65%</b>

## Part 2: In-year budget statement tables

### 2.1 Table C1: Monthly budget statement summary

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

Description	2013/14	Budget Year 2014/15							
	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	-	23,508	175,790	176,314	(523)	-0%	302,252
Service charges	884,984	1,181,739	-	82,082	608,886	689,348	(80,462)	-12%	1,181,739
Investment revenue	30,547	23,000	-	926	8,512	13,417	(4,904)	-37%	53,000
Transfers recognised - operational	516,199	556,489	-	1,462	339,667	324,619	15,048	5%	556,489
Other own revenue	215,827	164,619	-	5,783	54,999	96,028	(41,029)	-43%	164,619
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,932,949</b>	<b>2,228,099</b>	<b>-</b>	<b>113,760</b>	<b>1,187,854</b>	<b>1,299,724</b>	<b>(111,870)</b>	<b>-9%</b>	<b>2,258,099</b>
Employee costs	456,579	504,000	-	41,636	284,170	294,000	(9,830)	-3%	504,000
Remuneration of Councillors	24,043	25,410	-	2,002	13,917	14,823	(905)	-6%	25,410
Depreciation & asset impairment	449,693	266,000	-	22,167	155,167	155,167	-		266,000
Finance charges	26,317	23,747	-	-	12,957	13,852	(895)	-6%	23,747
Materials and bulk purchases	735,094	868,000	-	55,522	486,361	506,333	(19,972)	-4%	868,000
Transfers and grants	6,940	5,240	-	20	5,140	3,057	2,083		5,240
Other expenditure	620,921	453,314	-	40,193	267,333	264,433	2,900	1%	453,314
<b>Total Expenditure</b>	<b>2,319,586</b>	<b>2,145,711</b>	<b>-</b>	<b>161,539</b>	<b>1,225,045</b>	<b>1,251,665</b>	<b>(26,620)</b>	<b>-2%</b>	<b>2,145,711</b>
<b>Surplus/(Deficit)</b>	<b>(386,637)</b>	<b>82,388</b>	<b>-</b>	<b>(47,779)</b>	<b>(37,191)</b>	<b>48,060</b>	<b>(85,250)</b>	<b>-177%</b>	<b>112,388</b>
Transfers recognised - capital	393,793	455,646	-	6,674	326,748	254,799	71,948	28%	436,799
Contributions & Contributed assets				-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>7,156</b>	<b>519,187</b>	<b>-</b>	<b>(41,104)</b>	<b>289,557</b>	<b>302,859</b>	<b>(13,302)</b>	<b>-4%</b>	<b>549,187</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>370,729</b>	<b>518,749</b>	<b>-</b>	<b>17,478</b>	<b>204,690</b>	<b>259,375</b>	<b>(72,162)</b>	<b>-28%</b>	<b>518,749</b>
Capital transfers recognised	353,771	430,646	-	17,599	194,995	251,210	(56,215)	-22%	430,646
Other transfers and grants	-	6,153	-	-	-	3,077	(3,077)	-100%	6,153
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	116,031	81,950	-	(122)	9,694	47,804	(38,110)	-80%	81,950
<b>Total sources of capital funds</b>	<b>469,802</b>	<b>518,749</b>	<b>-</b>	<b>17,478</b>	<b>204,690</b>	<b>302,604</b>	<b>(97,914)</b>	<b>-32%</b>	<b>518,749</b>
<b>Financial position</b>									
Total current assets	887,929	690,120	-		1,059,918				1,059,918
Total non current assets	8,068,371	7,117,895	-		7,737,210				7,737,210
Total current liabilities	724,644	509,755	-		598,618				598,618
Total non current liabilities	503,575	401,065	-		519,374				519,374
<b>Community wealth/Equity</b>	<b>7,728,081</b>	<b>6,897,195</b>	<b>-</b>		<b>7,679,137</b>				<b>7,679,137</b>
<b>Cash flows</b>									
Net cash from (used) operating	776,561	472,978	472,978	(135,821)	307,077	236,489	70,588	30%	472,978
Net cash from (used) investing	(483,525)	(337,062)	(337,062)	(17,246)	(202,322)	(168,531)	(33,792)	20%	(389,062)
Net cash from (used) financing	(32,540)	(31,806)	(31,806)	-	(18,470)	(15,903)	(2,568)	16%	(31,806)
<b>Cash/cash equivalents at the month/year end</b>	<b>312,558</b>	<b>154,110</b>	<b>156,171</b>	<b>-</b>	<b>395,877</b>	<b>102,055</b>	<b>293,822</b>	<b>288%</b>	<b>361,703</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	(937)	37,992	30,972	30,014	22,560	19,852	116,891	351,465	608,808
<b>Creditors Age Analysis</b>									
Total Creditors	55,945	-	-	-	-	-	-	-	55,945

