



FETAKGOMO – GREATER TUBATSE
LOCAL MUNICIPALITY



The **ETM**
**GREATER TUBATSE
MUNICIPALITY**

South Africa's first democratic platinum city

LIM 476

**Fetakgomo / Greater Tubatse Local
Municipality**

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

31 October 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 October 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: MARESI MEBUBE FRANK

Municipal Manager of Fetakgomo / Tubatse Local Municipality

Signature: [Handwritten Signature]

Date: 13/11/2017

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 OCTOBER 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 October 2017**, the ten working day reporting limit expires on **14 November 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	-	182,646	220,279	21%
Total Operating Expenditure	584,247	-	194,749	155,562	-20%
Operating surplus / (deficit)	(36,308)	-	(12,103)	64,717	-6%

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 220 million while operating expenditure amounted to R 155 million.

1.2 REVENUE PER SOURCE

LIM476 LIM476 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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											
Revenue By Source											
Property rates			123,856			9,814	55,228	41,285	13,943	34%	123,856
Service charges - electricity revenue			-			-	-	-	-		-
Service charges - water revenue			-			-	-	-	-		-
Service charges - sanitation revenue			-			-	-	-	-		-
Service charges - refuse revenue			11,479			1,411	3,611	3,826	(216)	-6%	11,479
Service charges - other			-			-	-	-	-		-
Rental of facilities and equipment			575			5	8	192	(183)	-96%	575
Interest earned - external investments			11,519			1,622	6,836	3,840	2,997	78%	11,519
Interest earned - outstanding debtors			11,719			-	1,882	3,906	(2,024)	-52%	11,719
Dividends received			-			-	-	-	-		-
Fines, penalties and forfeits			14,436			23	110	4,812	(4,702)	-98%	14,436
Licences and permits			13,846			210	5,350	4,615	735	16%	13,846
Agency services			4,274			4,024	6,489	1,425	5,064	355%	4,274
Transfers and subsidies			352,892			-	140,553	117,631	22,922	19%	352,892
Other revenue			3,342			77	211	1,114	(903)	-81%	3,342
Gains on disposal of PPE			-			-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)			-	547,939	-	17,185	220,279	182,646	37,633	21%	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) - M04 October

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											
Expenditure By Type											
Employee related costs			163,899			10,004	52,796	54,633	(1,837)	-3%	163,899
Remuneration of councillors			24,099			2,465	9,780	8,033	1,747	22%	24,099
Debt impairment			30,000			2,500	10,000	10,000	-		30,000
Depreciation & asset impairment			90,000			7,500	30,000	30,000	-		90,000
Finance charges			1,725			-	520	575	(56)	-10%	1,725
Bulk purchases			-			-	-	-	-		-
Other materials			72,748			1,059	3,094	24,249	(21,155)	-87%	72,748
Contracted services			79,838			8,261	25,592	26,613	(1,021)	-4%	79,838
Transfers and subsidies			4,000			439	1,989	1,333	655	49%	4,000
Other expenditure			117,938			8,281	21,792	39,313	(17,521)	-45%	117,938
Loss on disposal of PPE			-			-	-	-	-		-
Total Expenditure			-	584,247	-	40,510	155,562	194,749	(39,187)	-20%	584,247

Total expenditure for the month amounted to R 40,510 million. The spending to date is 80% 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) - M04 October

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										
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	4,020	-	534	730	1,340	(610)	-46%	4,020
Executive and council								-		
Finance and administration			4,020		534	730	1,340	(610)	-46%	4,020
Internal audit								-		
<i>Community and public safety</i>		-	45,345	-	-	1,300	15,115	(13,815)	-91%	45,345
Community and social services			25,500				8,500	(8,500)	-100%	25,500
Sport and recreation			10,345				3,448	(3,448)	-100%	10,345
Public safety			9,500			1,300	3,167	(1,867)	-59%	9,500
Housing								-		
Health								-		
<i>Economic and environmental services</i>		-	90,074	-	8,174	25,769	30,025	(4,258)	-14%	90,074
Planning and development			6,000				2,000	(2,000)	-100%	6,000
Road transport			84,074		8,174	25,769	28,025	(2,256)	-8%	84,074
Environmental protection								-		
<i>Trading services</i>		-	1,000	-	-	-	333	(333)	-100%	1,000
Energy sources								-		
Water management			1,000				333	(333)	-100%	1,000
Waste water management								-		
Waste management								-		
<i>Other</i>								-		
Total Capital Expenditure - Functional Classification	3	-	140,438	-	8,708	27,799	46,813	(19,014)	-41%	140,438
Funded by:										
National Government			81,478		8,174	32,438	27,159	5,278	19%	81,478
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	81,478	-	8,174	32,438	27,159	5,278	19%	81,478
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds			58,960		534	4,001	19,653	(15,652)	-80%	58,960
Total Capital Funding		-	140,438	-	8,708	36,439	46,813	(10,374)	-22%	140,438

- Project from own funding expenditure to date amounts to R4, 001 million and percentage spent is 7% of the total budget of R58, 960 million.
- Capital grant expenditure MIG year to date amounts to R 32 438m and shows 38% spending of the total budget of R85, 863.

