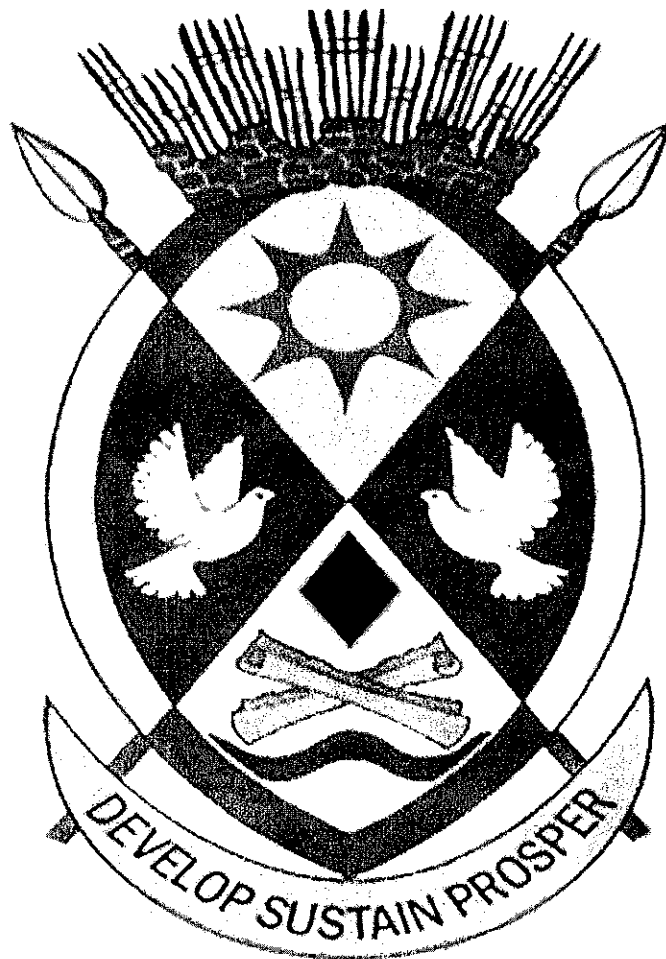


LEPHALALE LOCAL MUNICIPALITY



3RD QUARTER FINANCIAL REPORT

ITEM A41/2016[4]

3rd QUARTER FINANCIAL REPORT AND STAFF BENEFITS REPORT – MARCH 2016

5/18/1

COUNCIL: 26 APRIL 2016

RESOLVED

1. That the 3rd quarter financial and Staff benefits report for March 2016 be noted.
2. That the notification to the relevant Treasury and Auditor-General be done.

CFO

ITEM A41/2016[4]**3rd QUARTER FINANCIAL REPORT AND STAFF BENEFITS REPORT – MARCH 2016**

5/18/1

EXCO: 26 APRIL 2016**REPORT OF THE MUNICIPAL MANAGER****1. PURPOSE**

The purpose of this report is to enable the Accounting Officer to table the third quarter report as per Section 52, the Section 66 and Section 71 reports as required by the MFMA.

2. LEGAL REQUIREMENTS

In terms of Section 52 of the Municipal Finance Management Act 56 of 2003 (MFMA), "The Mayor of a Municipality must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial State of Affairs of the Municipality...

In terms of Section 66 of the Municipal Finance Management Act 56 of 2003 (MFMA), "The Accounting Officer of a Municipality must, in a format and for periods as may prescribed, report to the Council on all expenditure incurred by the Municipality on staff salaries, wages, allowances and benefits and in a manner that discloses such expenditure per type of expenditure.

3. BACKGROUND

This report is based on financial information available at the time of preparation. The financial result for the period ended 31 March 2016 (i.e. the 1st nine months of the 2015/2016 financial year or 75% of the financial year) are summarised as follows:

OPERATING REVENUE

The monthly budget statement summary shown in the table C1 is prepared on a similar basis to the prescribed budget format, detailing Operating Revenue, Expenditure and Capital Expenditure.

Property Rates revenue is 7% lower than the year to date and 74% of the annual Budget. The lower than budget revenue is the fact that during the budgeting process the Municipality forecasted more. The monthly projections were based on

the previous financial year's revenue and projection on the new investments by Private Sector. The overall budget is within the norm of seventy four per cent. The services charges revenue is 8% above the monthly budget and 87% of the Annual Budget. The main reason being that the Municipality installed the prepaid smart meters that has improved the collection efficiency during the current financial year.

Interest earned on investment is 5% below the monthly budget and 76% of Annual budget. The lower than the budget is mainly due to spending on Capital Projects.

On the operational grants all the funds that was supposed to be received as per allocation on DORA was received.

The other revenue shows 17% below the year to date budget and 58% of the annual budget. The major contributor being the revenue from district for fire fighting which is at 33% of the annual budget and vat on conditional grants which is at 92% of the annual budget and Licence permits which is at 62% of the annual budget.

OPERATING EXPENSES

Employee costs are 4% lower than the year to date budget and 74% of the Annual Budget respectively. The lower than budget is mainly due to the budgeted positions which are not filled. The overtime spending is at 100% of the Annual Budget. The main contribution of spending on overtime is on service delivery core department that is Water, Electricity, Waste, Sanitation and Public Works.

The remuneration of Councillor's shows 2% which is within the norm.

Finance Charges shows 9% over the year to date budget which the major contributor being the repayment of Zealand (the long term loan of R90 million).

The total expenditure for the first nine months is 4% which is within the norm. The other contribution is at Contracted services -Legal fees which is 39% above the Annual Budget.

CAPITAL EXPENDITURE

The capital expenditure is 20% below the year to date and 47% of the Annual Budget. The Capital expenditure on grants funding Projects is at 14% below the year to date and is 85% of the Annual Budget. The below year to date budget is because of the lower spending on Water Projects, and the MIG Projects show significant improvement in the current financial year. The own funding Project spending is 12% of the Annual Budget.

