

A1898 MID-YEAR BUDGET PERFORMANCE ASSESSMENT REPORT FOR THE 2018/2019 FINANCIAL YEAR

(5/1/3 (2018/2019))

Cluster: Finance
Portfolio: Finance

1. PURPOSE

This report serves to table to Council the mid-year assessment undertaken of the performance of the 2018/2019 budget.

2. LEGISLATIVE BACKGROUND

The Municipal Finance Management Act, 56 of 2003, section 72 prescribes:-

72. (1) *The accounting officer of a municipality must by 25 January of each year—*
- (a) *assess the performance of the municipality during the first half of the financial year, taking into account—*
 - (i) *the monthly statements referred to in section 71 for the first half of the financial year;*
 - (ii) *the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;*
 - (iii) *the past year's annual report, and progress on resolving problems identified in the annual report; and*
 - (iv) *the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of Section 88 from any such entities; and*
 - (b) *submit a report on such assessment to—*
 - (i) *the mayor of the municipality;*
 - (ii) *the National Treasury; and*
 - (iii) *the relevant provincial treasury.*

The MFMA Municipal Budget & Reporting Regulations of 2009 indicate the following prescriptions:-

21. *An adjustments budget and supporting documentation of a municipality must be in the format specified*
22. (1) *An adjustments budget of a municipality must be appropriately funded.*
- (2) *The supporting documentation to accompany an adjustments budget ... must contain an explanation of how the adjustments budget is funded.*
23. (1) *An adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment ... , but not later than 28 February of the current year.*

3. DISCUSSION

In accordance with the legislative prescripts outlined above, the municipality has undertaken an analytical assessment of the budgetary performance of the municipality at mid-year 31 December 2018, and the findings are detailed in Annexure "A".

Operating Budget

1. Operating Expenditure

- a. Actual spend on **Employee Related Costs** was at 51.68%;
- b. Actual spend on **Councillor Related Costs** was at 45.47%;
- c. Actual spend on **Contracted Services** was at 33.69%;
- d. Actual spend on **Operational Cost** was at 54.06%;
- e. Actual spend on **Inventory** was at 47.50%;
- f. Actual spend on **Operating Leases** was at 47.50%;
- g. Actual spend on **Transfer and Subsidies** was at 46.91%;
- h. Actual spend on **Total Operating Expenditure** was at 47.45%.

2. Operating Income

- a. Actual receipts on **Non Exchange Revenue (Government Grants & Subsidies)** were 75.02%;
- b. Actual receipts on **Interest** were 70.77%;
- c. Actual receipts on **Agency Services** were 39.08%;
- d. Actual receipts on **Operational Revenue** were 6.85%;
- e. Actual receipts on **Rental from Fixed Assets** were 39.78%;
- f. Actual receipts on **Sales and Rendering of Services** were 40.57%;
- g. Actual receipts on **Total Operating Income** totalled 64.98%.

Capital Expenditure (Non-Current Assets)

Total expenditure on capital items and programmes was at 69.00%.

Matters to note:

There is still the outstanding matter of approval of Council's application for roll-over the 17/18 operational grants received from Provincial Administration amounting to approximately 15 million rand. Should the application be declined, Council will be required to pay over the grants to Provincial Treasury with immediate effect.

4. FINANCIAL IMPLICATIONS

The mid-year assessment indicates that Council was standing on an operational surplus of R61million. This was primarily due to the receipt of the government unconditional grant equitable share at December 2018. This surplus must carry the Council's operations up until the next (and final) equitable share tranche due in March 2019.

Council must take note that our projected operational commitments for January and February are approximately R32 million per month leaving a shortfall before the next equitable share can be released. Operational expenditure is on par with the benchmark of 50%, while operational income is at 64.98% and capital expenditure on Capex at 69%.

Monthly operations must be tightly monitored and adjusted downwards so as to ensure that the operating surplus contains the commitments and obligations of Council for the next two quarters until the financial year end.

5. LEGISLATIVE IMPLICATIONS

This report is in accordance with section 72 of the MFMA.