5 CASH FLOW

LIM476 LIM476 - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			74,314		11,299	19,623	24,771	(5,148)	-21%	74,314
Service charges			8,099		2,903	7,178	2,700	4,478	166%	8,099
Other revenue			15,927		11,604	13,611	5,309	8,502	160%	15,927
Government - operating			343,882		-	144,675	114,627	30,048	26%	343,882
Government - capital			95,663		-	47,665	31,954	15,711	45%	95,663
Interest			13,878		1,135	3,708	4,626	(918)	-20%	13,878
Dividends										
Payments										
Suppliers and employees			(439,794)		(30,510)	(82,983)	(146,598)	(63,615)	43%	(439,794)
Finance charges			(1,725)		-	(520)	(575)	(50)	10%	(1,725)
Transfers and Grants			(4,000)		(439)	(1,969)	(1,333)	655	-49%	(4,000)
NET CASH FROM/(USED) OPERATING ACTIVITIES			-		(4,008)	151,170	35,481	(115,668)	-326%	106,444
CASH FLOWS FROM INVESTING ACTIVITIES										
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)		(11,463)	(30,574)	(35,655)	(5,081)	14%	(142,622)
NET CASH FROM/(USED) INVESTING ACTIVITIES			-		(11,463)	(30,574)	(35,655)	(5,081)	14%	(142,622)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing			(1,100)		-	(1,004)	(550)	454	-82%	(1,100)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(1,100)		-	(1,004)	(550)	454	-82%	(1,100)
NET INCREASE/ (DECREASE) IN CASH HELD			(37,278)		(15,491)	119,591	(724)			(37,278)
Cash/cash equivalents at beginning:			168,234			148,337	168,234			148,337
Cash/cash equivalents at month/year end:			130,956			267,929	167,509			111,059

The cash and cash equivalents balance as at October 2017 shows R 267 million. The positive cash and cash equivalent of R 267million is as a result of net cash used from operating activities amounting to R 151 million, cash used for investing activities amounting to R30 million.

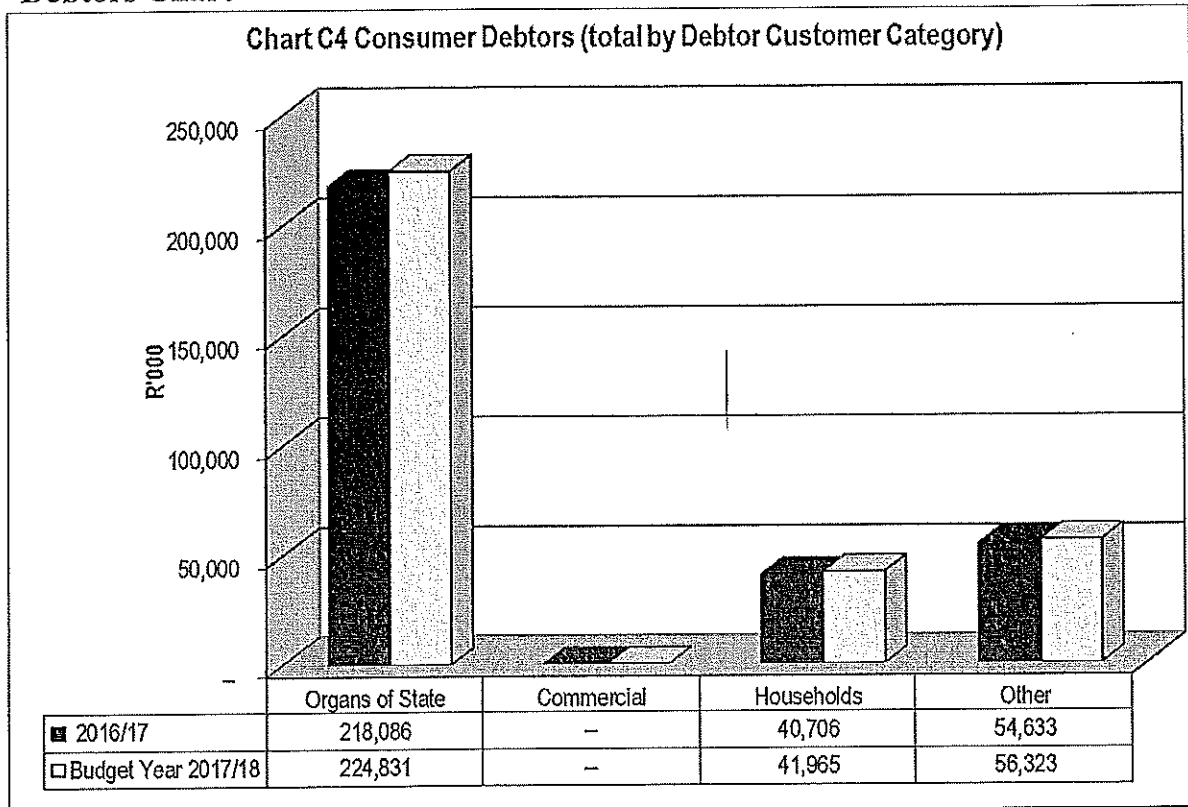
1.6 DEBTORS

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 323 million of which R 318 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 - M04 October

