



FETAKGOMO – GREATER TUBATSE  
LOCAL MUNICIPALITY



*The* **GTM**  
**GREATER TUBATSE  
MUNICIPALITY**

South Africa's first democratic platinum city

**LIM 476**

**Fetakgomo / Greater Tubatse Local  
Municipality**

**Monthly Budget Statement  
(Section 71 Report)**

**31 AUGUST 2017**

## Municipal Manager Quality Certification

I, **NP Busane**, the Acting Municipal Manager of Fetakgomo / Greater Tubatse 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 **31 August 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: MARESI MOHUBE FRANK

Municipal Manager of Fetakgomo / Tubatse Local Municipality

Signature : 

Date : 14/09/2017

## **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 31 August 2017.**

### **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.

52 (d) must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and financial state of affairs of the municipality.

For the reporting period ending **31 August 2017**, the ten working day reporting limit expires on **14 September 2017**.

The Budget and Treasury Office has met the timelines for this reporting period.

## EXECUTIVE SUMMARY

### 1. INTRODUCTION

The monthly 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 spent, 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 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.

Statement of Financial Performance					
Description	ANNUAL BUDGET	ADJUSTED BUDGET	YTD Budget (R'000)	YTD Actual (R'000)	Variance% R'000
Total Revenue excluding capital receipts	547,939	-	91,323	192,590	-111%
Total Operating Expenditure	584,247	-	97,375	43,037	-56%
Operating surplus / (deficit)	(36,308)	-	(6,051)	149,553	-26%

The annual budget for 2017/18 has an operating deficit of R 36,308 million. There is no movement in the adjusted budget. Revenue to date excluding capital receipts amounted to R 192 million while operating expenditure amounted to R 43 million.

## 1.2 REVENUE PER SOURCE

Description	Ref	2016/17	Budget Year 2017/18									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands												
<b>Revenue By Source</b>												
Property rates			123 856		7 938	45 415	20 643	24 772	120%	123 856		
Service charges - electricity revenue			-		-	-	-	-		-		
Service charges - water revenue			-		-	-	-	-		-		
Service charges - sanitation revenue			-		-	-	-	-		-		
Service charges - refuse revenue			11 479		384	1 451	1 913	(462)	-24%	11 479		
Service charges - other			-		-	-	-	-		-		
Rental of facilities and equipment			575		-	-	96	(95)	-100%	575		
Interest earned - external investments			11 519		1 486	1 781	1 920	(139)	-7%	11 519		
Interest earned - outstanding debtors			11 719		-	1 882	1 953	(71)	-4%	11 719		
Dividends received			-		-	-	-	-		-		
Fines, penalties and forfeits			14 436		53	65	2 406	(2 341)	-97%	14 436		
Licences and permits			13 846		1 333	1 333	2 308	(975)	-42%	13 846		
Agency services			4 274		-	-	712	(712)	-100%	4 274		
Transfers and subsidies			352 892		139 852	140 553	58 815	81 737	139%	352 892		
Other revenue			3 342		43	110	557	(447)	-80%	3 342		
Gains on disposal of PPE			-		-	-	-	-		-		
<b>Total Revenue (excluding capital transfers and contributions)</b>			-		547 939	-	151 089	192 590	91 323	101 267	111%	547 939

The table above shows revenue performance per source. The figures are based on the accounting concept of accrual basis where 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:

LIM476 LIM476 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2016/17	Budget Year 2017/18									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands												
<b>Expenditure By Type</b>												
Employee related costs			163 899		12 462	22 467	27 316	(4 849)	-18%	163 899		
Remuneration of councillors			24 099		2 452	4 883	4 017	867	22%	24 099		
Debt impairment			30 000		-	-	5 000	(5 000)	-100%	30 000		
Depreciation & asset impairment			90 000		-	-	15 000	(15 000)	-100%	90 000		
Finance charges			1 725		-	-	288	(288)	-100%	1 725		
Bulk purchases			-		-	-	-	-		-		
Other materials			72 748		649	1 962	12 125	(10 163)	-84%	72 748		
Contracted services			79 838		3 670	4 485	13 306	(8 221)	-66%	79 838		
Transfers and subsidies			4 000		-	-	667	(667)	-100%	4 000		
Other expenditure			117 938		6 345	9 239	19 656	(10 417)	-53%	117 938		
Loss on disposal of PPE			-		-	-	-	-		-		
<b>Total Expenditure</b>			-		584 247	-	25 577	43 037	97 375	(54 338)	-56%	584 247

The table indicate that the expenditure for year to date amounts to R 43,037 million. The spending to date is 44% of the year to date budget.

