

30 April 2016

Monthly Budget Statement

NATURALLY PROGRESSIVE



**DIRECTORATE: BUDGET AND TREASURY OFFICE**

ITEM: 15

FILE REF: 4/1

**FINANCIAL REPORT FOR THE PERIOD ENDED 30 APRIL 2016.**

**Report of the Chief Financial Officer**

**Purpose**

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

**Strategic Objective**

To comply with MFMA priorities as well as MFMA implementation plan

**Background**

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

**Discussion**

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

For the reporting period ending 30 April 2016, the 10 working days reporting period expires on 16 May 2016. The Budget and Treasury Office has met the timelines for this reporting period.

**RECOMMEND**

That the report be noted.

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PART 1 – IN-YEAR REPORT

1.1 EXECUTIVE SUMMARY

The financial results for the period ending 30 April 2016 are summarised as follows:

Description	2014/15		Budget Year 2015/16				YTD variance	YTD variance %	Full Year Forecast
	Audit Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Financial Performance									
Total Revenue (excluding capital transfers and contributions)	1 972 127	2 404 463	2 478 616	1 217 742	1 845 659	2 055 513	(219 855)	-11%	2 478 616
Total Expenditure	2 646 286	2 288 560	2 321 970	190 143	1 891 118	1 934 975	(43 857)	-2%	2 321 970
Surplus/(Deficit)	(674 159)	115 903	156 646	(68 401)	(45 459)	130 538	(175 997)	-135%	156 646
Transfers recognised - capital	555 235	466 288	470 854	-	531 061	392 378	138 683	35%	470 854
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(118 924)	562 191	627 500	(68 401)	485 602	522 916	(37 314)	-7%	627 500

1.1.1 Revenue Performance

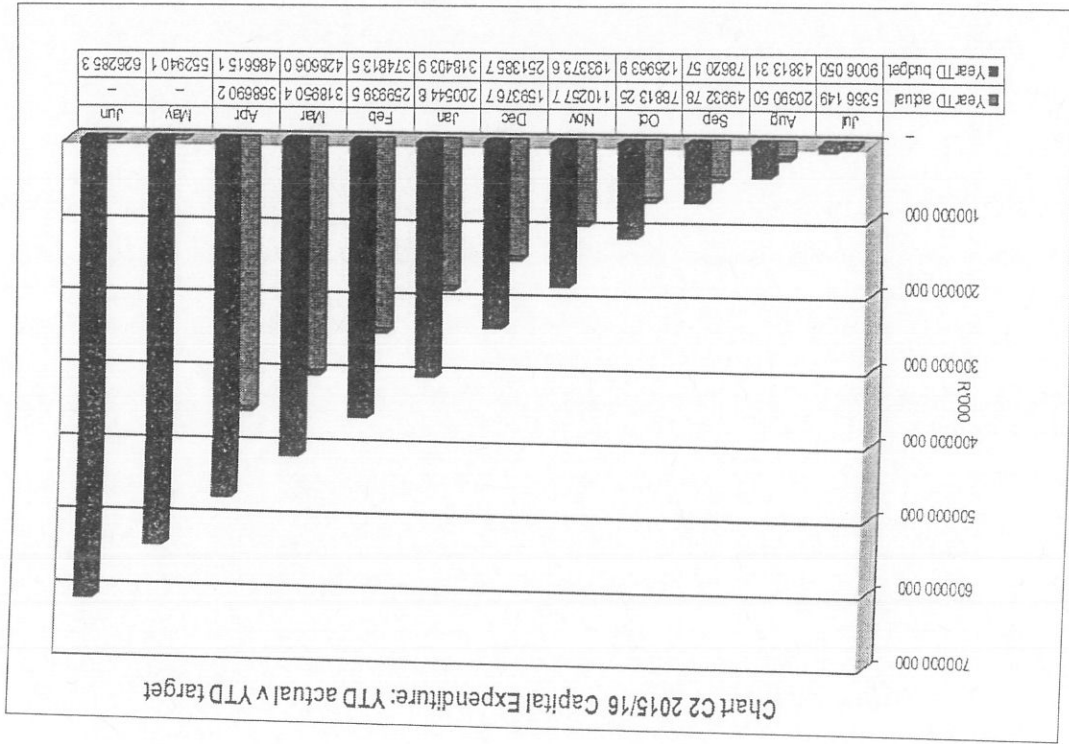
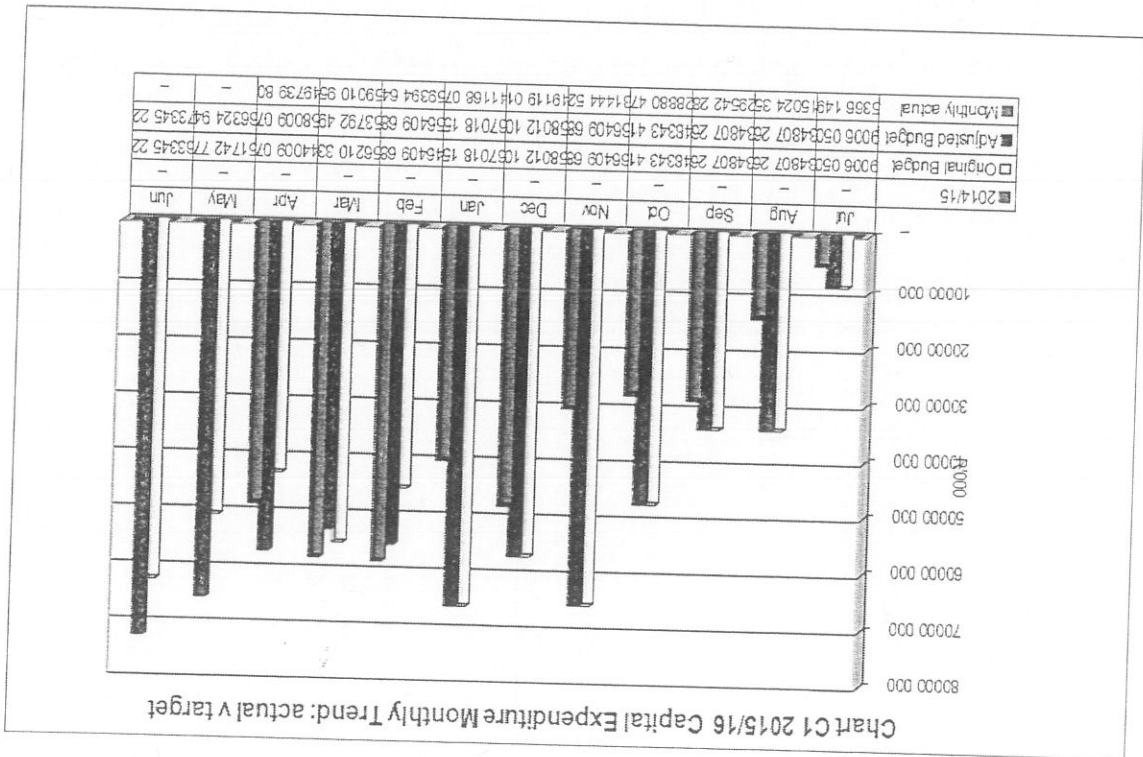
The approved budgeted revenue for 2015/2016 amounts to R 2 404 463 000 which increased to R 2 478 616 000 during Adjustment budget. Actual revenue billed year to date which includes operating grants and other direct income as at 30 April 2016 amounts R 1 845 658 682 (74%) of the current budget.

1.1.2 Expenditure performance

The approved budgeted expenditure for the year is R 2 288 560 000, which increased to R 2 321 970 000 in Adjustment Budget. Total expenditure year to date as at 30 April 2016 amounted to R 1 891 117 744.21 (81%) of the current budget.

1.1.3 Capital Performance

Approved capital budget for 2015/2016 amounts to R 580 121 000, which increased to R 626 285 336.00 in Adjustment Budget. Payments in respect of Capital Projects amounts to R 420 306 901 including VAT as at 30 April 2016. The expenditure is equals to 67% of the capital budget.