Description	NT Code	Budget Year 2017/18										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total						
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	(6,629)	7,913	5,878	4,889	33,063	4,543	3,788	171,386	224,831	217,689					
Receivables from Exchange Transactions - Waste Water Management	1500															
Receivables from Exchange Transactions - Waste Management	1600		1,032	752	678	668	1,159	899	36,776	41,965	40,180					
Receivables from Exchange Transactions - Property Rental Debtors	1700															
Interest on Arrear Debtor Accounts	1810		2,052	2,010	1,798	1,745	1,718	1,690	39,256	50,269	46,207					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820															
Other	1900	4	148	108	97	96	182	126	5,293	6,053	5,794					
Total By Income Source	2000	(6,625)	11,144	8,748	7,462	35,572	7,602	6,503	252,712	323,118	309,850					
2016/17 - totals only																
Debtors Age Analysis By Customer Group																
Organs of State	2200	(6,629)	7,913	5,878	4,889	33,063	4,543	3,788	171,386	224,831	223,546					
Commercial	2300															
Households	2400		1,032	752	678	668	1,159	899	36,776	41,965	40,933					
Other	2500	4	2,199	2,118	1,896	1,840	1,900	1,816	44,549	56,323	54,120					
Total By Customer Group	2600	(6,625)	11,144	8,748	7,462	35,572	7,602	6,503	252,712	323,118	318,599					

Debtors Chart



1.7 CREDITORS

The Creditors balance amounted to R 15 million.

HEAD OFFICE

Ukahlamba street | P.O. Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashungu, Ga-Nkwyana | P.O. Box 818, Apul, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

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

HEAD OFFICE

Umasiana Street | P.O. Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashimbe, Ga-Nkwanja | P.O. Box 818, Apel, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

PART 2

MONTHLY BUDGET STATEMENT TABLES

The monthly financial results for the period ended 31 October 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

HEAD OFFICE

Thasania Street | P.O. Box 206, Burgersfort, 1150
Tel: (27) 13 231 1000 | Fax: (27) 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashung, Ga-Nkwanana | P.O. Box 818, Apel, 0739
Tel: (27) 15 622 8000 | Fax: (27) 15 622 8026

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

Description	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									
Financial Performance									
Property rates	-	123,856	-	9,814	55,228	41,285	13,943	34%	123,856
Service charges	-	11,479	-	1,411	3,611	3,826	(216)	-6%	11,479
Investment revenue	-	11,519	-	1,622	6,836	3,840	2,997	78%	11,519
Transfers and subsidies	-	352,892	-	-	140,553	117,631	22,922	19%	352,892
Other own revenue	-	48,193	-	4,339	14,051	16,064	(2,013)	-13%	48,193
Total Revenue (excluding capital transfers and contributions)	-	547,939	-	17,185	220,279	182,646	37,633	21%	547,939
Employee costs	-	163,899	-	10,004	52,796	54,633	(1,837)	-3%	163,899
Remuneration of Councillors	-	24,099	-	2,465	9,780	8,033	1,747	22%	24,099
Depreciation & asset impairment	-	90,000	-	7,500	30,000	30,000	-	-	90,000
Finance charges	-	1,725	-	-	520	575	(58)	-10%	1,725
Materials and bulk purchases	-	72,748	-	1,059	3,094	24,249	(21,155)	-87%	72,748
Transfers and subsidies	-	4,000	-	439	1,989	1,333	655	49%	4,000
Other expenditure	-	227,775	-	19,042	57,383	75,925	(18,542)	-24%	227,775
Total Expenditure	-	584,247	-	40,510	155,562	194,749	(39,187)	-20%	584,247
Surplus/(Deficit)	-	(36,308)	-	(23,324)	64,717	(12,103)	76,820	-635%	(36,308)
Transfers and subsidies - capital (monetary allocation)	-	85,863	-	10,950	26,573	28,621	(2,048)	-7%	85,863
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	49,555	-	(12,375)	91,291	16,518	74,772	453%	49,555
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	49,555	-	(12,375)	91,291	16,518	74,772	453%	49,555
Capital expenditure & funds sources									
Capital expenditure	-	140,438	-	11,483	30,574	46,813	(16,238)	-35%	140,438
Capital transfers recognised	-	81,478	-	10,950	26,573	27,159	(586)	-2%	81,478
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	58,960	-	534	4,001	19,653	(15,652)	-80%	58,960
Total sources of capital funds	-	140,438	-	11,483	30,574	46,813	(16,238)	-35%	140,438
Financial position									
Total current assets	-	300,562	-	-	531,235	-	-	-	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	-	-	67,902	-	-	-	50,104
Community wealth/Equity	-	1,727,062	-	-	1,904,604	-	-	-	1,727,062
Cash flows									
Net cash from (used) operating	-	106,444	-	(4,008)	151,170	35,481	(115,688)	-326%	106,444
Net cash from (used) investing	-	(142,622)	-	(11,483)	(30,574)	(35,655)	(5,081)	14%	(142,622)
Net cash from (used) financing	-	(1,100)	-	-	(1,004)	(550)	454	-82%	(1,100)
Cash/cash equivalents at the month/year end	-	130,956	-	-	267,929	167,509	(100,419)	-60%	111,059
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	(6,625)	11,144	8,748	7,462	35,572	7,602	6,503	252,712	323,118
Creditors Age Analysis									
Total Creditors	411	349	450	109	-	-	-	-	1,318

HEAD OFFICE

Thasama street, P.O.Box 206, Burgersfort, 1150
Tel: +27 43 231 1000 | Fax: +27 43 231 7467

REGIONAL OFFICE

Standa No. 11, Mashim, Ga-Ukwana, P.O.Box 818, Apel, 0739
Tel: +27 45 622 8000 | Fax: +27 45 622 8026