## 1.4. Capital Budget Performance

LIM476 LIM476 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	4 020	-	-	89	670	(581)	-87%	4 020
Executive and council								-		
Finance and administration			4 020			89	670	(581)	-87%	4 020
Internal audit								-		
<i>Community and public safety</i>		-	45 345	-	1 300	1 300	7 557	(6 257)	-83%	45 345
Community and social services			25 500				4 250	(4 250)	-100%	25 500
Sport and recreation			10 345				1 724	(1 724)	-100%	10 345
Public safety			9 500		1 300	1 300	1 583	(283)	-18%	9 500
Housing								-		
Health								-		
<i>Economic and environmental services</i>		-	90 074	-	5 990	10 529	15 012	(4 484)	-30%	90 074
Planning and development			6 000				1 000	(1 000)	-100%	6 000
Road transport			84 074		5 990	10 529	14 012	(3 484)	-25%	84 074
Environmental protection								-		
<i>Trading services</i>		-	1 000	-	-	-	167	(167)	-100%	1 000
Energy sources								-		
Water management			1 000				166 666.67	(167)	-100%	1 000
Waste water management								-		
Waste management								-		
<i>Other</i>								-		
<b>Total Capital Expenditure - Functional Classification</b>	3	-	140 438	-	7 290	11 918	23 406	(11 489)	-49%	140 438
<b>Funded by:</b>										
National Government			81 478		5 990	10 529	13 580	(3 051)	-22%	81 478
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	81 478	-	5 990	10 529	13 580	(3 051)	-22%	81 478
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds			58 960		1 300	1 389	9 827	(8 438)	-86%	58 960
<b>Total Capital Funding</b>		-	140 438	-	7 290	11 918	23 406	(11 489)	-49%	140 438

- Project from own funding expenditure to date shows 14% is spent on the total budget of R58, 960 million.
- Capital grant expenditure MIG year to date amounts to R 11,918 million and shows 13% spending of the total budget of R85, 665.

## 5 CASH FLOW

LIM476 LIM476 - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2016/17	Budget Year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
1											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Property rates			74,314		3,841	8,594	12,386	(3,791)	-31%	74,314	
Service charges			8,099		387	769	1,350	(561)	-43%	8,099	
Other revenue			15,927		518	518	2,655	(2,137)	-81%	15,927	
Government - operating			343,882		320	143,163	57,314	85,840	150%	343,882	
Government - capital			95,863		-	47,665	15,977	31,688	198%	95,863	
Interest			13,878		51	1,537	2,313	(776)	-34%	13,878	
Dividends							-	-			
Payments											
Suppliers and employees			(439,794)		(25,577)	(51,361)	(73,299)	(21,918)	30%	(439,794)	
Finance charges			(1,725)		-	-	-	-		(1,725)	
Transfers and Grants			(4,000)		-	-	-	-		(4,000)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	106,444	-	(20,460)	150,855	18,695	(132,160)	-707%	106,444
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(142,622)		(7,976)	(11,389)	(23,770)	(12,381)	52%	(142,622)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(142,622)	-	(7,976)	(11,389)	(23,770)	(12,381)	52%	(142,622)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing			(1,100)					-		(1,100)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(1,100)	-	-	-	-		(1,100)	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(37,278)	-	(28,436)	139,466	(5,075)		(37,278)	
Cash/cash equivalents at beginning:			168,234				211,093	168,234		211,093	
Cash/cash equivalents at month/year end:			130,956				350,559	163,158		173,815	

The cash and cash equivalents balance as at 31 August 2017 shows R 350 million. The positive cash and cash equivalent of R 350 million is as a result of net cash used from operating activities amounting to R 150 million, cash used for investing activities amounting to R 11 million.

### 1.6 DEBTORS

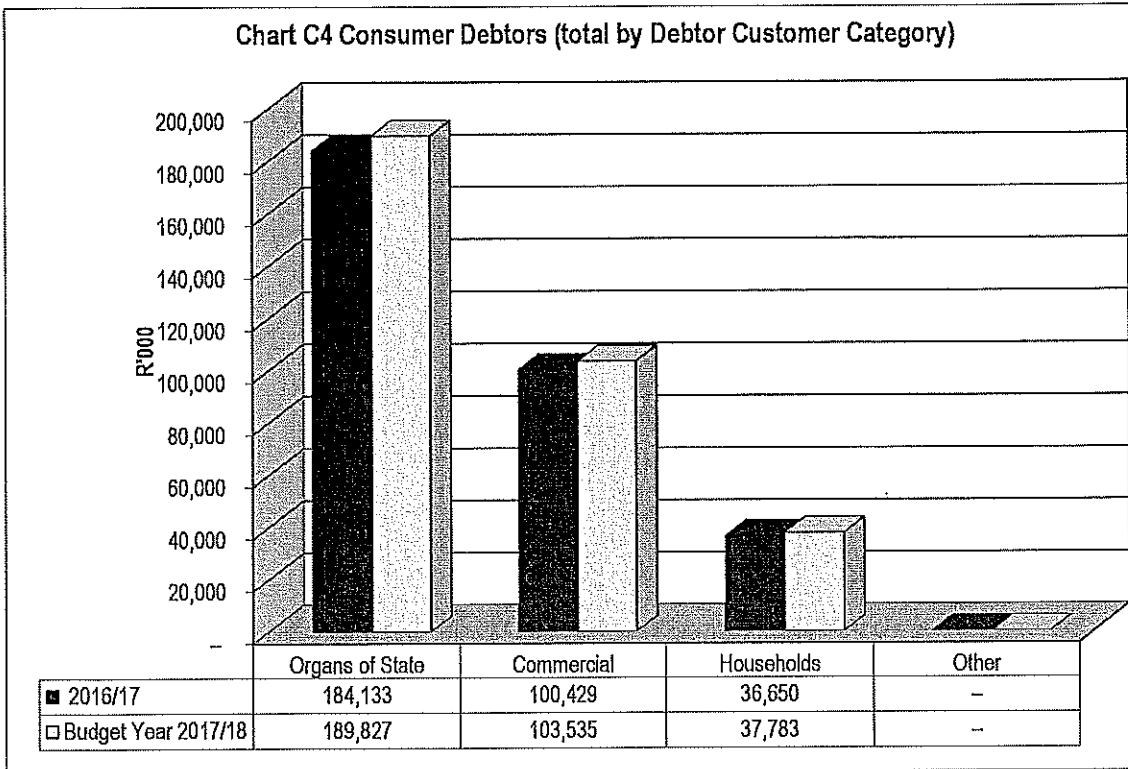
The debtors report has been prepared on the basis of the format required to be lodged electronically with the National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that customers owe the municipality an amount of R 331 million of which R 274 million is more than 90 days old. The bulk of the debt relates to refuse removal and property rates.