1.1.4 Transfer of funds

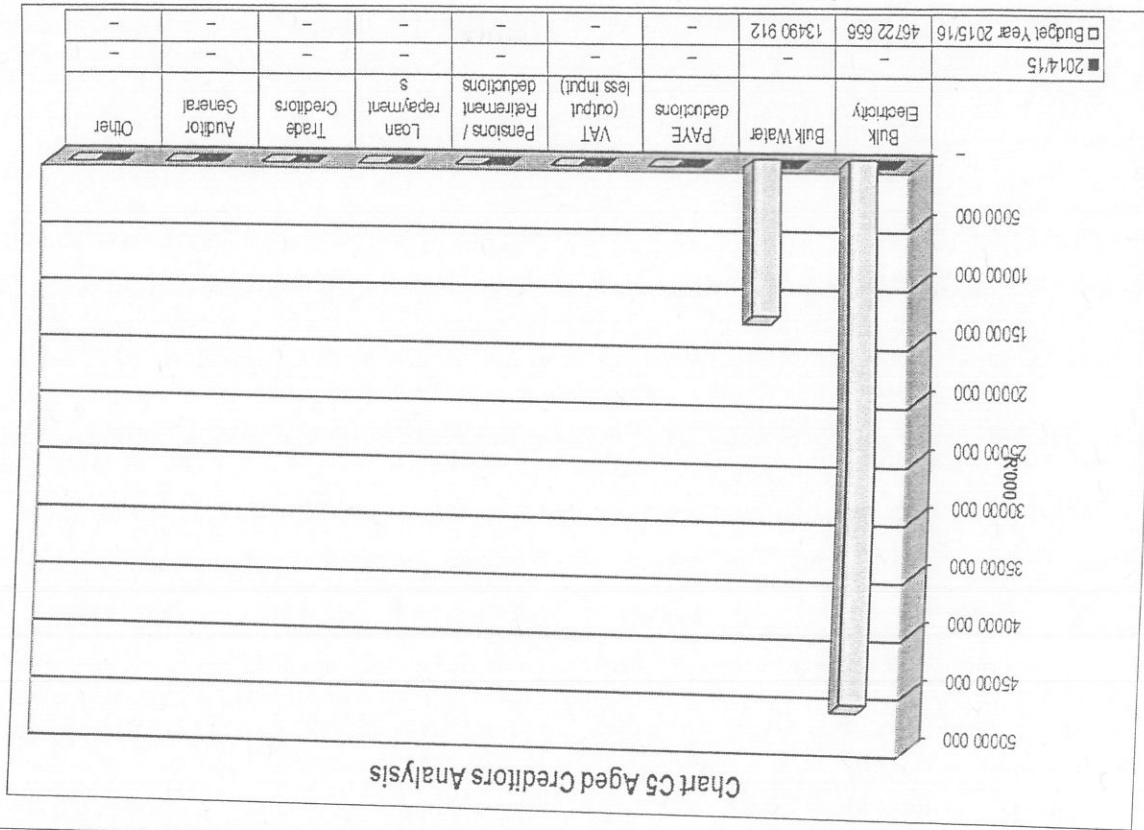
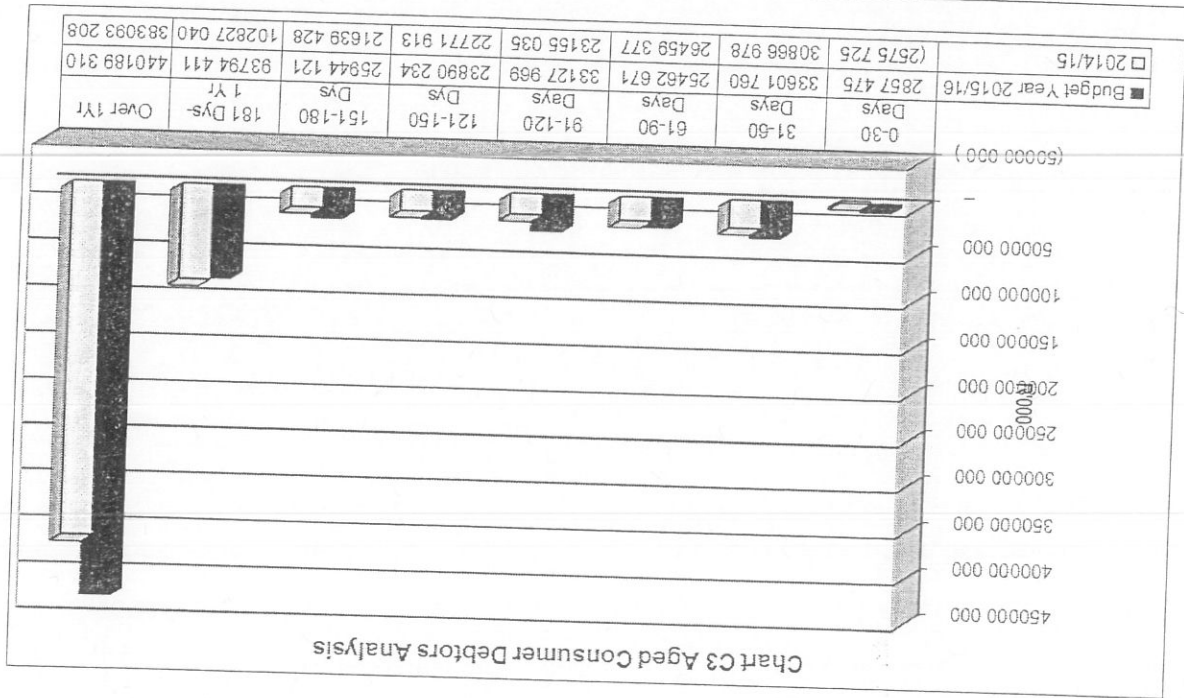
There following transfers of funds were made for the period ended 30 April 2016.

Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
CFO 01/04	Community Development	Cultural Service	Books and Periodicals	Subsistence & travelling	18 000
CFO 02/04	Community Development	Facility Management	Grounds and fences	Cleaning services	180 000
CFO 03/04	Community Services	Waste Management	Clean up action	Overtime	50 000
CFO 04/04	Community Development	Cultural Service	Awareness Campaign	Overtime	35 000
CFO 05/04	Community Services	Traffic and Licences	Subsistence & travelling	Overtime	5 000
			Office Machines	Overtime	11 000
			Cash Handling	Stress Material	18 000
			Cleaning services	Stress Material	16 000
			Plant & equipment	Stress Material	18 000
			Office Machines	Refreshment	5 000
CFO 06/04	Community Development	Cultural Service	Awareness Campaign	Overtime	4 000
			Postage & telegram	Refreshment	1 800
CFO 07/04	Community Services	Community Safety	Consultation fees	Overtime	1 985
			Overtime	Overtime	1 160
			Overtime Admin	Overtime	1 058
			Overtime Economic and	Subscription Fees	44 000
CFO 08/04	Planning & Economic Development	Economic Development	Marketing	Subsistence & travelling	200 000
CFO 09/04	Community Development	Sport & Recreation	Chemicals		50 000
			Plant & equipment		100 000
			Clean up action		30 000
			Awareness Campaign		10 000
			Stores & material		20 000
			Research & development		20 000
			Weed Control		20 000
			Roads & Streets		20 000
CFO 10/04	Community Services	Disaster and Fire Services		Overtime	3 600
CFO 11/04	Municipal Manager	Internal Audit	Audit Committee	Entertainment expense	3 600
MM 01/04	Corporate and Shared Services	ICT	Programming	Data Communication	340 000
				Data Communication	300 000
				Office Machines and	760 000
				Rental equipment	1 320 000

Reference Number	Directorate	SBU	Transfer from	Transfer to	Amount
MM03/04	Budget and Treasury	Budget and Treasury	Asset Verification		400 000
			Research and Development	Legal Expenses	400 000
			Consultation Fees		600 000
MM 04/04	Engineering Services	Roads & Stormwater	upgrading of Arterial Road in Park)	Upgrading of internal street in Mankweng area	800 000
			SDA 1 (Lehuli and Madiba		
			Upgrading of access road (17km)		700 000
			D4030 & D1809 (Nobody to		
			Lasethoop to Mochapo		
			upgrading of Arterial road		
			upgrading of Arterial Road in		
			Rampheri		
			NDPG Projects		800 000
			Ntsime to Seteng		800 000
			Semanya to Mabekeeng		250 000
			Incomplete road in Toront		250 000
			Sebayeng village (ring road)		250 000
			Chebung to Makweya		250 000
			Internal Street in Seshogo		250 000
			Zone 8		250 000
			Ramogana bus and Taxi		250 000
			roads		250 000
			Nshishane Road		250 000
			Excelsior Street in Mankweng		250 000
MM 04/05	Strategic Planning and Monitoring	Clusters		Subsistence and Travelling	10 000
MM 04/05	Evaluation				11 273 603
<b>Total Transfers</b>					

**1.1.5 External Loans and Instalments**  
 Council met all its obligations in terms of instalments. Outstanding loans amounted to R 195 262 802.99 on 30 April 2016. The next annuity payment is due on the 30<sup>th</sup> June 2016.

**1.1.6 Debtors**  
 Council debtor's book/ledger has a total balance of R 678 867 950.40 as at 30 April 2016, which includes current accounts

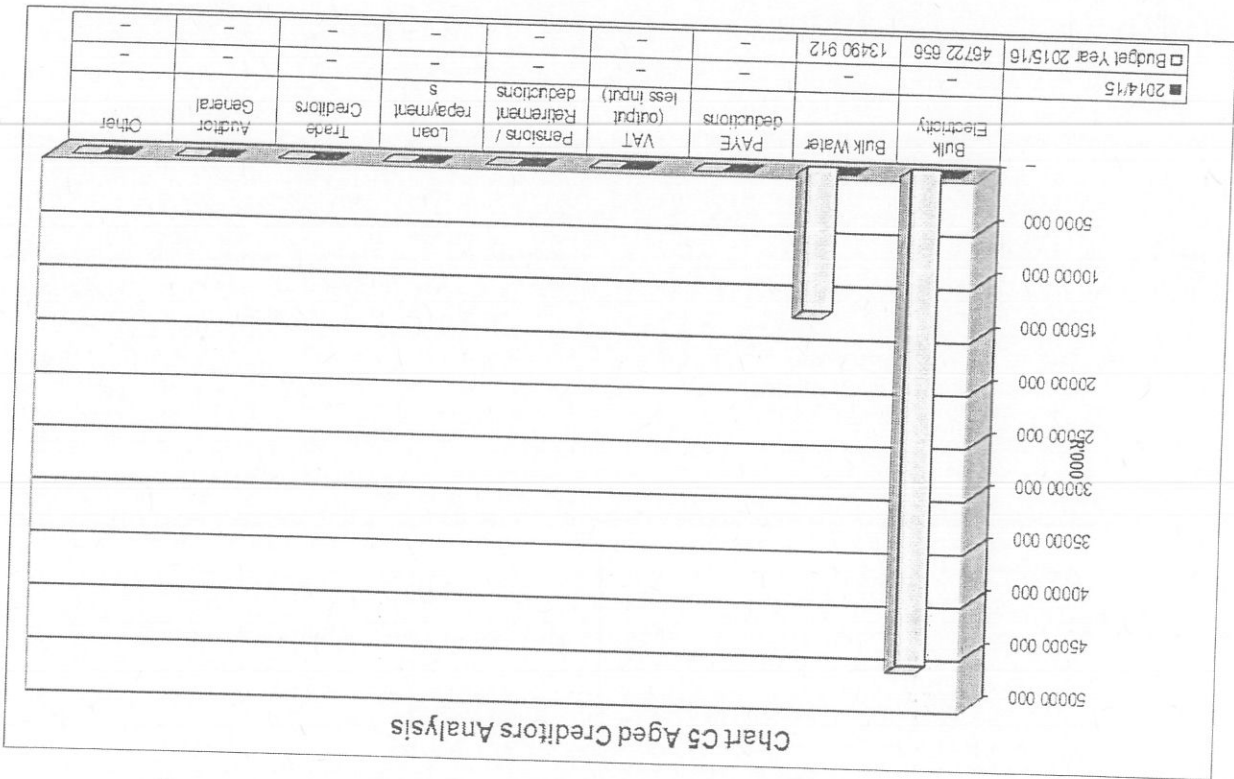




**1.1.7 Creditors**

Outstanding trade creditors amounted to R 60 213 568.32 at 30 April 2016. 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.