6. ALIGNMENT TO COUNCIL STRATEGIES

In alignment with Council's strategy of good and financially sustainable governance.

7. COMMENTS: CORPORATE SERVICES

The report is supported.

8. COMMENTS: COMMUNITY SERVICES

The report is supported.

9. COMMENTS: STRATEGIC PLANNING AND ECONOMIC DEVELOPMENT

The report is supported.

10. COMMENTS: TRANSPORT, INFRASTRUCTURE AND ENVIRONMENT

The report is supported.

11. RECOMMENDATIONS

It is therefore recommended:

11.1 THAT the report and the assessment herein be submitted by the Accounting Officer to the Executive Mayor, National Treasury and Provincial Treasury as part of the mid-year organizational review and in accordance with Section 72 MFMA.

11.2 THAT the report informs the decision-making processes undertaken to determine the necessity for an adjustment budget as well as to inform the revised projections for revenue and expenditure for the remainder of the financial year 2018/2019.

12. ANNEXURES

Annexure "A" - Mid-year Assessment

MID-YEAR BUDGET PERFORMANCE ASSESSMENT REPORT FOR THE 2018/2019 FINANCIAL YEAR

Category	Actual at Mid-Year	Benchmark
<u>Operating Expenditure</u>		
Employee Related Costs	51.68%	50%
Councillor Related Costs	45.47%	50%
Contracted Services	33.69%	50%
Operational Cost	54.06%	50%
Inventory	47.50%	50%
Operating Leases	47.50%	50%
Transfer and Subsidies	46.91%	50%
Total Operating Expenditure	47.45%	50%
<u>Operating Income</u>		
Government Grants & Subsidies	75.02%	50%
Interest	70.77%	50%
Agency Services	39.08%	50%
Operational Revenue	6.85%	50%
Rental	39.78%	50%
Sales	40.57%	50%
Total Operating Income	64.98%	50%
Total Capital Expenditure	69%	50%

OPEX:-

- Salaries and municipal running costs exceeded the threshold benchmark
- Rest of OPEX below the threshold due to cost containment measures
- Contracted services low due to holding back payment to Emfuleni LM for MHS services

INCOME:-

- Income higher than benchmark due to receipt of equitable share in December 2018 – creating a false sense of security.

CAPEX:-

- Capital expenditure ahead of benchmark and progressing well.

SEDIBENG DISTRICT MUNICIPALITY

ANNEXURE "A"