LIM476 LIM476 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t. Council Policy		
		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	Total over 90 days				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
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	7,578	34,702	4,825	179,869										
Receivables from Exchange Transactions - Waste Water Management	1500														
Receivables from Exchange Transactions - Waste Management	1600	1,183	977	1,437	45,105										
Receivables from Exchange Transactions - Property Rental Debtors	1700														
Interest on Arrear Debtor Accounts	1810	1,912	1,865	1,849	47,649										
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
Other	1900	26	23	254	1,893										
<b>Total By Income Source</b>	<b>2000</b>	<b>10,699</b>	<b>37,567</b>	<b>8,365</b>	<b>274,515</b>									<b>331,145</b>	<b>274,515</b>
<b>2016/17 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	3,049	31,560	2,723	152,495										
Commercial	2300	3,312	3,217	3,719	93,287										
Households	2400	4,338	2,790	1,923	28,732										
Other	2500														
<b>Total By Customer Group</b>	<b>2600</b>	<b>10,699</b>	<b>37,567</b>	<b>8,365</b>	<b>274,515</b>									<b>331,145</b>	<b>274,515</b>



## Debtors Chart



## 1.7 CREDITORS

LIM476 LIM476 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2017/18									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	139									139	
Auditor General	0800										--	
Other	0900										--	
<b>Total By Customer Type</b>	<b>1000</b>	<b>139</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>139</b>	<b>--</b>

The Creditors balance amounted to R 139 thousand.

### HEAD OFFICE

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### REGIONAL OFFICE

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## 1.8 RISKS AND CHALLENGES

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

1. Implementation of forward planning which shows recurring under expenditure on capital and operating budget.
2. The report must be read with the SDBIP.

## 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.

## 1.10 RECOMMENDATIONS

- (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 1<sup>st</sup> quarter performance.
- (4) That the report is made public in compliance to section 75 of the MFMA by being placed on the Municipal Website.

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## PART 2

### MONTHLY BUDGET STATEMENT TABLES

The monthly financial results for the period ended 31 August 2017 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

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LIM476 LIM476 - Table C1 Monthly Budget Statement Summary - M02 August

Description	Budget Year 2017/18								
	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	123,856	-	7,938	45,415	20,643	24,772	120%	123,856
Service charges	-	11,479	-	384	1,451	1,913	(462)	-24%	11,479
Investment revenue	-	11,519	-	1,486	1,781	1,920	(139)	-7%	11,519
Transfers and subsidies	-	352,892	-	139,852	140,553	58,815	81,737	139%	352,892
Other own revenue	-	48,193	-	1,429	3,390	8,032	(4,642)	-58%	48,193
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>547,939</b>	-	<b>151,089</b>	<b>192,590</b>	<b>91,323</b>	<b>101,267</b>	<b>111%</b>	<b>547,939</b>
Employee costs	-	163,899	-	12,462	22,467	27,316	(4,849)	-18%	163,899
Remuneration of Councilors	-	24,099	-	2,452	4,883	4,017	867	22%	24,099
Depreciation & asset impairment	-	90,000	-	-	-	15,000	(15,000)	-100%	90,000
Finance charges	-	1,725	-	-	-	288	(288)	-100%	1,725
Materials and bulk purchases	-	72,748	-	649	1,952	12,125	(10,163)	-84%	72,748
Transfers and subsidies	-	4,000	-	-	-	667	(667)	-100%	4,000
Other expenditure	-	227,775	-	10,015	13,724	37,963	(24,238)	-64%	227,775
<b>Total Expenditure</b>	-	<b>584,247</b>	-	<b>25,577</b>	<b>43,037</b>	<b>97,375</b>	<b>(54,338)</b>	<b>-56%</b>	<b>584,247</b>
Surplus/(Deficit)	-	(36,308)	-	125,512	149,553	(6,051)	155,604	-2571%	(36,308)
Transfers and subsidies - capital (monetary allocation)	-	85,863	-	4,255	8,509	14,311	(5,801)	-41%	85,863
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>49,555</b>	-	<b>129,766</b>	<b>158,063</b>	<b>8,259</b>	<b>149,803</b>	<b>1814%</b>	<b>49,555</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>49,555</b>	-	<b>129,766</b>	<b>158,063</b>	<b>8,259</b>	<b>149,803</b>	<b>1814%</b>	<b>49,555</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	140,438	-	7,290	11,918	11,203	714	6%	-
Capital transfers recognised	-	81,478	-	5,990	10,529	13,580	(3,051)	-22%	81,478
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	58,960	-	1,300	1,389	9,827	(8,438)	-86%	58,960
<b>Total sources of capital funds</b>	-	<b>140,438</b>	-	<b>7,290</b>	<b>11,918</b>	<b>23,406</b>	<b>(11,489)</b>	<b>-49%</b>	<b>140,438</b>
<b>Financial position</b>									
Total current assets	-	300,562	-	-	805,116	-	-	-	300,562
Total non current assets	-	1,530,531	-	-	1,518,488	-	-	-	1,530,531
Total current liabilities	-	53,927	-	-	77,216	-	-	-	53,927
Total non current liabilities	-	50,104	-	-	69,856	-	-	-	50,104
<b>Community wealth/Equity</b>	-	<b>1,727,062</b>	-	-	<b>2,176,531</b>	-	-	-	<b>1,727,062</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	106,444	-	(20,460)	150,855	18,695	(132,160)	-707%	106,444
Net cash from (used) investing	-	(142,622)	-	(7,976)	(11,389)	(23,770)	(12,381)	52%	(142,622)
Net cash from (used) financing	-	(1,100)	-	-	-	-	-	-	(1,100)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>130,956</b>	-	-	<b>350,559</b>	<b>163,158</b>	<b>(187,401)</b>	<b>-115%</b>	<b>173,815</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	10,699	37,567	8,365	274,515	-	-	-	-	331,145
<b>Creditors Age Analysis</b>									
Total Creditors	139	-	-	-	-	-	-	-	139