FINANCIAL POSITION

The Municipality's financial position is currently positive, by end of March the Municipality has a positive balance of R50 million against the budgeted amount of R67 million. The lower than the budgeted cash is due to spending on MIG capital expenditure. The Municipality is still financially sound with a current ratio of 2:1.

3.1 CHALLENGES

The under spending on Capital Projects.

3.2 WAY FORWARD

The 3rd Quarter Financial report and Staff benefits report for March 2016 be submitted to Council.

4. STAFF IMPLICATIONS

None

5. FINANCIAL IMPLICATIONS

Budgeted expenditure

6. OTHER PARTIES CONSULTED

Management

7. ATTACHMENTS

3rd Quarter Financial Report is attached as an **ANNEXURE**.

RECOMMENDED

1. That the 3rd quarter financial and Staff benefits report for March 2016 be noted.
2. That the notification to the relevant Treasury and Auditor-General be done.

Description	2014/15	Budget Year 2015/16							
	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	44,152	48,381	47,966	3,851	35,525	38,181	(2,656)	-7%	-
Service charges	183,959	190,066	196,765	35,485	170,497	157,800	12,696	8%	-
Investment revenue	5,506	7,783	3,515	238	2,848	2,790	(142)	-5%	-
Transfers recognised - operational	98,515	106,721	106,721	21,911	89,293	86,173	3,120	4%	-
Other own revenue	148,632	44,171	46,510	3,012	26,797	32,117	(5,320)	-17%	-
Total Revenue (excluding capital transfers and contributions)	480,763	397,121	401,477	64,497	324,761	317,062	7,699	2%	-
Employee costs	127,368	148,331	147,339	12,565	109,152	113,325	(4,173)	-4%	-
Remuneration of Councillors	8,150	7,584	8,178	680	6,105	6,013	92	2%	-
Depreciation & asset impairment	63,290	60,158	68,659	5,788	51,304	53,434	(2,130)	-4%	-
Finance charges	15,593	11,591	11,591	1,122	9,051	8,319	733	9%	-
Materials and bulk purchases	102,993	111,892	113,892	8,949	99,335	90,577	8,758	10%	-
Transfers and grants	1,474	1,234	1,234	15	1,284	1,284	0	0%	-
Other expenditure	109,328	96,561	104,148	10,177	83,030	74,000	9,030	12%	-
Total Expenditure	428,196	437,351	455,041	39,296	359,261	346,951	12,310	4%	-
Surplus/(Deficit)	52,568	(40,230)	(53,564)	25,202	(34,500)	(29,889)	(4,611)	15%	-
Transfers recognised - capital	38,009	48,154	116,340	2,872	54,908	55,160	(252)	-0%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	90,577	7,924	62,776	28,073	20,407	25,271	(4,863)	-19%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	90,577	7,924	62,776	28,073	20,407	25,271	(4,863)	-19%	-
Capital expenditure & funds sources									
Capital expenditure	-	75,904	116,340	2,872	54,908	68,270	(13,362)	-20%	-
Capital transfers recognised	-	48,154	55,813	2,683	47,501	55,160	(7,659)	-14%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	27,750	60,527	189	7,407	13,110	(5,703)	-44%	-
Total sources of capital funds	-	75,904	116,340	2,872	54,908	68,270	(13,362)	-20%	-
Financial position									
Total current assets	205,341	162,296	201,201		214,516				-
Total non current assets	1,204,684	1,103,125	1,204,761		1,201,794				-
Total current liabilities	73,913	64,348	73,913		103,749				-
Total non current liabilities	133,426	135,923	133,425		104,378				-
Community wealth/Equity	1,198,624	1,065,150	1,198,624		1,208,183				-
Cash flows									
Net cash from (used) operating	30,993	52,966	64,119	59,218	76,525	82,270	5,745	7%	-
Net cash from (used) investing	(47,128)	(75,905)	(116,340)	(2,872)	(54,908)	(68,270)	(13,362)	20%	-
Net cash from (used) financing	(3,904)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	59,763	67,804	7,542	-	50,797	73,764	22,967	31%	29,179
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	39,336	13,782	7,944	7,249	6,109	5,103	20,174	81,751	181,447
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

LIM362 Lephalale - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		-	82,240	78,212	7,845	61,650	58,659	2,991	5%	-
Executive and council		-	25,181	21,590	3,356	20,256	16,192	4,064	25%	-
Budget and treasury office		-	54,804	54,390	4,395	40,284	40,792	(508)	-1%	-
Corporate services		-	2,255	2,232	93	1,110	1,674	(564)	-34%	-
<i>Community and public safety</i>		-	3,213	3,831	(21)	1,322	2,873	(1,551)	-54%	-
Community and social services		-	268	270	(19)	119	203	(84)	-41%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	2,945	3,580	(1)	1,202	2,670	(1,468)	-55%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	37,556	34,748	(495)	11,968	27,082	(15,114)	-56%	-
Planning and development		-	982	982	19	540	737	(196)	-27%	-
Road transport		-	36,574	33,766	(514)	11,428	26,346	(14,918)	-57%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	322,267	340,501	55,821	287,901	299,718	(11,817)	-4%	-
Electricity		-	164,511	177,100	36,721	171,176	177,167	(5,991)	-3%	-
Water		-	101,026	108,841	10,443	69,414	80,131	(10,717)	-13%	-
Waste water management		-	31,581	31,596	4,451	25,408	23,697	1,711	7%	-
Waste management		-	25,149	24,964	4,207	21,903	18,723	3,180	17%	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	445,276	457,291	63,150	362,840	388,331	(25,491)	-7%	-
Expenditure - Standard										
<i>Governance and administration</i>		-	122,265	127,616	11,155	96,470	95,712	758	1%	-
Executive and council		-	49,683	54,809	3,811	39,556	41,106	(1,551)	-4%	-
Budget and treasury office		-	36,450	35,272	3,965	28,078	26,454	1,625	6%	-
Corporate services		-	36,132	37,536	3,378	28,836	28,152	685	2%	-
<i>Community and public safety</i>		-	31,154	35,553	5,121	27,089	26,665	424	2%	-
Community and social services		-	25,616	25,928	2,589	20,354	19,446	908	5%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	2,944	3,555	276	2,726	2,666	60	2%	-
Housing		-	2,594	6,070	2,257	4,009	4,552	(543)	-12%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	59,567	66,177	5,403	47,653	49,632	(1,980)	-4%	-
Planning and development		-	8,565	9,141	848	5,955	6,856	(901)	-13%	-
Road transport		-	51,002	57,035	4,556	41,698	42,777	(1,078)	-3%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	224,365	227,246	17,616	188,048	171,817	16,231	9%	-
Electricity		-	131,787	131,868	10,298	111,818	100,284	11,535	12%	-
Water		-	60,193	61,138	4,505	48,425	45,854	2,571	6%	-
Waste water management		-	18,569	19,523	1,748	15,452	14,643	809	6%	-
Waste management		-	13,816	14,717	1,065	12,354	11,037	1,316	12%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	437,351	456,592	39,296	359,261	343,827	15,434	4%	-
Surplus/ (Deficit) for the year		-	7,925	699	23,854	3,579	44,505	(40,925)	-92%	-