**Chart C5 Aged Creditors Analysis**



**1.1.8 Investments**

On 30 April 2016 Council had R 123 999 800.00 of investments at an average rate of 5.75% per annum and the Grants account had a closing balance of R 23 053 786.57. Not all unspent grants are kept in the Grants account. The municipality has opted to invest some of the funds in order to earn higher interest.

1.1.9 Councillor and Staff Benefits

Employee benefits breakdown for the month ended 30 April 2016 are as follows:

Councillors (Political Office Bearers)

Description	April	Ytd Actual
Basic salary and wages	1 441 373.41	14 428 739.60
Pension Fund	176 380.91	1 802 805.09
Medical Aid	47 987.14	434 829.75
Motor Vehicle Allowance	408 914.99	4 079 794.46
Cell phone	160 643.48	1 465 624.56
<b>Total</b>	<b>2 235 299.93</b>	<b>22 211 793.46</b>

Directors

Description	April	Ytd Actual
Basic Salaries and Wages	417 650.79	5 909 820.14
Pension Fund and UIF Contributions	71 959.85	759 264.70
Medical Aid Contributions	11 067.20	198 159.04
Motor Vehicle Allowance	65 000.00	870 000.00
Other benefits and allowances	486 879.58	2 385 145.90
Lumpsum	1 107 370.00	1 107 370.00
<b>Total</b>	<b>2 101 786.85</b>	<b>11 737 673.37</b>

Municipal Staff

Description	April	Ytd Actual
Basic Salaries and Wages	28 951 164.18	284 632 491.59
Pension Fund and UIF Contributions	5 797 319.71	55 911 079.26
Medical Aid Contributions	1 966 515.77	18 081 602.29
Housing Allowances	192 734.00	2 086 286.00
Other benefits and allowances	2 576 654.22	16 207 038.94
<b>Total</b>	<b>48 430 918.28</b>	<b>466 034 965.10</b>

Overtime Breakdown per Directorate

Vote Description	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD Budget	% Spent
Vote 1 - Council	148 070	92 000	92 000	12 551	170 074	76 667	185%
Vote 2 - Office of the Municipal Manager	33 190	2 000	2 000	-	1 972	1 667	99%
Vote 3 - Strategic Planning Monitoring and Evaluation	47 980	35 000	35 000	-	-	29 167	0%
Vote 4 - Engineering Services	21 607 855	16 301 000	17 081 000	2 352 940	19 670 085	14 234 167	115%
Vote 5 - Community Services	15 281 390	13 126 000	14 271 000	2 007 162	13 533 023	11 892 500	95%
Vote 6 - Community Development	2 427 753	2 361 000	3 091 000	146 718	2 773 663	2 575 833	90%
Vote 7 - Corporate and Shared Services	1 394 188	920 000	1 615 000	23 630	1 324 869	1 345 833	82%
Vote 8 - Planning and Economic Development	620 565	291 000	811 000	20 023	605 670	675 833	75%
Vote 9 - Budget and Treasury	1 110 404	1 027 000	1 027 000	70 795	834 524	855 833	81%
Vote 10 - Transport Operations	5 701	7 000	7 000	-	-	5 833	0%
Total	42 677 095	34 162 000	38 032 000	4 633 819	38 913 881	31 693 333	91%

In-year budget statement tables

2.1 Table C1: Monthly budget statement summary

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

Description	2014/15		Budget Year 2015/16					Financial Performance
	Audit	Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	
Property rates	266 187	332 477	314 000	24 395	242 913	261 667	(18 754)	-7%
Service charges	927 229	1 171 106	1 171 106	88 238	960 222	975 922	(15 700)	-2%
Investment revenue	35 721	31 000	37 000	1 751	20 534	30 833	(10 300)	-33%
Transfers recognised - operational	547 555	678 860	678 860	-	534 916	565 717	(30 801)	-5%
Other own revenue	205 435	191 020	277 650	7 359	87 074	231 375	(144 300)	-52%
Total Revenue (excluding capital transfers and contributions)	1 972 127	2 404 463	2 478 616	121 742	1 845 659	2 065 513	(219 855)	-11%
Employee costs	520 316	571 451	571 431	48 431	466 035	476 193	(10 158)	-2%
Remuneration of Councilors	25 406	25 780	25 780	2 235	22 212	21 483	729	3%
Depreciation & asset impairment	542 900	205 000	205 000	17 083	170 833	170 833	-	-
Finance charges	38 371	37 000	37 000	-	11 487	30 833	(19 346)	-53%
Materials and bulk purchases	838 288	944 520	966 853	66 191	758 902	797 377	(38 476)	-5%
Transfers and grants	6 740	6 480	17 180	40	10 980	14 317	(3 337)	-23%
Other expenditure	674 266	498 329	508 727	54 163	450 699	428 939	26 730	6%
Total Expenditure	2 646 286	2 288 560	2 321 970	190 143	1 891 118	1 834 975	(43 857)	-2%
Surplus/(Deficit)	(674 159)	115 903	156 646	(68 401)	(45 459)	130 538	(175 997)	-135%
Transfers recognised - capital	555 235	466 288	470 854	-	531 051	302 378	158 683	33%
Surplus/(Deficit) after capital transfers & contributions	(118 924)	582 191	627 500	(68 401)	485 602	522 916	(37 314)	-7%
Capital expenditure & funds sources	609 048	580 121	626 285	49 740	368 690	521 904	(153 214)	-29%
Capital transfers recognised	558 032	447 545	470 854	44 245	294 100	392 378	(98 278)	-25%
Public contributions & donations	-	-	3 356	70	2 149	2 796	(647)	-23%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	51 016	132 576	152 076	5 425	72 441	126 730	(54 289)	-43%
Total sources of capital funds	609 048	580 121	626 285	49 740	368 690	521 904	(153 214)	-29%
Financial position								
Total current assets	769 858	887 577	396 549		943 553			
Total non current assets	9 267 452	8 232 979	8 336 660		9 746 473			
Total current liabilities	688 271	867 080	654 389		472 315			
Total non current liabilities	487 756	442 135	442 135		542 331			
Community wealth/Equity	8 881 293	7 821 341	7 636 885		9 675 380			
Cash flows								
Net cash from (used) operating	455 248	692 942	477 270	(50 158)	329 505	357 952	28 448	8%
Net cash from (used) investing	9 957	(558 581)	(601 258)	(49 739)	(453 513)	(450 944)	2 569	-1%
Net cash from (used) financing	(56 636)	(56 100)	(56 100)	327	27 749	(42 075)	(69 824)	166%
Cash/cash equivalents at the month/year end	831 128	315 252	142 875	-	292 456	187 897	(104 558)	-56%
Debtors & creditors analysis								
0-30 Days								
31-60 Days								
61-90 Days								
91-120 Days								
121-150 Days								
151-180 Days								
181 DYS-1 Yr								
Over 1Yr								
Total								
Debtors Age Analysis								
Total By Income Source	2 857	33 602	25 463	33 128	23 890	25 944	93 794	440 189
Creditors Age Analysis								
Total Creditors	60 214	-	-	-	-	-	-	60 214