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

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LIM476 LIM476 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	502,805	-	149,276	189,019	83,801	105,218	126%	502,805
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	502,805	-	149,276	189,019	83,801	105,218	126%	502,805
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	22,072	-	1,389	1,726	3,679	(1,953)	-53%	22,072
Community and social services		-	1,880	-	-	-	313	(313)	-100%	1,680
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	20,192	-	1,389	1,726	3,365	(1,639)	-49%	20,192
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	97,355	-	4,294	8,557	16,226	(7,669)	-47%	97,355
Planning and development		-	1,492	-	39	48	249	(201)	-81%	1,492
Road transport		-	95,863	-	4,255	8,509	15,977	(7,468)	-47%	95,863
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	11,570	-	384	1,797	1,928	(131)	-7%	11,570
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	11,570	-	384	1,797	1,928	(131)	-7%	11,570
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	-	633,802	-	155,343	201,099	105,634	95,466	90%	633,802
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	359,160	-	16,446	25,641	59,860	(34,219)	-57%	359,160
Executive and council		-	63,157	-	-	3,220	10,526	(7,306)	-69%	63,157
Finance and administration		-	296,003	-	16,446	22,420	49,334	(26,913)	-55%	296,003
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	44,968	-	5,625	8,149	7,495	654	9%	44,968
Community and social services		-	23,194	-	-	2,524	3,866	(1,342)	-35%	23,194
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	21,774	-	5,625	5,625	3,629	1,996	55%	21,774
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	137,982	-	3,506	9,247	22,997	(13,750)	-60%	137,982
Planning and development		-	29,955	-	1,266	2,381	4,993	(2,611)	-52%	29,955
Road transport		-	108,026	-	2,241	6,866	18,004	(11,139)	-62%	108,026
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	42,137	-	-	-	7,023	(7,023)	-100%	42,137
Energy sources		-	10,000	-	-	-	1,667	(1,667)	-100%	10,000
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	32,137	-	-	-	5,356	(5,356)	-100%	32,137
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	-	584,247	-	25,577	43,037	97,375	(54,338)	-56%	584,247
<b>Surplus/ (Deficit) for the year</b>		-	49,555	-	129,766	158,063	8,259	149,803	1814%	49,555

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The table below is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

LIM476 LIM476 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2016/17	Budget Year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			123,856			7,938	45,415	20,643	24,772	120%	123,856
Service charges - electricity revenue			-			-	-	-	-	-	-
Service charges - water revenue			-			-	-	-	-	-	-
Service charges - sanitation revenue			-			-	-	-	-	-	-
Service charges - refuse revenue			11,479			384	1,451	1,913	(462)	-24%	11,479
Service charges - other			-			-	-	-	-	-	-
Rental of facilities and equipment			575			-	-	96	(96)	-100%	575
Interest earned - external investments			11,519			1,485	1,781	1,920	(139)	-7%	11,519
Interest earned - outstanding debtors			11,719			-	1,882	1,953	(71)	-4%	11,719
Dividends received			-			-	-	-	-	-	-
Fines, penalties and forfeits			14,436			53	65	2,406	(2,341)	-97%	14,436
Licences and permits			13,846			1,333	1,333	2,308	(975)	-42%	13,846
Agency services			4,274			-	-	712	(712)	-100%	4,274
Transfers and subsidies			352,892			138,852	140,553	58,815	81,737	139%	352,892
Other revenue			3,342			43	110	557	(447)	-80%	3,342
Gains on disposal of PPE			-			-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	547,939	-	151,089	192,590	91,323	101,267	111%	547,939
<b>Expenditure By Type</b>											
Employee related costs			163,899			12,462	22,467	27,316	(4,849)	-18%	163,899
Remuneration of councillors			24,099			2,462	4,883	4,017	867	22%	24,099
Debt impairment			30,000			-	-	5,000	(5,000)	-100%	30,000
Depreciation & asset impairment			90,000			-	-	15,000	(15,000)	-100%	90,000
Finance charges			1,725			-	-	288	(288)	-100%	1,725
Bulk purchases			-			-	-	-	-	-	-
Other materials			72,748			649	1,962	12,125	(10,163)	-84%	72,748
Contracted services			79,838			3,670	4,485	13,306	(8,821)	-68%	79,838
Transfers and subsidies			4,000			-	-	667	(667)	-100%	4,000
Other expenditure			117,938			6,345	9,239	19,656	(10,417)	-53%	117,938
Loss on disposal of PPE			-			-	-	-	-	-	-
<b>Total Expenditure</b>			-	584,247	-	25,577	43,037	97,375	(54,338)	-56%	584,247
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (primary secondary)			-	(36,308)	-	125,512	149,553	(6,051)	155,604	(0)	(36,308)
(National / Provincial and District)			85,863			4,255	8,509	14,311	(5,801)	(0)	85,863
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-			-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-			-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	49,555	-	129,766	158,063	8,259	-	-	49,555
Taxation			-			-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			-	49,555	-	129,766	158,063	8,259	-	-	49,555
Attributable to minorities			-			-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			-	49,555	-	129,766	158,063	8,259	-	-	49,555
Share of surplus/ (deficit) of associate			-			-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>			-	49,555	-	129,766	158,063	8,259	-	-	49,555