## 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>	1,262,795	1,356,752	-	36,276	877,997	791,439	86,558	11%	1,356,752
Executive and council	12	-	-	-	-	-	-	-	-
Budget and treasury office	389,837	359,213	-	28,137	211,568	209,541	2,027	1%	359,213
Corporate services	872,946	997,539	-	8,139	666,429	581,898	84,532	15%	997,539
<b>Community and public safety</b>	19,224	32,006	-	715	4,260	18,670	(14,410)	-77%	32,006
Community and social services	1,640	2,526	-	171	1,101	1,474	(373)	-25%	2,526
Sport and recreation	4,009	14,804	-	319	1,662	8,635	(6,973)	-81%	14,804
Public safety	13,563	12,634	-	225	1,490	7,370	(5,880)	-80%	12,634
Housing	11	41	-	1	6	24	(18)	-73%	41
Health	-	2,000	-	-	-	1,167	(1,167)	-100%	2,000
<b>Economic and environmental services</b>	43,855	92,477	-	1,356	22,876	53,945	(31,069)	-58%	92,477
Electricity	616,982	775,220	-	54,148	409,769	452,212	(42,443)	-9%	775,220
Waste management	55,694	62,677	-	4,816	34,385	36,562	(2,176)	-6%	62,677
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2,258,818</b>	<b>2,664,898</b>	<b>-</b>	<b>120,435</b>	<b>1,514,602</b>	<b>1,531,224</b>	<b>(16,621)</b>	<b>-1%</b>	<b>2,664,898</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	568,220	504,106	-	36,472	268,685	294,062	(25,377)	-9%	504,106
Executive and council	235,775	115,000	-	3,502	35,581	67,084	(31,503)	-47%	115,000
Budget and treasury office	87,373	127,234	-	9,496	82,485	74,220	8,265	11%	127,234
Corporate services	245,072	261,872	-	23,473	150,619	152,758	(2,139)	-1%	261,872
<b>Community and public safety</b>	397,351	327,593	-	23,274	140,883	191,096	(50,213)	-26%	327,593
<b>Economic and environmental services</b>	242,697	192,708	-	5,973	52,994	112,413	(59,418)	-53%	192,708
Planning and development	52,518	75,791	-	3,153	22,561	44,211	(21,650)	-49%	75,791
Road transport	180,522	108,702	-	1,918	26,635	63,409	(36,774)	-58%	108,702
Environmental protection	9,656	8,215	-	902	3,798	4,792	(994)	-21%	8,215
<b>Trading services</b>	1,025,430	1,121,305	-	69,487	580,075	654,094	(74,019)	-11%	1,121,305
Electricity	684,409	656,204	-	41,085	371,925	382,786	(10,861)	-3%	656,204
Water	257,030	317,942	-	19,215	139,236	185,466	(46,230)	-25%	317,942
Waste water management	85,950	86,742	-	4,101	37,349	50,600	(13,251)	-26%	86,742
Waste management	59,609	60,416	-	5,085	31,565	35,243	(3,677)	-10%	60,416
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>2,233,697</b>	<b>2,145,711</b>	<b>-</b>	<b>135,205</b>	<b>1,042,638</b>	<b>1,251,665</b>	<b>(209,027)</b>	<b>-17%</b>	<b>2,145,711</b>
<b>Surplus/ (Deficit) for the year</b>	<b>25,121</b>	<b>519,187</b>	<b>-</b>	<b>(14,771)</b>	<b>471,965</b>	<b>279,559</b>	<b>192,406</b>	<b>69%</b>	<b>519,187</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	-	77,272	497,929	654,025	(156,096)	-23.9%	1,121,185
Vote 5- Community Services	96,289	104,870	-	6,136	37,581	61,174	(23,593)	-38.6%	104,870
Vote 6- Community Development	4,879	16,334	-	412	1,866	9,528	(7,662)	-80.4%	16,334
Vote 7- Corporate and Shared Services	811	4,226	-	-	0	2,465	(2,465)	-100.0%	4,226
Vote 8- Planning and Economic Development	17,575	65,781	-	341	7,755	38,372	(30,617)	-79.8%	65,781
Vote 9- Budget and Treasury	1,261,934	1,352,501	-	36,274	877,983	788,959	89,024	11.3%	1,352,501
Vote 10 -Transport Operations	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>2,258,818</b>	<b>2,664,898</b>	<b>-</b>	<b>120,435</b>	<b>1,423,115</b>	<b>1,554,524</b>	<b>(131,409)</b>	<b>-8.5%</b>	<b>2,664,898</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	240,068	129,704	-	4,547	44,538	75,661	(31,123)	-41.1%	129,704
Vote 2 - Office of the Municipal Manager	24,850	26,567	-	1,377	11,712	15,498	(3,785)	-24.4%	26,567
Vote 3 - Strategic Planning Monitoring and Evaluation	12,007	21,068	-	1,574	9,378	12,290	(2,911)	-23.7%	21,068
Vote 4 - Engineering Services	1,198,459	1,159,875	-	65,827	570,158	676,593	(106,435)	-15.7%	1,159,875
Vote 5- Community Services	289,722	260,798	-	21,970	135,107	152,132	(17,026)	-11.2%	260,798
Vote 6- Community Development	231,350	168,885	-	9,913	61,597	98,516	(36,919)	-37.5%	168,885
Vote 7- Corporate and Shared Services	151,547	176,284	-	17,287	104,606	102,832	1,774	1.7%	176,284
Vote 8- Planning and Economic Development	49,362	68,173	-	2,825	19,606	39,768	(20,162)	-50.7%	68,173
Vote 9- Budget and Treasury	87,373	127,234	-	9,496	82,485	74,220	8,265	11.1%	127,234
Vote 10 -Transport Operations	10,529	7,123	-	390	3,449	4,155	(706)	-17.0%	7,123
<b>Total Expenditure by Vote</b>	<b>2,295,267</b>	<b>2,145,711</b>	<b>-</b>	<b>135,205</b>	<b>1,042,638</b>	<b>1,251,665</b>	<b>(209,027)</b>	<b>-16.7%</b>	<b>2,145,711</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(36,449)</b>	<b>519,187</b>	<b>-</b>	<b>(14,771)</b>	<b>380,477</b>	<b>302,859</b>	<b>77,618</b>	<b>25.6%</b>	<b>519,187</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	296,845	302,252	-	23,508	175,790	176,314	(523)	0%	302,252
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	617,228	775,071	-	54,143	409,737	452,125	(42,388)	-9%	775,071
Service charges - water revenue	211,680	279,546	-	18,349	136,421	163,068	(26,647)	-16%	279,546
Service charges - sanitation revenue	48,588	66,163	-	4,776	28,894	38,595	(9,701)	-25%	66,163
Service charges - refuse revenue	54,773	60,959	-	4,814	33,834	35,560	(1,726)	-5%	60,959
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16,231	20,020	-	575	6,312	11,678	(5,366)	-46%	20,020
Interest earned - external investments	30,547	23,000	-	926	8,512	13,417	(4,904)	-37%	23,000
Interest earned - outstanding debtors	51,302	30,000	-	4,054	25,066	17,500	7,566	43%	30,000
Dividends received	-	-	-	-	-	-	-	-	-
Fines	12,347	10,753	-	202	1,236	6,272	(5,037)	-80%	10,753
Licences and permits	8,909	9,027	-	768	5,315	5,266	49	1%	9,027
Agency services	16,040	15,656	-	144	8,374	9,133	(758)	-8%	15,656
Transfers recognised - operational	478,178	556,489	-	1,462	339,667	324,619	15,048	5%	556,489
Other revenue	33,806	26,963	-	41	8,697	15,728	(7,032)	-45%	26,963
Gains on disposal of PPE	305	52,200	-	-	-	30,450	(30,450)	-100%	52,200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,876,780</b>	<b>2,228,099</b>	<b>-</b>	<b>113,760</b>	<b>1,187,854</b>	<b>1,299,724</b>	<b>(111,870)</b>	<b>-9%</b>	<b>2,228,099</b>
<b>Expenditure By Type</b>									
Employee related costs	440,943	504,000	-	41,636	284,170	294,000	(9,830)	-3%	504,000
Remuneration of councillors	21,668	25,410	-	2,002	13,917	14,823	(905)	-6%	25,410
Debt impairment	198,643	50,000	-	4,167	29,167	29,167	-	-	50,000
Depreciation & asset impairment	449,607	266,000	-	22,167	155,167	155,167	-	-	266,000
Finance charges	37,154	23,747	-	-	12,957	13,852	(895)	-6%	23,747
Bulk purchases	619,153	698,000	-	47,534	410,559	407,167	3,392	1%	698,000
Other materials	142,278	170,000	-	7,988	75,803	99,167	(23,364)	-24%	170,000
Contracted services	66,780	75,854	-	6,363	41,033	44,248	(3,215)	-7%	75,854
Transfers and grants	6,940	5,240	-	20	5,140	3,057	2,083	68%	5,240
Other expenditure	291,648	327,460	-	29,663	197,133	191,018	6,114	3%	327,460
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>2,274,814</b>	<b>2,145,711</b>	<b>-</b>	<b>161,539</b>	<b>1,225,045</b>	<b>1,251,665</b>	<b>(26,620)</b>	<b>-2%</b>	<b>2,145,711</b>
<b>Surplus/(Deficit)</b>	<b>(398,034)</b>	<b>82,388</b>	<b>-</b>	<b>(47,779)</b>	<b>(37,191)</b>	<b>48,060</b>	<b>(85,250)</b>	<b>(0)</b>	<b>82,388</b>
Transfers recognised - capital	393,793	436,799	-	6,674	326,748	254,799	71,948	0	436,799