**ITEM A41/2016[4]
ANNEXURE**

LIM362 Lephalale - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2014/15	Budget Year 2015/16							
		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 - MUNICIPAL MANAGER		--	6,219	4,847	1,073	5,067	3,636	1,432	39.4%	--
Vote 2 - BUDGET AND TREASURY		--	73,766	71,132	6,679	55,473	53,349	2,124	4.0%	--
Vote 3 - CORPORATE SERVICES		--	401	378	--	172	284	(111)	-39.3%	--
Vote 4 - SOCIAL SERVICES		--	36,781	37,299	940	11,835	28,995	(17,160)	-59.2%	--
Vote 5 - INFRASTRUCTURE SERVICES		--	327,126	342,652	54,439	289,752	301,331	(11,579)	-3.8%	--
Vote 6 - PLANNING DEVELOPMENT		--	982	982	19	540	737	(196)	-26.7%	--
Vote 7 - STRATEGIC SERVICE		--	--	--	--	--	--	--	--	--
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	--	445,275	457,291	63,150	362,840	388,331	(25,491)	-6.6%	--
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		--	32,029	36,209	2,544	25,380	27,157	(1,778)	-6.5%	--
Vote 2 - BUDGET AND TREASURY		--	49,520	40,605	4,128	33,165	30,454	2,711	8.9%	--
Vote 3 - CORPORATE SERVICES		--	22,247	25,289	2,690	20,611	18,967	1,645	8.7%	--
Vote 4 - SOCIAL SERVICES		--	62,495	70,138	7,755	53,738	52,604	1,135	2.2%	--
Vote 5 - INFRASTRUCTURE SERVICES		--	249,535	264,163	20,637	213,338	199,505	13,833	6.9%	--
Vote 6 - PLANNING DEVELOPMENT		--	8,008	10,438	855	6,456	7,828	(1,372)	-17.5%	--
Vote 7 - STRATEGIC SERVICE		--	10,562	9,750	687	6,573	7,312	(739)	-10.1%	--
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	--	434,396	456,592	39,296	359,261	343,827	15,434	4.5%	--
Surplus/ (Deficit) for the year	2	--	10,879	699	23,854	3,579	44,505	(40,925)	-92.0%	--

LIM362 Lephalale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description		Ref	2014/15	Budget Year 2015/16							
			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			44,152	48,381	47,966	3,851	35,525	38,181	(2,656)	-7%	
Property rates - penalties & collection charges									-		
Service charges - electricity revenue			128,985	128,321	136,905	30,599	127,450	110,637	16,813	15%	
Service charges - water revenue			30,443	35,272	33,372	2,968	24,073	27,106	(3,033)	-11%	
Service charges - sanitation revenue			14,636	15,868	15,882	997	11,014	11,575	(562)	-5%	
Service charges - refuse revenue			9,894	10,605	10,605	921	7,960	8,482	(522)	-6%	
Service charges - other					-	-	-	-	-		
Rental of facilities and equipment			195	270	270	13	175	201	(26)	-13%	
Interest earned - external investments			5,506	7,783	3,515	238	2,648	2,790	(142)	-5%	
Interest earned - outstanding debtors			19,505	19,878	19,878	1,670	11,784	14,085	(2,302)	-16%	
Dividends received									-		
Fines			344	364	347	188	376	220	156	71%	
Licences and permits			6,204	8,260	8,260	787	5,083	7,216	(2,133)	-30%	
Agency services					-	-	-	-	-		
Transfers recognised - operational			98,515	106,721	106,721	21,911	89,293	86,173	3,120	4%	
Other revenue			3,081	15,399	17,755	354	9,379	10,395	(1,015)	-10%	
Gains on disposal of PPE			119,304						-		
Total Revenue (excluding capital transfers and contributions)			480,763	397,121	401,477	64,497	324,761	317,062	7,699	2%	-
Expenditure By Type											
Employee related costs			127,368	148,331	147,339	12,565	109,152	113,325	(4,173)	-4%	
Remuneration of councillors			8,150	7,584	8,178	680	6,105	6,013	92	2%	
Debt impairment			3,244	1,650	3,500	992	2,572	2,572	0	0%	
Depreciation & asset impairment			63,290	60,158	68,659	5,788	51,304	53,434	(2,130)	-4%	
Finance charges			15,593	11,591	11,591	1,122	9,051	8,319	733	9%	
Bulk purchases			102,993	111,892	113,892	8,949	99,335	90,577	8,758	10%	
Other materials								-	-		
Contracted services			14,648	18,487	11,217	1,360	10,859	8,951	1,908	21%	
Transfers and grants			1,474	1,234	1,234	15	1,284	1,284	0	0%	
Other expenditure			82,130	76,424	89,431	7,826	69,598	62,477	7,121	11%	
Loss on disposal of PPE			9,306						-		
Total Expenditure			428,196	437,351	455,041	39,296	359,261	346,951	12,310	4%	-
Surplus/(Deficit)			52,568	(40,230)	(53,564)	25,202	(34,500)	(29,889)	(4,611)	0	-
Transfers recognised - capital			38,009	48,154	116,340	2,872	54,908	55,160	(252)	(0)	
Contributions recognised - capital									-		
Contributed assets									-		
Surplus/(Deficit) after capital transfers & contributions			90,577	7,924	62,776	28,073	20,407	25,271			-
Taxation									-		
Surplus/(Deficit) after taxation			90,577	7,924	62,776	28,073	20,407	25,271			-
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			90,577	7,924	62,776	28,073	20,407	25,271			-
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			90,577	7,924	62,776	28,073	20,407	25,271			-

