



**Fetakgomo Local Municipality
Monthly Budget Statement
30 November 2014**

Municipal Manager Quality Certification

I, **Nkwane Danger Matumane**, the Acting Municipal Manager of Fetakgomo Local Municipality, hereby

Certify that –

- the monthly budget statement report on the implementation of the budget and financial state affairs of the municipality


For the period ended 30 November 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name:

MATUMANE ND

Municipal Manager of Fetakgomo Local Municipality

Signature

: 

Date

: 2014/12/15

BUDGET AND TREASURY OFFICE

To : The Mayor
: Provincial Treasury
: National Treasury
: Cooperative Governance Human Settlement and Traditional Affairs
: All Strategic Managers
: Staff
: Interested Members of the Community
: Any other stakeholder

SUBJECT: MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 30 NOVEMBER 2014.

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 Regulations: **MBMRR**)

STRATEGIC OBJECTIVE

To provide up to date financial and non-financial information to all interested parties as prescribed by MFMA.

BACKGROUND

Section 71 of the MFMA and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 **Municipal Budget and Reporting Regulations**" necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

"The mayor of a municipality-

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

For the reporting period ending 30 November 2014, the ten working day reporting limit expires on **12 December 2014**. The Budget and Treasury Office has met the timelines for this reporting period.

EXECUTIVE SUMMARY

1. INTRODUCTION

The monthly and quarterly budget statement is prescribed in the MFMA and seeks to report on the implementation of the adopted IDP and budget.

The report covers revenue performance, operating expenditure performance, capital expenditure performance, and grant received and grants spend, cash flow, financial position and debtors and creditors age analysis.

The tables are also prescribed by the MFMA with intention to bring comparability of financial and non-financial information across all 278 municipalities. The report must be read together with the SDBIP for better understanding.

The budget monitoring and reporting office relies on various internal stakeholders to provide information for these report.

The financial result for the period ending 30 November 2014 are summarised as follows;

Statement of Financial Performance					
Description	ANNUAL	ADJUSTED	YTD	YTD	Variance%
	BUDGET	BUDGET	Budget (R'000)	Actual (R'000)	
Total Revenue excluding capital receipts	89 992	-	37 497	37 371	0.34%
Total Operating Expenditure	87 744	-	36 560	33 351	-8.78%
Operating surplus / (deficit)	2 248	-	937	4 020	-329.18%

The annual budget for 2014/15 has an operating surplus of R2 2 million. For the period ending 30 November 2014, operating surplus is R 937 thousands.

Revenue performance for the year to date amount to R 37 371 million resulting in a positive variance of 0.34 per cent.

The bulk of the receipts mostly relate to grant transfers for equitable share, MFMG and MSIG received within the 1st quarter from National treasury.

Operating expenditure has a negative variance of -8.7 per cent due to slow start to the financial year. Expenditure and programmes should be accelerated during this second quarter.

1.2 REVENUE PER SOURCE

LIM474 Fetakgomo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05
November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8,000	9,000	-	807	4,020	3,750	270	7%	9,000
Property rates - penalties & collection charges		100	22	-	22	42	9	32	345%	22
Service charges - refuse revenue		3,360	3,420	-	326	1,748	1,425	323	23%	3,420
Service charges - other		163	187	-	80	206	78	128	165%	187
Rental of facilities and equipment		286	271	-	1	26	113	(87)	-77%	271
Interest earned - external investments		890	1,550	-	58	224	646	(422)	-65%	1,550
Interest earned - outstanding debtors		70	74	-			31	(31)	-100%	74
Fines		500	550	-	28	227	229	(3)	-1%	550
Licences and permits		1,800	2,000	-	146	772	833	(62)	-7%	2,000
Agency services		450	550	-		88	229	(141)	-62%	550
Transfers recognised - operational		57,592	68,362	-	504	27,596	28,484	(888)	-3%	68,362
Other revenue		2,602	4,005	-	458	2,423	1,669	754	45%	4,005
Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)		75,814	89,992	-	2,430	37,371	37,497	(126)	0%	89,992

The table above shows revenue performance per source. The figures are based on the accounting concept called accrual basis in which revenue is recognised as the transaction occurs not when revenue is received.

1.3 OPERATING EXPENDITURE PERFORMANCE

The year to date expenditure per type is as follows:

LIM474 Fetakgomo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05
November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		33,318	34,683	-	2,781	12,977	14,451	(1,474)	-10%	34,683
Remuneration of councillors		7,807	8,102	-	682	3,321	3,376	(992)	-23%	8,102
Debt impairment		9,256	10,352	-	667	4,117	4,313	-196	-5%	10,352
Depreciation & asset impairment		3,270	4,000	-	333	1,667	1,667	0	0%	4,000
Finance charges		89	93	-		11	39	(28)	-72%	93
Bulk purchases		1,500	1,700	-	268	651	708	(58)	-8%	1,700
Contracted services		3,000	3,000	-	448	1,000	1,250	(250)	-20%	3,000
Other expenditure		21,570	25,543	-	9,211	8,514	10,643	(2,129)	-20%	25,543
Total Expenditure		79,810	87,473	-	14,390	32,258	36,447	(4,189)	-11%	87,473

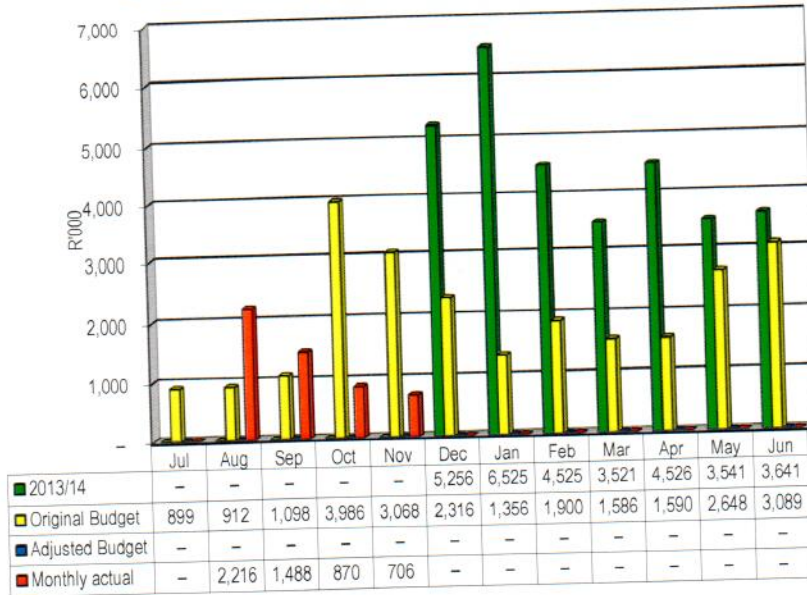
Total expenditure in 30 November 2014 amounted to R 14.3 million and has a negative variance of 11 per cent. Simply put it means spending to date is 11 per cent less than budgeted.