<b>Surplus/ (Deficit) for the year</b>	<b>(4,241)</b>	<b>519,187</b>	<b>-</b>	<b>(41,104)</b>	<b>289,557</b>	<b>302,859</b>			<b>519,187</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	-	-	-	-	-	-	-	-	1,000
Vote 2 - Office of the Municipal Manager	31	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	149,407	249,600	-	5,813	120,903	145,600	(15,783)	-17%	249,600
Vote 5- Community Services	183	3,300	-	-	809	1,925	(270)	-58%	3,300
Vote 6- Community Development	8,216	57,499	-	1,344	4,949	33,541	(20,320)	-85%	57,499
Vote 7- Corporate and Shared Services	106,421	5,500	-	37	1,902	3,208	(2,030)	-41%	5,500
Vote 8- Planning and Economic Development	129,397	1,850	-	-	109	1,079	(662)	-90%	201,850
Vote 9- Budget and Treasury	51	1,000	-	-	303	583	(281)	-48%	-
Vote 10 -Transport Operations	76,093	200,000	-	10,283	75,716	116,667	(29,497)	-35%	-
<b>Total Capital Expenditure</b>	<b>469,801</b>	<b>518,749</b>	<b>-</b>	<b>17,478</b>	<b>204,690</b>	<b>302,604</b>	<b>(19,724)</b>	<b>-32%</b>	<b>518,749</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>106,503</b>	<b>22,300</b>	<b>-</b>	<b>37</b>	<b>2,205</b>	<b>13,008</b>	<b>(9,030)</b>	<b>-83%</b>	<b>22,300</b>
Executive and council	31	-	-	-	-	-	-	-	-
Budget and treasury office	51	1,000	-	-	303	583	(417)	-48%	1,000
Corporate services	106,421	21,300	-	37	1,902	12,425	(8,613)	-85%	21,300
<b>Community and public safety</b>	<b>8,400</b>	<b>43,199</b>	<b>-</b>	<b>1,344</b>	<b>5,170</b>	<b>25,199</b>	<b>(17,200)</b>	<b>-79%</b>	<b>43,199</b>
Community and social services	183	2,200	-	-	162	1,283	(242)	-87%	2,200
Sport and recreation	8,216	40,499	-	1,344	4,787	23,624	(16,871)	-80%	40,499
Public safety	-	500	-	-	221	292	(87)	-24%	500
<b>Economic and environmental services</b>	<b>205,492</b>	<b>305,550</b>	<b>-</b>	<b>14,144</b>	<b>52,095</b>	<b>178,238</b>	<b>(35,285)</b>	<b>-28%</b>	<b>305,550</b>
Planning and development	129,182	1,850	-	-	109	1,079	(662)	-90%	1,850
Road transport	76,093	303,700	-	14,144	51,398	177,158	(34,623)	-28%	303,700
Environmental protection	217	-	-	-	588	-	-	0%	-
<b>Trading services</b>	<b>149,407</b>	<b>147,700</b>	<b>-</b>	<b>1,952</b>	<b>68,737</b>	<b>86,158</b>	<b>(12,175)</b>	<b>-19%</b>	<b>147,700</b>
Electricity	1,382	19,800	-	939	3,517	11,550	(5,866)	-70%	19,800
Water	147,022	122,000	-	1,013	65,220	71,167	(3,850)	-8%	122,000
Waste water management	837	4,100	-	-	-	2,392	(1,708)	-68%	4,100
Waste management	166	1,800	-	-	-	1,050	(750)	-100%	1,800
<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>-</b>	<b>17,478</b>	<b>128,206</b>	<b>302,604</b>	<b>(73,690)</b>	<b>-32%</b>	<b>518,749</b>
<b>Funded by:</b>									
National Government	353,771	430,646	-	17,599	194,995	251,210	(40,203)	-22%	430,646
Other transfers and grants	-	6,153	-	-	-	3,589	(2,564)	-100%	6,153
<b>Transfers recognised - capital</b>	<b>353,771</b>	<b>436,799</b>	<b>-</b>	<b>17,599</b>	<b>194,995</b>	<b>254,799</b>	<b>(42,767)</b>	<b>-23%</b>	<b>436,799</b>
<b>Internally generated funds</b>	<b>116,031</b>	<b>81,950</b>	<b>-</b>	<b>(122)</b>	<b>9,694</b>	<b>47,804</b>	<b>(26,608)</b>	<b>-80%</b>	<b>81,950</b>
<b>Total Capital Funding</b>	<b>469,802</b>	<b>518,749</b>	<b>-</b>	<b>17,478</b>	<b>204,690</b>	<b>302,604</b>	<b>(69,375)</b>	<b>-32%</b>	<b>518,749</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	–	393,677	393,677
Call investment deposits	110,000	220,000	–	150,000	150,000
Consumer debtors	352,703	313,241	–	420,435	420,435
Other debtors	65,499	45,000	–	38,351	38,351
Current portion of long-term receivables	6,783	6,879	–	6,783	6,783
Inventory	40,386	55,000	–	50,672	50,672
<b>Total current assets</b>	<b>887,929</b>	<b>690,120</b>	<b>–</b>	<b>1,059,918</b>	<b>1,059,918</b>
<b>Non current assets</b>					
Long-term receivables	9,216	6,093	–	8,497	8,497
Investments	59,000	59,000	–	59,000	59,000
Investment property	600,170	234,602	–	600,170	600,170
Investments in Associate	8,217	8,217	–	8,217	8,217
Property, plant and equipment	7,366,987	6,767,038	–	7,036,545	7,036,545
Agricultural	–	–	–	–	–
Biological assets	16,633	13,965	–	16,633	16,633
Intangible assets	4,476	17,834	–	4,476	4,476
Other non-current assets	3,672	11,145	–	3,672	3,672
<b>Total non current assets</b>	<b>8,068,371</b>	<b>7,117,895</b>	<b>–</b>	<b>7,737,210</b>	<b>7,737,210</b>
<b>TOTAL ASSETS</b>	<b>8,956,300</b>	<b>7,808,015</b>	<b>–</b>	<b>8,797,128</b>	<b>8,797,128</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	70,882	36,806	–	36,806	36,806
Consumer deposits	65,650	65,288	–	66,556	66,556
Trade and other payables	588,111	407,662	–	495,256	495,256
Provisions	–	–	–	–	–
<b>Total current liabilities</b>	<b>724,644</b>	<b>509,755</b>	<b>–</b>	<b>598,618</b>	<b>598,618</b>
<b>Non current liabilities</b>					
Borrowing	298,786	188,591	–	314,585	314,585
Provisions	204,789	212,474	–	204,789	204,789
<b>Total non current liabilities</b>	<b>503,575</b>	<b>401,065</b>	<b>–</b>	<b>519,374</b>	<b>519,374</b>
<b>TOTAL LIABILITIES</b>	<b>1,228,218</b>	<b>910,821</b>	<b>–</b>	<b>1,117,991</b>	<b>1,117,991</b>
<b>NET ASSETS</b>	<b>7,728,081</b>	<b>6,897,195</b>	<b>–</b>	<b>7,679,137</b>	<b>7,679,137</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	5,795,125	6,115,508	–	5,746,574	5,746,574
Reserves	1,932,957	781,687	–	1,932,562	1,932,562
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>7,728,081</b>	<b>6,897,195</b>	<b>–</b>	<b>7,679,137</b>	<b>7,679,137</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
R thousands								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	1,524,410	1,309,048	-	152,342	1,181,400	654,524	526,877	80%	1,309,048
Government - operating	516,199	562,642	-	1,000	337,667	281,321	56,346	20%	562,642
Government - capital	350,188	430,646	-	6,674	328,752	215,323	113,429	53%	430,646
Interest	30,547	23,000	-	(208)	1,759	11,500	(9,741)	-85%	23,000
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1,618,466)	(1,828,611)	-	(295,629)	(1,529,512)	(914,305)	615,206	-67%	(1,828,611)
Finance charges	(26,317)	(23,747)	-	-	(12,989)	(11,874)	1,116	-9%	(23,747)
Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>776,561</b>	<b>472,978</b>	<b>-</b>	<b>(135,821)</b>	<b>307,077</b>	<b>236,489</b>	<b>70,588</b>	<b>30%</b>	<b>472,978</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	52,000	-	-	-	26,000	(26,000)	-100%	-
Decrease (Increase) in non-current debtors	746	-	-	227	2,246	-	2,246	0%	-
Decrease (increase) other non-current receivables	-	-	-	4	122	-	122	0%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(484,271)	(389,062)	-	(17,478)	(204,690)	(194,531)	10,159	-5%	(389,062)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(483,525)</b>	<b>(337,062)</b>	<b>-</b>	<b>(17,246)</b>	<b>(202,322)</b>	<b>(168,531)</b>	<b>33,792</b>	<b>-20%</b>	<b>(389,062)</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	-	-	-	2,500	(2,500)	-100%	5,000
<b>Payments</b>									
Repayment of borrowing	(36,954)	(36,806)	-	-	(18,470)	(18,403)	68	0%	(36,806)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(32,540)</b>	<b>(31,806)</b>	<b>-</b>	<b>-</b>	<b>(18,470)</b>	<b>(15,903)</b>	<b>2,568</b>	<b>-16%</b>	<b>(31,806)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>260,497</b>	<b>104,110</b>	<b>-</b>	<b>(153,068)</b>	<b>86,284</b>	<b>52,055</b>			<b>52,110</b>
Cash/cash equivalents at beginning:	52,061	50,000	-	-	309,593	50,000			309,593
Cash/cash equivalents at month/year end:	312,558	154,110	-	-	395,877	102,055			361,703