LIM362 Lephalale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	53,665	70,590	2,683	52,978	54,295	(1,316)	-2%	-
Vote 6 - PLANNING DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - STRATEGIC SERVICE		-	-	-	-	-	-	-	-	-
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 Capital Multi-year expenditure	4,7	-	53,665	70,590	2,683	52,978	54,295	(1,316)	-2%	-
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	930	930	14	576	865	(289)	-33%	-
Vote 2 - BUDGET AND TREASURY		-	100	334	103	159	100	59	59%	-
Vote 3 - CORPORATE SERVICES		-	1,284	6,672	-	595	1,613	(1,018)	-63%	-
Vote 4 - SOCIAL SERVICES		-	10,703	18,707	-	93	2,857	(2,764)	-97%	-
Vote 5 - INFRASTRUCTURE SERVICES		-	6,168	14,185	71	506	7,456	(6,951)	-63%	-
Vote 6 - PLANNING DEVELOPMENT		-	2,275	4,111	-	-	1,084	(1,084)	-100%	-
Vote 7 - STRATEGIC SERVICE		-	779	812	-	-	-	-	-	-
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 Capital single-year expenditure	4	-	22,239	45,749	189	1,929	13,975	(12,046)	-86%	-
Total Capital Expenditure		-	75,904	116,340	2,872	54,908	68,270	(13,362)	-20%	-
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	3,094	8,748	117	1,330	2,578	(1,248)	-48%	-
Executive and council		-	1,710	1,742	14	576	865	(289)	-33%	-
Budget and treasury office		-	100	334	103	159	100	59	59%	-
Corporate services		-	1,284	6,672	-	595	1,613	(1,018)	-63%	-
<i>Community and public safety</i>		-	5,703	10,885	-	93	35	58	187%	-
Community and social services		-	1,703	8,885	-	93	35	58	167%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	4,000	2,000	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	32,767	38,599	1,535	28,823	27,998	825	3%	-
Planning and development		-	2,275	4,111	-	-	1,084	(1,084)	-100%	-
Road transport		-	30,492	34,488	1,535	28,823	26,915	1,909	7%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	34,340	58,108	1,220	24,861	37,658	(12,998)	-35%	-
Electricity		-	2,893	7,515	71	506	4,122	(3,616)	-88%	-
Water		-	23,172	36,102	1,140	24,165	27,380	(3,225)	-12%	-
Waste water management		-	3,275	6,669	-	-	3,335	(3,335)	-100%	-
Waste management		-	6,000	7,822	-	-	2,822	(2,822)	-100%	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	75,904	116,340	2,872	54,908	68,270	(13,362)	-20%	-
Funded by:										
National Government		-	48,164	55,813	2,883	47,501	55,160	(7,659)	-14%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48,164	55,813	2,883	47,501	55,160	(7,659)	-14%	-
Public contributions & donations	6	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	27,750	60,527	189	7,407	13,110	(5,703)	-44%	-
Total Capital Funding		-	75,904	116,340	2,872	54,908	68,270	(13,362)	-20%	-

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

LIM362 Lephalale - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		59,763		59,763	50,797	
Call investment deposits		–	67,804	0		
Consumer debtors		103,028	94,492	127,876	161,259	
Other debtors		36,391		11,543	432	
Current portion of long-term receivables		4,140		–		
Inventory		2,019		2,019	2,028	
Total current assets		205,341	162,296	201,201	214,516	–
Non current assets						
Long-term receivables		432				
Investments		23		23	23	
Investment property						
Investments in Associate						
Property, plant and equipment		1,203,664	1,103,125	1,203,818	1,201,694	
Agricultural						
Biological assets						
Intangible assets		488		488		
Other non-current assets		77		432	77	
Total non current assets		1,204,684	1,103,125	1,204,761	1,201,794	–
TOTAL ASSETS		1,410,024	1,265,421	1,405,963	1,416,310	–
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		4,080	4,617	4,080	19,538	
Consumer deposits		10,852		10,852	9,944	
Trade and other payables		56,959	59,731	56,959	29,462	
Provisions		2,022		2,022	44,805	
Total current liabilities		73,913	64,348	73,913	103,749	–
Non current liabilities						
Borrowing		90,643	135,923	133,425	91,524	
Provisions		42,783			12,854	
Total non current liabilities		133,426	135,923	133,425	104,378	–
TOTAL LIABILITIES		207,339	200,271	207,339	208,127	–
NET ASSETS	2	1,202,685	1,065,150	1,198,624	1,208,183	–
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,198,624	1,065,150	1,198,624	1,208,183	
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,198,624	1,065,150	1,198,624	1,208,183	–