Typ	Votenummer	Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc	Original	Additional	Reduced
R	100020522200000000000	SM D04: SOC CONTR: PENSION FUNDS	1 785			0	0	1 785	0	1 785	0	0
R	100020522300000000000	SM D04: SOC CONTR: UIF	0		149	0	892	-892	0	0	0	0
R	100020522400000000000	SM D04: SOC CONTR: BARGAINING COUNCIL	99		9	0	53	47	53,03	99	0	0
R	100020524900000000000	SUB TOTAL: DCS - SOCIAL CONTRIBUTIONS	1 884		157	0	945	939	50,14	1 884	0	0
R	100020525000000000000	D05 - SOCIAL CONTRIBUTIONS										
R	100020526200000000000	SM D05: SOC CONTR: PENSION FUNDS	113 086		8 890	0	53 342	59 744	47,16	113 086	0	0
R	100020526300000000000	SM D05: SOC CONTR: UIF	1 785		149	0	892	893	49,98	1 785	0	0
R	100020526400000000000	SM D05: SOC CONTR: BARGAINING COUNCIL	99		9	0	53	47	53,03	99	0	0
R	100020528900000000000	SUB TOTAL: D05 - SOCIAL CONTRIBUTIONS	114 970		9 048	0	54 287	60 683	47,21	114 970	0	0
R	100020599000000000000	SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	153 824		12 288	0	73 716	80 108	47,92	153 824	0	0
R	100020600000000000000	SM - POST RETIREMENT BENEFITS										
R	100020999200000000000	SUB TOTAL : SENIOR MANAGEMENT	5 997 016		479 273	0	2 831 729	3 165 287	47,21	5 997 016	0	0
R	100021000000000000000	MUNICIPAL STAFF										
R	100021100000000000000	MS - SALARIES ALLOW AND SERV BENEFITS										
R	100021100100000000000	MS: SAL & ALL: BASIC SALARY & WAGES	167 020 038		13 985 929	0	83 958 496	83 061 542	50,26	167 020 038	0	0
R	100021101000000000000	MS: SAL & ALL: PERFORMANCE BASED BONUSES	13 445 507		794 147	0	6 950 073	6 495 434	51,69	13 445 507	0	0
R	100021102200000000000	MS: ALL - CELLULAR & TELEPHONE	12 600		900	0	5 650	6 950	44,84	12 600	0	0
R	100021102600000000000	MS: HB & INC: HOUSING BENEFITS	1 414 777		129 560	0	773 896	640 881	54,7	1 414 777	0	0
R	100021103400000000000	MS: ALL - TRAVEL OR MOTOR VEHICLE	9 681 161		870 282	0	5 107 394	4 573 767	52,75	9 681 161	0	0
R	100021103800000000000	MS: OVERTIME - STRUCTURED	0		407 896	0	3 077 717	-3 077 717	0	0	0	0
R	100021105600000000000	MS: SRB - STANDBY ALLOWANCE	0		92 158	0	388 921	-388 921	0	0	0	0
R	100021199000000000000	SUB TOTAL : MS - SAL ALLOW & SERV BENEF	191 574 083		16 280 871	0	100 262 148	91 311 935	52,33	191 574 083	0	0
R	100021300000000000000	MS - SOCIAL CONTRIBUTIONS										
R	100021300100000000000	MS: SOC CONTR - BARGAINING COUNCIL	58 905		5 110	0	30 721	28 184	52,15	58 905	0	0
R	100021301000000000000	MS: SOC CONTR - GROUP LIFE INSURANCE	3 213 892		265 840	0	1 591 744	1 622 148	49,52	3 213 892	0	0
R	100021302000000000000	MS: SOC CONTR - MEDICAL	15 350 076		1 294 807	0	7 804 672	7 545 404	50,84	15 350 076	0	0
R	100021303000000000000	MS: SOC CONTR - PENSION	34 140 364		2 830 167	0	16 935 058	17 205 306	49,6	34 140 364	0	0
R	100021304000000000000	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1 055 079		86 368	0	518 754	536 325	49,16	1 055 079	0	0
R	100021399000000000000	SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	53 818 316		4 482 292	0	26 880 950	26 937 366	49,94	53 818 316	0	0
R	100021400000000000000	MS - POST RETIREMENT BENEFITS										
R	100021400200000000000	MS: PRB - MED: CURRENT SERVICE COST	1 277 150		-56 556	0	617 199	659 951	48,32	1 277 150	0	0
R	100021499000000000000	SUB TOTAL : MS - POST RETIREMENT BENEFIT	1 277 150		-56 556	0	617 199	659 951	48,32	1 277 150	0	0
R	100021500000000000000	MS - COST CAPITALISED TO PPE										
R	100021599200000000000	SUB TOTAL : MUNICIPAL STAFF	246 669 549		20 706 607	0	127 760 296	118 909 253	51,79	246 669 549	0	0
R	100021599400000000000	SUB TOTAL : EMPLOYEE RELATED COST	252 666 565		21 185 880	0	130 592 025	122 074 540	51,68	252 666 565	0	0
R	100022000000000000000	REMUNERATION OF COUNCILLORS										
R	100022000100000000000	ROC - ALLOWANCES & SERV RELATED BENEFITS										
R	100022100000000000000	SPEAKER - ALLOWANCES & SRB										
R	100022100500000000000	SPEAKER: TRAVELLING ALLOWANCE	193 601		17 381	0	100 129	93 472	51,71	193 601	0	0
R	100022101000000000000	SPEAKER: BASIC SALARY	520 907		40 884	0	245 302	275 605	47,09	520 907	0	0
R	100022101200000000000	SPEAKER: CELL PHONE ALLOWANCE	0		2 700	0	16 200	-16 200	0	0	0	0
R	100022102900000000000	SUB TOTAL - SPEAKER ALLOW & SER REL BENEF	714 508		60 965	0	361 631	352 877	50,61	714 508	0	0
R	100022103000000000000	WHIP - ALLOWANCES & SRB										
R	100022103500000000000	WHIP: TRAVELLING ALLOWANCE	181 501		15 125	0	91 007	90 494	50,14	181 501	0	0