1.4 CAPITAL BUDGET PERFORMANCE

LIM474 Fetakgomo - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M05 November

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Corporate Services		3,502	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager's office		60	-	-	-	-	-	-	-	-
Vote 4 - Budget and Treasury office		70	-	-	-	-	-	-	-	-
Vote 5 - Community Services		26,341	11,095	-	31	2,338	4,623	(2,285)	-49%	11,095
Vote 7 - Development Planning		1,563	-	-	-	-	-	-	-	-
Vote 8 - Infrastructure		-	8,438	-	660	2,810	3,516	(706)	-20%	8,438
Total Capital Multi-year expenditure	4,7	31,536	19,532	-	691	5,148	8,139	(2,990)	-37%	19,532
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		-	990	-	15	95	413	(317)	-77%	990
Vote 2 - Executive Council and Support		-	200	-	-	-	83	(83)	-100%	200
Vote 3 - Municipal Manager's office		-	70	-	-	-	29	(29)	-100%	70
Vote 4 - Budget and Treasury office		-	120	-	-	-	50	(50)	-100%	120
Vote 5 - Community Services		-	2,671	-	-	-	1,113	(1,113)	-100%	2,671
Vote 6 - Technical Services		-	150	-	-	37	63	(26)	-41%	150
Vote 7 - Development Planning		-	20	-	-	-	7	(7)	-100%	20
Vote 8 - Infrastructure		-	695	-	-	-	290	(290)	-100%	695
Total Capital single-year expenditure	4	-	4,916	-	15	132	2,046	(1,914)	-94%	4,916
Total Capital Expenditure		31,536	24,448	-	706	5,280	10,185	(4,905)	-48%	24,448
Capital Expenditure - Standard Classification										
Governance and administration		3,632	1,380	-	15	95	543	(447)	-82%	1,380
Executive and council		60	270	-	-	-	90	(90)	-100%	270
Budget and treasury office		70	120	-	-	-	40	(40)	-100%	120
Corporate services		3,502	990	-	15	95	413	(317)	-77%	990
Community and public safety		26,341	13,765	-	31	2,338	5,736	(3,397)	-59%	13,765
Community and social services		26,341	13,765	-	31	2,338	5,736	(3,397)	-59%	13,765
Economic and environmental services		1,563	9,303	-	660	2,814	3,876	(1,062)	-27%	9,303
Planning and development		1,563	9,303	-	660	2,814	3,876	(1,062)	-27%	9,303
Total Capital Expenditure - Standard Classification	3	31,536	24,448	-	706	5,247	10,154	(4,907)	-48%	24,448
Funded by:										
National Government		26,873	20,532	-	660	4,900	8,555	(3,656)	-43%	20,532
Transfers recognised - capital		26,873	20,532	-	660	4,900	8,555	(3,656)	-43%	20,532
Internally generated funds		4,663	3,916	-	46	347	1,631	(1,284)	-79%	3,916
Total Capital Funding		31,536	24,448	-	706	5,247	10,187	(4,940)	-48%	24,448

Chart C1 2014/15 Capital Expenditure Monthly Trend:



REASONS/ COMMENTS FOR DETAILED CAPITAL EXPENDITURE PERFORMANCE

Description	ANNUAL BUDGET	MONTHLY AMOUNT SPENT	YTD EXPENDITURE	% SPENT	COMMENTS
UPGRADING LANDFILL SITE-RETENTION	280 000	-	-	-	Retention not yet due to the contractor.
MPHANAMA HALL-RETENTION	150 500	-	-	-	Retention not yet due to the contractor.
MOHLALETSE THUSONG-RETENTION	620 000	-	-	-	Retention not yet due to the contractor.
HIGH MAST LIGHT- RETENTION	415 000	-	-	-	Retention not yet due to the contractor.
MIG-PAVING OF INTERNAL ROADS	6 737 520		1 577 212	23	Project on registration stage. Spending of 23% it's on Mphanama Community Hall, which will be rectified during budget adjustment
UPGRADING OF MUNICIPAL HALLS	200 000	0	186 635	95	Project complete.
PIT TOILETS- MOHLALETSE THUSONG	70 000	0	31 089	44	Project complete, attending snag list.
BOREHOLE- MOHLALETSE THUSONG	50 000	0	49 180	98	Bore hole installed but not yet functional
BOREHOLE- STRYDKRAAL	30 000	28 200	28 200	94	100% done
ENTRY POSTS	50 000	-	-		Project on tender stage.
MIG- HIGH MAST LIGHTS	1 700 000	300 837	873 362	51	Project is completed but still waiting for installation of transformers and testing & commissioning by the Contractor
MIG- RECREATIONAL PARK	2 500 000	29 608	1 537 023	61	Physical progress estimated at 98%. Outstanding is installation of artificial lawn and refurbishment of kiosk
MIG- UPGRADING SPORTS FACILITY	4 200 000	329 785	329 785	8	Project on tender, it was re-advertised on the 09 th November 2014 and closed on the 03 rd December 2014.
MIG – CEMETRIES	4 394 960		582 213	13	Project on tender stage, it was closed on the 28 th October 2014
OFFICE EQUIPMENT (CORPORATE)	70 000	15 600	15 600	22	Two printers delivered, waiting for payment to be processed in November
FURNITURE (CORPORATE)	200 000	-	-	-	Project not started
COMPUTER EQUIPMETS	50 000	-	-	-	Project not started

MUNICIPAL OFFICES:PARTITIONING	50 000	-	-	-	Project not started
CASHIER CUBICLES	100 000		-		Project on tender stage.
FURNITURE (MM's)	40 000	-	-	-	Project not started
OFFICE EQUIPMENT (MM's OFFICE)	30 000		-		Printer delivered, but returned due to factory fault.
FURNITURE (B& T)	60 000	-	-	-	Project not started
OFFICE EQUIPMENT(B& T)	60 000		-		Project not started
MIG- OPERATING ASSETS	150 000	0	36 765	25	Spending at 25% . Remainder will be spent on two laptops for PMU office.
OFFICE EQUIPMENT (COMMUNITY)	40 000	-	-	-	Two printers delivered, waiting for payment to be processed in November.
FURNITURE (COMMUNITY)	50 000	-	-	-	Project not started
COMMUNICATION DEVICES (TRAFFIC)	100 000	-	-		Project not started
REFUSE BINS	200 000	-		-	Project not started
TRAFFIC TRAILOR	200 000	-		-	Supplier appointed waiting for delivery.
SKIP LOADER	1 200 000	-	-	-	Project not started
SKIP BINS	30 000	-	-		Project not started
TRAILOR (JERRY PICKER)	400 000	-	-		Project on tender stage.
OFFICE EQUIPMENT (DVP)	20 000	-		-	Project not started
TOTAL PROJECTS	24 447 980	706 780	5 247 064	21 %	