LIM362 Lephalale - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		44,100	45,982	45,567	3,776	36,215	34,175	2,039	6%	
Service charges		183,100	180,562	196,765	23,260	173,881	147,574	26,307	18%	
Other revenue		216	39,327	38,619	793	12,580	28,965	(16,385)	-57%	
Government - operating		136,907	106,721	106,721	21,852	87,409	87,409	-		
Government - capital			48,154	55,814	42,807	71,750	71,750	-		
Interest		5,506	7,783	3,515	238	2,648	2,790	(142)	-5%	
Dividends								-		
Payments										
Suppliers and employees		(321,768)	(362,717)	(370,058)	(32,371)	(297,621)	(281,343)	16,279	-6%	
Finance charges		(15,593)	(11,591)	(11,591)	(1,122)	(9,051)	(8,319)	733	-9%	
Transfers and Grants		(1,474)	(1,234)	(1,234)	(15)	(1,284)	(732)	553	-76%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		30,993	52,966	64,119	59,218	76,525	82,270	5,745	7%	-
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		(47,128)	(75,905)	(116,340)	(2,872)	(54,908)	(68,270)	(13,362)	20%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(47,128)	(75,905)	(116,340)	(2,872)	(54,908)	(68,270)	(13,362)	20%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		(2,980)						-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(924)						-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,904)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		(20,039)	(22,939)	(52,221)	56,346	21,617	14,001			-
Cash/cash equivalents at beginning:		79,802	90,743	59,763		29,179	59,763			29,17
Cash/cash equivalents at month/year end:		59,763	67,804	7,542		50,797	73,764			29,17

LIM362 Lephalale - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.4%	16.4%	17.6%	2.5%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.7%	18.8%	16.2%	11.6%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	277.8%	252.2%	272.2%	206.8%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		80.9%	105.4%	80.9%	49.0%	0.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		30.0%	23.8%	34.7%	49.8%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		26.5%	37.4%	36.7%	33.6%	0.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	5.7%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16.4%	18.1%	20.0%	2.8%	0.0%
<u>IDP regulation financial viability indicators</u>							
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						

LIM362 Lephalale - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.to 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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,613	1,995	1,551	1,262	1,267	993	4,164	11,264	26,108	18,950		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28,623	7,825	3,679	3,503	2,476	1,855	6,339	16,929	71,229	31,102		
Receivables from Non-exchange Transactions - Property Rates	1400	4,225	2,167	1,488	1,373	1,281	1,217	5,033	26,171	42,955	35,074		
Receivables from Exchange Transactions - Waste Water Management	1500	1,610	872	596	548	539	512	2,175	12,714	19,586	16,488		
Receivables from Exchange Transactions - Waste Management	1600	1,211	775	537	507	489	468	2,228	10,461	16,677	14,154		
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Arrear Debtor Accounts	1810												
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	54	147	93	57	57	57	235	4,211	4,912	4,618		
Total By Income Source	2000	39,336	13,782	7,944	7,249	6,109	5,103	20,174	81,751	181,447	120,386		
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	938	316	165	156	165	224	569	5,398	7,932	6,513		
Commercial	2300	3,500	2,085	1,207	1,415	946	914	3,106	16,419	29,594	22,801		
Households	2400	34,632	11,081	6,286	5,425	4,722	3,730	15,200	35,953	118,039	66,030		
Other	2500	266	299	275	253	275	235	299	23,980	25,883	25,043		
Total By Customer Group	2600	39,336	13,782	7,944	7,249	6,109	5,103	20,174	81,751	181,447	120,386		

[illegible]

LIM362 Lephalale - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA(Fixed)					6,596		37	-	6,634
ABSA Call Account(Call Account)					6,409		66	23,090	29,565
ABSA Call Account(Conditional Grants)					8,268		50	36,910	45,228
INVESTEC					10,213		61	-	10,274
Municipality sub-total					31,487		215	60,000	91,701
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				31,487		215	60,000	91,701

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		100,434	118,126	118,126	21,852	118,126	118,126	-		-
Local Government Equitable Share		86,865	87,409	87,409	21,852	87,409	87,409	-		
Finance Management		1,800	1,800	1,800	-	1,800	1,800			
Municipal Systems Improvement		934	930	930	-	930	930			
Water Services Operating Subsidy		10,000	15,000	15,000	-	15,000	15,000			
EPWP Incentive		1,035	1,187	1,187	-	1,187	1,187			
	3							-		
								-		
								-		
								-		
								-		
								-		
Municipal Water Infrastructure Grants			12,000	12,000	-	12,000	12,000			
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
Total Operating Transfers and Grants	5	100,434	118,126	118,126	21,852	118,126	118,126	-		-
Capital Transfers and Grants										
National Government:		28,992	36,750	36,750	42,807	71,750	71,750	-		-
Municipal Infrastructure Grant (MIG)		28,992	36,750	36,750	42,807	71,750	71,750	-		
Regional Bulk Infrastructure										
								-		
								-		
								-		
								-		
EXXARO & DME								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		4,000	-	-	-	-	-	-		-
DME		4,000						-		
								-		
Total Capital Transfers and Grants	5	32,992	36,750	36,750	42,807	71,750	71,750	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	133,426	154,876	154,876	64,659	189,876	189,876	-		-