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	Budget Year 2015/16					2014/15		R thousands	Revenue - Standard
	Audit	Original	Adjusted	Monthly	YearTD	YearTD	Outcome		
	Budget	Budget	Budget	actual	actual	actual	Budget		
Governance and administration	1 540 298	1 585 783	1 665 836	34 914	1 418 818	1 388 197	30 621	2%	1 665 836
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	430 100	437 285	397 410	34 717	350 261	331 175	19 085	6%	397 410
Corporate services	1 110 198	1 148 498	1 268 426	197	1 068 557	1 057 022	11 536	1%	1 268 426
Community and public safety	16 959	38 917	37 582	445	9 539	31 818	(21 779)	-70%	37 582
Community and social services	2 041	2 731	2 552	121	1 440	2 126	(686)	-32%	2 552
Sport and recreation	4 639	16 848	15 692	87	4 747	13 077	(8 330)	-64%	15 692
Public safety	10 268	17 175	17 175	237	3 343	14 312	(10 969)	-77%	17 175
Housing	11	44	44	1	9	37	(27)	-74%	44
Health	-	2 120	2 120	-	-	1 767	(1 767)	-100%	2 120
Economic and environmental services	41 546	72 906	72 907	2 165	27 697	60 756	(33 059)	-54%	72 907
Electricity	597 557	793 881	793 881	63 450	628 869	661 401	(32 532)	-5%	793 881
Waste management	58 687	65 083	65 083	5 333	54 130	54 236	(105)	0%	65 083
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2 527 362	2 870 751	2 949 470	125 766	2 416 832	2 457 892	(41 060)	-2%	2 949 470
Governance and administration	734 835	512 186	526 212	47 809	466 870	438 510	28 360	6%	526 212
Executive and council	194 147	107 555	118 255	6 873	93 206	98 545	(5 340)	-5%	118 255
Budget and treasury office	159 161	154 429	136 886	12 846	129 043	114 072	14 971	13%	136 886
Corporate services	381 527	250 203	271 071	28 089	244 621	225 893	18 728	8%	271 071
Community and public safety	348 973	348 556	354 045	27 685	228 337	295 037	(66 700)	-23%	354 045
Economic and environmental services	356 484	188 962	203 972	9 718	94 123	169 977	(75 853)	-45%	203 972
Planning and development	60 198	88 598	91 183	4 372	39 712	75 986	(36 274)	-48%	91 183
Road transport	288 109	90 274	102 870	4 714	48 059	85 725	(37 666)	-44%	102 870
Environmental protection	8 177	10 090	9 919	632	6 352	8 266	(1 914)	-23%	9 919
Trading services	1 198 277	1 238 856	1 237 741	86 781	925 092	1 031 451	(106 359)	-10%	1 237 741
Electricity	682 887	792 180	789 940	53 784	620 308	658 283	(37 975)	-6%	789 940
Water	315 983	295 409	292 929	19 884	208 881	244 107	(35 227)	-14%	292 929
Waste water management	133 399	86 368	89 550	7 349	46 645	74 625	(27 980)	-37%	89 550
Waste management	66 007	64 900	65 322	5 763	49 258	54 435	(5 177)	-10%	65 322
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	2 638 568	2 288 560	2 321 970	171 993	1 714 422	1 934 975	(220 553)	-11%	2 321 970
Surplus/ (Deficit) for the year	(111 206)	582 191	627 500	(46 227)	702 410	522 917	179 494	34%	627 500

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	2014/15		Budget Year 2015/16				YTD variance	YTD variance %	Full Year Forecast
	Audit Outcome	Budget	Original Budget	Adjusted Budget	Monthly actual	YearTD actual			
Revenue by Vote	931 181	1 108 274	1 108 274	82 998	906 978	923 562	(16 584)	-1.8%	1 108 274
Vote 4 - Engineering Services									
Vote 5 - Community Services	96 057	113 590	113 591	6 662	74 123	94 659	(20 536)	-21.7%	113 591
Vote 6 - Community Development	5 146	18 344	17 188	147	5 507	14 323	(8 816)	-61.6%	17 188
Vote 7 - Corporate and Shared Services	318	4 779	4 479	176	1 241	3 733	(2 491)	-56.7%	4 479
Vote 8 - Planning and Economic Development	15 147	44 608	44 608	1 046	11 426	37 174	(25 748)	-69.3%	44 608
Vote 9 - Budget and Treasury	1 479 513	1 581 456	1 661 330	34 737	1 417 557	1 384 442	33 116	2.4%	1 661 330
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2 527 362	2 870 751	2 949 470	125 766	2 416 832	2 457 892	(41 060)	-1.7%	2 949 470
Expenditure by Vote									
Vote 1 - COUNCIL	206 914	126 741	136 265	8 681	108 750	113 554	(4 804)	-4.2%	136 265
Vote 2 - Office of the Municipal Manager	19 493	24 184	27 697	1 303	15 361	23 081	(7 720)	-33.4%	27 697
Vote 3 - Strategic Planning Monitoring and Evaluation	19 024	23 457	23 641	2 144	18 796	19 701	(905)	-4.6%	23 641
Vote 4 - Engineering Services	1 358 336	1 242 835	1 252 525	83 737	911 193	1 043 771	(132 578)	-12.7%	1 252 525
Vote 5 - Community Services	228 698	287 774	288 220	25 153	219 504	240 183	(20 679)	-8.6%	288 220
Vote 6 - Community Development	191 664	178 040	182 812	12 773	96 112	152 344	(56 231)	-36.9%	182 812
Vote 7 - Corporate and Shared Services	181 924	151 665	154 646	18 907	154 966	128 054	26 912	21.0%	154 646
Vote 8 - Planning and Economic Development	58 171	82 313	83 121	3 615	36 801	69 267	(32 467)	-46.9%	83 121
Vote 9 - Budget and Treasury	316 012	154 439	155 826	14 005	142 149	129 855	12 293	9.5%	155 826
Vote 10 - Transport Operations	58 341	17 103	17 217	1 675	10 791	14 347	(3 556)	-24.8%	17 217
Total Expenditure by Vote	2 638 568	2 288 560	2 321 970	(46 227)	1 714 993	1 714 422	1 934 157	-11.4%	2 321 970
Surplus/ (Deficit) for the year	(111 206)	582 191	627 500	(46 227)	702 410	523 734	1 78 676	34.1%	627 500

Table C2 and C3 does not include Debt Impairment and Depreciation

- Finance charges was paid in December 2015, next payment will be done in June 2016.
- 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	2014/15		Budget Year 2015/2016		R thousands		Revenue By Source	
	Audited	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
Property rates	256 187	332 477	314 000	24 395	242 913	261 667	(18 754)	-7%
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	597 527	793 523	793 523	63 446	628 820	661 269	(32 450)	-5%
Service charges - water revenue	223 249	258 995	258 995	15 545	232 812	215 829	16 983	8%
Service charges - sanitation revenue	49 085	55 326	55 326	3 915	44 967	46 105	(1 138)	-2%
Service charges - refuse revenue	57 388	63 262	63 262	5 333	53 623	52 718	905	2%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 974	21 221	19 221	554	9 425	16 017	(6 592)	-41%
Interest earned - external investments	35 721	31 000	37 000	1 751	20 534	30 833	(10 300)	-33%
Interest earned - outstanding debtors	45 798	31 800	25 800	4 501	45 272	21 500	23 772	111%
Dividends received	-	-	-	-	-	-	-	-
Fines	9 846	13 726	13 726	245	3 100	11 438	(8 339)	-73%
Licences and permits	9 196	9 569	9 570	554	6 565	7 975	(1 410)	-18%
Agency services	15 608	16 596	16 596	79	6 745	13 830	(7 084)	-51%
Transfers recognised - operational	547 555	678 860	678 860	-	534 916	565 717	(30 801)	-5%
Other revenue	89 817	67 909	162 538	1 426	15 981	135 448	(119 467)	-88%
Gains on disposal of PPE	22 196	30 200	30 200	-	(14)	25 167	(25 181)	-100%
Total Revenue (excluding capital transfers and contributions)	1 972 127	2 404 463	2 478 616	121 742	1 845 659	2 065 513	(219 855)	-11%
Employee related costs	520 316	571 451	571 431	48 431	466 035	476 193	(10 158)	-2%
Remuneration of councillors	25 406	25 780	25 780	2 235	22 212	21 483	729	3%
Debt impairment	138 132	50 000	50 000	4 167	41 667	170 833	-	-
Depreciation & asset impairment	542 900	205 000	205 000	17 083	170 833	170 833	-	-
Finance charges	38 371	37 000	37 000	-	11 487	30 833	(19 345)	-63%
Bulk purchases	674 895	767 000	755 500	52 881	608 943	629 583	(20 640)	-3%
Other materials	163 393	177 520	201 353	15 309	149 958	167 794	(17 836)	-11%
Contracted services	68 511	87 245	86 130	4 717	50 368	71 775	(21 407)	-30%
Transfers and grants	6 740	6 480	17 180	40	10 980	14 317	(3 337)	-23%
Other expenditure	428 155	361 064	372 597	45 279	358 634	310 497	48 136	16%
Loss on disposal of PPE	39 467	-	-	-	-	-	-	-
Total Expenditure	2 646 286	2 288 560	2 321 970	190 143	1 891 118	1 934 975	(43 857)	-2%
Surplus/(Deficit)	(674 159)	115 903	156 646	(68 401)	(45 459)	130 538	(175 997)	(0)
Transfers recognised - capital	555 235	466 288	470 854	-	531 061	392 378	138 683	0
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(118 924)	582 191	627 500	(68 401)	485 602	522 916	-	627 500