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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.

LIM476 LIM476 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	4,020	-	-	89	670	(581)	-87%	4,020
Executive and council										
Finance and administration			4,020			89	670	(581)	-87%	4,020
Internal audit										
<i>Community and public safety</i>		-	45,345	-	1,300	1,300	7,557	(6,257)	-83%	45,345
Community and social services			25,500				4,250	(4,250)	-100%	25,500
Sport and recreation			10,345				1,724	(1,724)	-100%	10,345
Public safety			9,500		1,300	1,300	1,583	(283)	-18%	9,500
Housing										
Health										
<i>Economic and environmental services</i>		-	90,074	-	5,990	10,529	15,012	(4,484)	-30%	90,074
Planning and development			6,000				1,000	(1,000)	-100%	6,000
Road transport			84,074		5,990	10,529	14,012	(3,484)	-25%	84,074
Environmental protection										
<i>Trading services</i>		-	1,000	-	-	-	167	(167)	-100%	1,000
Energy services										
Water management			1,000				166,666.67	(167)	-100%	1,000
Waste water management										
Waste management										
<i>Other</i>										
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	140,438	-	7,290	11,918	23,406	(11,489)	-49%	140,438
<b>Funded by:</b>										
National Government			81,478		5,990	10,529	13,580	(3,051)	-22%	81,478
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital		-	81,478	-	5,990	10,529	13,580	(3,051)	-22%	81,478
Public contributions & donations	5									
Borrowing	6									
Internally generated funds			58,960		1,300	1,389	9,827	(8,438)	-86%	58,960
<b>Total Capital Funding</b>		-	140,438	-	7,290	11,918	23,406	(11,489)	-49%	140,438

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The table below reflects the performance to date in relation to the financial position of the Municipality.

LIM476 LIM476 - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2016/17	Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast		
R thousands	1							
<b>ASSETS</b>								
<b>Current assets</b>								
Cash			52,193		345,142	52,193		
Call investment deposits			78,762		170,000	78,762		
Consumer debtors			157,786		236,121	157,786		
Other debtors			7,452		41,426	7,452		
Current portion of long-term receivables			2,012		10,542	2,012		
Inventory			2,357		1,886	2,357		
<b>Total current assets</b>			--	300,562	--	805,116	300,562	
<b>Non current assets</b>								
Long-term receivables								
Investments								
Investment property				149,335		138,435	149,335	
Investments in Associate							--	
Property, plant and equipment				1,380,808		1,379,447	1,380,808	
Agricultural							--	
Biological assets							--	
Intangible assets				283		501	283	
Other non-current assets				105		105	105	
<b>Total non current assets</b>				--	1,530,531	--	1,518,488	1,530,531
<b>TOTAL ASSETS</b>				--	1,831,093	--	2,323,604	1,831,093
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Bank overdraft								
Borrowing								
Consumer deposits								
Trade and other payables				44,741		386	44,741	
Provisions				9,186		76,830	9,186	
<b>Total current liabilities</b>				--	53,927	--	77,216	53,927
<b>Non current liabilities</b>								
Borrowing				13,849		15,020	13,849	
Provisions				36,255		54,836	36,255	
<b>Total non current liabilities</b>				--	50,104	--	69,856	50,104
<b>TOTAL LIABILITIES</b>				--	104,031	--	147,073	104,031
<b>NET ASSETS</b>	2			--	1,727,062	--	2,176,531	1,727,062
<b>COMMUNITY WEALTH/EQUITY</b>								
Accumulated Surplus/(Deficit)				1,727,062		2,176,531	1,727,062	
Reserves								
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2			--	1,727,062	--	2,176,531	1,727,062

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The table below reflects the performance to date in relation to the cash flow of the Municipality.