SEDIBENG DISTRICT MUNICIPALITY

ANNEXURE "A"

Typ	Votenummer	Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc	Original	Additional	Reduced
R	10002260320000000000	OS: B&A BUSINESS & FINANCIAL MANAGEMENT	50 000			0	0	50 000	0	50 000	0	0
R	10002260390000000000	OS: B&A RESEARCH & ADVISORY	2 358 457		206 718	0	1 190 552	1 167 905	50,48	2 358 457	0	0
R	10002260410000000000	OS: B&A QUALITY CONTROL	20 048 816		284 460	0	1 567 142	18 481 674	7,81	20 048 816	0	0
R	10002260600000000000	OS: CATERING SERVICES	989 000		101 729	1 600	520 984	468 016	52,67	853 000	192 000	-56 000
R	10002260620000000000	OS: CLEANING SERVICES	70 000		0	0	0	70 000	0	70 000	0	0
R	10002261510000000000	OS: FIRE SERVICES	50 000		0	1 775	23 391	26 609	46,78	50 000	0	0
R	10002262100000000000	OS: HYGIENE SERVICES	187 500		15 548	0	93 290	94 210	49,75	187 500	0	0
R	10002262400000000000	OS: INTERNAL AUDITORS	1 580 500		0	0	62 415	1 518 085	3,94	1 580 500	0	0
R	10002264500000000000	OS: PERSONNEL & LABOUR	9 900		0	0	0	9 900	0	100 000	0	-90 100
R	10002265400000000000	OS: SECURITY SERVICES	11 701 500		1 251 440	0	7 400 109	4 301 391	63,24	11 701 500	0	0
R	10002265720000000000	OS: TRANSPORT SERVICES	660 000		0	0	0	660 000	0	660 000	0	0
R S	10002269900000000000	SUB TOTAL : OUTSOURCE SERVICES	37 705 673		1 859 895	3 375	10 857 883	26 847 790	28,79	37 659 773	192 000	-146 100
R H	10002270000000000000	CONSULTANTS AND PROFESSIONAL SERVICES										
R	10002270300000000000	C&P: B&A ACCOUNTANTS & AUDITORS	165 742		0	27 800	57 443	108 299	34,65	165 742	0	0
R	10002270460000000000	C&P: B&A FORENSIC INVESTIGATORS	1 500 000		0	0	1 972 976	-472 976	131,53	1 500 000	0	0
R	10002272410000000000	C&P: I&P AGRICULTURE	2 631 579		759 370	0	759 370	1 872 209	28,85	2 631 579	0	0
R	10002273340000000000	C&P: LEGAL COST ADVICE & LITIGATION	1 200 000		106 461	0	574 863	625 137	47,9	1 200 000	0	0
R S	10002279900000000000	SUB TOTAL : CONSULTANT AND PROF SERVICES	5 497 321		865 830	27 800	3 364 652	2 132 669	61,2	5 497 321	0	0
R H	10002280000000000000	CONTRACTORS										
R	10002280300000000000	CONTR: ARTISTS & PERFORMERS	150 000		42 048	0	147 238	2 762	98,15	150 000	0	0
R	10002281220000000000	CONTR: EVENT PROMOTERS	882 700		51 100	0	290 501	592 199	32,91	800 000	100 000	-17 300
R	10002281510000000000	CONTR: FIRE PROTECTION	24 000		0	0	7 192	16 808	29,96	24 000	0	0
R	10002282410000000000	CONTR: INSPECTION FEES	90 000		5 435	0	21 741	68 259	24,15	90 000	0	0
R	10002283660000000000	CONTR: MAINT OF BUILDINGS & FACILITIES	2 129 000		85 370	10 027	810 379	1 318 621	38,06	2 129 000	0	0
R	10002283610000000000	CONTR: MAINTENANCE OF EQUIPMENT	3 459 528		241 061	0	1 314 498	2 145 030	37,99	3 459 528	0	0
R	1000228362F000000000	CONTR: MAINTENANCE FLEET	320 000		17 834	7 830	175 719	144 281	54,91	320 000	0	0
R	10002283640000000000	CONTR: MEDICAL SERVICES	10 000		0	0	0	10 000	0	10 000	0	0
R	10002284500000000000	CONTR: PEST CONTROL & FUMIGATION	50 000		0	0	0	50 000	0	50 000	0	0
R	10002284520000000000	CONTR: PLANTS FLOWERS & OTH DECORATIONS	80 000		0	0	-14 800	94 800	-18,5	80 000	0	0
R	10002285400000000000	CONTR: SAFEGUARD & SECURITY	4 200		307	0	2 355	1 845	56,06	4 200	0	0
R	10002285430000000000	CONTR: STAGE & SOUND CREW	34 000		0	0	18 500	15 500	54,41	15 000	19 000	0
R S	10002289900000000000	SUB TOTAL : CONTRACTORS	7 233 428		443 156	17 857	2 773 322	4 460 106	38,34	7 186 728	119 000	-72 300
R S	10002289920000000000	SUB TOTAL : CONTRACTED SERVICES	50 436 422		3 168 881	49 031	16 995 856	33 440 566	33,69	50 343 822	311 000	-218 400
R H	10002300000000000000	OPERATIONAL COST										
R	10002300010000000000	OC: ADV/PUB/MARK - AUCTIONS	395 000		0	0	9 739	385 261	2,46	395 000	0	0
R	10002300012000000000	OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	2 329 825		157 922	1 001 014	708 519	1 621 306	30,41	2 240 000	94 325	-4 500
R	10002300014000000000	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	157 300		0	0	96 859	60 441	61,57	140 000	17 300	0
R	10002300016000000000	OC: ADV/PUB/MARK - SIGNS	50 000		0	0	0	50 000	0	50 000	0	0
R	10002300018000000000	OC: ADV/PUB/MARK - TENDERS	140 000		-1 420	3 364	10 519	129 481	7,51	140 000	0	0
R	10002300020000000000	OC: AUDIT COST: EXTERNAL	2 700 000		879 321	0	3 091 343	-391 343	114,49	2 700 000	0	0
R	10002300400000000000	OC: BC/FAC/C FEES - BANK ACCOUNTS	1 640 585		33 584	0	234 600	1 405 985	14,29	1 640 585	0	0
R	10002300420000000000	OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	1 705 352		165 970	0	1 153 533	551 819	67,64	1 705 352	0	0
R	10002300490000000000	OC: BURSARIES [EMPLOYEES]	526 200		0	0	29 004	497 196	5,51	654 200	0	-128 000
R	10002301100000000000	OC: COMM - CELL CONTRACT (SUBS & CALLS)	1 716 979		169 900	0	838 116	878 863	48,81	1 716 176	6 803	0