1.5 CASH FLOW

LIM474 Fetakgomo - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjust- ed Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		2,657	2,812	-	758	2,126	1,171	955	82%	2,812
Government - operating		57,592	68,362	-	-	29,081	28,484	597	2%	68,362
Government - capital		19,042	20,532	-	-	-	8,555	(8,555)	-100%	20,532
Interest		790	1,550	-	58	(224)	646	(870)	-135%	1,550
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(63,878)	(69,978)	-	(5,662)	(30,978)	(29,158)	1,820	-6%	(69,978)
Finance charges		(89)	(93)	-	-	-	(39)	(39)	100%	(93)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING AC- TIVITIES		16,114	23,184	-	(4,846)	6	9,660	(9,655)	-100%	23,184
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		(1,270)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receiv- ables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current invest- ments		-	-	-	-	6,060	-	6,060	!	-
Payments										
Capital assets		(31,536)	(23,226)	-	(706)	(5,280)	(9,677)	(4,397)	45%	(23,226)
NET CASH FROM/(USED) INVESTING ACTIV- ITIES		(32,806)	(23,226)	-	(706)	780	(9,677)	(10,457)	108%	(23,226)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	(86)	-	-	-	(36)	36	-100%	(86)
Payments										
Repayment of borrowing		(218)	(143)	-	-	-	35,958.33	(36)	100%	(143)
NET CASH FROM/(USED) FINANCING ACTIV- ITIES		(218)	(229)	-	-	-	(72)	(72)	100%	(229)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		24,705	21,583	-	(5,552)	785	21,583	21,583	-	21,583
Cash/cash equivalents at month/year end:		7,795	21,312	-	-	22,368	21,494	21,494	-	21,312

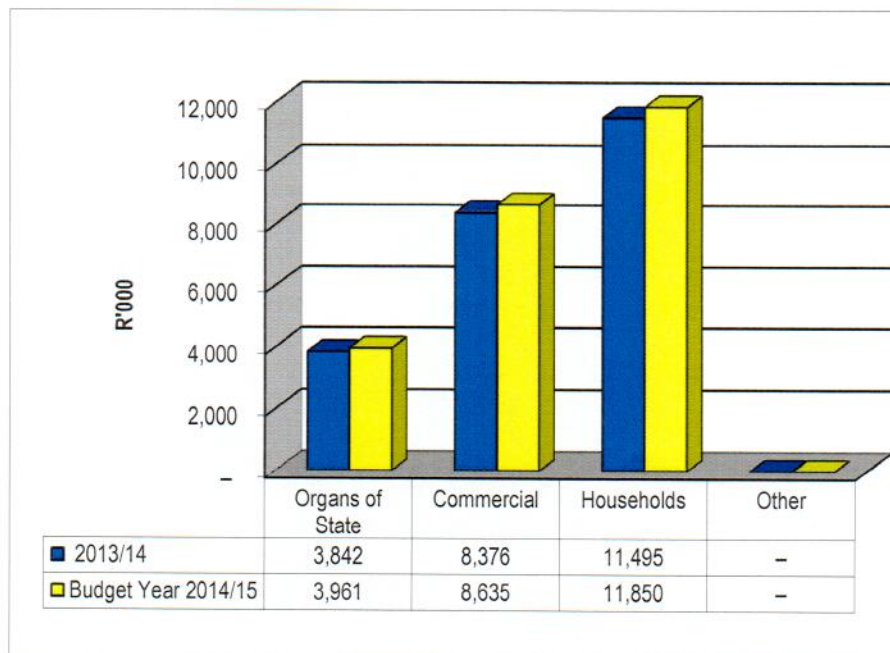
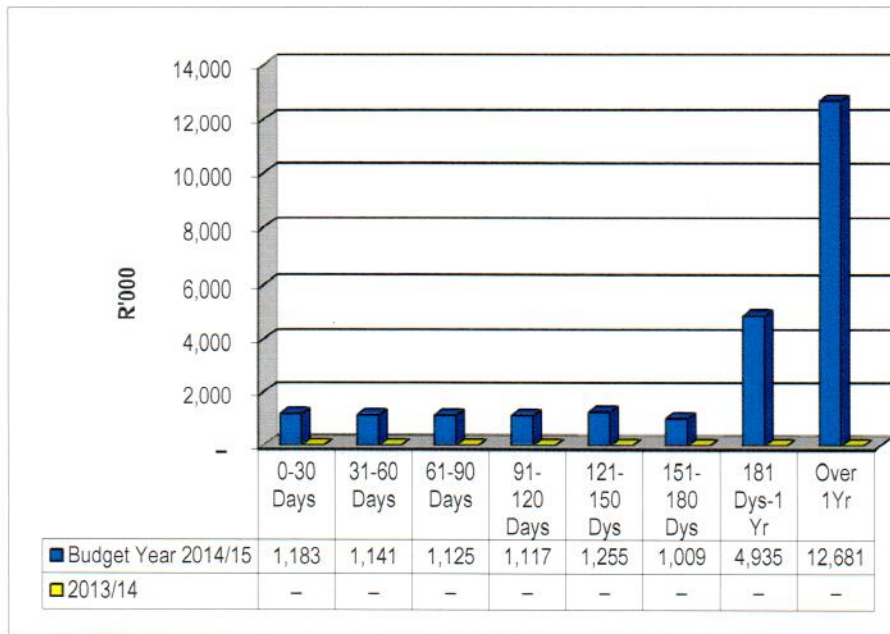
1.6 DEBTORS

The debtors report has been prepared on the basis of the format required to be lodged electronically with the National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that customers owe the municipality a staggering R 24,4 million of which R20,9 million is more than 90 days old. The bulk of the debt relates to refuse removal and property rates.

LIM474 Fetakgomo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	394	386	379	371	509	397	1,893	6,480	10,809	9,650	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	789	755	746	746	746	612	3,041	6,201	13,637	11,347	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	1,183	1,141	1,125	1,117	1,255	1,009	4,935	12,681	24,445	20,997	-	-	
2013/14 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	294	258	247	246	246	196	958	1,516	3,961	3,162	-	-	
Commercial	2300	418	415	413	410	410	385	1,870	4,314	8,635	7,389	-	-	
Households	2400	471	467	465	462	599	428	2,106	6,851	11,850	10,447	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	1,183	1,141	1,125	1,118	1,255	1,009	4,935	12,681	24,446	20,997	-	-	