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	Budget Year				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Pre-Audit Outcome	Original Budget	Adjusted Budget	Monthly actual					
Vote 1 - COUNCL	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	1 200	906	-	906	755	151	20%	906	
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	
Vote 4 - Engineering Services	266 278	309 249	327 256	23 378	188 782	272 713	(83 931)	-31%	327 256
Vote 5 - Community Services	9 163	18 633	14 108	990	7 251	11 756	(4 506)	-38%	14 108
Vote 6 - Community Development	49 934	68 300	75 386	6 095	40 526	62 822	(22 295)	-35%	75 386
Vote 7 - Corporate and Shared Services	5 013	5 000	4 272	-	629	3 560	(2 931)	-82%	4 272
Vote 8 - Planning and Economic Development	109	3 000	3 000	-	2 144	2 500	(356)	-14%	3 000
Vote 9 - Budget and Treasury	896	5 000	5 000	333	3 704	4 167	(463)	-11%	5 000
Vote 10 - Transport Operations	277 656	169 689	196 357	18 944	124 749	163 631	(38 882)	-24%	196 357
Total Capital Expenditure	609 048	580 121	626 285	49 740	368 690	521 904	(153 215)	-29%	626 285
Capital Expenditure - Standard Classification	20 662	30 700	30 306	2 430	11 401	25 255	(13 854)	-55%	30 306
Executive and council	-	1 200	906	-	906	755	151	20%	906
Budget and treasury office	895	5 000	5 000	333	3 704	4 167	(463)	-11%	5 000
Corporate services	19 756	24 500	24 400	2 097	6 791	20 333	(13 543)	-67%	24 400
Community and public safety	39 768	59 183	58 713	4 987	37 871	48 928	(11 057)	-22%	58 713
Community and social services	4 860	6 100	7 507	771	2 542	6 256	(3 715)	-59%	7 507
Sport and recreation	34 687	45 500	47 593	4 216	35 044	39 660	(4 616)	-12%	47 593
Public safety	221	6 000	3 030	-	285	2 525	(2 240)	-89%	3 030
Housing	-	-	-	-	-	-	-	-	-
Health	-	583	583	-	-	486	(486)	-100%	583
Economic and environmental services	398 065	299 938	315 568	28 769	201 039	167 532	33 506	20%	315 568
Planning and development	109	3 000	4 000	-	2 144	1 786	357	20%	4 000
Road transport	397 956	296 938	311 568	28 769	198 895	165 746	33 149	20%	311 568
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	150 553	190 300	221 698	13 554	118 380	184 749	(66 369)	-36%	221 698
Electricity	13 159	14 800	11 750	457	1 576	9 792	(8 215)	-84%	11 750
Water	130 295	171 000	206 804	13 096	112 488	172 336	(59 848)	-35%	206 804
Waste water management	2 524	500	595	571	3 745	466	75	15%	595
Waste management	4 575	4 000	2 549	-	-	2 124	1 620	76%	2 549
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	609 048	580 121	626 285	49 740	368 690	426 463	(57 773)	-14%	626 285
Funded by:									
National Government	555 235	447 545	470 854	44 245	294 100	392 378	(98 278)	-25%	470 854
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 797	-	-	-	-	-	-	-	-
Transfers recognised - capital	558 032	447 545	470 854	44 245	294 100	392 378	(98 278)	-25%	470 854
Public contributions & donations	-	-	3 356	70	2 149	2 796	(647)	-23%	3 356
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	51 016	132 576	152 076	5 425	72 441	126 730	(54 289)	-43%	152 076
Total Capital Funding	609 048	580 121	626 285	49 740	368 690	521 904	(153 214)	-29%	626 285



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	R thousands			
	Audit Outcome	Original Budget	Adjusted Budget	YearTD actual
	2014/2015	Budget Year 2015/2016		
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	322 963	85 000	85 000	292 843
Call investment deposits		330 000	80 000	65 001
Consumer debtors	372 359	364 198	123 170	485 168
Other debtors	14 278	47 000	47 000	54 656
Current portion of long-term receivables	24 044	6 379	6 379	-
Inventory	36 214	55 000	55 000	45 886
<b>Total current assets</b>				
	769 858	887 577	396 549	943 553
<b>Non current assets</b>				
Long-term receivables	376	5 593	5 593	6 039
Investments	59 001	59 000	59 000	59 000
Investment property	617 158	544 472	544 472	617 158
Investments in Associate		-	-	-
Property, plant and equipment	8 589 553	7 591 559	7 687 023	9 038 424
Agricultural		-	-	-
Biological assets	14 278	16 633	16 633	14 278
Intangible assets	2 508	12 049	12 049	11 575
Other non-current assets	4 588	3 672	3 672	-
<b>Total non current assets</b>				
	9 287 462	8 232 979	8 336 660	9 746 473
<b>TOTAL ASSETS</b>				
	10 057 320	9 120 556	8 733 209	10 690 027
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Bank overdraft				
Borrowing				
Consumer deposits	72 843	71 792	71 792	71 792
Trade and other payables	67 612	65 288	65 288	68 810
Provisions	547 816	720 000	517 309	331 713
<b>Total current liabilities</b>				
	688 271	857 080	654 389	472 315
<b>Non current liabilities</b>				
Borrowing				
Provisions	243 043	237 296	237 296	268 356
Total non current liabilities	244 713	204 839	204 839	273 976
<b>Total liabilities</b>				
	933 044	1 061 919	859 228	746 291
<b>NET ASSETS</b>				
	1 176 027	1 299 215	1 096 524	1 014 646
<b>COMMUNITY WEALTH/EQUITY</b>				
Accumulated Surplus/(Deficit)	5 487 161	6 092 207	5 917 945	6 288 204
Reserves	3 394 132	1 729 134	1 718 740	3 387 176
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>				
	8 881 293	7 821 341	7 636 685	9 675 380

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	R thousands					YTD variance	YTD variance %	Forecast Full Year
	Audit Outcome	Budget	Adjusted Budget	Monthly actual	YTD actual			
Budget Year 2015/16								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
Receipts	1 200 642	1 434 802	1 324 310	159 811	1 913 662	993 232	920 430	93%
Ratepayers and other								
Government - operating	547 555	679 560	522 860		390 918	392 145	(1 227)	0%
Government - capital	555 235	455 588	432 711		516 365	324 533	191 662	59%
Interest	35 721	58 404	58 404	6 127	55 690	43 803	11 887	27%
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(1 838 794)	(1 901 932)	(1 806 835)	(216 057)	(2 524 682)	(1 355 126)	1 169 556	-86%
Finance charges	(38 371)	(37 000)	(37 000)		(11 487)	(27 750)	(16 263)	59%
Transfers and Grants	(6 740)	(6 480)	(17 180)	(40)	(10 980)	(12 885)	(1 905)	15%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>455 248</b>	<b>692 942</b>	<b>477 270</b>	<b>(50 158)</b>	<b>329 505</b>	<b>357 952</b>	<b>28 448</b>	<b>8%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Receipts								
Proceeds on disposal of PPE	21 140	21 140	400	1	15 855	300	(15 855)	-100%
Decrease (increase) in non-current debtors	400	400	400		29		(271)	-90%
Decrease (increase) other non-current receivables	-	-	-		-	-	-	-
Decrease (increase) in non-current investments	9 957	-	-		-	-	-	-
Payments								
Capital assets	-	(580 121)	(622 798)	(49 740)	(453 542)	(467 099)	(13 557)	3%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>9 957</b>	<b>(558 581)</b>	<b>(601 258)</b>	<b>(49 739)</b>	<b>(453 513)</b>	<b>(450 944)</b>	<b>2 569</b>	<b>-1%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
Receipts								
Short term loans	-	-	-		-	-	-	-
Borrowing long term/refinancing	-	-	-		42 800		42 800	
Increase (decrease) in consumer deposits	1 962	2 000	2 000	327	3 487	1 500	1 987	132%
Payments								
Repayment of borrowing	(58 598)	(58 100)	(58 100)	-	(18 538)	(43 575)	(25 037)	57%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(56 636)</b>	<b>(56 100)</b>	<b>(56 100)</b>	<b>327</b>	<b>27 749</b>	<b>(42 075)</b>	<b>(69 824)</b>	<b>166%</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>408 570</b>	<b>78 261</b>	<b>(180 088)</b>	<b>(99 570)</b>	<b>(96 260)</b>	<b>(135 066)</b>		
Cash/cash equivalents at beginning:	422 558	236 990	322 963		388 715	322 963		
Cash/cash equivalents at monthly year end:	831 128	315 252	142 875		292 456	187 897		
	78 261							
	388 715							
	456 977							

PART 2- SUPPORTING DOCUMENTATION

Supporting Table SC1 Material variance explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Transfers recognised - capital	(8 338)	Currently shown on cash basis	
Fines	(30 801)	Bulk Grant received from National Treasury	Accrued expenses will be recorded at year end. Income will level during the year
Revenue By Source	(19 346)	Finance charges paid during December 2015	Spending will level after the second payment in June
Expenditure By Type	(10 158)	Vacant posts - due to the moratorium on absorption of Aganang and Polokwane Municipality	Municipality is under a moratorium on filling of positions. It will level during the year
Finance Charges	(3 337)	Additional budget allocated during budget Adjustment - pay off housing Loan	
Employee related costs			
Transfers and grants			

Table SC2 Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation			
	2014/15	Audit	Original Budget	Adjusted Budget
Borrowing Management		Outcome	Budget	Budget
Capital Charges to Operating Expenditure	-0.8%	10.6%	10.4%	0.6%
Borrowed funding of own capital expenditure		0.0%	0.0%	0.0%
Safety of Capital				
Debt to Equity	9.7%	13.2%	10.8%	6.9%
Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	13.7%	13.8%	7.9%
Gearing				
Liquidity				
Current Ratio	111.9%	103.6%	60.6%	199.8%
Liquidity Ratio	46.9%	48.4%	25.2%	75.8%
Revenue Management				
Annual Debtors Collection Rate				
(Payment Level %)				
Outstanding Debtors to Revenue	20.8%	17.6%	7.3%	29.6%
Total Outstanding Debtors to Annual Revenue	20.8%	17.6%	7.3%	29.6%
Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
Other Indicators				
Employee costs	26.4%	23.8%	23.1%	25.3%
Employee costs/Total Revenue - capital revenue	26.4%	23.8%	23.1%	25.3%
Repairs & Maintenance	8.3%	7.4%	0.0%	8.1%
R&M/Total Revenue - capital revenue	8.3%	7.4%	0.0%	8.1%
Interest & Depreciation	29.5%	10.1%	9.8%	0.6%
R&D/Total Revenue - capital revenue	29.5%	10.1%	9.8%	0.6%