LIM476 LIM476 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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									
Revenue - Functional										
<i>Governance and administration</i>		-	502,805	-	96	204,417	167,602	36,815	22%	502,805
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	502,805	-	96	204,417	167,602	36,815	22%	502,805
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	22,072	-	4,242	7,573	7,357	215	3%	22,072
Community and social services		-	1,889	-	7	15	627	(611)	-98%	1,889
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	20,192	-	4,234	7,557	6,731	827	12%	20,192
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	97,355	-	31	4,359	32,452	(28,092)	-87%	97,355
Planning and development		-	1,492	-	31	105	497	(393)	-79%	1,492
Road transport		-	95,863	-	-	4,255	31,954	(27,700)	-87%	95,863
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	11,570	-	6	2,902	3,857	(955)	-25%	11,570
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	11,570	-	6	2,902	3,857	(955)	-25%	11,570
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	633,802	-	4,375	219,251	211,267	7,984	4%	633,802
Expenditure - Functional										
<i>Governance and administration</i>		-	359,160	-	26,071	62,884	119,720	(56,836)	-47%	359,160
Executive and council		-	63,157	-	5,599	17,728	21,052	(3,324)	-16%	63,157
Finance and administration		-	296,003	-	20,473	45,155	98,668	(53,512)	-54%	296,003
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	44,968	-	3,542	13,783	14,989	(1,206)	-8%	44,968
Community and social services		-	23,194	-	1,783	8,377	7,731	646	8%	23,194
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	21,774	-	1,759	5,406	7,258	(1,852)	-26%	21,774
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	137,982	-	3,365	13,038	45,994	(32,956)	-72%	137,982
Planning and development		-	29,955	-	1,063	4,428	9,985	(5,558)	-56%	29,955
Road transport		-	108,026	-	2,302	8,610	36,009	(27,399)	-76%	108,026
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	42,137	-	1,418	2,819	14,046	(11,227)	-80%	42,137
Energy sources		-	10,000	-	-	-	3,333	(3,333)	-100%	10,000
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	32,137	-	1,418	2,819	10,712	(7,893)	-74%	32,137
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	584,247	-	34,396	92,524	194,749	(102,225)	-52%	584,247
Surplus/ (Deficit) for the year		-	49,555	-	(30,021)	126,727	16,518	110,209	667%	49,555

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Uastana street | P.O. Box 206, Burgersfort, 1150
Tel: +27 15 231 1000 | Fax: +27 15 231 7467

REGIONAL OFFICE

Stand No. 1, Mashung, Ga-Nkwana | P.O. Box 818, Apal, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

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 C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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										
Revenue by Vote	1									
Vote 1 - Executive and council		--	--	--	--	--	--	--	--	--
Vote 2 - Finance and Administration		--	502,805	--	96	204,417	167,802	36,815	22.0%	502,805
Vote 3 - Community and Social Services		--	22,072	--	4,242	7,568	7,357	210	2.9%	22,072
Vote 4 - Economic and environmental services		--	97,355	--	31	4,359	32,452	(28,092)	-86.6%	97,355
Vote 5 - Waste management		--	11,570	--	6	2,902	3,857	(955)	-24.6%	11,570
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	--	633,802	--	4,375	219,246	211,267	7,979	3.8%	633,802
Expenditure by Vote	1									
Vote 1 - Executive and council		--	63,157	--	5,588	17,728	21,052	(3,324)	-15.8%	63,157
Vote 2 - Finance and Administration		--	296,003	--	20,473	45,155	98,668	(53,512)	-54.2%	296,003
Vote 3 - Community and Social Services		--	44,968	--	3,542	13,783	14,989	(1,206)	-8.0%	44,968
Vote 4 - Economic and environmental services		--	137,982	--	3,365	13,038	45,994	(32,956)	-71.7%	137,982
Vote 5 - Waste management		--	32,137	--	1,418	2,819	10,712	(7,893)	-73.7%	32,137
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Expenditure by Vote	2	--	574,247	--	34,396	92,524	191,416	(98,892)	-51.7%	574,247
Surplus/ (Deficit) for the year	2	--	59,555	--	(30,021)	126,722	19,852	106,871	538.3%	59,555

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Ikaslania Street | P.O. Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

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Tel: +27 15 622 8000 | FAX: +27 15 622 8026