LIM362 Lephalale - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		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:		96,156	118,126	125,786	67,082	76,809	94,340	(17,531)	-18.6%	-
Local Government Equitable Share		86,865	87,409	87,409	65,557	65,557	65,557	-		
Finance Management		1,600	1,600	1,600	59	1,403	1,200	203	17.0%	
Municipal Systems Improvement		1,261	930	930	-	562	698	(135)	-19.4%	
Water Services Operating Subsidy		5,495	15,000	22,660	1,094	8,001	16,995	(8,994)	-52.9%	
EPWP Incentive		936	1,187	1,187	157	1,070	890	180	20.2%	
Municipal Water Infrastructure Grants		-	12,000	12,000	216	216	9,000	(8,784)	-97.6%	
Provincial Government:		-	-	-	-	-	-	-		
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		
[insert description]										
Total operating expenditure of Transfers and Grants:		96,156	118,126	125,786	67,082	76,809	94,340	(17,531)	-18.6%	
Capital expenditure of Transfers and Grants										
National Government:		32,515	36,750	36,750	3,197	39,384	39,384	-		
Municipal Infrastructure Grant (MIG)		32,515	36,750	36,750	3,197	39,384	39,384	-		
EXXARO & DME										
Provincial Government:		-	-	-	-	-	-	-		
District Municipality:		-	-	-	-	-	-	-		
Other grant providers:		7,853	-	-	-	-	-	-		
		7,853								
Total capital expenditure of Transfers and Grants		40,368	36,750	36,750	3,197	39,384	39,384	-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		136,524	154,876	162,536	70,279	116,194	133,724	(17,531)	-13.1%	

LIM362 Lephalale - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		6,900	-	6,900	-	
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Operating Subsidy		6,900	-	6,900	-	
EPWP Incentive					-	
Municipal Water Infrastructure Grants					-	
Provincial Government:		-	-	-	-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		6,900	-	6,900	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
EXXARO & DME					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,900	-	6,900	-	

LIM362 Laphale - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2014/15		Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands		A	B	C					
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages			5,266	5,660	478	4,306	4,297	9	0%
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance			1,765	1,765	159	1,424	1,324	100	6%
Cellphone Allowance			923	523	42	376	392	(17)	-4%
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors			7,694	8,178	690	5,105	5,013	92	2%
% Increase	4		#DIV/0!	#DIV/0!					
Senior Managers of the Municipality	3								
Basic Salaries and Wages			5,739	4,084	239	2,870	3,048	(378)	-12%
Pension and UIF Contributions			950	824	44	458	618	(162)	-26%
Medical Aid Contributions			292	184	13	113	158	(25)	-16%
Overtime									
Performance Bonus									
Motor Vehicle Allowance			899	655	42	413	500	(87)	-17%
Cellphone Allowance			121	110	8	60	82	(22)	-27%
Housing Allowances									
Other benefits and allowances			793	552	5	406	414	(8)	-2%
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	2								
Sub Total - Senior Managers of Municipality			8,754	6,400	349	4,119	4,800	(681)	-14%
% Increase	4		#DIV/0!	#DIV/0!					
Other Municipal Staff									
Basic Salaries and Wages			86,164	86,244	6,941	61,736	67,479	(5,663)	-6%
Pension and UIF Contributions			19,701	19,205	1,458	12,909	14,404	(1,495)	-10%
Medical Aid Contributions			5,837	5,853	541	4,456	4,369	87	2%
Overtime			4,285	7,040	854	7,659	5,280	2,409	46%
Performance Bonus									
Motor Vehicle Allowance			9,362	9,572	758	6,848	7,178	(533)	-7%
Cellphone Allowance			974	964	88	780	723	57	8%
Housing Allowances			213	879	77	690	650	31	5%
Other benefits and allowances			11,052	11,216	1,498	10,067	8,412	1,655	20%
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	2								
Sub Total - Other Municipal Staff			139,577	140,972	12,216	105,033	108,525	(3,492)	-3%
% Increase	4		#DIV/0!	#DIV/0!					
Total Parent Municipality			155,915	155,550	13,244	115,257	119,339	(4,081)	-3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
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									
Sub Total - Board Members of Entities	2								
% Increase	4								
Senior Managers of Entities									
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	2								
Sub Total - Senior Managers of Entities									
% Increase	4								
Other Staff of Entities									
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									
Sub Total - Other Staff of Entities									
% Increase	4								
Total Municipal Entities									
TOTAL SALARY, ALLOWANCES & BENEFITS			155,915	155,650	13,244	115,257	119,339	(4,081)	-3%
% Increase	4		#DIV/0!	#DIV/0!					
TOTAL MANAGERS AND STAFF			146,331	147,372	12,565	109,152	113,325	(4,173)	-4%