SEDIBENG DISTRICT MUNICIPALITY

ANNEXURE "A"

Typ	Votenummer	Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc	Original	Additional	Reduced
R	10002301110000000000	OC: COMM - LICENCES (RADIO & TELEVISION)	51 000		0	0	19 700	31 300	38,62	51 000	0	0
R	10002301120000000000	OC: COMM - POSTAGE/STAMPS/FRANKING MACH	2 000		0	0	0	2 000	0	2 000	0	0
R	10002301170000000000	OC: COMM - PHONE FAX TELEGRAPH & TELEX	3 236 696		543 108	0	2 168 220	1 068 476	66,98	3 236 696	0	0
R	10002301600000000000	OC: ENTERTAINMENT - MAYOR	2 000		0	0	0	2 000	0	2 000	0	0
R	10002301610000000000	OC: ENTERTAINMENT - COUNCILLORS	2 600		0	0	0	2 600	0	2 600	0	0
R	10002301720000000000	OC: EXT COM SERV PROV - INFORMATION SERV	4 000		59 727	0	407	3 593	10,18	4 000	0	0
R	10002301730000000000	OC: EXT COM SERV PROV - INTERNET CHARGE	365 961		0	38 500	212 049	153 912	57,94	365 961	0	0
R	10002301750000000000	OC: EXT COM SERV PROV - NETWORK EXTENS	1 360 000		0	0	704 844	655 156	51,82	1 360 000	0	0
R	10002301780000000000	OC: EXT COM SERV PROV - S/WARE LICENCES	2 207 142		31 254	0	1 185 703	1 021 439	53,72	2 207 142	0	0
R	10002301820000000000	OC: EXT COM SERV PROV - WIRELESS NETWORK	91 579		7 005	0	42 027	49 552	45,89	91 579	0	0
R	10002302440000000000	OC: INSUR UNDER - EXCESS PAYMENTS	154 390		36 551	0	158 290	-3 900	102,52	154 390	0	0
R	10002302460000000000	OC: INSUR UNDER - PREMIUMS	2 000 000		0	0	1 185 442	814 558	59,27	2 000 000	0	0
R	10002303330000000000	OC: LIC - VEHICLE LIC & REGISTR FLEET	15 000		0	0	0	15 000	0	15 000	0	0
R	10002303610000000000	OC: MUNICIPAL SERVICES	2 500 000		60 866	0	776 576	1 723 424	31,06	2 500 000	0	0
R	10002304510000000000	OC: PRINTING & PUBLICATIONS	997 098		18 120	105 696	287 268	709 830	28,81	1 106 423	0	-109 325
R	10002305100000000000	OC: REG FEES PROF & REGULATORY BODIES	2 569 874		0	0	2 533 643	36 231	98,59	2 569 874	0	0
R	10002305110000000000	OC: REG FEES NATIONAL	181 500		15 000	0	115 879	65 621	63,84	181 500	0	0
R	10002305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	2 103 070		181 173	0	1 117 332	985 738	53,12	2 103 070	0	0
R	10002305720000000000	OC: TOLL GATE FEES FLEET	25 000		1 234	0	1 234	23 766	4,93	25 000	0	0
R	10002305760000000000	OC: T&S DOM - ACCOMMODATION	692 313		61 525	13 232	216 965	475 348	31,33	716 713	10 600	-35 000
R	10002305770000000000	OC: T&S DOM - DAILY ALLOWANCE	31 571		3 744	0	5 760	25 811	18,24	31 571	0	0