LIM476 LIM476 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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										
Revenue By Source										
Property rates			123,886		9,814	55,228	41,285	13,943	34%	123,886
Service charges - electricity revenue			-		-	-	-	-		-
Service charges - water revenue			-		-	-	-	-		-
Service charges - sanitation revenue			-		-	-	-	-		-
Service charges - refuse revenue			11,479		1,411	3,611	3,826	(216)	-6%	11,479
Service charges - other			-		-	-	-	-		-
Rental of facilities and equipment			575		5	8	192	(183)	-96%	575
Interest earned - external investments			11,519		1,622	6,836	3,840	2,997	78%	11,519
Interest earned - outstanding debtors			11,719		-	1,882	3,906	(2,024)	-52%	11,719
Dividends received			-		-	-	-	-		-
Fines, penalties and forfeits			14,436		23	110	4,812	(4,702)	-98%	14,436
Licences and permits			13,846		210	5,350	4,615	735	16%	13,846
Agency services			4,274		4,024	6,489	1,425	5,064	355%	4,274
Transfers and subsidies			352,892		-	140,553	117,631	22,922	19%	352,892
Other revenue			3,342		77	211	1,114	(903)	-81%	3,342
Gains on disposal of PPE			-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)			547,939		17,185	220,279	182,646	37,633	21%	547,939
Expenditure By Type										
Employee related costs			163,899		10,004	52,796	54,633	(1,837)	-3%	163,899
Remuneration of councillors			24,099		2,465	9,780	8,033	1,747	22%	24,099
Debt impairment			30,000		2,500	10,000	10,000	-		30,000
Depreciation & asset impairment			90,000		7,500	30,000	30,000	-		90,000
Finance charges			1,725		-	520	575	(56)	-10%	1,725
Bulk purchases			-		-	-	-	-		-
Other materials			72,748		1,059	3,094	24,249	(21,155)	-87%	72,748
Contracted services			79,838		8,261	25,592	26,613	(1,021)	-4%	79,838
Transfers and subsidies			4,000		439	1,989	1,333	655	49%	4,000
Other expenditure			117,938		8,281	21,792	39,313	(17,521)	-45%	117,938
Loss on disposal of PPE			-		-	-	-	-		-
Total Expenditure			584,247		40,510	155,562	194,749	(39,187)	-20%	584,247
Surplus/(Deficit)			(36,308)		(23,324)	64,717	(12,103)	76,820	(0)	(36,308)
(National / Provincial and District)			85,863		10,950	26,573	28,621	(2,048)	(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)			-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions			49,555		(12,375)	91,291	16,518			49,555
Taxation			-		-	-	-	-		-
Surplus/(Deficit) after taxation			49,555		(12,375)	91,291	16,518			49,555
Attributable to minorities			-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality			49,555		(12,375)	91,291	16,518			49,555
Share of surplus/ (deficit) of associate			-		-	-	-	-		-
Surplus/ (Deficit) for the year			49,555		(12,375)	91,291	16,518			49,555

HEAD OFFICE

Ikasiema street | P.O. Box 206, Burgersfort, 1150
Tel: +27 15 231 1000 | Fax: +27 15 231 7467

REGIONAL OFFICE

Stand No. 1, Mashung, Ga-Nkwana | P.O. Box 318, Apel, 0739
Tel: +27 15 622 8000 | Fax: +27 15 622 8026

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) - M04 October

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	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	4,020	-	534	730	1,340	(610)	-46%	4,020
Executive and council										
Finance and administration			4,020		534	730	1,340	(610)	-46%	4,020
Internal audit										
<i>Community and public safety</i>		-	45,345	-	-	1,300	15,115	(13,815)	-91%	45,345
Community and social services			25,500				8,500	(8,500)	-100%	25,500
Sport and recreation			10,345				3,448	(3,448)	-100%	10,345
Public safety			9,500			1,300	3,167	(1,867)	-59%	9,500
Housing										
Health										
<i>Economic and environmental services</i>		-	98,074	-	10,950	28,544	30,025	(1,480)	-5%	98,074
Planning and development			6,000				2,000	(2,000)	-100%	6,000
Road transport			84,074		10,950	28,544	28,025	520	2%	84,074
Environmental protection										
<i>Trading services</i>		-	1,000	-	-	-	333	(333)	-100%	1,000
Energy sources										
Water management			1,000				333,333.33	(333)	-100%	1,000
Waste water management										
Waste management										
<i>Other</i>										
Total Capital Expenditure - Functional Classification	3	-	140,438	-	11,483	30,574	46,813	(16,238)	-35%	140,438
Funded by:										
National Government			81,478		10,950	26,573	27,159	(586)	-2%	81,478
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital			81,478		10,950	26,573	27,159	(586)	-2%	81,478
Public contributions & donations	5									
Borrowing	6									
Internally generated funds			58,960		534	4,001	19,653	(15,652)	-80%	58,960
Total Capital Funding		-	140,438	-	11,483	30,574	46,813	(16,238)	-35%	140,438

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Thasama Street | P.O. Box 206 - Burgersfort, 1130
Tel: +27 15 231 1000 | Fax: +27 15 231 7467

REGIONAL OFFICE

Stand No. 1, Mashingo-Ga-Nkwanana | P.O. Box 318 - Apele, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

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 - M04 October

Description	Ref	2016/17	Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast		
R thousands	1							
ASSETS								
Current assets								
Cash			52,493		71,213	52,193		
Call investment deposits			78,762		170,046	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		
Total current assets			-	300,562	-	531,235	300,562	
Non current assets								
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	
Total non current assets				-	1,530,531	-	1,518,488	1,530,531
TOTAL ASSETS				-	1,831,093	-	2,049,722	1,831,093
LIABILITIES								
Current liabilities								
Bank overdraft								
Borrowing								
Consumer deposits								
Trade and other payables				44,741		386	44,741	
Provisions				9,186		76,830	9,186	
Total current liabilities				-	53,927	-	77,216	53,927
Non current liabilities								
Borrowing				13,849		13,066	13,849	
Provisions				36,255		54,836	36,255	
Total non current liabilities				-	50,104	-	67,902	50,104
TOTAL LIABILITIES				-	104,031	-	145,118	104,031
NET ASSETS	2			-	1,727,062	-	1,904,604	1,727,062
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)				1,727,062		1,904,604	1,727,062	
Reserves								
TOTAL COMMUNITY WEALTH/EQUITY	2			-	1,727,062	-	1,904,604	1,727,062

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Madama street | P.O.Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashung, Ga-Nkwanja | P.O.Box 818, Apel, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