### Material Variances

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Receipts</b>			
Ratepayers and other	80%	The ratepayers and other includes investments redeemed	N/A
Government - operating	20%	The budget figures are pro-rated thus resulting in differences	N/A
Government - capital	53%	The budget figures are pro-rated thus resulting in differences	N/A

## PART 3- 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	-41%	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	-24%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
Vote 3 - Strategic Planning Monitoring and Evaluation	24%	First payment will be made second week of February 2015	Service provider will be paid in 3 batches end Febtuary , March, May
		PMS - Research and development - Memo issued by IT, in the process of implementing an enterprise architecture. Thus all IT procurements are on hold	Waiting for outcome of IT research
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	-11%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
		Grass-cutting and sidewalk maintenance - Both activities reach a high peak during the rainy season.	The movement in expenditure will soon be visible between now and March 2015.
Vote 6- Community Development	-37%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
Vote 7- Corporate and Shared Services	2%	Immaterial variance	N/A
Vote 8- Planning and Economic Development	-51%	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>
		Town Planning Vote - there are projects committed already	<p>The SBU is only waiting for progress reports and invoices from service providers.</p> <ul style="list-style-type: none"> <li>ii SEBAYENG FRAMEWORK PLAN</li> <li>ii REVIEW OF TOWN PLANNING SCHEME</li> <li>ii POLOKWANE EXTENSION 78 TOWNSHIP ESTABLISHMENT</li> <li>ii 224/2013 URBAN REVIEWAL STRATEGY FOR POLOKWANE AND REVIEW OF THE CBD DEVELOPMENT PLAN OF 2005</li> <li>ii 22/2014 APPOINTMENT OF THREE SERVICE PROVIDERS FOR THE SUBDIVISION, REZONING AND REGISTRATION OF MUNICIPAL PROPERTIES FOR A PERIOD OF THREE (3) YEARS</li> </ul>
Vote 9- Budget and Treasury	11%	Depreciation has not been taken into account	Depreciation will be taken into account at year end
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><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	13.5%	13.5%	1.1%	2.3%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.4%	9.2%	9.2%	11.0%	11.0%
Gearing	Long Term Borrowing/ Funds & Reserves	11.6%	24.1%	24.1%	16.3%	16.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	122.5%	135.4%	135.4%	177.1%	177.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	58.3%	53.0%	53.0%	90.8%	90.8%
<b><u>Revenue Management</u></b>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.1%	16.8%	16.8%	39.9%	21.3%
<b><u>Other Indicators</u></b>						
Employee costs	Employee costs/Total Revenue - capital revenue	23.6%	22.8%	22.8%	23.9%	22.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.0%	7.7%	7.7%	0.7%	3.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	24.6%	13.1%	13.1%	1.1%	2.2%

### Borrowing Management

- The municipality is at 1.1% which is below the norm of 6-8%, thus we have the capacity to take on additional financing from borrowing should a need arise.

### Safety of Capital

#### Debt to Equity

- The municipality is at 11% which is below the norm of 45% thus we have the capacity to increase funding from borrowing, however this should be considered within the cashflow requirements of the municipality

### Liquidity

- The municipality is at 1.77:1 which is within the norm of 1.5-2.1:1 thus we will be able to pay short-term obligation and provide for a risk cover to enable it to continue operations at desired levels

### Other Indicators

#### Employee Costs

- The municipality is at 23.9% which is within the norm of 24-40% which is in line with our annual budget

### 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									Total over 90 days
	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	
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	13,505	12,414	12,236	10,096	8,547	8,218	33,502	66,163	164,681	126,527
Trade and Other Receivables from Exchange Transactions - Electricity	17,925	11,585	8,870	7,755	5,165	4,489	16,366	19,683	91,839	53,458
Receivables from Non-exchange Transactions - Property Rates	10,038	8,403	6,519	6,415	5,600	4,562	41,794	46,890	130,221	105,261
Receivables from Exchange Transactions - Waste Water Management	1,742	1,255	1,026	906	838	772	3,130	4,901	14,569	10,547
Receivables from Exchange Transactions - Waste Management	2,328	1,751	1,431	1,188	1,069	996	4,271	8,309	21,344	15,833
Receivables from Exchange Transactions - Property Rental Debtors	1	1	1	0	0	0	2	4	8	6
Interest on Arrear Debtor Accounts	157	444	449	685	567	542	6,429	49,690	58,963	57,913
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(46,632)	2,140	440	2,969	773	272	11,397	155,824	127,183	171,235
<b>Total By Income Source</b>	<b>(937)</b>	<b>37,992</b>	<b>30,972</b>	<b>30,014</b>	<b>22,560</b>	<b>19,852</b>	<b>116,891</b>	<b>351,465</b>	<b>608,808</b>	<b>540,781</b>
<b>2012/13 - totals only</b>	<b>12,653</b>	<b>52,328</b>	<b>29,487</b>	<b>24,426</b>	<b>22,501</b>	<b>20,947</b>	<b>86,375</b>	<b>314,675</b>	<b>563,393</b>	<b>468,924</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	749	784	869	1,065	749	712	18,554	3,537	27,020	24,618
Commercial	(553)	14,299	9,893	10,415	6,862	4,903	24,817	75,113	145,748	122,110
Households	3,434	19,554	18,098	16,385	12,851	12,703	59,156	213,636	355,816	314,730
Other	(4,567)	3,355	2,113	2,150	2,098	1,533	14,363	59,179	80,224	79,323
<b>Total By Customer Group</b>	<b>(937)</b>	<b>37,992</b>	<b>30,972</b>	<b>30,014</b>	<b>22,560</b>	<b>19,852</b>	<b>116,891</b>	<b>351,465</b>	<b>608,808</b>	<b>540,781</b>

- The credit balance on 0-30 days is attributed to write-offs of some invalid accounts

### 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	91 - 120 Days	121 - 150 Days	151 - 180	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>								
<b>Creditors Age Analysis By Customer Type</b>								
Bulk Electricity	39,524	-	-	-	-	-	39,524	37,240
Bulk Water	14,678	-	-	-	-	-	14,678	13,189
PAYE deductions	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-
Trade Creditors	1,743	-	-	-	-	-	1,743	2,875
Auditor General	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	14,869
<b>Total By Customer Type</b>	<b>55,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,945</b>	<b>68,174</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 January 2015 Council had **R217 217 189.00** of investments at an average rate of 6.15% per annum. All unspent grants are cash-backed.

Investments by maturity Name of institution & investment ID R thousands	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 depos	4 November 2014	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	42114	453	6.1%	25,000	5,000	30,000
Standard Bank	3 Months	Fixed deposit	42114	702	6.3%	–	45,000	45,000
Nedbank	3 Months	Fixed deposit	42114	699	6.3%	–	45,000	45,000
Absa	3 Months	Fixed deposit	42114	462	0.0625	0	30,000	30,000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>2,595</b>		<b>92,217</b>	<b>(140,000)</b>	<b>217,217</b>

### Movement and Exposure per institution

Institution	Opening Balance	Redeemed	Made	Closing Balance
Standard Bank	59,000	–	45,000	104,000
Absa	–	–	30,000	30,000
FNB	25,000	(25,000)	30,000	30,000
Nedbank	–	–	45,000	45,000
PHA	8,217	–	–	8,217
<b>TOTAL</b>	<b>217,217</b>	<b>(25,000)</b>	<b>150,000</b>	<b>217,217</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>	526,437	556,489	-	1,000	410,667	324,619	86,048	26.5%	556,489
Equitable share	415,990	455,799	-	-	332,353	265,883	66,470	25.0%	455,799
Finance Management	1,650	1,800	-	-	1,800	1,050	750	71.4%	1,800
Municipal Systems Improvement	890	930	-	-	930	543	388	71.4%	930
Integrated National Electrification Programme	35,000	20,000	-	-	25,000	11,667	13,333	114.3%	20,000
EPWP Incentive	4,614	3,960	-	-	1,584	2,310	(726)	-31.4%	3,960
Municipal Infrastructure Grant (MIG)	26,593	46,000	-	-	46,000	26,833	19,167	71.4%	46,000
Water Services Operating Subsidy Grant	10,000	25,000	-	-	-	14,583	(14,583)	-100.0%	25,000
Infrastructure Skills Development Grant	3,200	3,000	-	1,000	3,000	1,750	1,250	71.4%	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>-</b>	<b>1,000</b>	<b>410,667</b>	<b>324,619</b>	<b>86,048</b>	<b>26.5%</b>	<b>556,489</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	424,355	430,646	-	4,791	251,400	251,210	190	0.1%	430,646
Municipal Infrastructure Grant (MIG)	215,595	220,646	-	4,791	196,400	128,710	67,690	52.6%	220,646
Public Transport	198,761	200,000	-	-	50,000	116,667	(66,667)	-57.1%	200,000
Neighbourhood Development Partnership	-	5,000	-	-	5,000	2,917	2,083	71.4%	5,000
Electricity Demand Side Management	10,000	5,000	-	-	-	2,917	(2,917)	-100.0%	5,000
Integrated National Electrification Programme	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	7,602	6,153	-	1,883	4,348	-	4,348	0.0%	6,153
<i>National Lottery</i>	-	6,153	-	-	-	-	-	-	6,153
<i>Local govt - housing accreditation</i>	22	-	-	-	-	-	-	-	-
<i>Dept Environmental Affairs</i>	7,580	-	-	1,883	4,348	-	4,348	0.0%	-
<b>Total Capital Transfers and Grants</b>	<b>431,957</b>	<b>436,799</b>	<b>-</b>	<b>6,674</b>	<b>255,748</b>	<b>251,210</b>	<b>4,538</b>	<b>1.8%</b>	<b>436,799</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>958,394</b>	<b>993,288</b>	<b>-</b>	<b>7,674</b>	<b>666,415</b>	<b>575,829</b>	<b>90,586</b>	<b>15.7%</b>	<b>993,288</b>