R	10002305780000000000	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	153 960		0	0	0	153 960	0	153 960	0	0
R	10002305790000000000	OC: T&S DOM - INCIDENTAL COST	3 000		0	0	0	3 000	0	3 000	0	0
R	10002305800000000000	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	57 723		0	0	37 910	19 813	65,67	27 723	30 000	0
R	10002305810000000000	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	53 500		0	0	20 113	33 388	37,59	48 500	5 000	0
R	10002305830000000000	OC: T&S DOM PUB TRP - AIR TRANSPORT	82 580		0	11 839	34 042	48 538	41,22	76 080	6 500	0
R	10002305980000000000	OC: TRANSPORT - MUNICIPAL ACTIVITIES	100 000		0	0	38 617	61 383	38,61	100 000	0	0
R	10002306100000000000	OC: UNIFORM & PROTECTIVE CLOTHING	236 150		104 400	0	267 810	-31 660	113,4	236 150	0	0
R	10002306300000000000	OC: VEHICLE TRACKING FLEET	120 000		0	0	0	120 000	0	120 000	0	0
R	10002306620000000000	OC: WORKMEN'S COMPENSATION FUND	1 243 250		0	0	0	1 243 250	0	1 243 250	0	0
R \$	10002309900000000000	SUB TOTAL : OPERATIONAL COST	32 004 198		2 528 985	1 173 646	17 302 063	14 702 135	54,06	32 085 495	195 578	-276 825
R H	10002320000000000000	INVENTORY										
R	10002320600000000000	INV - CONSUMABLE STORES - STANDARD RATED	3 273 498		132 270	131 051	2 020 317	1 253 181	61,71	3 259 801	37 600	-23 903
R	10002320600000000000	INV - CONSUMABLE STORES - STD RATED FLEET	2 914 269		0	0	939 415	1 974 854	32,23	2 914 269	0	0
R	10002320610000000000	INV - CONSUMABLE STORES - ZERO RATED	8 000		0	0	0	8 000	0	8 000	0	0
R	10002320610000000000	INV - CONSUMABLE STORES - ZERO RATED FLEET	893 000		84 532	0	465 141	427 859	52,08	918 000	0	-25 000
R	10002321500000000000	INVENTORY - FINISHED GOODS	343 722		47 182	-133	111 028	232 694	32,3	343 722	0	0
R	10002323600000000000	INVENTORY - MATERIALS & SUPPLIES	10 000		0	0	0	10 000	0	10 000	0	0
R \$	10002329900000000000	SUB TOTAL - INVENTORY	7 442 489		263 984	130 918	3 535 901	3 906 588	47,5	7 453 792	37 600	-48 903
R H	10002380000000000000	OPERATING LEASES										
R	10002380600000000000	OPR LEASES: COMPUTER EQUIPMENT	111 174		0	0	2 365	108 809	2,12	111 174	0	0
R	10002381500000000000	OPR LEASES: FURNITURE & OFFICE EQUIPMENT	444 950		43 941	0	275 101	169 849	61,82	444 950	0	0
R	10002383640000000000	OPR LEASES: COMMUNITY ASSETS	6 051 788		380 977	0	2 811 315	3 240 473	46,45	6 051 788	0	0
R	10002383650000000000	OPR LEASES: OTHER ASSETS	48 500		0	0	0	48 500	0	48 500	0	0