LIM476 LIM476 - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2016/17	Budget Year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
1											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Property rates			74,314		3,841	8,594	12,386	(3,791)	-31%	74,314	
Service charges			8,099		387	769	1,350	(581)	-43%	8,099	
Other revenue			15,927		518	518	2,655	(2,137)	-81%	15,927	
Government - operating			343,882		320	143,153	57,314	85,840	150%	343,882	
Government - capital			95,863		-	47,665	15,977	31,688	199%	95,863	
Interest			13,878		51	1,537	2,313	(776)	-34%	13,878	
Dividends							-	-			
Payments											
Suppliers and employees			(439,794)		(25,577)	(51,381)	(73,299)	(21,918)	30%	(439,794)	
Finance charges			(1,725)		-	-	-	-		(1,725)	
Transfers and Grants			(4,000)		-	-	-	-		(4,000)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	106,444	-	(20,460)	150,855	18,695	(132,160)	-707%	106,444
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (increase) in non-current debtors								-			
Decrease (increase) other non-current receivables								-			
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(142,622)		(7,976)	(11,389)	(23,770)	(12,381)	52%	(142,622)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(142,622)	-	(7,976)	(11,389)	(23,770)	(12,381)	52%	(142,622)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits								-			
Payments											
Repayment of borrowing			(1,100)					-		(1,100)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(1,100)	-	-	-	-		(1,100)	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(37,278)	-	(28,436)	139,466	(5,075)		(37,278)	
Cash/cash equivalents at beginning:			168,234			211,093	168,234			211,093	
Cash/cash equivalents at month/year end:			130,956			350,559	163,158			173,815	

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## PART 2- SUPPORTING DOCUMENTATION

### Table SC1 Material variance explanations

This being the third month of operations for the 2017/2018 financial year, initial projections have been conservative as it is too early in the year to notice any particular trend and pattern in respect of income and expenditure and comments on major variances will be made in the ensuing months.

### Table SC2 Monthly Budget Statement - performance indicators

LIM476 LIM476 - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	15.7%	0.0%	0.0%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	3.4%	0.0%	0.7%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	0.0%	557.4%	0.0%	1042.7%	557.4%
Liquidly Ratio	Monetary Assets/Current Liabilities		0.0%	242.8%	0.0%	667.1%	242.8%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	30.5%	0.0%	149.6%	30.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	29.9%	0.0%	11.7%	29.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	16.7%	0.0%	0.0%	4.7%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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**Table SC3 Monthly Budget Statement - Aged Debtors**

LIM476 LIM476 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200														
Trade and Other Receivables from Exchange Transactions - Electricity	1300														
Receivables from Non-exchange Transactions - Property Rates	1400	7,578	34,702	4,825	179,639					226,073	179,669				
Receivables from Exchange Transactions - Waste Water Management	1500														
Receivables from Exchange Transactions - Waste Management	1600	1,103	977	1,437	45,105					48,702	45,105				
Receivables from Exchange Transactions - Property Rental Debtors	1700														
Interest on Arrear Debtor Accounts	1810	1,912	1,665	1,849	47,649					53,275	47,649				
Recoverable unauthorised, irregular, fines and wasteful expenditure	1820														
Other	1900	26	23	254	1,593					2,195	1,893				
<b>Total By Income Source</b>	<b>2000</b>	<b>10,689</b>	<b>37,567</b>	<b>8,365</b>	<b>274,515</b>					<b>331,145</b>	<b>274,515</b>				
<b>2016/17 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	3,045	31,560	2,723	152,495					169,827	152,495				
Commercial	2300	3,312	3,217	3,719	93,287					103,535	93,287				
Households	2400	4,338	2,790	1,823	28,732					37,783	28,732				
Other	2500														
<b>Total By Customer Group</b>	<b>2600</b>	<b>10,695</b>	<b>37,567</b>	<b>8,365</b>	<b>274,515</b>					<b>331,145</b>	<b>274,515</b>				

**Table SC4 Monthly Budget Statement - Aged Creditors**

LIM476 LIM476 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100											
Bulk Water	0200											
PAYE deductions	0300											
VAT (output less input)	0400											
Pensions / Retirement deductions	0500											
Loan repayments	0600											
Trade Creditors	0700	139									139	
Auditor General	0800											
Other	0900											
<b>Total By Customer Type</b>	<b>1000</b>	<b>139</b>									<b>139</b>	

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>Municipality</b>									
FNB			Money Market		-		-		-
FNB			Fixed		-		-		-
FNB			Call		-		-		-
FNB			Call		-		-		-
VBS MUTUAL BANK			Call				100,000		100,749
VBS MUTUAL BANK			Call		298		41,225		41,523
VBS MUTUAL BANK			call		489		31,209		31,698
<b>Municipality sub-total</b>					<b>787</b>		<b>172,434</b>		<b>173,970</b>
<b>Entities</b>									
<b>Entities sub-total</b>									
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>787</b>		<b>172,434</b>		<b>173,970</b>

• Council's investment portfolio as at end of August 2017 indicates that R 172,434m is currently invested. The Interest for the month of August 2017 amounts to R 787 thousand.



**Table SC6 Monthly Budget Statement – Transfers and grants receipts**

LIM476 LIM476 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		--	352 892	--	320	144 639	144 319	--		352 892
Local Government Equitable Share			333 002		--	138 752	138 752	--		333 002
Finance Management			4 045		--	4 045	4 045			4 045
EPWP Incentive			1 279		320	320	--			1 279
Integrated National Electrification Programme			10 000		--	--	--			10 000
	3							--		
Municipal Demarcation Grant			4 566		--	1 522	1 522	--		4 566
Provincial Government:			--		--	--	--			--
	4							--		
Other transfers and grants [insert description]			--		--	--	--			--
District Municipality: [insert description]			--		--	--	--			--
Other grant providers: [insert description]			--		--	--	--			--
<b>Total Operating Transfers and Grants</b>	5		352 892	--	320	144 639	144 319	--		352 892