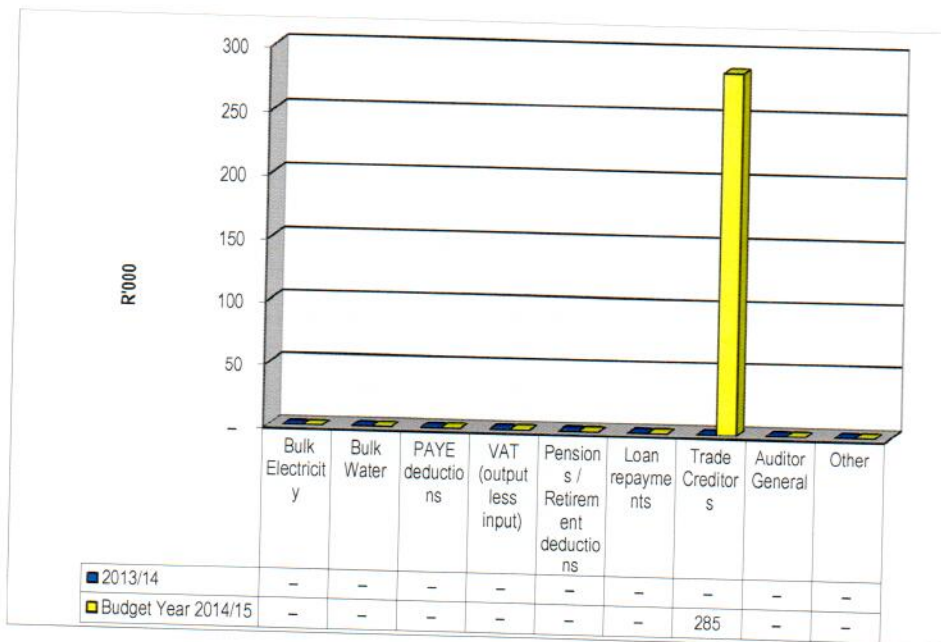
Debtors Chart



1.7 CREDITORS

LIM474 Fetakgomo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700	285	-									-
Auditor General	0800											285
Other	0900											-
Total By Customer Type	1000	285	-	-	-	-	-	-	-	-	285	-



1.8 RISKS AND CHALLENGES

This report shows various risk which must be attended to early in the year. This includes;

1. Implementation of forward planning which shows recurring under expenditure on capital budget.
2. Debtors' age analysis shows that the municipality is not collecting the billed revenue as less than 10 per cent is being collected annually.
3. Managers should pay attention to expenditure items which have spent more than 100 per cent in the future as this shows internal control weaknesses. This is caused in the main by not verifying the budget before appointing bidders on Request for quotation or tender process leading to more commitments than they have been budgeted for.
4. The report must also be read with the SDBIP as it is a quarterly report indicating areas targeted for implementation in the first quarter.

1.9 CONCLUSION

This report meets the requirements of the MFMA; Section 71 requires a financial and non-financial report to Council on the implementation of the budget and the financial status of the municipality.

1.8 RECOMMENDATION

- (1) That, the report is in compliance with, Section 71 of the MFMA regarding the "Local Government: Municipal Finance Management Act 2003 and Municipal Budget and Reporting Regulations" monthly financial results regarding the operating and capital budgets.
- (2) This report is submitted to the Mayor of the municipality, the provincial treasury and national treasury within ten working days.
- (3) That all unit/ divisions in the municipality should review service delivery targets in line with the first quarter performance.
- (4) That the report be tabled in council within 30 days at the end of the quarter for noting.
- (5) That the report is made public in compliance to section 75 of the MFMA.

PART 2

MONTHLY BUDGET STATEMENT TABLES

The monthly financial results for the period ended 31 October 2014 are attached consisting of the following tables, in Annexure A:

- (a) Table C1: Consolidated Monthly Budget Statement – Summary
- (b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard Classification)
- (c) Table C3: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure by Municipal vote)
- (d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure)
- (e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification and funding
- (f) Table C6: Consolidated Monthly Budget Statement – Financial Position
- (g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

Part 2

- (a) Table SC1: Material variance explanations
- (b) Table SC2: Monthly Budget Statement – Performance Indicators
- (c) Table SC3: Monthly Budget Statement – Aged Debtors
- (d) Table SC4: Monthly Budget Statement – Aged Creditors
- (e) Table SC5: Monthly Budget Statement – Investment Portfolio
- (f) Table SC6: Monthly Budget Statement – Transfers and grant receipts
- (g) Table SC7: Monthly Budget Statement – Transfers and grant expenditures
- (h) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits
- (i) Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts
- (j) Table SC12: Monthly Budget Statement – Capital Expenditure Trend
- (k) Table SC13a: Monthly Budget Statement – Capital expenditure on new assets by asset class
- (l) Table SC13c: Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class
- (m) Municipal manager's quality certification

LIM474 Fetakgomo - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

Description	2013/14		Budget Year 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	8,100	9,022	-	829	4,062	3,759	302	8%	9,022
Service charges	3,523	3,607	-	407	1,955	1,503	452	30%	3,607
Investment revenue	890	1,550	-	58	224	646	(422)	-65%	1,550
Transfers recognised - operational	57,592	68,362	-	504	27,596	28,484	(888)	-3%	68,362
Other own revenue	5,708	7,451	-	633	3,535	3,105	430	14%	7,451
Total Revenue (excluding capital transfers and contributions)	75,814	89,992	-	2,430	37,371	37,497	(126)	-0%	89,992
Employee costs	33,318	34,683	-	2,781	12,977	14,451	(1,474)	-10%	34,683
Remuneration of Councillors	7,807	8,102	-	682	3,321	4,313	(992)	-23%	8,102
Depreciation & asset impairment	3,270	4,000	-	333	1,667	1,667	0	0%	4,000
Finance charges	89	93	-	-	11	39	(28)	-72%	93
Materials and bulk purchases	1,500	1,700	-	268	651	708	(58)	-8%	1,700
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	33,826	38,895	-	10,326	13,632	15,269	(1,637)	-11%	38,895
Total Expenditure	79,810	87,473	-	14,390	32,258	36,447	(4,189)	-11%	87,473
Surplus/(Deficit)	(3,997)	2,519	-	(11,960)	5,113	1,050	4,063	387%	2,519
Transfers recognised - capital	19,042	20,532	-	660	4,900	8,555	(3,656)	-43%	20,532
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	15,045	23,052	-	(11,300)	10,012	9,605	408	4%	23,052
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	15,045	23,052	-	(11,300)	10,012	9,605	408	4%	23,052
Capital expenditure & funds sources									
Capital expenditure									
Capital transfers recognised	26,873	20,532	-	660	4,900	8,555	(3,656)	-43%	20,532
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4,663	3,916	-	46	347	1,631	(1,284)	-79%	3,916
Total sources of capital funds	31,536	24,448	-	706	5,247	10,187	(4,940)	-48%	24,448
Financial position									
Total current assets	18,156	12,159	-	-	59,884	-	-	-	12,159
Total non current assets	117,285	138,639	-	-	122,630	-	-	-	138,639
Total current liabilities	5,072	7,714	-	-	285	-	-	-	7,714
Total non current liabilities	4,781	2,101	-	-	1,349	-	-	-	2,101
Community wealth/Equity	125,589	140,983	-	-	180,880	-	-	-	140,983
Cash flows									
Net cash from (used) operating	16,114	23,184	-	(4,846)	6	9,660	(9,655)	-100%	23,184
Net cash from (used) investing	(32,806)	(23,226)	-	(706)	780	(9,677)	10,457	-108%	(23,226)
Net cash from (used) financing	(218)	(229)	-	-	-	(72)	72	-100%	(229)
Cash/cash equivalents at the month/year end	7,795	21,312	-	-	22,368	21,494	875	4%	21,312
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,183	1,141	1,125	1,117	1,255	1,009	4,935	12,681	24,445
Creditors Age Analysis									
Total Creditors	285	-	-	-	-	-	-	-	285