Section 3 – Debtors' analysis

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

Table SC3 Monthly Budget Statement - Aged Debtors

Description	Budget Year 2015/16									
	R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dys	181 DYS-1 Yr	Over 1Yr	Total
Trade and Other Receivables from Exchange Transactions - Water	17 260	12 890	8 948	15 453	9 911	10 653	34 250	112 356	221 720	182 623
Trade and Other Receivables from Exchange Transactions - Electricity	18 080	9 620	5 433	8 142	5 508	5 753	18 335	30 377	101 249	66 115
Receivables from Non-exchange Transactions - Property Rates	10 303	7 498	6 312	5 629	5 392	4 917	22 152	63 020	125 223	101 109
Receivables from Exchange Transactions - Waste Water Management	1 737	1 394	1 034	905	866	792	3 503	7 253	17 494	13 319
Receivables from Exchange Transactions - Waste Management	2 400	1 617	1 348	1 188	1 077	982	5 138	13 643	27 393	22 028
Receivables from Exchange Transactions - Property Rental Debtors	1	1	1	1	0	0	2	6	11	9
Interest on Arrear Debtor Accounts	2	-	179	440	467	731	5 382	79 138	86 359	86 178
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	(46 925)	581	2 207	1 370	649	2 116	5 033	134 397	99 428	143 564
Total By Income Source	2 857	33 602	25 463	33 128	23 890	25 944	93 794	440 189	678 868	616 946
2013/14 - totals only	(2 576)	30 857	26 459	23 155	22 772	21 639	102 827	383 093	608 237	553 457
Debtors Age Analysis By Customer Group										
Organs of State	(248)	1 256	894	928	1 256	1 045	3 998	14 952	24 102	22 200
Commercial	4 026	9 818	5 287	7 652	5 714	5 600	20 182	81 896	140 376	121 244
Households	3 102	20 904	17 357	22 730	15 007	17 050	61 927	288 062	446 140	404 776
Other	(4 023)	1 623	1 924	1 618	1 903	2 248	7 657	55 269	68 250	68 725
Total By Customer Group	2 857	33 602	25 463	33 128	23 890	25 944	93 794	440 189	678 868	616 946

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 2015/16									
	R thousands	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
Creditors Age Analysis By Customer Type										
Bulk Electricity	46 723	-	-	-	-	-	-	-	-	46 723
Bulk Water	13 491	-	-	-	-	-	-	-	-	13 491
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	60 214	-	-	-	-	-	-	-	-	60 214

Section 5 – Investment portfolio analysis

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

Table SC5 Monthly Budget Statement - Investment portfolio

On 30 April 2016 Council had R 123 999 800.00 of investments at an average rate of 6.82% per annum.

Investments by maturity	Name of institution & investment ID	Ref	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield for the month (%)	Market value at beginning	Change in market value	Market value at end of the	Municipality	R thousands				
												Yrs/Months	Investment			
Standard Bank	Standard Bank		4 Years	Call deposit	Call deposit	279	5.8%	59 000		59 000						
Investec	Investec		3 Months	Fixed deposit	Fixed deposit	196	7.4%	32 500		32 500						
Standard Bank	Standard Bank		3 Months	Fixed deposit	Fixed deposit	196	7.4%	32 500		32 500						
TOTAL INVESTMENTS AND INTEREST												672		124 000	-	124 000

Table SC6 Monthly Budget Statement – Transfers and grants receipts

Description	2014/15												Budget Year 2015/16		
	Pre-Audit	Original	Adjusted	Budget	actual	Monthly	YearTD	actual	YearTD	budget	variance		Forecast		
											YTD	YTD		variance	%
RECEIPTS:															
Operating Transfers and Grants															
National Government:															
Local Government Equitable Share	455 799	522 595	522 595	522 595	522 595	522 595	435 496	87 099	87 099	20.0%		522 595			
Finance Management	1 800	1 875	1 875	1 875	1 875	1 875	1 563					1 875			
EPWP Incentive	3 960	3 360	3 360	3 360	3 360	3 360	2 800					3 360			
Public Transport	11 000	11 000	11 000	11 000	11 000	11 000	9 167					11 000			
Infrastructure skills development fund	3 000	5 000	5 000	5 000	5 000	5 000	4 167					5 000			
Integrated National Electrification Programme	31 000	40 000	40 000	40 000	40 000	40 000	33 333	6 667	20.0%			40 000			
Municipal Infrastructure (MIG)	62 142	42 800	42 800	42 800	42 800	38 932	35 667	3 265	9.2%			42 800			
Other grant providers:															
INEP Frontloading	52 000	52 000	52 000	52 000	52 000	52 000	43 333	(43 333)	-100.0%			52 000			
Total Operating Transfers and Grants	558 631	679 560	679 560	679 560	679 560	623 692	566 300	53 853	9.5%			678 630			
Capital Transfers and Grants															
National Government	694 317	465 588	470 154	470 154	470 154	442 285	391 795	45 099	11.5%			465 588			
Municipal Infrastructure Grant (MIG)	340 611	271 243	236 569	236 569	236 569	236 868	197 141	39 727	20.2%			271 243			
Public Transport and Systems	311 918	173 189	201 357	201 357	201 357	173 189	167 797					173 189			
Sport and Recreation															
Water Affairs	27 731														
District Municipality:															
National Lottery	6 153														
Total Capital Transfers and Grants	700 470	465 588	470 154	470 154	470 154	442 285	391 795	45 099	11.5%			465 588			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 259 101	1 145 148	1 149 714	1 149 714	1 149 714	1 065 977	958 095	98 952	10.3%			1 144 218			







Section 9 - Capital programme performance  
 The capital programme performance table provides details of capital expenditure by month

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	Budget Year 2015/16				R thousands		Monthly expenditure performance trend
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
	% spend of Original Budget					YTD variance	%
July	9 006	9 006	5 366	5 366	9 006	3 640	40.4%
August	34 807	34 807	15 024	20 391	43 813	23 423	53.5%
September	34 807	34 807	29 542	49 933	78 621	28 688	36.5%
October	48 343	48 343	28 880	78 813	126 964	48 151	37.9%
November	66 410	66 410	31 445	110 258	193 374	83 116	43.0%
December	58 012	58 012	49 119	159 377	251 386	92 009	36.6%
January	67 018	67 018	41 168	200 545	318 404	117 859	37.0%
February	46 410	56 410	59 395	259 940	374 814	114 874	30.6%
March	56 210	53 792	59 011	318 950	428 606	109 656	25.6%
April	44 009	58 009	49 740	368 690	486 615	117 925	24.2%
May	51 743	66 325	552 940	552 940	552 940	-	-
June	63 345	73 345	626 285	626 285	626 285	-	-
<b>Total Capital expenditure</b>	<b>580 121</b>	<b>626 285</b>	<b>368 690</b>				

Table SC13c Monthly Budget Statement – expenditure on repairs and maintenance

Description	2014/15		Budget Year 2015/16					Original Budget	% spend of
	Audit Outcome	Budget	Actual	YearTD	YearTD	YearTD	YTD variance		
Infrastructure	115 483	116 141	137 396	10 770	100 863	114 496	13 633	11.9%	137 396
Infrastructure - Road transport	25 543	24 509	37 299	1 449	19 738	31 082	11 344	36.5%	37 299
Roads, Pavements & Bldges	23 211	22 130	34 920	1 449	17 999	29 100	11 101	38.1%	34 920
Storm water	2 332	2 379	2 379		1 739	1 982	243	12.3%	2 379
Infrastructure - Electricity	26 669	24 142	25 142	2 386	21 660	20 952	(708)	-3.4%	25 142
Generation									
Transmission & Reticalation	24 044	24 142	25 142	2 386	21 660	20 952	(708)	-3.4%	25 142
Street Lighting	2 625								
Infrastructure - Water	32 344	28 106	32 127	2 249	28 385	26 772	(1 613)	-6.0%	32 127
Dams & Reservoirs	6 807								
Water purification	3 533								
Reticalation	22 004	28 106	32 127	2 249	28 385	26 772	(1 613)	-6.0%	32 127
Infrastructure - Sanitation	7 527	39 383	42 828	4 686	31 080	35 690	4 610	12.9%	42 828
Reticalation	6 005	39 383	42 828	4 686	31 080	35 690	4 610	12.9%	42 828
Sewerage purification	1 522								
Infrastructure - Other	23 400								
Waste Management	23 400								
Community	55 117	61 380	63 957	4 539	49 095	53 298	4 203	7.9%	63 957
Parks & gardens	12 249	11 557	11 557	460	8 039	9 631	1 592	16.5%	11 557
Sportsfields & stadia	5 336	5 196	5 196	22	204	4 330	4 126	95.2%	5 196
Swimming pools	230	243	243			203	203	100.0%	243
Community halls	197	208	208		210	174	(36)	-20.8%	208
Libraries	149	158	158	22	100	131	32	24.2%	158
Recreational facilities	450	450	450			375	375	100.0%	450
Fire, safety & emergency	1 491	1 577	1 577	500	500	1 315	814	62.0%	1 577
Security and policing	1 186	22	22			19	19	100.0%	22
Buses									
Clinics	6								
Museums & Art Galleries	62	30	30	16	156	25	(132)	-533.1%	30
Cemeteries	1 355	1 428	1 428		430	1 190	760	63.8%	1 428
Social rental housing									
Other	32 857	40 509	43 087	3 519	39 456	35 906	(3 550)	-9.9%	43 087
Total Repairs and Maintenance Expenditure	170 600	177 520	201 353	15 309	149 958	167 794	17 836	10.6%	201 353