**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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	514,541	556,489	-	23,872	269,631	324,619	(54,988)	-16.9%	556,489
Equitable share	415,990	455,799	-	21,705	223,829	265,883	(42,053)	-15.8%	455,799
Finance Management	1,650	1,800	-	54	1,272	1,050	222	21.2%	1,800
Municipal Systems Improvement	890	930	-	-	930	543	388	71.4%	930
Integrated National Electrification Programme	36,374	25,000	-	867	16,822	14,583	2,238	15.3%	25,000
EPWP Incentive	4,614	3,960	-	226	1,584	2,310	(726)	-31.4%	3,960
Water Services Operating Subsidy Grant	25,229	20,000	-	-	3,822	26,833	(23,011)	-85.8%	46,000
Municipal Infrastructure Grant (MIG)	26,593	46,000	-	1,020	16,101	11,667	4,434	38.0%	20,000
2014 Afr Nations Champ Host City Opex Grant				-	3,271	-	3,271	0.0%	
Infrastructure Skills Development Grant	3,200	3,000	-	-	2,000	1,750	250	14.3%	3,000
				-			-		
<b>Other grant providers:</b>	1,660	-	-	-	-	-	-	-	-
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>-</b>	<b>23,872</b>	<b>269,631</b>	<b>324,619</b>	<b>(54,988)</b>	<b>-16.9%</b>	<b>556,489</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	354,538	430,646	-	17,599	191,173	251,210	(60,037)	-23.9%	430,646
Municipal Infrastructure Grant (MIG)	217,145	220,646	-	5,490	111,138	128,710	(17,572)	-13.7%	220,646
Public Transport Infrastructure Grant	129,182	200,000	-	10,283	75,716	116,667	(40,951)	-35.1%	200,000
Integrated National Electrification Programme		5,000	-	905	905	2,917	(2,012)	-69.0%	5,000
Neighbourhood Dev Partnership Grant		5,000	-	921	3,415	2,917	498	17.1%	5,000
Water Services Operating Subsidy Grant	2,269					-	-		
Energy Efficiency & Demand Management Grant	5,943					-	-		
<b>Other grant providers:</b>	5,572	-	-	-	-	-	-	-	-
Dept Environmental Affairs	5,572					-	-		
Dept Of Water Affairs									
<b>Total capital expenditure of Transfers and Grants</b>	<b>360,110</b>	<b>430,646</b>	<b>-</b>	<b>17,599</b>	<b>191,173</b>	<b>251,210</b>	<b>(60,037)</b>	<b>-23.9%</b>	<b>430,646</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>876,310</b>	<b>987,135</b>	<b>-</b>	<b>41,472</b>	<b>460,804</b>	<b>575,829</b>	<b>(115,025)</b>	<b>-20.0%</b>	<b>987,135</b>

## Section 8 - Supporting Table SC9 Monthly Budget Statement – actuals for cash receipts

Description	Budget Year 2013/14						
	July	August	Sept	October	Nov	Dec	January
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget
<b>Cash Receipts By Source</b>							
Property rates	21,658	18,525	22,747	22,001	20,760	21,207	19,442
Property rates - penalties & collection charges	–	–	–	–	–	–	–
Service charges - electricity revenue	54,839	54,049	58,167	57,304	53,712	59,207	54,898
Service charges - water revenue	19,793	15,062	14,733	18,372	16,558	23,823	21,774
Service charges - sanitation revenue	3,556	3,059	3,006	3,290	3,182	3,461	3,995
Service charges - refuse	4,887	4,115	4,150	4,774	4,228	4,783	6,461
Service charges - other	116	33	68	37	1	1	1
Rental of facilities and equipment	496	548	878	728	1,042	730	582
Interest earned - external investments	–	–	1,204	263	–	1,831	263
Interest earned - outstanding debtors	(185)	(117)	(238)	(340)	(156)	(295)	(472)
Dividends received	–	–	–	–	–	–	–
Fines	181	110	91	138	186	329	202
Licences and permits	890	845	679	781	699	641	765
Agency services	186	153	122	169	140	134	144
Transfer receipts - operating	182,220	2,514	–	–	–	151,933	1,000
Other revenue	25,013	44,134	136,691	33,061	23,696	136,306	44,079
<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>Other Cash Flows by Source</b>							
Transfer receipts - capital	172,418	–	–	–	–	149,659	6,674
Increase in consumer deposits	412	316	343	339	331	276	227
Receipt of non-current debtors	20	11	7	46	7	27	4
<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>Cash Payments by Type</b>							
Employee related costs	39,094	39,647	39,437	40,284	39,690	41,001	40,576
Remuneration of councillors	1,721	1,728	1,815	1,809	1,879	1,810	1,809
Interest paid	–	–	–	–	–	12,989	–
Bulk purchases - Electricity	51,518	66,916	62,733	50,070	36,748	37,261	35,964
Bulk purchases - Water & Sewer	14,027	12,063	11,856	17,498	8,690	12,880	11,779
Other materials	9,382	2,473	5,358	9,649	7,534	12,035	3,589
Contracted services	2,668	9,842	4,921	6,595	6,776	5,736	4,923
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–
Grants and subsidies paid - other	2,520	–	40	20	2,520	20	20
General expenses	64,410	46,241	224,526	46,603	56,391	75,450	196,969
<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>Other Cash Flows/Payments by Type</b>							
Capital assets	5,606	29,066	25,485	49,443	37,171	40,441	17,478
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>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>
Cash/cash equivalents at the month/year beginning:	309,593	605,146	540,528	407,005	325,998	252,985	548,944
Cash/cash equivalents at the month/year end:	605,146	540,528	407,005	325,998	252,985	548,944	395,877



## 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							
	Pre 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	-	5,606	5,606	5,346	(260)	-4.9%	1%
August	17,859	13,300	-	29,066	34,672	18,646	(16,026)	-86.0%	7%
September	15,952	28,000	-	25,485	60,157	46,646	(13,511)	-29.0%	12%
October	42,436	45,700	-	49,443	109,600	92,346	(17,254)	-18.7%	21%
November	35,057	51,000	-	37,171	146,771	143,346	(3,425)	-2.4%	28%
December	40,561	45,000	-	40,441	187,212	188,346	1,134	0.6%	36%
January	19,491	60,000	-	17,478	204,690	248,346	43,656	17.6%	39%
February	2,559	45,000	-	-	-	293,346	-		
March	44,953	66,500	-	-	-	359,846	-		
April	21,003	36,000	-	-	-	395,846	-		
May	41,278	32,000	-	-	-	427,846	-		
June	87,109	90,903	-	-	-	518,749	-		
<b>Total Capital expenditure</b>	<b>379,246</b>	<b>518,749</b>	<b>-</b>	<b>204,690</b>					