LIM474 Fetakgomo - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		53,470	63,535	-	1,645	26,244	26,474	(230)	-1%	63,535
Executive and council		14,986	17,911	-	129	7,449	7,464	(15)	0%	17,911
Budget and treasury office		17,724	22,387	-	1,497	9,694	9,328	366	4%	22,387
Corporate services		20,759	23,237	-	19	9,101	9,682	(581)	-6%	23,237
<i>Community and public safety</i>		14,542	17,311	-	662	7,425	7,213	212	3%	17,311
Community and social services		14,542	17,311	-	662	7,425	7,213	212	3%	17,311
<i>Economic and environmental services</i>		26,844	29,498	-	972	8,520	12,291	(3,771)	-31%	29,498
Planning and development		26,844	29,498	-	972	8,520	12,291	(3,771)	-31%	29,498
Total Revenue - Standard	2	94,855	110,344	-	3,280	42,188	45,978	(3,790)	-8%	110,344
Expenditure - Standard										
<i>Governance and administration</i>		56,910	63,159	-	4,534	23,853	26,316	(2,464)	-9%	63,159
Executive and council		17,040	17,818	-	1,303	7,165	7,424	(259)	-3%	17,818
Budget and treasury office		20,925	24,923	-	1,734	9,758	10,384	(626)	-6%	24,923
Corporate services		18,945	20,419	-	1,498	6,929	8,508	(1,579)	-19%	20,419
<i>Community and public safety</i>		11,843	12,490	-	799	4,943	5,204	(261)	-5%	12,490
Community and social services		11,843	12,490	-	799	4,943	5,204	(261)	-5%	12,490
<i>Economic and environmental services</i>		11,057	11,824	-	1,362	4,555	4,927	(371)	-8%	11,824
Planning and development		11,057	11,824	-	1,362	4,555	4,927	(371)	-8%	11,824
Total Expenditure - Standard	3	79,810	87,473	-	6,696	33,351	36,447	(3,096)	-8%	87,473
Surplus/ (Deficit) for the year		15,045	22,872	-	(3,416)	8,837	9,531	(694)	-7%	22,872

LIM474 Fetakgomo - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Corporate Services	1	20,759	23,237	-	19	9,101	9,682	(581)	-6.0%	23,237
Vote 2 - Executive Council and Support		11,895	14,094	-	129	5,938	5,873	65	1.1%	14,094
Vote 3 - Municipal Manager's office		3,092	3,817	-	-	1,511	1,591	(80)	-5.0%	3,817
Vote 4 - Budget and Treasury office		17,724	22,387	-	1,497	9,694	9,328	366	3.9%	22,387
Vote 5 - Community Services		14,542	17,311	-	662	7,425	7,213	212	2.9%	17,311
Vote 6 - Technical Services		21,601	23,933	-	141	1,430	9,972	(8,542)	-85.7%	23,933
Vote 7 - Development Planning		10,262	5,745	-	1	2,272	2,394	(122)	-5.1%	5,745
Total Revenue by Vote	2	99,875	110,524	-	2,449	37,370	46,052	(8,681)	-18.9%	110,524
Expenditure by Vote										
Vote 1 - Corporate Services	1	18,945	20,419	-	1,498	6,929	8,508	(1,579)	-18.6%	20,419
Vote 2 - Executive Council and Support		13,013	13,942	-	938	5,548	5,809	(261)	-4.5%	13,942
Vote 3 - Municipal Manager's office		4,027	3,876	-	365	1,617	1,615	2	0.1%	3,876
Vote 4 - Budget and Treasury office		20,925	24,923	-	1,734	9,758	10,384	(626)	-6.0%	24,923
Vote 5 - Community Services		11,843	12,490	-	799	4,943	5,204	(261)	-5.0%	12,490
Vote 6 - Technical Services		5,673	6,423	-	710	2,457	2,676	(219)	-8.2%	6,423
Vote 7 - Development Planning		5,384	5,401	-	652	2,098	2,250	(152)	-6.8%	5,401
Total Expenditure by Vote	2	79,810	87,473	-	6,696	33,351	36,447	(3,096)	-8.5%	87,473
Surplus/ (Deficit) for the year	2	20,064	23,052	-	(4,247)	4,020	9,605	(5,585)	-58.1%	23,052

LIM474 Fetakgomo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05
November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8,000	9,000	-	807	4,020	3,750	270	7%	9,000
Property rates - penalties & collection charges		100	22	-	22	42	9	32	345%	22
Service charges - refuse revenue		3,360	3,420	-	326	1,748	1,425	323	23%	3,420
Service charges - other		163	187	-	80	206	78	128	165%	187
Rental of facilities and equipment		286	271	-	1	26	113	(87)	-77%	271
Interest earned - external investments		890	1,550	-	58	224	646	(422)	-65%	1,550
Interest earned - outstanding debtors		70	74	-	-	-	31	(31)	-100%	74
Dividends received		-	-	-	-	-	-	-	-	-
Fines		500	550	-	28	227	229	(3)	-1%	550
Licences and permits		1,800	2,000	-	146	772	833	(62)	-7%	2,000
Agency services		450	550	-	-	88	229	(141)	-62%	550
Transfers recognised - operational		57,592	68,362	-	504	27,596	28,484	(888)	-3%	68,362
Other revenue		2,602	4,005	-	458	2,423	1,669	754	45%	4,005
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		75,814	89,992	-	2,430	37,371	37,497	(126)	0%	89,992
Expenditure By Type										
Employee related costs		33,318	34,683	-	2,781	12,977	14,451	(1,474)	-10%	34,683
Remuneration of councillors		7,807	8,102	-	682	3,321	3,376	(992)	-23%	8,102
Debt impairment		9,256	10,352	-	667	4,117	4,313	-196	-5	10,352
Depreciation & asset impairment		3,270	4,000	-	333	1,667	1,667	0	0%	4,000
Finance charges		89	93	-	11	39	39	(28)	-72%	93
Bulk purchases		1,500	1,700	-	268	651	708	(58)	-8%	1,700
Contracted services		3,000	3,000	-	448	1,000	1,250	(250)	-20%	3,000
Other expenditure		21,570	25,543	-	9,211	8,514	10,643	(2,129)	-20%	25,543
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		79,810	87,473	-	14,390	32,258	36,447	(4,189)	-11%	87,473
Surplus/(Deficit)		(3,997)	2,519	-	(11,960)	5,113	1,050	4,063	0	2,519
Transfers recognised - capital		19,042	20,532	-	660	4,900	8,555	(3,656)	(0)	20,532
Surplus/(Deficit) after capital transfers & contributions		15,045	23,052	-	(11,300)	10,012	9,605			23,052
Taxation										
Surplus/(Deficit) after taxation		15,045	23,052	-	(11,300)	10,012	9,605			23,052
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		15,045	23,052	-	(11,300)	10,012	9,605			23,052
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		15,045	23,052	-	(11,300)	10,012	9,605			23,052