Table SC13d Monthly Budget Statement – expenditure on Depreciation

Description	Budget Year 2015/16					2014/15		R thousands	Depreciation by Asset Class/Sub-class
	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD variance		
Infrastructure - Road transport	96 458	96 877	96 877	8 073	80 731	80 731	-	96 877	Infrastructure - Road transport
Roads, Pavements & Bridges	25 639	26 009	26 009	2 167	21 674	21 674	-	26 009	Roads, Pavements & Bridges
Storm water	22	-	-	-	21 674	21 674	-	26 009	Storm water
Infrastructure - Electricity	20 155	20 155	20 155	1 630	16 796	16 796	-	20 155	Infrastructure - Electricity
Generation	20 155	20 155	20 155	1 630	16 796	16 796	-	20 155	Generation
Transmission & Retention	20 155	20 155	20 155	1 630	16 796	16 796	-	20 155	Transmission & Retention
Street Lighting	20 155	20 155	20 155	1 630	16 796	16 796	-	20 155	Street Lighting
Infrastructure - Water	44 345	44 345	44 345	3 695	36 954	36 954	-	44 345	Infrastructure - Water
Dams & Reservoirs	44 345	44 345	44 345	3 695	36 954	36 954	-	44 345	Dams & Reservoirs
Water purification	580	-	-	-	-	-	-	-	Water purification
Retention	43 764	44 345	44 345	3 695	36 954	36 954	-	44 345	Retention
Infrastructure - Sanitation	4 990	6 369	6 369	531	5 307	5 307	-	6 369	Infrastructure - Sanitation
Retention	4 990	6 369	6 369	531	5 307	5 307	-	6 369	Retention
Sewerage purification	4 990	6 369	6 369	531	5 307	5 307	-	6 369	Sewerage purification
Infrastructure - Other	1 339	-	-	-	-	-	-	-	Infrastructure - Other
Waste Management	1 339	-	-	-	-	-	-	-	Waste Management
Community	108 532	108 123	108 123	9 010	90 102	90 102	-	108 123	Community
Parks & gardens	501	501	501	42	417	417	-	501	Parks & gardens
Sportsfields & stadia	59 010	58 301	58 301	4 858	48 585	48 585	-	58 301	Sportsfields & stadia
Swimming pools	86	86	86	7	72	72	-	86	Swimming pools
Community halls	91	91	91	8	76	76	-	91	Community halls
Libraries	586	578	578	48	482	482	-	578	Libraries
Recreational facilities	-	-	-	-	-	-	-	-	Recreational facilities
Fire, safety & emergency	2 757	2 757	2 757	230	2 297	2 297	-	2 757	Fire, safety & emergency
Security and policing	1 027	164	164	14	136	136	-	164	Security and policing
Buses	-	-	-	-	-	-	-	-	Buses
Clinics	-	76	76	6	63	63	-	76	Clinics
Museums & Art Galleries	201	136	136	11	113	113	-	136	Museums & Art Galleries
Cemeteries	185	185	185	15	154	154	-	185	Cemeteries
Social rental housing	-	-	-	-	-	-	-	-	Social rental housing
Other	44 087	45 248	45 248	3 771	37 707	37 707	-	45 248	Other
Heritage assets	-	-	-	-	-	-	-	-	Heritage assets
Buildings	-	-	-	-	-	-	-	-	Buildings
Total Depreciation	205 000	205 000	205 000	17 063	170 633	170 633	-	205 000	Total Depreciation

Section 10 - Municipal Manager Quality certification

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

Certify that –

the Monthly Budget Statement

For the month of **April 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: FAITH MABOYA  
Acting Municipal Manager of Polokwane Local Municipality: LIM354

Signature: FAITH MABOYA  
Date: 2016/05/13

Annexure A Capital Programme 2015/2016

Multi-Year Capital Programme	Original	Adjusted	April 2016	Total	Actual %	Forecast %	Description	
							Budget	Spending
	1 200 000	906 157	0	906 157	100	100	Mayor Vehicle	to date
	1 200 000	906 157		906 157	100	100	Facility Management	to date
	2 000 000	2 000 000	693 410	1 390 732	70	100	Renovation of Offices	
	3 800 000	5 000 000		1 931 184	39	100	Upgrading of Offices Stadium	
	3 000 000	2 500 000	1 403 639	1 816 053	73	100	Furniture and Office Equipment	
	1 000 000	1 000 000		331 020	33	100	Upgrading of Barracks	
	10 000 000	10 000 000		692 057	7	75	Refurbishment of Civic Centre	
	19 500 000	20 500 000	2 097 049	6 161 046	30		Roads & Stormwater	
	2 000 000	1 350 036		1 350 036	100	100	Rehabilitation of street in Polokwane West	
	2 000 000	1 58 493		158 493	100	100	Rehabilitation of street in Polokwane East	
	4 000 000	2 800 000	260 463	3 430 718	123	100	Upgrading of internal street in Mankweng area	
	1 000 000	337 960		337 960	100	100	Rehabilitation in CBD	
	2 000 000	256 457		256 457	100	100	Upgrading of storm water in municipal area	
	3 500 000	796 001		678 726	103	100	Re-gravelling of rural roads in Mofetje cluster	
	750 000	0		796 001	100	100	Regraveling of rural roads in Seshego cluster	
	2 000 000	994 090		994 090	100	100	Regraveling of rural roads in Dikgale/Sebayeng cluster	
	3 500 000	2 160 889		2 160 889	100	100	Regraveling of rural roads in Molepo, Maja and Chene	
	3 000 000	841 593		841 593	100	100	Installation Road Signage	
	800 000	2 000 000		384 343	19	100	Installation Road Signage	
	156 000	156 000		140 286	90	100	Construction of low level bridges	
	2 000 000	2 000 000		1 526 229	76	100	Construction of low level bridges	
	1 000 000	1 000 000	169 330	971 390	97	100	Upgrading of arterial road Mamatsha	
	6 000 000	11 150 000	1 100 626	6 849 979	61	100	Upgrading of arterial road Makotopong	
	9 243 000	2 454 121		1 419 828	58	100	Upgrading of arterial road Khohokane	
	9 500 000	10 700 000	3 047 865	10 175 440	95	100	Upgrading of arterial road D3413 from D19 (Mamadla to Ramakgaphoia: D3414 to Ga Manamele)	
	6 000 000	6 700 000	976 800	3 063 527	46	100	Upgrading of Arterial road D977 (Silicon to Matobole 19km)	
	6 000 000	6 800 000	238 365	5 931 623	87	100	Upgrading of Arterial road D4030 & D1809 (Nobody to Laestehoop to Mofhatapo 17km)	
	6 000 000	8 720 000	1 185 809	2 637 816	30	100	Upgrading of arterial road Sebayeng to Mantsheding	
	6 000 000	6 752 288	846 581	4 981 073	74	100	Upgrading of access road SDA 1 (Letshui and Matiba Park)	
	6 000 000	6 734 511	314 943	1 995 234	30	100	upgrading of Arterial Road in Ramphet	
	6 000 000	6 282 080	239 780	2 133 911	34	100	NCPG Projects	
	20 000 000	31 072 000	1 444 218	18 307 924	59	100	Ntsime to Setateng	
	4 000 000	550 000		0	0	100	Semanya to Matekereng	
	4 000 000	550 000		0	0	100	Incomplete road in Toronto	
	250 000	550 000		0	0	100	Sebayeng Village(ing road)	
	250 000	550 000		0	0	100	Chebeng to Makweya	
	250 000	550 000		0	0	100	Internal Street in Seshego Zone B	
	250 000	550 000		0	0	100	Ramogana bus and Taxi roads	
	250 000	550 000		0	0	100	Ntshishane Road	
	4 000 000	550 000		0	0	100	Excelsior Street in Mankweng	