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 - M04 October

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			74,314		11,299	19,623	24,771	(5,148)	-21%	74,314
Service charges			8,099		2,903	7,178	2,700	4,478	166%	8,099
Other revenue			15,927		11,604	13,811	5,309	8,502	160%	15,927
Government - operating			343,882		-	144,675	114,627	30,048	26%	343,882
Government - capital			95,863		-	47,865	31,954	15,711	49%	95,863
Interest			13,878		1,135	3,708	4,626	(918)	-20%	13,878
Dividends							-	-		
Payments										
Suppliers and employees			(439,794)		(30,510)	(82,983)	(146,598)	(63,615)	43%	(439,794)
Finance charges			(1,725)		-	(520)	(575)	(58)	10%	(1,725)
Transfers and Grants			(4,000)		(439)	(1,989)	(1,333)	655	-49%	(4,000)
NET CASH FROM/(USED) OPERATING ACTIVITIES			-		(4,008)	151,170	35,481	(115,888)	-326%	108,444
CASH FLOWS FROM INVESTING ACTIVITIES										
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)		(11,483)	(30,574)	(35,655)	(5,081)	14%	(142,622)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(142,622)		(11,483)	(30,574)	(35,655)	(5,081)	14%	(142,622)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing			(1,100)		-	(1,004)	(550)	454	-82%	(1,100)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(1,100)		-	(1,004)	(550)	454	-82%	(1,100)
NET INCREASE/ (DECREASE) IN CASH HELD			(37,278)		(15,491)	119,591	(724)			(37,278)
Cash/cash equivalents at beginning:			168,234			148,337	168,234			148,337
Cash/cash equivalents at month/year end:			130,956			267,929	167,509			111,059

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Ikastania street | P.O.Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashim, Ga-Nkwana | P.O.Box 318, Apal, 0759
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

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 - M04 October

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	15.7%	0.0%	0.3%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
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%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	557.4%	0.0%	688.0%	557.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	242.8%	0.0%	312.4%	242.8%
Revenue Management							
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%	130.8%	30.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 85(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	24.0%	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%	0.2%	4.7%
IDP regulation financial viability Indicators							
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						

HEAD OFFICE

Thabana street | P.O.Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

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Stand No. 1, Mashung, Ga-Njwama | P.O.Box 318, Apel, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

Table SC3 Monthly Budget Statement - Aged Debtors

LIM476 LIM476 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	HT Code	Budget Year 2017/18									Actual Bud Debits Withn Off against Debtors	Impairment - Bud Debits Lto Council's 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1209												
Trade and Other Receivables from Exchange Transactions - Electricity	1300												
Receivables from Non-exchange Transactions - Property Rates	1400	(5,619)	7,913	5,078	4,889	33,063	4,543	3,788	171,366	224,831	212,569		
Receivables from Exchange Transactions - Waste Water Management	1500												
Receivables from Exchange Transactions - Waste Management	1600		1,032	752	678	658	1,159	899	36,776	41,965	40,180		
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Areas Debt Accounts	1910		2,952	2,010	1,799	1,745	1,718	1,690	39,258	50,269	46,207		
Recoverables unauthorised, irregular, fullness and wasteful expenditure	1920												
Other	1900	4	148	108	97	86	182	128	6,293	6,053	5,794		
Total By Income Source	2000	(5,625)	11,144	8,748	7,462	35,572	7,602	6,503	252,712	323,118	309,850		
2018/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(5,625)	7,913	5,078	4,889	33,063	4,543	3,788	171,366	224,831	223,546		
Commercial	2300												
Households	2400		4,632	752	678	658	1,159	899	36,776	41,965	40,933		
Other	2500	4	2,199	2,118	1,890	1,640	1,900	1,816	44,540	58,323	54,120		
Total By Customer Group	2600	(5,625)	11,144	8,748	7,462	35,572	7,602	6,503	252,712	323,118	318,569		

Table SC4 Monthly Budget Statement - Aged Creditors

LIM476 LIM476 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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		
R thousands												
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	411	349	450	109						1,318	
Auditor General	0800											
Other	0900											
Total By Customer Type	1000	411	349	450	109	--	--	--	--	--	1,318	--

Table SC5 Monthly Budget Statement - investment portfolio

LIM476 LIM476 - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
FNB			Money Market		--		--		--
FNB			Fixed		--		--		--
STD CALL Acc			Call		0		46		47
FNB			Call		0		77		77
VBS MUTUAL BANK			Call		776		100,749		101,525
VBS MUTUAL BANK			Call		302		41,523		41,825
VBS MUTUAL BANK			call		487		31,698		32,185
Municipality sub-total					1,565		174,094		175,659

• Council's investment portfolio as at end of October 2017 indicates that R 175,659m is currently invested.

HEAD OFFICE

Ikastana street | P.O Box 206, Burgersfontein 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Standa No. 1, Mashung, Ga-Matwana | P.O Box 818, Apel, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

Table SC6 Monthly Budget Statement – Transfers and grants receipts

LIM476 LIM476 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	352,892	-	-	146,161	144,319	1,522	1.1%	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	-			1,279
Integrated National Electrification Programme			10,000			-	-			10,000
	3							-		
								-		
								-		
								-		
Municipal Demarcation Grant			4,566			3,044	1,522	1,522	100.0%	4,566