LIM474 Fetakgomo - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M05 November

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Corporate Services		3,502	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager's office		60	-	-	-	-	-	-	-	-
Vote 4 - Budget and Treasury office		70	-	-	-	-	-	-	-	-
Vote 5 - Community Services		26,341	11,095	-	31	2,338	4,623	(2,285)	-49%	11,095
Vote 7 - Development Planning		1,563	-	-	-	-	-	-	-	-
Vote 8 - Infrastructure		-	8,438	-	660	2,810	3,516	(706)	-20%	8,438
Total Capital Multi-year expenditure	4,7	31,536	19,532	-	691	5,148	8,139	(2,990)	-37%	19,532
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		-	990	-	15	95	413	(317)	-77%	990
Vote 2 - Executive Council and Support		-	200	-	-	-	83	(83)	-100%	200
Vote 3 - Municipal Manager's office		-	70	-	-	-	29	(29)	-100%	70
Vote 4 - Budget and Treasury office		-	120	-	-	-	50	(50)	-100%	120
Vote 5 - Community Services		-	2,671	-	-	-	1,113	(1,113)	-100%	2,671
Vote 6 - Technical Services		-	150	-	-	37	63	(26)	-41%	150
Vote 7 - Development Planning		-	20	-	-	-	7	(7)	-100%	20
Vote 8 - Infrastructure		-	695	-	-	-	290	(290)	-100%	695
Total Capital single-year expenditure	4	-	4,916	-	15	132	2,046	(1,914)	-94%	4,916
Total Capital Expenditure		31,536	24,448	-	706	5,280	10,185	(4,905)	-48%	24,448
Capital Expenditure - Standard Classification										
Governance and administration		3,632	1,380	-	15	95	543	(447)	-82%	1,380
Executive and council		60	270	-	-	-	90	(90)	-100%	270
Budget and treasury office		70	120	-	-	-	40	(40)	-100%	120
Corporate services		3,502	990	-	15	95	413	(317)	-77%	990
Community and public safety		26,341	13,765	-	31	2,338	5,736	(3,397)	-59%	13,765
Community and social services		26,341	13,765	-	31	2,338	5,736	(3,397)	-59%	13,765
Economic and environmental services		1,563	9,303	-	660	2,814	3,876	(1,062)	-27%	9,303
Planning and development		1,563	9,303	-	660	2,814	3,876	(1,062)	-27%	9,303
Total Capital Expenditure - Standard Classification	3	31,536	24,448	-	706	5,247	10,154	(4,907)	-48%	24,448
Funded by:										
National Government		26,873	20,532	-	660	4,900	8,555	(3,656)	-43%	20,532
Transfers recognised - capital		26,873	20,532	-	660	4,900	8,555	(3,656)	-43%	20,532
Internally generated funds		4,663	3,916	-	46	347	1,631	(1,284)	-79%	3,916
Total Capital Funding		31,536	24,448	-	706	5,247	10,187	(4,940)	-48%	24,448

LIM474 Fetakgomo - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2013/14	Budget Year			
		Audited Outcome	2014/15	Original Budget	Adjusted Budget	YearTD actual
R thousands	1					
ASSETS						
Current assets						
Cash		226	142	-	22,368	142
Call investment deposits		12,630	8,630	-	12,792	8,630
Consumer debtors		4,810	3,162	-	24,446	3,162
Other debtors		350	57	-	127	57
Current portion of long-term receivables		-	-	-	-	-
Inventory		140	168	-	151	168
Total current assets		18,156	12,159	-	59,884	12,159
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		280	176	-	-	176
Investments in Associate		-	-	-	-	-
Property, plant and equipment		116,900	138,463	-	122,630	138,463
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	-	-
Other non-current assets		105	-	-	-	-
Total non current assets		117,285	138,639	-	122,630	138,639
TOTAL ASSETS		135,441	150,798	-	182,514	150,798
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	110	-	-	110
Consumer deposits		-	-	-	-	-
Trade and other payables		4,569	6,991	-	285	6,991
Provisions		503	614	-	-	614
Total current liabilities		5,072	7,714	-	285	7,714
Non current liabilities						
Borrowing		386	-	-	-	-
Provisions		4,394	2,101	-	1,349	2,101
Total non current liabilities		4,781	2,101	-	1,349	2,101
TOTAL LIABILITIES		9,852	9,816	-	1,634	9,816
NET ASSETS	2	125,589	140,983	-	180,880	140,983
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		125,589	140,983	-	180,880	140,983
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	125,589	140,983	-	180,880	140,983

LIM474 Fetakgomo - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		2,657	2,812	-	758	2,126	1,171	955	82%	2,812
Government - operating		57,592	68,362	-	-	29,081	28,484	597	2%	68,362
Government - capital		19,042	20,532	-	-	-	8,555	(8,555)	-100%	20,532
Interest		790	1,550	-	58	(224)	646	(870)	-135%	1,550
Payments										
Suppliers and employees		(63,878)	(69,978)	-	(5,662)	(30,978)	(29,158)	1,820	-6%	(69,978)
Finance charges		(89)	(93)	-	-	-	(39)	(39)	100%	(93)
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		16,114	23,184	-	(4,846)	6	9,660	(9,655)	-100%	23,184
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		(1,270)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	6,060	-	6,060		-
Payments										
Capital assets		(31,536)	(23,226)	-	(706)	(5,280)	-	(4,397)	45%	(23,226)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,806)	(23,226)	-	(706)	780	(9,677)	(10,457)	108%	(23,226)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	(86)	-	-	-	(36)	36	-100%	(86)
Payments										
Repayment of borrowing		(218)	(143)	-	-	-	-35	(36)	100%	(143)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(218)	(229)	-	-	-	(72)	(72)	100%	(229)
NET INCREASE/ (DECREASE) IN CASH HELD		(16,910)	(271)	-	(5,552)	785	(89)			(271)
Cash/cash equivalents at beginning:		24,705	21,583			21,583	21,583			21,583
Cash/cash equivalents at month/year end:		7,795	21,312			22,368	21,494			21,312