Multi-Year Capital Programme	Original	Adjusted	April 2016		Total	Actual % forecast
			Budget	Spending		
Description		Budget	Spending	to date	Spending	
Sanitation		2015/16	2015/16	to date	to date	
	500 000	0	566 144	0	0	
Upgrading of laboratory						
Regional Sewer Plant(PP)	500 000	0	566 144	0	0	
Total	500 000	0	566 144	0	0	
Water Supply and reticulation						
Mimolong wa perikisi	10 000 000	10 000 000	696 501	7	85	
Refurbishment of infrastructure		20 840 200	202 419	17 767 699	85	
Installation of water meters in Seshego	1 500 000	1 000 000	0	0	100	
Extension 78 bulk reticulation	7 000 000	5 000 000	834 121	1 968 359	39	90
Upgrading of water reticulation in City/ Seshego cluster	8 500 000	13 500 000	171 975	13 241 112	98	100
Mothapo RWS	8 000 000	8 000 000	1 152 705	4 313 998	54	100
Motije East RWS	12 000 000	12 000 000	1 285 805	6 622 158	55	100
Motije North RWS	3 000 000	3 000 000	172 682	1 041 105	35	100
Sbaying/Dikgale RWS	15 000 000	15 000 000	130 386	2 376 494	16	100
Motije South RWS	13 000 000	13 000 000	233 672	10 998 064	85	100
Houtvier RWS	8 000 000	8 000 000	1 776 396	5 154 723	64	100
Chuene Maja RWS	20 000 000	20 000 000	1 311 783	8 078 671	40	100
Moledo RWS	20 000 000	20 000 000	1 816 192	9 536 591	48	100
Leastenop RWS	6 000 000	6 043 360	53 763	4 831 497	80	100
Mankweng RWS	13 000 000	13 000 000	791 125	11 639 316	90	100
Boyne RWS	5 000 000	5 000 000	603 229	2 422 481	48	100
Segwasi RWS	8 000 000	8 000 000	1 575 714	9 551 381	73	100
Badimong RWS	13 000 000	13 000 000	2 559 881	9 551 381	73	100
Energy Services	171 000 000	194 383 660	13 096 133	111 815 864	58	
Street Lights (illumination of public areas)	1 500 000	750 000	0	27 426	0	
Plant and Equipment						
High mast Lights various villages (illumination of public areas)	3 300 000	3 000 000	1 091 541	36		
Installation of quality of supplied meters	2 000 000	2 000 000	0	0	100	
S/GADA RTU	2 000 000	2 000 000	0	0	100	
Upgrade 800A Busbars to 1200A in Alpha 66KV	2 000 000	2 000 000	0	0	100	
Distribution substation	2 000 000	2 000 000	0	0	100	
Installation of 66 KV line from Bakone to IOTA substation	2 000 000	1 000 000	457 381	457 381	46	100
Build 66KV/11KV double circuit line from balcore substation	2 000 000	1 000 000	0	0	0	100
Demand Side Management (DSM)	14 800 000	11 750 000	457 381	1 576 348	13	
Traffic and Licenses						
Upgrading of city vehicle test station	800 000	800 000	595 615	595 615	74	100
Upgrading of city weigh bridge	500 000	375 000	0	0	0	
Construction of Markweng Traffic and licensing test station	2 000 000	1 500 000	281 025	281 025	19	95
Construction of a filling area	500 000	375 000	0	0	0	85
Upgrading of Majala/Chuene cash office	500 000	500 000	96 627	96 627	19	95

Multi-Year Capital Programme	Original	Adjusted	April 2016		Full-year forecast %
			Budget	Spending	
Description	2015/16	2015/16	Spending	Spending	
Safety and Security			to date	to date	
Acquisition of fire Equipment	1 000 000	500 000	284 630	284 630	57
5 fire pumps	120 000	0	0	0	100
10 Large bore hoses with stoz coupling	400 000	0	0	0	100
150 x 80 Fire hoses	390 000	240 000	0	0	100
Miscellaneous equipment and gear	400 000	400 000	0	0	100
3 Heavy hydraulic equipment	500 000	100 000	0	0	100
4 portable pump	640 000	240 000	0	0	100
3 450 000	1 480 000	0	284 630	19	
CCTV camera maintenance	500 000	500 000	0	0	100
Biometric access control system	800 000	400 000	0	0	100
Walkthrough metal detector	500 000	0	0	0	100
CCTV cameras installation	150 000	150 000	0	0	100
Motorsed gate	150 000	150 000	0	0	100
Card readers	150 000	100 000	0	0	100
Service doors	150 000	100 000	0	0	100
Paraplegic barriers	50 000	50 000	0	0	100
Mantrap Turnstile	100 000	100 000	0	0	100
2 550 000	1 550 000	0	0	0	
Environmental Management					
Grass cutting equipment	800 000	800 000	724 230	91	100
Botanical garden	500 000	500 000	0	0	85
Zone 4 park expansion phase 2	500 000	500 000	454 155	91	100
3 800 000	3 800 000	297 458	2 248 063	59	
Waste Management					
30m3 skip containers	800 000	740 000	649 123	88	100
770 Litre bins	800 000	800 000	748 078	94	100
Handheld radios	100 000	50 000	0	0	100
Waste 6m3 skip containers	300 000	225 002	197 370	88	100
240 Litre Bins	800 000	734 791	667 644	91	100
Radama transfer station	1 000 000	400 000	1 387 405	347	100
Notice boards and road signage	100 000	100 000	0	0	100
No dumping borads	100 000	95 000	95 000	100	100
4 000 000	3 144 793	0	3 744 619	119	
Environmental Health					
Replace noise meters	83 000	83 000	0	0	100
Replace air pollution monitor	500 000	500 000	0	0	100
583 000	583 000	0	0	0	
Sport & Recreation					
Upgrading of Seshego Stadium	2 000 000	2 000 000	4 325 509	216	100
Purchase of Grass Cutting equipment			284 361	0	100
Rehabilitation of Polokwane town pool	1 500 000	1 500 000	0	0	100
Upgrading of Ga- Manamela Sport Field	5 000 000	2 000 000	126 701	6	85
Construction of Ga-Molepo Sport Complex	12 000 000	18 500 000	12 818 387	69	100
Construction Mankweng Sport Complex	17 000 000	20 000 000	3 254 037	64	100
Outdoor Sport facilities in all clusters	1 000 000	0	0	0	85
3 000 000	1 500 000	0	0	0	
Extension 44/77 Sport and recreation facility	5 000 000	4 000 000	0	0	85
Sport stadium in Ga-Maja	46 500 000	49 500 000	3 848 969	61	65

Multi-Year Capital Programme	Original	Adjusted	April 2016	Full Year	
				Total	Actual % forecast
Description	Budget	Budget	Spending	Spending	Spending
	2015/16	2015/16	to date	to date	to date
Libraries					
Books	800 000	500 000	34 697	353 727	71
City Library Auditorium	1 500 000	1 300 000	44 089	1 214 674	93
Information Services	2 300 000	1 800 000	78 786	1 568 400	87
ICT Equipments					
Network Upgrade	500 000	400 000		257 421	64
Development and Implementation of IT Strategy	1 500 000	500 000		0	0
	3 000 000	3 000 000		0	0
	5 000 000	3 900 000	0	257 421	7
Secretariat & Records					
Records filing cabinets	0	372 351		372 351	100
City Planning	0	372 351		372 351	100
Township establishment ext 78	1 500 000	1 500 000		1 025 087	68
Integrated GIS System	1 500 000	1 500 000		1 118 680	75
Transport Operations (PRTS)	3 000 000	3 000 000	0	2 143 767	71
IRPTIS Infrastructure City & Seshego Phase 1a	127 267 000	125 767 000	15 313 315	77 570 386	62
Transportation System and Operational Planning City &	25 453 000	25 453 000	3 630 580	13 278 822	52
Financial Planning City & Seshego Phase 1a	16 969 000	16 969 000		5 878 921	35
Supply chain Management	169 689 000	168 189 000	18 943 894	96 728 129	58
Upgrading of Stores	5 000 000	5 000 000	333 362	3 703 912	74
	5 000 000	5 000 000		3 703 912	74
Total Expenditure New Projects	580 121 000	591 236 355	49 670 054	334 995 157	57



Roll-over projects

Description	Original	Adjusted	Expenditure	Total	% forecast
	Budget	Budget	APRIL 2016	Expenditure	
Roads & Stormwater					
Upgrading of arterial road Mamaissha	269 330	269 330		269 330	100
Upgrading of Arterial road D4030 & D1809 (Nobody to Laesthoop to Mthapo 17km)	468 000	468 000		468 000	100
Upgrading of arterial road Sebeyeng to Martheiding	1 885 371	1 885 371		1 885 371	100
	0	2 622 701	0	2 622 701	100
Water Supply and reticulation					
Mthapo RWS	14 152	14 152		14 152	100
Houtnver RWS					
	0	657 903	0	657 903	100
Sport & Recreation					
Construction of Ge-Molepo/Maja Sport Complex	230 670	230 670		230 668	100
Rehabilitation of Polokwane Olympic Pool	1 153 000	1 153 000		1 153 000	100
Heating of Polokwane Olympic Pool	1 558 520	1 558 520	69 751	996 245	64
	0	3 586 350	69 751	2 379 913	66
Transport Operations(IPRTS)					
IPRTS Project support and planning	1 615 205	1 615 205		1 615 205	100
IPRTS Infrastructure implementation	26 552 670	26 552 670		26 405 233	100
	0	28 167 875	0	28 020 438	100
Total Expenditure Roll-over Projects	0	35 048 981	69 751	33 696 107	96
Funding Sources					
Municipal Infrastructure Grant (MIG)	0	3 525 426	0	3 525 424	100
Neighbourhood Dev Partnership Grant(NDPG)	0	0	0	0	0
Water Services Operating Subsidy (WSOS)	0	0	0	0	0
Public Transport Infrastructure System Grant (PTIG)	0	28 167 875	0	28 020 438	100
Total DoRA Allocations	0	31 693 301	0	31 545 862	100
Public Contributions	0	3 356 680	69 751	2 149 245	64
Own Funds	0	0	0	0	0
Total Roll-over Projects	0	35 048 981	69 751	33 696 107	96
Total Expenditure All Capital Projects	580 121 000	626 285 336	49 739 805	368 690 264	59
Funding Sources All Projects					
Municipal Infrastructure Grant (MIG)	271 243 000	274 811 786	23 687 356	190 945 039	69
Neighbourhood Dev Partnership Grant(NDPG)	20 000 000	31 072 000	1 444 218	23 792 977	77
Department of Water Affairs(DWA)	0	0	0	0	0
Extended Public Works Programme (EPWP)	1 856 000	1 856 000	169 330	1 753 045	94
Public Transport Infrastructure System Grant (PTIG)	173 189 000	201 356 875	18 943 894	160 160 942	80
Total DoRA Allocations	466 288 000	509 096 661	44 244 799	376 652 002	74
Public Contributions					
National Lottery Fund	0	3 355 680	69 751	2 149 245	64
Total Funding All Capital Projects	580 121 000	626 285 336	49 739 805	368 690 264	59