LIM476 LIM476 - Supporting Table SC7(f) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		--	352 892	--	27 643	45 103	58 815	(13 713)	-23.3%	352 892
Local Government Equitable Share			333 002		25 577	42 337	55 500	(13 164)	-23.7%	333 002
Finance Management			4 045		726	1 104	674	430	63.8%	4 045
EPWP Incentive			1 279		340	661	213	448	210.3%	1 279
Integrated National Electrification Programme			10 000		--	--	1 667	(1 667)	-100.0%	10 000
			--		--	--	--	--		--
			--		--	--	--	--		--
Municipal Demarcation Grant			4 566		1 000	1 000	761	239	31.5%	4 566
Provincial Government:			--		--	--	--	--		--
<b>Total capital expenditure of Transfers and Grants</b>			85 863	--	7 290	11 544	14 311	(2 766)	-19.3%	85 863
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>			438 755	--	34 933	56 647	73 126	(16 479)	-22.5%	438 755
<b>Total operating expenditure of Transfers and Grants:</b>			352 892	--	27 643	45 103	58 815	(13 713)	-23.3%	352 892
<b>Capital expenditure of Transfers and Grants</b>										
National Government:			85 863	--	7 290	11 544	14 311	(2 766)	-19.3%	85 863
Municipal Infrastructure Grant (MIG)			85 863	--	7 290	11 544	14 311	(2 766)	-19.3%	85 863

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LIM476 LIM476 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			14 236		1 414	2 636	2 373	463	20%	14 236
Pension and UIF Contributions			2 512		393	785	419	366	88%	2 512
Medical Aid Contributions										
Motor Vehicle Allowance			5 583		488	987	930 478.29	36	4%	5 583
Cellphone Allowance			1 768		147	295	295	1	0%	1 768
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>			24 099		2 452	4 683	4 017	867	22%	24 099
% Increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			6 176		253	253	1 029	(776)	-75%	6 176
Pension and UIF Contributions			673		0	0	112	(112)	-100%	673
Medical Aid Contributions										
Overtime										
Performance Bonus			803				134	(134)	-100%	803
Motor Vehicle Allowance			967		29	29	161	(133)	-82%	967
Cellphone Allowance			108		7	7	16	(11)	-59%	108
Housing Allowances			104		9	9	17	(8)	-46%	104
Other benefits and allowances			297		3	3	49	(47)	-95%	297
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>			9 127		302	302	1 521	(1 220)	-80%	9 127
% Increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			86 908		7 243	14 488	7 242	7 244	100%	86 908
Pension and UIF Contributions			21 700		1 091	2 182	1 808	374	21%	21 700
Medical Aid Contributions			7 517		1 578	3 152	626	2 526	403%	7 517
Overtime			2 465		258	516	205	310	151%	2 465
Performance Bonus			1 500				125	(125)	-100%	1 500
Motor Vehicle Allowance			17 169		972	1 945	1 431	514	38%	17 169
Cellphone Allowance			4 259		99	197	355	(156)	-44%	4 259
Housing Allowances			1 395		99	198	116	82	70%	1 395
Other benefits and allowances			11 851		668	1 336	988	348	35%	11 851
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>			154 772		12 006	24 012	12 898	11 114	86%	154 772
% Increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			187 998		14 759	29 196	18 435	10 761	58%	187 998
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>										
% Increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>										
% Increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										

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LIM476 LIM476 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			14 236		1 414	2 836	2 373	463	20%	14 236
Pension and UIF Contributions			2 512		393	785	410	366	88%	2 512
Medical Aid Contributions										
Motor Vehicle Allowance			5 583		498	987	930 478,29	36	4%	5 583
Cellphone Allowance			1 788		147	295	295	1	0%	1 788
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>			<b>24 099</b>		<b>2 452</b>	<b>4 883</b>	<b>4 017</b>	<b>867</b>	<b>22%</b>	<b>24 099</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			6 176		253	253	1 029	(776)	-75%	6 176
Pension and UIF Contributions			673		0	0	112	(112)	-100%	673
Medical Aid Contributions										
Overtime										
Performance Bonus			803				134	(134)	-100%	803
Motor Vehicle Allowance			967		29	29	161	(133)	-82%	967
Cellphone Allowance			108		7	7	18	(11)	-59%	108
Housing Allowances			104		9	9	17	(8)	-46%	104
Other benefits and allowances			297		3	3	49	(47)	-95%	297
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>			<b>9 127</b>		<b>302</b>	<b>302</b>	<b>1 521</b>	<b>(1 220)</b>	<b>-80%</b>	<b>9 127</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			86 908		7 243	14 468	7 242	7 244	100%	86 908
Pension and UIF Contributions			21 700		1 091	2 182	1 808	374	21%	21 700
Medical Aid Contributions			7 517		1 576	3 152	626	2 526	403%	7 517
Overtime			2 465		258	516	205	310	151%	2 465
Performance Bonus			1 500				125	(125)	-100%	1 500
Motor Vehicle Allowance			17 169		972	1 945	1 431	514	36%	17 169
Cellphone Allowance			4 259		99	197	355	(158)	-44%	4 259
Housing Allowances			1 395		99	198	116	82	70%	1 395
Other benefits and allowances			11 861		668	1 336	988	348	35%	11 861
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>			<b>154 772</b>		<b>12 006</b>	<b>24 012</b>	<b>12 898</b>	<b>11 114</b>	<b>86%</b>	<b>154 772</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>			<b>187 998</b>		<b>14 759</b>	<b>29 196</b>	<b>18 435</b>	<b>10 761</b>	<b>58%</b>	<b>187 998</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>										
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										