LIM362 Lephalale - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Ref	Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework	
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget Year 2015/16	Budget Year +2 2017/18
1	Cash Receipts By Source														
	Property rates	4,195	2,599	3,965	4,407	3,396	3,228	4,520	5,781	3,776			9,660	45,568	
	Property rates - penalties & collection charges														
	Service charges - electricity revenue	16,860	12,639	11,263	13,732	11,056	12,166	9,653	16,157	17,981			15,408	136,905	
	Service charges - water revenue	2,519	2,144	1,111	4,203	3,068	2,802	1,532	4,336	3,357			8,300	33,372	
	Service charges - sanitation revenue	1,532	865	1,329	1,471	1,012	925	1,014	1,763	1,216			4,756	15,882	
	Service charges - refuse	833	556	973	922	666	666	965	829	706			3,501	10,606	
	Service charges - other														
	Rental of facilities and equipment	19	19	24	20	29	23	13	16	13			81	256	
	Interest earned - external investments	362	394	363	254	274	305	218	181	238			905	3,515	
	Interest earned - outstanding debtors	170	153	1,388		1,704	1,703	-	1,721	1,670			3,490	12,000	
	Dividends received														
	Fines	14	20	44	18	19	-	8	38	188			(9)	347	
	Licences and permits	564	1,047	56	3,851	178	488	102	(78)	(3,432)			5,482	8,260	
	Agency services														
	Transfer receipts - operating	38,021	1,028	233	398	29,492	229	125	162	21,552			(2,506)	88,036	
	Other revenue	406	1,447	1,033	1,812	1,753	1,236		441	354			8,918	17,400	
	Cash Receipts by Source	65,484	22,910	21,822	31,069	52,637	23,780	18,151	31,348	47,919	-	-	58,005	373,146	-
	Other Cash Flows by Source														
	Transfer receipts - capital	23,113	475	-	21,010	6,000	-	6,750	-	42,807			(26,300)	73,855	
	Contributions & Contributed assets														
	Proceeds on disposal of PPE														
	Short term loans														
	Borrowing long term/financing														
	Increase in consumer deposits														
	Receipt of non-current debtors														
	Receipt of non-current receivables														
	Change in non-current investments														
	Total Cash Receipts by Source	88,597	23,385	21,822	52,099	58,637	23,780	24,901	31,348	90,726	-	-	31,706	447,001	-
	Cash Payments by Type														
	Employee related costs	11,059	11,490	11,644	13,429	12,349	16,293	12,322	12,554	12,565			33,635	147,339	
	Remuneration of councillors	629	657	643	643	632	643	623	935	680			2,093	8,178	
	Interest paid	-	1,950	193	1,819	965	128	1,087	956	1,122			3,373	11,591	
	Bulk purchases - Electricity	10,767	13,208	9,058	9,062	9,964	9,613	6,601	10,786	9,187			15,979	404,226	
	Bulk purchases - Water & Sewer	-	1,144	692	1,329	1,319	1,297	-	1,533	(238)			2,589	9,665	
	Other materials														
	Contracted services	193	813	1,527	1,949	1,979	649	563	859	1,360			612	10,603	
	Grants and subsidies paid - other municipalities														
	Grants and subsidies paid - other	2	259	80	307	212	(231)	23	15	15			230	912	
	General expenses	7,404	9,445	5,712	7,451	7,600	2,923	7,563	11,749	7,826			22,693	90,367	
	Cash Payments by Type	30,054	38,966	29,648	35,989	35,020	31,316	28,762	39,367	32,516	-	-	81,203	382,882	-
	Other Cash Flows/Payments by Type														
	Capital assets	2,013	8,906	7,907	4,599	8,545	7,511	6,873	6,476	2,872			60,949	116,340	
	Repayment of borrowing														
	Other Cash Flows/Payments														
	Total Cash Payments by Type	32,067	47,873	37,555	40,578	43,566	38,827	35,655	45,563	35,387	-	-	142,152	499,223	-
	NET INCREASE/(DECREASE) IN CASH HELD	56,529	(24,487)	(15,733)	11,521	15,072	(15,046)	(10,754)	(14,215)	55,338	-	-	(110,446)	(52,221)	-
	Cash/cash equivalents at the month/year beginning:	84,911	141,440	116,952	101,220	112,740	127,812	112,766	102,012	87,797	143,135	143,135	143,135	84,911	32,689
														32,689	32,689

ITEM A41/2016[4] ANNEXURE

[illegible]

LIM362 Lephalale - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

[illegible]

LIM362 Lephalale - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		6,517		2,013	2,013	6,517	4,504	69.1%	1%
August		11,309		8,906	10,920	17,826	6,907	38.7%	6%
September		15,111		7,907	18,826	32,937	14,111	42.8%	10%
October		20,925		4,589	23,415	53,862	30,448	56.5%	12%
November		24,677		10,968	34,383	78,539	44,156	56.2%	18%
December				5,079	39,462	78,539	39,077	49.8%	21%
January				6,584	46,046	78,539	32,494	41.4%	24%
February		57,024		5,991	52,037	135,563	83,527	61.6%	27%
March		54,908		2,872	54,908	190,471	135,563	71.2%	29%
April						190,471	-		
May						190,471	-		
June						190,471	-		
Total Capital expenditure	-	190,471	-	54,908					

LIM362 Lephalale - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44,888	45,849	55,737	2,754	53,484	61,751	8,267	13.4%	-
Infrastructure - Road transport		16,333	24,066	24,066	1,535	28,823	26,915	(1,909)	-7.1%	-
Roads, Pavements & Bridges		16,333	24,066	24,066	1,535	28,823	26,915	(1,909)	-7.1%	-
Storm water										-
Infrastructure - Electricity		5,145	2,893	7,615	71	506	4,122	3,616	87.7%	-
Generation		5,145	2,893	7,615	71	506	4,122	3,616	87.7%	-
Transmission & Reticulation										-
Street Lighting										-
Infrastructure - Water		23,361	10,615	12,386	1,148	24,155	27,380	3,225	11.8%	-
Dams & Reservoirs										-
Water purification										-
Reticulation		23,361	10,615	12,386	1,148	24,155	27,380	3,225	11.8%	-
Infrastructure - Sanitation		49	3,275	6,669	-	-	3,335	3,335	100.0%	-
Reticulation		49	3,275	6,669	-	-	3,335	3,335	100.0%	-
Sewerage purification										-
Infrastructure - Other		-	5,000	5,000	-	-	-	-		-
Waste Management		-	5,000	5,000	-	-	-	-		-
Transportation										-
Gas										-
Other										-
Community		3,068	5,620	20,291	-	36	35	(1)	-3.1%	-
Parks & gardens		-	100	6,450	-	36	35	(1)	-3.1%	-
Sportsfields & stadia										-
Swimming pools										-
Community halls										-
Libraries										-
Recreational facilities										-
Fire, safety & emergency										-
Security and policing										-
Buses										-
Clinics										-
Museums & Art Galleries										-
Cemeteries										-
Social rental housing										-
Other		3,068	5,620	13,841	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings										-
Other										-
Investment properties		-	-	-	-	-	-	-		-
Housing development										-
Other										-
Other assets		-	5,454	5,454	117	1,367	6,484	5,096	78.6%	-
General vehicles										-
Specialised vehicles										-
Plant & equipment										-
Computers - hardware/equipment			930	930	14	576	865	289	33.4%	-
Furniture and other office equipment			2,239	2,239						-
Abattoirs										-
Markets										-
Civic Land and Buildings										-
Other Buildings										-
Other Land										-
Surplus Assets - (Investment or Inventory)										-
Other			2,285	2,285	103	811	5,618	4,807	85.6%	-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										-
Biological assets		-	-	-	-	-	-	-		-
List sub-class										-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming										-
Other										-
Total Capital Expenditure on new assets	1	47,956	56,922	81,481	2,872	54,908	68,270	13,362	19.6%	-