## Section 10 - Municipal Manager Quality certification

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

Certify that –

- The Monthly Budget Statement

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

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

Municipal Manager of Polokwane Local Municipality: LIM354

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

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

## Annexure A Capital Programme 2014/2015

Description	Vote Number		Funding	Original Budget	Roll-over Budget	Expenditure	Total	%
						Jan-15		
<b>Facility Management</b>								
Renovation of Offices	5	3040	00141	CRR	5,500,000		448,152.13	8
Renovation of Offices Stadium	5	3040	00151	CRR	1,000,000		811,383.41	81
Furniture and Office Equipment	5	3040	00161	CRR	800,000	37,384.23	321,202.11	40
Refurbishment of Civic Centre	5	3040	00171	CRR	8,500,000		0.00	0
					<b>15,800,000</b>	<b>0</b>	<b>37,384.23</b>	<b>10</b>
<b>Roads &amp; Stormwater</b>								
Rehabilitation of street in Polokwane West	5	3230	01011	CRR	0		0.00	
Rehabilitation of street in Polokwane East	5	3230	01021	CRR	0		0.00	
Rehabilitation of street in Mankweng and upgrading of storm water.	5	3230	01031	CRR	5,000,000		0.00	0
Rehabilitation of street in Seshego	5	3230	01041	CRR	0		0.00	
Rehabilitation of main arterial road	5	3230	01051	CRR	0		0.00	
Routine road maintenance	5	3230	01061	CRR	0		0.00	
Re-gravelling of rural roads	5	3230	01071	CRR	0		0.00	
Side walks maintenance	5	3230	01081	CRR	0		0.00	
Road Signage	5	3230	01091	CRR	1,000,000		384,684.30	38
Installation of traffic lights	5	3230	01101	CRR	500,000		0.00	0
Construction of low level bridges	5	3230	01111	CRR	1,000,000		0.00	0
Contribution to private development	5	3230	01121	CRR	3,975,000		3,529,672.40	89
Gravel Management System	5	3230	01131	CRR	225,000		220,002.04	98
Upgrading of arterial road Mamatsha	5	3230	01141	MIG	5,000,000		1,894,783.27	38
Upgrading of arterial road Makotpong	5	3230	01151	MIG	10,000,000	961,002.57	1,402,182.47	14
Upgrading of arterial road Khohloane	5	3230	01161	MIG	10,000,000		553,065.84	6
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	01171	MIG	10,000,000		1,736,893.86	17
Upgrading of Arterial road D977 (Silicon to Matobole)	5	3230	01181	MIG	17,000,000	174,637.68	5,267,744.90	31
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mthapo 17km)	5	3230	01191	MIG	10,000,000		2,362,265.99	24
Upgrading of arterial road Sebayeng to Mantheding	5	3230	01201	MIG	10,000,000	785,739.42	2,001,569.28	20
Upgrading of access road SDA 1 (Lethuli and Madiba)	5	3230	01211	MIG	10,000,000	699,173.58	2,568,687.06	26
Road to Rampheri	5	3230	01221	MIG	5,000,000		0.00	0
NDPG Projects	5	3230	01231	NDPG	5,000,000	904,808.09	904,808.09	18
					<b>103,700,000</b>	<b>0</b>	<b>3,525,361.34</b>	<b>22</b>
<b>Sanitation</b>								
Upgrading of laboratory	5	3335	00271	CRR	1,600,000		0.00	0
Upgrading of Oxidation ponds	5	3335	00281	CRR	1,000,000		0.00	0
Extension 78 bulk reticulation	5	3335	00291	CRR	1,000,000		767,346.51	77
Sewer regional plant	5	3335	00301	CRR	500,000		0.00	0
<b>Total</b>					<b>4,100,000</b>	<b>0</b>	<b>0.00</b>	<b>19</b>
<b>Water Supply and reticulation</b>								
Mmotlong wa perikisi	5	3340	00901	CRR	3,000,000		0.00	0
Scada system boreholes	5	3340	00911	CRR	1,000,000		0.00	0
Extension 78 bulk reticulation	5	3340	00921	CRR	1,000,000		1,000,000.00	100
Upgrading of water reticulation in City cluster	5	3340	00931	CRR	6,000,000		0.00	0
Prepaid water meters	5	3340	00941	CRR	300,000		0.00	0
Roodepoort reservoir	5	3340	00951	CRR	0		0.00	0
Clock machines	5	3340	00961	CRR	700,000		0.00	0
Refurbishment of infrastructure	5	3340	00971	DWA	0		0.00	0

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Description	Vote Number			Funding	Original Budget	Roll-over Budget	Expenditure	Total	%
							Jan-15		
Mothapo RWS	5	3340	00981	MIG	10,000,000			1,923,162.44	19
Moleje East RWS	5	3340	00991	MIG	10,000,000			5,784,681.11	58
Moleje North RWS	5	3340	01001	MIG	2,000,000		168,791.74	967,537.25	48
Sebayeng/Dikgale RWS	5	3340	01011	MIG	12,000,000			0.00	0
Moleje South RWS	5	3340	01021	MIG	10,000,000			1,084,975.66	11
Houtrivier RWS	5	3340	01031	MIG	9,000,000		511,991.26	3,554,471.52	39
Chuene Maja RWS	5	3340	01041	MIG	15,000,000			0.00	0
Molepo RWS	5	3340	01051	MIG	10,000,000			2,841,048.09	28
Laastehoop RWS	5	3340	01061	MIG	3,000,000			1,762,306.96	59
Mankweng RWS	5	3340	01071	MIG	10,000,000			2,987,713.41	30
Boyne RWS	5	3340	01081	MIG	5,000,000			1,348,869.60	27
Segwasi RWS	5	3340	01091	MIG	2,000,000			148,682.39	7
Badimong RWS	5	3340	01101	MIG	12,000,000			0.00	0
					<b>122,000,000</b>	<b>0</b>	<b>680,783.00</b>	<b>23,403,448.43</b>	<b>19</b>
<b>Energy Services</b>									
Installation of Additional Cable from Sigma to Hospital sub (third cable)	5	3430	00441	CRR	4,000,000			0.00	0
Upgrade 800A Busbars to 1200A in Alpha 66KV Distribution substation	5	3430	00451	CRR	1,000,000			0.00	0
Build Bakone 66KV intake substation	5	3430	00461	CRR	1,000,000			0.00	0
Install fourth 20MVA transformer in Delta	5	3430	00481	CRR	0			0.00	
Build 66KV/11KV double circuit line from balcore	5	3430	00471	CRR	2,000,000			0.00	0
Plant and Equipment	5	3430	00491	CRR	800,000		17,760.00	102,258.95	13
High Mast & street lights	5	3440	00501	CRR	6,000,000			0.00	0
Demand Side Management (DSM)	5	3430	00511	EDSM	5,000,000			0.00	0
					<b>19,800,000</b>	<b>0</b>	<b>17,760.00</b>	<b>102,258.95</b>	<b>1</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</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			0.00	0
Development of Tom Naude Dam	5	4335	00161	CRR	0			0.00	
Development of Sterpark botanical garden	5	4335	00171	CRR	500,000			0.00	0
					<b>1,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Waste Management</b>									
Weighbridge landfill	5	4340	00081	CRR	800,000			0.00	0
Waste 6m3 skip containers	5	4340	00091	CRR	600,000			0.00	0
Rural transfer station(MIG)	5	4340		MIG	0			0.00	
240 Litre Bins	5	4340	00101	CRR	400,000			0.00	0
					<b>1,800,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>