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LIM476 LIM476 - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2017/18												2017/18 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 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash Receipts By Source</b>													115 262	123 856	132 526	141 803
Property rates		4 753	3 841													
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse		382	387										10 710	11 479	12 283	13 142
Service charges - other																
Rental of facilities and equipment													675	675	615	658
Interest earned - external investments		51	747										10 680	11 519	12 325	13 188
Interest earned - outstanding debits		71	51										11 597	11 719	12 540	13 417
Dividends received																
Fines, penalties and rebates													14 438	14 438	15 432	16 497
Licences and permits													13 845	13 845	14 773	15 763
Agency services													4 274	4 274	4 550	4 844
Transfer receipts - operating		144 268	320										209 304	352 892	415 026	424 724
Other revenue													3 342	3 342	3 516	3 826
<b>Cash Receipts by Source</b>		149 525	5 387										393 827	547 939	629 846	647 664
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		47 865											38 198	85 863	90 875	96 165
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term financing																
Increase in consumer deposits																
Receipt of non-current debits																
Receipt of non-current receivables																
Change in non-current investments																
<b>Total Cash Receipts by Source</b>		197 390	5 387										431 225	633 802	714 521	744 029
<b>Cash Payments by Type</b>																
Employee related costs		11 097	12 006										140 796	163 899	174 363	185 490
Remuneration of councillors		2 431	2 452										19 216	24 099	25 789	27 591
Interest paid													1 725	1 725	1 846	1 975
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer																
Other materials													72 748	72 748	33 826	36 344
Contracted services													79 838	79 838	77 566	78 712
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other													4 000	4 000	4 500	5 005
General expenses		12 347	11 389										94 202	117 938	156 056	168 099
<b>Cash Payments by Type</b>		25 875	25 847										412 526	484 247	473 963	504 111
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		3 413	7 976										74 474	85 863	90 875	96 165
Repayment of borrowing																
Other Cash Flows/Payments																
<b>Total Cash Payments by Type</b>		29 288	33 823										486 999	570 110	564 838	600 276
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		167 902	(28 436)										(55 774)	83 692	149 633	143 753
Cash/cash equivalents at the monthly year beginning:		211 093	378 988	350 559	350 559	350 559	350 559	350 559	350 559	350 559	350 559	350 559	350 559	211 093	294 765	444 468
Cash/cash equivalents at the monthly year end:		378 995	350 559	350 559	350 559	350 559	350 559	350 559	350 559	350 559	350 559	350 559	294 785	294 785	444 468	588 221

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LIM476 LIM476 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	98 574	-	5 990	10 529	8 214	(2 314)	-28.2%	98 574
Roads Infrastructure		-	71 074	-	5 990	10 529	5 923	(4 606)	-77.8%	71 074
Roads			71 074		5 990	10 529	5 923	(4 606)	-77.8%	71 074
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	4 000	-	-	-	333	333	100.0%	4 000
Drainage Collection			4 000				333	333	100.0%	4 000
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	2 500	-	-	-	208	208	100.0%	2 500
Power Plants										
HV Substations			2 500				208	208	100.0%	2 500
Capital Spares										
Solid Waste Infrastructure		-	21 000	-	-	-	1 750	1 750	100.0%	21 000
Landfill Sites			20 000				1 667	1 667	100.0%	20 000
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points			1 000				83	83	100.0%	1 000
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Markets										
Stalls			1 500				125	125	100.0%	1 500
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	10 345	-	-	-	862	862	100.0%	10 345
Indoor Facilities										
Outdoor Facilities			10 345				862	862	100.0%	10 345
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-

LIM476 LIM476 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast

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<b>Other assets</b>	-	6 100	-	-	-	508	508	100.0%	6 100	
Operational Buildings	-	6 100	-	-	-	508	508	100.0%	6 100	
Municipal Offices	-	1 600	-	-	-	133	133	100.0%	1 600	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	4 500	-	-	-	375	375	100.0%	4 500	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	1 500	-	-	-	125	125	100.0%	1 500	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	1 500	-	-	-	125	125	100.0%	1 500	
Water Rights	-	1 500	-	-	-	125	125	100.0%	1 500	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	300	-	-	-	25	25	100.0%	300	
Computer Equipment	-	300	-	-	-	25	25	100.0%	300	
<b>Furniture and Office Equipment</b>	-	620	-	-	-	620	620	100.0%	620	
Furniture and Office Equipment	-	620	-	-	-	620	620	100.0%	620	
<b>Machinery and Equipment</b>	-	8 000	-	-	-	667	667	100.0%	8 000	
Machinery and Equipment	-	8 000	-	-	-	666 666.67	667	100.0%	8 000	
<b>Transport Assets</b>	-	1 500	-	1 300	1 300	250	(1 050)	-420.0%	1 500	
Transport Assets	-	1 500	-	1 300	1 300	250	(1 050)	-420.0%	1 500	
<b>Libraries</b>	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	-	140 438	-	7 290	11 829	12 397	568	4.6%	140 438
<b>Community Facilities</b>	-	13 500	-	-	-	1 125	1 125	100.0%	13 500	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	9 500	-	-	-	792	792	100.0%	9 500	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	2 500	-	-	-	208	208	100.0%	2 500	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	

#### HEAD OFFICE

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