LIM474 Fetakgomo - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source																
Property rates		36	33	92	44	44	40	40	40	40	40	40	8,512	9,000	9,900	10,593
Property rates - penalties & collection charges				1						9			13	22	24	25
Service charges - refuse		-	0	-	0	1	1	2	1	2		1	3,411	3,420	3,766	4,030
Service charges - other		80	39	43	61	82	47	31	13	10	-	25	(244)	187	97	104
Rental of facilities and equipment		1	0	1	19	-	18	13	10	13	27	12	157	271	325	347
Interest earned - external investments		-	52	58	56	58	120	129	129	129	250	129	440	1,550	1,663	1,779
Interest earned - outstanding debtors													74	74	79	84
Fines		69	53	39	39	28		90		95	125	36	(22)	50	600	642
Licences and permits		180	166	139	141	146	179	112	199	170	167	242	160	2,000	2,250	2,408
Agency services		-	-	-	88	-	46	48	48	48	46	46	180	550	650	696
Transfer receipts - operating		27,393	1,371	-	317	-	-	10,450	-	5,995	-	-	12,833	68,362	87,130	88,952
Other revenue		1,222	96	600		458	1,045						585	4,005		4,629
Cash Receipts by Source		28,981	1,811	972	764	816	1,496	10,914	440	6,510	10,659	531	26,097	89,992	110,809	114,289
Other Cash Flows by Source																
Transfer receipts - capital		3,699	-	-	-	-	-	-	-	6,365	-	-	8,978	19,042	20,545	21,814
Total Cash Receipts by Source		32,680	1,811	972	764	816	1,496	10,914	440	5,375	10,659	531	42,575	109,033	131,354	136,103
Cash Payments by Type																
Employee related costs		2,637	2,993	2,653	2,684	2,805	2,651	3,220	2,651	2,651	3,540	2,651	3,547	34,683	37,672	40,309
Remuneration of councillors		654	651	667	668	682	675	702	662	662	725	675	680	8,102	8,501	8,669
Interest paid		-	-	-	-	-	-	1,725	863	863	863	863	5,176	10,352	11,387	12,184
Bulk purchases - Electricity		-	382	-	-	268	417	-	31	410	417	417	1,658	4,000	4,512	4,828
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	93	93	100	107
Other materials		-	-	-	-	-	145	135	141	134	146	141	858	1,700	1,870	2,001
Contracted services		263	263	263	159	448	292	180	294	292	200	254	93	3,000	3,240	3,467
General expenses		1,979	2,103	1,977	4,321	1,458	1,351	3,200	500	1,906	3,351	1,389	2,010	25,543	31,927	34,225
Cash Payments by Type		5,533	6,392	5,559	7,832	5,662	5,530	9,162	5,141	6,917	9,241	6,389	14,115	87,473	99,210	105,790
Other Cash Flows/Payments by Type																
Capital assets		-	2,216	1,488	870	706	2,580	-	4,985	2,040	-	1,520	15,131	31,536	24,428	32,860
Total Cash Payments by Type		5,533	8,608	7,047	8,702	6,368	8,110	9,162	10,126	8,957	9,241	7,909	29,246	119,009	123,638	138,650
NET INCREASE/(DECREASE) IN CASH HELD		27,147	(6,797)	(6,075)	(7,938)	(5,552)	(6,614)	1,752	(9,686)	(3,582)	1,418	(7,378)	13,329	(9,975)	7,716	(2,547)
Cash/cash equivalents at the month/year beginning:		21,583	48,730	41,933	35,858	27,920	22,368	15,754	17,507	7,820	4,238	5,656	(1,721)	21,583	11,607	19,324
Cash/cash equivalents at the month/year end:		48,730	41,933	35,858	27,920	22,368	15,754	17,507	7,820	4,238	5,656	(1,721)	11,807	11,607	19,324	16,777

LIM474 Fetakgomo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month ¹ (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality SHORT TERM DEPOSITS >90 DAYS NEDBANK 00012 Municipality sub-total		1 MONTHS	CALL DEPOSIT	1/7/2014	44	5.1%	12,788	56	12,845
TOTAL INVESTMENTS AND INTEREST	2				44		12,788	56	12,845

LIM474 Fetakgomo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		57,379	68,362	-	-	28,764	28,484	(1,289)	-4.5%	68,362
Local Government Equitable Share		52,946	63,620	-	-	25,182	26,508	(1,326)	-5.0%	63,620
Finance Management		1,650	1,800	-	-	1,800	750	1,050	140	1,800
Municipal Systems Improvement		890	934	-	-	934	389	545	140	934
Other transfers and grants [insert description]		100	100	-	-	16	42	-26	(61)	100
Other transfers and grants [insert description]	3	793	856	-	-	411	356	55	15.3%	856
EPWP Incentive		1,000	1,052	-	-	421	438	(17)	-4.0%	1,052
Total Operating Transfers and Grants	5	57,592	68,362	-	-	28,764	28,484	(1,289)	-4.5%	68,362
Capital Transfers and Grants										
National Government:		19,042	20,532	-	660	4,900	8,555	(3,656)	-42.7%	20,532
Municipal Infrastructure Grant (MIG)		19,042	20,532	-	660	4,900	8,555	(3,656)	-42.7%	20,532
Total Capital Transfers and Grants	5	19,042	20,532	-	660	4,900	8,555	(3,656)	-42.7%	20,532
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	76,634	88,894	-	660	33,664	37,039	(4,945)	-13.4%	88,894

LIM474 Fetakgomo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		57,379	68,362	-	501	27,615	28,484	(869)	-3.1%	68,362
Local Government Equitable Share		52,946	63,620	-	-	25,182	26,508	(1,326)	-5.0%	63,620
Finance Management		1,650	1,800	-	74	581	750	(169)	-22.5%	1,800
Municipal Systems Improvement		890	934	-	129	650	389	261	66.9%	934
Other transfers and grants [insert description]		100	100	-	-	-	42	(42)	-100.0%	100
Other transfers and grants [insert description]		793	856	-	141	423	356	66	18.5%	856
Other transfers and grants [insert description]		1,000	1,052	-	157	779	438	341	77.8%	1,052
Other grant providers:										
Bakoni Platinum Mine		213	-	-	-	-	-	-		-
		213	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		57,592	68,362	-	501	27,615	28,484	(869)	-3.1%	68,362
Capital expenditure of Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		19,042	20,532	-	660	4,900	8,555	(3,656)	-42.7%	20,532
		19,042	20,532	-	660	4,900	8,555	(3,656)	-42.7%	20,532
Total capital expenditure of Transfers and Grants		19,042	20,532	-	660	4,900	8,555	(3,656)	-42.7%	20,532
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		76,634	88,894	-	1,161	32,514	37,039	(4,525)	-12.2%	88,894