LIM476 LIM476 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	352,892	-	55,069	102,196	117,631	(15,435)	-13.1%	352,892
Local Government Equitable Share			333,002		54,571	95,908	111,001	(14,093)	-12.7%	333,002
Finance Management			4,045		169	1,275	1,348	(74)	-5.6%	4,045
EPWP Incentive			1,279		296	1,332	426	906	212.5%	1,279
Integrated National Electrification Programme			10,000		32	1,669	3,333	(1,664)	-49.9%	10,000
			-		-	-	-	-		-
			-		-	-	-	-		-
Municipal Demarcation Grant			4,566		12	1,012	1,522	(510)	-33.5%	4,566
Provincial Government:			-		-	-	-	-		-
			-		-	-	-	-		-
Other transfers and grants (insert description)			-		-	-	-	-		-
District Municipality:			-		-	-	-	-		-
[insert description]			-		-	-	-	-		-
Other grant providers:			-		-	-	-	-		-
[insert description]			-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:			352,892		55,069	102,196	117,631	(15,435)	-13.1%	352,892
Capital expenditure of Transfers and Grants										
National Government:			85,863		9,923	27,793	21,466	6,328	29.5%	85,863
Municipal Infrastructure Grant (MIG)			85,863		9,923	27,793	21,466	6,328	29.5%	85,863
			-		-	-	-	-		-
			-		-	-	-	-		-
Other capital transfers (insert description)			-		-	-	-	-		-
Provincial Government:			-		-	-	-	-		-
			-		-	-	-	-		-
District Municipality:			-		-	-	-	-		-
			-		-	-	-	-		-
Other grant providers:			-		-	-	-	-		-
			-		-	-	-	-		-
Total capital expenditure of Transfers and Grants			85,863		9,923	27,793	21,466	6,328	29.5%	85,863
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			438,755		64,991	129,989	139,096	(9,107)	-6.5%	438,755

HEAD OFFICE

Ukhasama street | P.O. Box 206, Burgersfontein 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashungu, Gwa-Ntswana | P.O. Box 318, Apel, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

LIM476 LIM476 - Supporting Table SC6 Monthly Budget Statement - councillor and staff benefits - M04 October

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	f	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			14,236		1,854	7,744	4,745	2,999	63%	14,236
Pension and UIF Contributions			2,512			785	837	(52)	-6%	2,512
Medical Aid Contributions										
Motor Vehicle Allowance			5,583		465	2,362	1,861	501	27%	5,583
Cellphone Allowance			1,768		145	733	589	144	24%	1,768
Housing Allowances										
Other benefits and allowances						607		607	#DIV/0!	
Sub Total - Councillors			24,099		2,465	12,232	8,033	4,199	52%	24,099
% Increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages	3		6,176		290	1,097	2,059	(962)	-47%	6,176
Pension and UIF Contributions			673		0	68	224	(157)	-70%	673
Medical Aid Contributions										
Overtime										
Performance Bonus			803				268	(268)	-100%	803
Motor Vehicle Allowance			967		29	114	322	(208)	-64%	967
Cellphone Allowance			108		7	29	36	(6)	-18%	108
Housing Allowances			104			19	35	(16)	-46%	104
Other benefits and allowances			297			84	98	(15)	-16%	297
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality			9,127		326	1,411	3,042	(1,631)	-54%	9,127
% Increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			86,908		6,880	32,984	28,969	4,015	14%	86,908
Pension and UIF Contributions			21,700		1,112	5,640	7,233	(1,593)	-22%	21,700
Medical Aid Contributions			7,517		441	4,223	2,506	1,718	69%	7,517
Overtime			2,465		176	1,019	822	197	24%	2,465
Performance Bonus			1,500				500	(500)	-100%	1,500
Motor Vehicle Allowance			17,169		908	7,400	5,723	1,677	29%	17,169
Cellphone Allowance			4,259		72	549	1,420	(871)	-61%	4,259
Housing Allowances			1,395		89	392	465	(73)	-18%	1,395
Other benefits and allowances			11,861		1	1,350	3,954	(2,604)	-66%	11,861
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Other Municipal Staff			154,772		9,678	53,558	51,591	1,967	4%	154,772
% Increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			187,998		12,469	67,200	62,666	4,534	7%	187,998

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Thastama street | P.O.Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashim, Ga-Mkwanana | P.O.Box 818, Apel, 0739
Tel: +27 15 622 8000 | FAX: +27 15 622 8026