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Description	Vote Number		Funding	Original Budget	Roll-over Budget	Expenditure	Total	%	
						Jan-15			
<b>Sport &amp; Recreation</b>									
Purchase of Grass Cutting equipment	5	4530	00141	CRR	700,000		0.00	0	
Upgrading of Seshego Stadium	5	4530	00151	CRR	7,000,000		91,250.00	1	
Rehabilitation of polokwane town pool	5	4530	00161	CRR	3,000,000		0.00	0	
Upgrading of Ga- Manamela Sport Field	5	4530	00171	MIG	2,000,000	13,649.69	13,649.69	1	
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00181	MIG	7,000,000	969,728.03	1,534,444.70	22	
Construction Mankweng Sport Complex	5	4530	00191	MIG	13,646,000		0.00	0	
Outdoor Sport facilities in all clusters	5	4530	00201	MIG	1,000,000	360,506.26	360,506.26	36	
Rehabilitation of Seshego Stadium	5	4530	00211	NLDTF	1,153,000		0.00	0	
Heating of Polokwane Olympic Pool	5	4530	00221	NLDTF	2,000,000		0.00	0	
Sport stadium in Ga-Maja	5	4530	00231	NLDTF	3,000,000		0.00	0	
					<b>40,499,000</b>	<b>0</b>	<b>1,343,883.98</b>	<b>1,999,850.65</b>	<b>5</b>
<b>Libraries</b>									
Books	5	4630	00031	CRR	400,000		161,990.94	40	
					<b>400,000</b>	<b>0</b>	<b>0.00</b>	<b>161,990.94</b>	<b>40</b>
<b>Museums</b>									
Exhibition: 2 decades of democracy Irish House	5	4640	00041	CRR	400,000		0.00	0	
Exhibition: Retrospective Art	5	4640	00051	CRR	400,000		0.00	0	
					<b>800,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Information Services</b>									
ICT Equipments	5	5210	00221	CRR	500,000		58,882.14	12	
Network Upgrade	5	5210	00231	CRR	2,000,000		0.00	0	
Development and Implementation of IT Strategy	5	5210	00241	CRR	2,000,000		0.00	0	
					<b>4,500,000</b>	<b>0</b>	<b>0.00</b>	<b>58,882.14</b>	<b>1</b>
<b>Secretariat &amp; Records</b>									
Records filing cabinets	5	5510	00021	CRR	1,000,000		0.00	0	
					<b>1,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>City Planning</b>									
Integrated GIS System	5	6110	00031	CRR	1,300,000		0.00	0	
					<b>1,300,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Transport Operations (IPRTS)</b>									
IPRTS Project support and planning	5	6160	00031	PTISG	60,000,000		0.00	0	
Project management services		6160		PTISG			0.00		
Transport system and operational planning		6160		PTISG			0.00		
Office administration and support		6160		PTISG			0.00		
Marketing and Communication Services		6160		PTISG			0.00		
Business and Financial Planning		6160		PTISG			0.00		
Industry Transition and Advisory		6160		PTISG			0.00		
IPRTS Infrastructure implementation	5	6160	00041	PTISG	140,000,000		0.00	0	
NMT Infrastructure programme		6160		PTISG			0.00		
IPRTS CBD Route upgrading and Rehabilitation		6160		PTISG			0.00		
IPRTS Seshego Route upgrading and Rehabilitation		6160		PTISG			0.00		
IPRTS Moleletje Route upgrading and Rehabilitation		6160		PTISG			0.00		
IPRTS Trunk Route upgrading and Rehabilitation		6160		PTISG			0.00		
Bus specification and procurement		6160		PTISG			0.00		
IPRTS support Systems (AFM ,ITS,etc)		6160		PTISG			0.00		
					<b>200,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>

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Description	Vote Number		Funding	Original Budget	Roll-over Budget	Expenditure	Total	%	
						Jan-15			
<b>Housing &amp; Building Inspections</b>									
Plan Scanner (Electronic Approval of Building Plans)	5	6310	00021	CRR	550,000		0.00	0	
					<b>550,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	
<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</b>	<b>302,660.63</b>	<b>30</b>	
<b>TOTAL EXPENDITURE NEW PROJECTS</b>					<b>518,749,000</b>	<b>0</b>	<b>5,605,172.55</b>	<b>10</b>	
<b>Funding Sources</b>									
Municipal Infrastructure Grant (MIG)				MIG	220,646,000	0	4,645,220.23	19	
Electricity Demand Side Management (EDSM)				EDSM	5,000,000	0	0.00	0	
Neighbourhood Dev Partnership Grant				NDPG	5,000,000	0	904,808.09	18	
Public Transport Infrastructure System Grant (PTIG)				PTISG	200,000,000	0	0.00	0	
<b>Total DoRA Allocations</b>					<b>430,646,000</b>	<b>0</b>	<b>5,550,028.32</b>	<b>10</b>	
<b>Public Contributions</b>					NLDTF	6,153,000	0	0.00	0
<b>Own Funds</b>					CRR	81,950,000	0	55,144.23	10
<b>TOTAL NEW PROJECTS</b>					<b>518,749,000</b>	<b>0</b>	<b>5,605,172.55</b>	<b>10</b>	
<b>ROLL OVER PROJECTS 2014/15</b>									
Description	Vote	No	Funding	Original Budget	Roll-over Budget	Expenditure Jan-15	Total	%	
<b>Facility Management</b>									
Renovation of Offices	5	3040	00111	CRR	0	480,190	0.00	0	
Renovation of Offices Stadium	5	3040	00121	CRR	0	2,587,380	262,291.21	10	
Furniture and Office Equipment	5	3040	00131	CRR	0	393,030	0.00	0	
					<b>0</b>	<b>3,460,600</b>	<b>0.00</b>	<b>8</b>	
<b>Road Transport Infrastructure Services</b>									
Arterial roads Makopong Phase 3	5	3230	00601	MIG		150,650	0.00	0	
Arterial roads Mamatsa Phase 4	5	3230	00611	MIG		820,110	256,210.91	31	
Ga - Mamphaka Phase 3	5	3230	00631	MIG		1,028,670	1,028,670.00	100	
Badimong Access roads	5	3230	00661	MIG		453,560	0.00	0	
Moleletje Cluster Upgrading of arterial road	5	3230	00671	MIG		2,046,660	0.00	0	
Planning & Construction for NMT along Nelson Mandela	5	3230	00871	DEA	0	1,928,000	0.00	0	
Upgrading of arterial road Mamatsa	5	3230	00911	MIG	0	3,214,170	463,603.04	83	
Upgrading of arterial road Makopong	5	3230	00921	MIG	0	5,444,260	5,436,918.82	100	
Upgrading of arterial road Khohloane	5	3230	00931	MIG	0	6,669,180	5,079,837.07	76	
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	00941	MIG	0	3,835,980	3,654,315.06	95	
Upgrading of Arterial road D977 (Silicon to Matobole)	5	3230	00951	MIG	0	5,047,200	48,783.58	96	
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mophapo 17km)	5	3230	00961	MIG	0	283,770	0.00	0	
Upgrading of arterial road Sebayeng to Mantheding	5	3230	00971	MIG	0	6,352,960	5,056,841.47	80	
Upgrading of access road SDA 1 (Lethuli and Madiba)	5	3230	00981	MIG	0	258,500	258,500.00	100	
Regravelling of Roads	5	3230	00771	CRR			0.00		
Construction of low level bridges	5	3230	00991	CRR	0	553,470	-176,717.13	57	
					<b>0</b>	<b>38,087,140</b>	<b>335,669.49</b>	<b>75</b>	
<b>Sanitation</b>									
Upgrading of laboratory	5	3330	00131	CRR		1,312,470	0.00	0	
<b>Total</b>					<b>0</b>	<b>1,312,470</b>	<b>0.00</b>	<b>0</b>	
<b>Water Supply and reticulation</b>									
Mophapo RWS	5	3340	00441	MIG	0	2,743,450	1,135,833.49	41	
Moleletje East RWS	5	3340	00451	MIG	0	7,126,370	3,675,775.71	52	
Moleletje South RWS	5	3340	00471	MIG	0	987,120	0.00	0	
Houtrivier RWS	5	3340	00481	MIG	0	345,490	0.00	0	
Chuene Maja RWS	5	3340	00491	MIG	0	230,450	0.00	0	