LIM474 Fetakgomo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,674	5,050	-	410	2,056	2,104	(49)	-2%	5,050
Pension and UIF Contributions		1,028	1,250	-	139	697	521	176	34%	1,250
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,310	1,692	-	103	516	705	(189)	-27%	1,692
Other benefits and allowances		-	110	-	15	38	46	(8)	-17%	110
Sub Total - Councillors		7,011	8,102	-	668	3,307	3,376	(69)	-2%	8,102
% increase	4		15.6%							15.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1,843	3,789	-	251	1,555	1,579	(24)	-2%	3,789
Pension and UIF Contributions		442	522	-	27	170	218	(48)	-22%	522
Medical Aid Contributions		-	-	-	-	58	-	58	-100%	-
Motor Vehicle Allowance		394	433	-	19	38	180	(142)	-79%	433
Cellphone Allowance		43	47	-	2	15	20	(5)	-26%	47
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1,999	301	-	8	38	125	(87)	-69%	301
Sub Total - Senior Managers of Municipality		4,930	5,093	-	307	1,874	2,122	(248)	-12%	5,093
% increase	4		3.3%							3.3%
Other Municipal Staff										
Basic Salaries and Wages		14,159	15,082	-	1,321	6,665	6,284	381	6%	15,082
Pension and UIF Contributions		3,261	4,559	-	362	1,814	1,900	(85)	-4%	4,559
Medical Aid Contributions		1,404	2,060	-	159	782	858	(77)	-9%	2,060
Overtime		246	340	-	61	235	142	94	66%	340
Performance Bonus		-	222	-	-	-	92	(92)	-100%	222
Motor Vehicle Allowance		2,809	3,727	-	309	1,495	1,553	(58)	-4%	3,727
Cellphone Allowance		230	228	-	22	111	95	15	16%	228
Housing Allowances		45	107	-	2	15	45	(30)	-67%	107
Other benefits and allowances		669	3,265	-	139	924	1,360	(436)	-32%	3,265
Sub Total - Other Municipal Staff		22,822	29,590	-	2,375	12,041	12,329	(288)	-2%	29,590
% increase	4		29.7%							29.7%
Total Parent Municipality		34,764	42,785	-	3,349	17,222	17,827	(605)	-3%	42,785
			23.1%							23.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		34,764	42,785	-	3,349	17,222	17,827	(605)	-3%	42,785
% increase	4		23.1%							23.1%
TOTAL MANAGERS AND STAFF		27,753	34,683	-	2,681	13,915	14,451	(536)	-4%	34,683

LIM474 Fetakgomo - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	899	-	-		899	-		
August	-	912	-	2,216	2,216	1,811	-899	(49.64)	9
September	-	1,098	-	1,488	3,704	2,909	-1,811	(62.26)	15
October	-	3,986	-	870	4,574	6,895	-2,909	(42.19)	19
November	-	3,068	-	706	5,280	9,963	-6,895	(69.21)	22
December	5,256	2,316	-	-		12,279	-		
January	6,525	1,356	-	-		13,635	-		
February	4,525	1,900	-	-		15,535	-		
March	3,521	1,586	-	-		17,121	-		
April	4,526	1,590	-	-		18,711	-		
May	3,541	2,648	-	-		21,359	-		
June	3,641	3,089	-	-		24,448	-		
Total Capital expenditure	31,536	24,448	-	5,280					

LIM474 Fetakgomo - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		16,387	9,563	-	304	2,637	3,188	550	17.3%	9,563
Infrastructure - Road transport		-	7,638	-	3	1,764	2,546	782	30.7%	7,638
Roads, Pavements & Bridges		-	7,638	-	3	1,764	2,546	782	30.7%	7,638
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		10,787	1,415	-	301	873	472	(402)	-85.2%	1,415
Generation		-	-	-	-	-	-	-	-	-
Street Lighting		10,787	1,415	-	301	873	472	(402)	-85.2%	1,415
Infrastructure - Other		5,600	510	-	-	-	170	170	100.0%	510
Waste Management		5,600	510	-	-	-	170	170	100.0%	510
Community		9,064	11,895	-	375	2,465	3,965	1,501	37.8%	11,895
Parks & gardens		2,126	-	-	-	-	-	-	-	-
Sportsfields & stadia		700	4,200	-	330	330	1,400	1,070	76.4%	4,200
Community halls		4,837	151	-	-	-	50	50	100.0%	151
Recreational facilities		-	2,500	-	30	1,537	833	(704)	-84.4%	2,500
Cemeteries		1,400	4,395	-	-	582	1,465	883	60.3%	4,395
Other		-	650	-	16	16	217	201	92.8%	650
Other assets		6,086	2,990	-	28	145	997	851	85.4%	2,990
General vehicles		410	-	-	-	-	-	-	-	-
Specialised vehicles		-	1,200	-	-	-	400	400	100.0%	1,200
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		350	50	-	-	-	17	17	100.0%	50
Furniture and other office equipment		1,280	570	-	-	-	190	190	100.0%	570
Markets		1,282	-	-	-	-	-	-	-	-
Civic Land and Buildings		940	820	-	-	-	273	273	100.0%	820
Other		1,823	350	-	28	145	117	(29)	-24.5%	350
Total Capital Expenditure on new assets	1	31,536	24,448	-	707	5,247	8,149	2,902	35.6%	24,448
Specialised vehicles		-	1,200	-	-	-	400	400	0	1,200
Refuse		-	1,200	-	-	-	400	400	0	1,200

LIM474 Fetakgomo - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		326	721	-	2	245	280	34	12.2%	721
Infrastructure - Road transport		5	25	-	0	0	10	10	99.7%	25
Roads, Pavements & Bridges		5	25	-	0	0	10	10	99.7%	25
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		200	400	-	2	187	167	(20)	-12.1%	400
Street Lighting		200	400	-	2	187	167	(20)	-12.1%	400
Infrastructure - Water		-	50	-	-	-	-	-	-	50
Water purification		-	50	-	-	-	-	-	-	50
Infrastructure - Other		121	246	-	0	59	103	44	42.8%	246
Waste Management		121	246	-	0	59	103	44	42.8%	246
Community		-	100	-	-	-	42	42	100.0%	100
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	100	-	-	-	-	-	-	-
Other		-	-	-	-	-	41,666.67	42	100.0%	100
Other assets		862	1,061	-	84	294	442	148	33.5%	901
General vehicles		104	160	-	2	9	66,666.67	57	86.0%	-
Specialised vehicles		158	160	-	0	37	67	29	44.0%	160
Plant & equipment		-	5	-	-	-	2	2	100.0%	5
Computers - hardware/equipment		-	360	-	49	71	150	79	52.9%	360
Furniture and other office equipment		-	56	-	-	0	23	23	98.4%	56
Markets		-	20	-	0	0	8	8	99.3%	20
Civic Land and Buildings		400	300	-	33	177	125	(52)	-41.2%	300
Other		200	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		1,188	1,882	-	86	540	763	224	29.3%	1,722
Specialised vehicles		158	160	-	0	37	67	29	0	160
Refuse		158	160	-	0	37	66	29	0	160
Ambulances		-	-	-	-	-	-	-	-	160

LIM474 Fetakgomo - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		1,111	1,350	-	113	563	563	-		1,350
Infrastructure - Other		1,111	1,350	-	113	563	563	-		1,350
Other		1,111	1,350	-	113	563	563	-		1,350
Community		400	420	-	35	175	175	-		420
Other		400	420	-	35	175	175	-		420
Other assets		1,759	2,230	-	186	929	929	0	0.0%	2,230
General vehicles		411	500	-	42	208	208	0	0.0%	500
Computers - hardware/equipment		174	240	-	20	100	100	-		240
Furniture and other office equipment		174	240	-	20	100	100	-		240
Civic Land and Buildings		1,000	1,250	-	104	521	521	0	0.0%	1,250
Total Depreciation		3,270	4,000	-	333	1,667	1,667	0	0.0%	4,000