LIM362 Lephalale - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description			Ref	2014/15	Budget Year 2015/16							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>												
<u>Infrastructure</u>					-	18,982	34,138	-	-	-	-	-
Infrastructure - Road transport					-	6,426	10,421	-	-	-	-	-
Roads, Pavements & Bridges						6,426	10,421	-	-	-	-	-
Storm water										-	-	-
Infrastructure - Electricity					-	-	-	-	-	-	-	-
Generation										-	-	-
Transmission & Reticulation										-	-	-
Street Lighting										-	-	-
Infrastructure - Water					-	12,557	23,717	-	-	-	-	-
Dams & Reservoirs										-	-	-
Water purification										-	-	-
Reticulation						12,557	23,717		-	-	-	-
Infrastructure - Sanitation					-	-	-	-	-	-	-	-
Reticulation										-	-	-
Sewerage purification							-	-	-	-	-	-
Infrastructure - Other					-	-	-	-	-	-	-	-
Waste Management										-	-	-
Transportation										-	-	-
Gas										-	-	-
Other										-	-	-
<u>Community</u>					-	-	-	-	-	-	-	-
Parks & gardens										-	-	-
Sportsfields & stadia										-	-	-
Swimming pools										-	-	-
Community halls										-	-	-
Libraries										-	-	-
Recreational facilities										-	-	-
Fire, safety & emergency										-	-	-
Security and policing										-	-	-
Buses										-	-	-
Clinics										-	-	-
Museums & Art Galleries										-	-	-
Cemeteries										-	-	-
Social rental housing										-	-	-
Other										-	-	-
<u>Heritage assets</u>					-	-	-	-	-	-	-	-
Buildings										-	-	-
Other										-	-	-
<u>Investment properties</u>					-	-	-	-	-	-	-	-
Housing development										-	-	-
Other										-	-	-
<u>Other assets</u>					-	-	-	-	-	-	-	-
General vehicles										-	-	-
Specialised vehicles					-	-	-	-	-	-	-	-
Plant & equipment										-	-	-
Computers - hardware/equipment										-	-	-
Furniture and other office equipment										-	-	-
Abattoirs										-	-	-
Markets										-	-	-
Civic Land and Buildings										-	-	-
Other Buildings										-	-	-
Other Land										-	-	-
Surplus Assets - (Investment or Inventory)										-	-	-
Other										-	-	-
<u>Agricultural assets</u>					-	-	-	-	-	-	-	-
List sub-class										-	-	-

ITEM A41/2016[4]
ANNEXURE

Biological assets		-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles		-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing assets	1	-	18,982	34,138	-	-	-	-	-

Specialised vehicles		-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

check balance	47,956,258	1,000	-720,170	-1	-	-	-	-
---------------	------------	-------	----------	----	---	---	---	---

CIM302 Capital - Supporting Table SC13C Monthly Budget Statement - expenditure on repairs and maintenance by asset class - m05 march										
Description	Ref	2014/15	Budget Year 2015/16							
		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		13,368	12,847	14,287	1,601	10,941	10,723	(218)	-2.0%	-
Infrastructure - Road transport		3,322	4,021	4,921	260	2,489	3,691	1,202	32.6%	-
Roads, Pavements & Bridges		3,322	4,021	4,921	260	2,489	3,691	1,202	32.6%	-
Storm water								-		
Infrastructure - Electricity		2,028	2,262	2,789	389	2,637	2,092	(546)	-26.1%	-
Generation								-		
Transmission & Reticulation		2,028	2,262	2,789	389	2,637	2,092	(546)	-26.1%	-
Street Lighting								-		
Infrastructure - Water		2,311	1,941	2,436	395	2,358	1,827	(530)	-29.0%	-
Dams & Reservoirs								-		
Water purification								-		
Reticulation		2,311	1,941	2,436	395	2,358	1,827	(530)	-29.0%	-
Infrastructure - Sanitation		4,435	3,863	3,611	376	2,918	2,708	(210)	-7.8%	-
Reticulation		4,435	3,863	3,611	376	2,918	2,708	(210)	-7.8%	-
Sewerage purification								-		
Infrastructure - Other		1,272	760	540	182	539	405	(134)	-33.1%	-
Waste Management		1,272	760	540	182	539	405	(134)	-33.1%	-
Transportation								-		
Gas								-		
Other								-		
Community		354	444	236	36	135	177	42	23.7%	-
Parks & gardens		322	356	216	34	123	162	39	24.3%	-
Sportsfields & stadia								-		
Swimming pools								-		
Community halls								-		
Libraries		31	54	20	2	13	15	3	17.0%	-
Recreational facilities								-		
Fire, safety & emergency								-		
Security and policing								-		
Buses								-		
Clinics								-		
Museums & Art Galleries								-		
Cemeteries			34	-	-	-	-	-		
Social rental housing				-				-		
Other				-				-		
Heritage assets		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
Other assets		13,541	9,516	9,339	1,411	10,065	7,004	(3,061)	-43.7%	-
General vehicles								-		
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment								-		
Computers - hardware/equipment								-		
Furniture and other office equipment								-		
Abattoirs								-		
Markets								-		
Civic Land and Buildings								-		
Other Buildings								-		
Other Land								-		
Surplus Assets - (Investment or Inventory)								-		
Other		13,541	9,516	9,339	1,411	10,065	7,004	(3,061)	-43.7%	-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class								-		