LIM476 LIM476 - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

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	
R thousands																	
Cash Receipts By Source																	
Property rates		4,753	11,259	3,870	9,614								84,121	123,858	132,528	141,803	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse		382	2,903	383	1,411								6,401	11,479	12,203	13,142	
Service charges - other																	
Rental of facilities and equipment					5								570	575	615	658	
Interest earned - external investments		1,135	787	1,036	1,022								5,939	11,519	12,325	13,188	
Interest earned - outstanding debtors		71	1,135	287									10,226	11,719	12,540	13,417	
Dividends received																	
Fines, penalties and forfeits				22	23								14,391	14,436	15,432	16,497	
Licences and permits				1,576	210								12,000	13,846	14,773	15,763	
Agency services					4,024								250	4,274	4,550	4,844	
Transfer receipts - operating		143,184	320	1,522									207,666	352,592	415,026	424,724	
Other revenue				88	77								3,176	3,342	3,576	3,826	
Cash Receipts by Source		149,525	16,444	6,783	17,185								358,001	547,839	623,646	647,894	
Other Cash Flows by Source																	
Transfer receipts - capital		47,665												38,199	85,603	90,875	96,165
Cashflows & Contributed assets																	
Proceeds on disposal of PPE																	
Short term loans																	
Borrowing long term/refinancing																	
Increase in consumer deposits																	
Receipt of non-current debtors																	
Receipt of non-current receivables																	
Change in non-current investments																	
Total Cash Receipts by Source		197,190	16,444	6,783	17,185								394,199	633,442	714,521	744,059	
Cash Payments by Type																	
Employee related costs		11,097	12,005	30,308	9,678								100,810	103,899	174,353	105,490	
Remuneration of councillors		2,431	2,452	4,884	2,465								11,668	24,039	25,769	27,591	
Interest paid													1,725	1,725	1,846	1,975	
Bank purchases - Electricity																	
Bank purchases - Water & Sewer																	
Other materials				70	1,059								71,819	72,748	33,878	30,344	
Contracted services				13,740	8,261								57,835	79,836	77,588	78,712	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other				925	439								2,638	4,000	4,500	5,900	
General expenses		12,347	11,389	5,143	8,281								60,779	117,938	156,056	168,999	
Cash Payments by Type		25,875	25,847	55,069	30,183								327,274	464,247	473,953	504,111	
Other Cash Flows/Payments by Type																	
Capital assets		3,413	11,483	8,158	11,483								51,327	65,663	80,870	86,165	
Repayment of borrowing				1,004									(1,604)				
Other Cash Flows/Payments																	
Total Cash Payments by Type		29,288	37,330	64,229	41,667								377,597	530,110	564,818	600,276	
NET INCREASE/(DECREASE) IN CASH HELD		167,902	(20,886)	(55,445)	(24,482)								16,625	83,692	149,683	143,753	
Cash/cash equivalents at the monthly year beginning:		148,337	316,240	295,354	239,908	215,427	215,427	215,427	215,427	215,427	215,427	215,427	215,427	148,337	232,029	381,712	
Cash/cash equivalents at the monthly year end:		316,240	295,354	239,908	215,427	215,427	215,427	215,427	215,427	215,427	215,427	215,427	232,029	381,712	525,465		

LIM476 LIM476 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2016/17	Budget Year 2017/18								
	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			7,155		4,255	4,255	7,155	2,901	40.5%	5%
August			7,155		7,976	12,231	14,311	2,079	14.5%	14%
September			7,155		6,433	18,665	21,466	2,801	13.0%	22%
October			7,155		11,483	30,148	28,621	(1,527)	-5.3%	35%
November			7,155				35,776			
December			7,155				42,932			
January			7,155				50,087			
February			7,155				57,242			
March			7,155				64,397			
April			7,155				71,553			
May			7,155				78,708			
June			7,155				85,863			
Total Capital expenditure			85,863			30,148				

HEAD OFFICE

Thakana street, P.O. Box 206, Burgersfort, 1150
Tel: +27 13 231 1000 | Fax: +27 13 231 7467

REGIONAL OFFICE

Stand No. 1, Mashung, Ga-Nkivana | P.O. Box 818, Apel, 0739
Tel: +27 15 622 8000 | Fax: +27 15 622 8026

LIM476 LIM476 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	-	98,574	-	10,950	27,804	32,858	5,053	15.4%	98,574
Roads Infrastructure		-	71,074	-	10,950	27,804	23,691	(4,113)	-17.4%	71,074
Roads			71,074		10,950	27,804	23,691	(4,113)	-17.4%	71,074
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	4,000	-	-	-	1,333	1,333	100.0%	4,000
Drainage Collection			4,000				1,333	1,333	100.0%	4,000
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	2,500	-	-	-	833	833	100.0%	2,500
Power Plants										
HV Substations			2,500				833	833	100.0%	2,500
HV Switching Stations										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	21,000	-	-	-	7,000	7,000	100.0%	21,000
Landfill Sites			20,000				6,667	6,667	100.0%	20,000
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points			1,000				333	333	100.0%	1,000
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Halls										
			23,845							
			13,500							

HEAD OFFICE

Transania street, P.O. Box 206, Birmersfont, 1150
 Telephone: 021 251 7100 Fax: 021 251 7467

REGIONAL OFFICE

Stand No. 1 Mosshopee, George Mason Road, P.O. Box 811, 7800
 Telephone: 021 251 7100 Fax: 021 251 7350

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LIM476 LIM476 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	67,010	-	177	2,041	22,337	20,296	90.9%	67,010
Roads Infrastructure		-	60,032	-	177	1,392	20,011	18,619	93.0%	60,032
Roads			60,032		177	1,392	20,011	18,619	93.0%	60,032
Road Structures					-					
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	6,500	-	-	649	2,167	1,518	70.1%	6,500
Power Plants			6,500		-	649	2,167	1,518	70.1%	6,500
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	152	-	-	-	51	51	100.0%	152
Dams and Weirs										
Boreholes			152		-	-	50,575.33	51	100.0%	152
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-		-

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	90,000	-	7,500	30,000	30,000	-		90,000
Roads Infrastructure		-	90,000	-	7,500	30,000	30,000	-		90,000
Roads			90,000		7,500	30,000	30,000	-		90,000
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Total Depreciation	1	-	90,000	-	7,500	30,000	30,000	-		90,000

HEAD OFFICE

Ikastania street | P.O.Box 206, Burgersfort, 1150
Tel: +27 15 231 1000 | Fax: +27 15 231 7467

REGIONAL OFFICE

Stand No. 1, Mashung, Ga-Nkwana | P.O.Box 318, Apel, 0739
Tel: +27 15 622 8000 | Fax: +27 15 622 8026