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Description	Vote Number			Funding	Original Budget	Roll-over Budget	Expenditure	Total	%
							Jan-15		
Molepo RWS	5	3340	00501	MIG	0	331,610		0.00	0
Laastehoop RWS	5	3340	00511	MIG	0	4,279,810	86,832.16	1,059,402.77	25
Mmotlong wa perikisi	5	3340	00521	MIG	0	7,443,480		0.00	0
Boyne RWS	5	3340	00541	MIG	0	52,400		0.00	0
Badimong RWS	5	3340	00561	MIG	0	64,030		0.00	0
Sebayeng/Dikgale RWS	5	3340	00571	MIG	0	5,106,480		2,298,680.45	45
Refurbishment of infrastructure	5	3340	00761	DWA	0	7,731,060		3,821,935.28	49
Mothapo RWS	5	3340	00771	MIG	0	2,650,110		2,592,745.71	98
Moleteje East RWS	5	3340	00781	MIG	0	4,241,290		4,241,290.00	100
Moleteje North RWS	5	3340	00791	MIG	0	146,080		26,430.39	18
Sebayeng/Dikgale RWS	5	3340	00801	MIG	0	8,037,190	169,924.53	7,402,996.90	92
Moleteje South RWS	5	3340	00811	MIG	0	1,719,100		1,719,100.00	100
Chuene Maja RWS	5	3340	00831	MIG	0	3,670,860		2,679,355.53	73
Molepo RWS	5	3340	00841	MIG	0	1,747,110	18,381.17	1,626,219.25	93
Laastehoop RWS	5	3340	00851	MIG	0	341,060		341,060.00	100
Mankweng RWS	5	3340	00861	MIG	0	6,752,090		4,963,659.82	74
Boyne RWS	5	3340	00871	MIG	0	1,762,040		1,005,960.38	57
Segwasi RWS	5	3340	00881	MIG	0	189,370		189,370.00	100
Badimong RWS	5	3340	00891	MIG	0	3,079,620	57,225.00	3,037,026.64	99
					0	70,777,670	332,362.86	41,816,842.32	59
<b>Energy Services</b>									
Demand Side Management Projects	5	3430	00411	EDSM	0	4,057,390	921,348.22	3,414,563.92	84
					0	4,057,390.00	921,348	3,414,563.92	84
<b>Disaster and Fire</b>									
Acquisition of fire Equipment	5	4230	00041	CRR	0	498,290		121,000.00	24
					0	498,290	0.00	121,000.00	24
<b>Environmental Mangement</b>									
Development of Tom Naude Dam	5	4335	00101	MIG	0	923,060		0.00	0
Development of Ext 44/71 park	5	4335	00111	MIG	0	4,000,000		0.00	0
Grass cutting equipment	5	4335	00131	CRR	0	781,170		588,158.00	75
					0	5,704,230	0.00	588,158.00	10
<b>Waste Management</b>									
Waste 6m3 skip containers	5	4340	00051	CRR	0	600,000		0.00	0
Connection of water and electrification of the guard house (Mankweng Transfer Station)	5	4340	00061	CRR	0	350,000		0.00	0
Rural transfer station	5	4340	00071	MIG	0	7,212,960		0.00	0
					0	8,162,960	0.00	0.00	0
<b>Sport &amp; Recreation</b>									
Purchase of Grass Cutting equipment	5	4530	00081	CRR	0	255,000		0.00	0
Upgrading of Ga- Manamela Sport Field	5	4530	00101	MIG	0	2,239,260		0.00	0
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00111	MIG	0	153,860		0.00	0
Construction Mankweng Sport Complex	5	4530	00121	MIG	0	5,783,340		2,661,868.30	46
Sebayeng Outdoor Sport facilities	5	4530	00131	MIG	0	1,000,000		124,801.00	12
					0	9,431,460	0.00	2,786,669.30	30
<b>Transport Operations</b>									
IRPTS Project	5	6160	00021	PTISG	0	111,917,690	10,283,230.65	75,715,990.38	68
					0	111,917,690	10,283,230.65	75,715,990.38	68
<b>Local Economic Development</b>									
Mankweng Taxi Rank and Hawkers Centre	5	6420	00121	CRR		108,770		108,766.54	100
						108,770	0.00	108,766.54	100
<b>TOTAL EXPENDITURE ROLL OVER PROJECTS</b>					0	253,518,670	11,872,611.22	153,386,277.24	61

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Description	Vote Number	Funding	Original Budget	Roll-over Budget	Expenditure		Total	%
					Jan-15			
<b>Funding Sources</b>								
Municipal Infrastructure Grant (MIG)		MIG	0	119,964,760	844,749.48	69,038,859.19	58	
Electricity Demand Side Management (EDSM)		EDSM	0	4,057,390	921,348.22	3,414,563.92	84	
Department of Water Affairs(DWA)		DWA	0	7,731,060	0.00	3,821,935.28	49	
Public Transport Infrastructure System Grant (PTIG)		PTISG	0	111,917,690	10,283,230.65	75,715,990.38	68	
<b>Total DoRA Allocations</b>			<b>0</b>	<b>243,670,900</b>	<b>12,049,328.35</b>	<b>151,991,348.77</b>	<b>62</b>	
<b>Public Contributions</b>								
		DEA	0	1,928,000	0.00	0.00	0	
<b>Own Funds</b>								
		CRR		7,919,770	-176,717.13	1,394,928.47	18	
<b>TOTAL ROLL OVER PROJECTS</b>				<b>253,518,670</b>	<b>11,872,611.22</b>	<b>153,386,277.24</b>	<b>61</b>	
<b>TOTAL EXPENDITURE ALL PROJECTS</b>								
			518,749,000	253,518,670	17,477,783.77	204,689,812.64	27	
<b>Funding Sources</b>								
Municipal Infrastructure Grant (MIG)		MIG	220,646,000	119,964,760	5,489,969.71	111,138,100.94	33	
Electricity Demand Side Management (EDSM)		EDSM	5,000,000	4,057,390	921,348.22	3,414,563.92	38	
Neighbourhood Dev Partnership Grant		NDPG	5,000,000	0	904,808.09	904,808.09	18	
Department of Water Affairs(DWA)		DWA	0	7,731,060	0.00	3,821,935.28	49	
Public Transport Infrastructure System Grant (PTIG)		PTISG	200,000,000	111,917,690	10,283,230.65	75,715,990.38	24	
<b>Total DoRA Allocations</b>			<b>430,646,000</b>	<b>243,670,900</b>	<b>17,599,356.67</b>	<b>194,995,398.61</b>	<b>29</b>	
<b>Public Contributions</b>								
National lottery Fund		NLDTF	6,153,000	0	0.00	0.00	0	
Dept Environmental Affairs/ KFW German Bank		DEA	0	1,928,000	0.00	0.00	0	
<b>Own Funds</b>								
		CRR	81,950,000	7,919,770	-121,572.90	9,694,414.03	11	
<b>TOTAL ALL PROJECTS</b>			<b>518,749,000</b>	<b>253,518,670</b>	<b>17,477,783.77</b>	<b>204,689,812.64</b>	<b>27</b>	

**GRANT REGISTER**

Grant	Total received	Total spend	%
Equitable share	332,353,000.00	223,829,428.58	67.35
Finance Management Grant	1,800,000.00	1,272,307.30	70.68
Mun Systems Improvement Grant	930,000.00	930,000.00	100.00
Mun Infrastructure Grant	242,400,000.00	127,238,776.16	33.62
Water Services Operating Subsidy Grant(o&m/sal)	0.00	0.00	
Water Services Operating Subsidy Grant(refurb)	0.00	3,821,935.28	49.44
Public Transport Infrastructure Grant	50,000,000.00	75,715,990.38	46.76
Extended publics work programme	1,584,000.00	1,584,000.00	100.00
Integrated National Electrification Programme	25,000,000.00	16,821,740.99	67.29
Energy Efficiency & Demand Management Grant	0.00	3,414,563.92	84.16
Neighbourhood Dev Partnership Grant	5,000,000.00	904,808.09	0.00
Infrastructure Skills Development	3,000,000.00	2,000,000.00	66.67
Sport & Recreation Grant	0.00	0.00	0.00
National Lottery	0.00	0.00	0.00
2014 Afr Nations Champ Host City Opex Grant	0.00	3,270,507.53	100.00
Dept Local Govt & Housing	0.00	0.00	0.00
Dept Environmental Affairs KFW German Bank	4,347,842.74	0.00	0.00
Local govt - housing accreditation	0.00	0.00	0.00
	<b>666,414,842.74</b>	<b>460,804,058.23</b>	<b>49.30</b>

Expenditure on IRPTS Projects				
Item	Vote No.	Budget	Expenditure	% Spent
2013/14 Rollover	56120 00211	111,219,000.00	44,715,700.00	40%
2014/15 Financial Year	56160 00021	200,000,000.00	31,000,290.00	16%
<b>Total</b>		<b>311,219,000.00</b>	<b>75,715,990.00</b>	<b>24%</b>