SEDBENG DISTRICT MUNICIPALITY

ANNEXURE "A"

Typ	Votenummer	Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc	Original	Additional	Reduced
R	10002385700000000000	OPR LEASES: TRANSPORT ASSETS	1 376 450		10 634	226 485	679 931	696 519	49,39	1 376 450	0	0
R S	10002385990000000000	SUB TOTAL : OPERATING LEASES	8 032 862		435 552	226 485	3 768 713	4 264 149	46,91	8 032 862	0	0
R H	10002400000000000000	BAD DEBTS WRITTEN OFF										
R H	10002500000000000000	TRANSFERS AND SUBSIDIES										
R H	10002510000000000000	OPERATIONAL : ALLOCATIONS IN KIND										
R	10002540650000000000	HH: BURSARIES NON-EMPLOYEE CASH	98 500		0	0	0	98 500	0	98 500	0	0
R	10002541210000000000	HH OTH TRANS: EPWP - SKILL DEV & TRAIN	1 000 000		148 423	35 097	769 632	230 368	76,96	1 000 000	0	0
R S	10002549900000000000	SUB TOTAL : OPERATIONAL : ALLOC IN KIND	1 098 500		148 423	35 097	769 632	328 868	70,06	1 098 500	0	0
R H	10002550000000000000	OPERATIONAL : MONETARY										
R	10002562250000000000	DM GP: SEDIBENG - HEALTH	8 288 000		30 255	589 750	3 930 955	4 357 045	47,42	8 288 000	0	0
R	10002590830000000000	HH SSP SOC ASS: SOCIAL RELIEF	115 000		0	0	0	115 000	0	115 000	0	0
R S	10002599900000000000	SUB TOTAL : OPERATIONAL : MONETARY	8 403 000		30 255	589 750	3 930 955	4 472 045	46,78	8 403 000	0	0
R S	10002709920000000000	SUB TOTAL : TRANSFERS & SUBSIDIES	9 501 500		178 678	624 847	4 700 587	4 800 913	49,47	9 501 500	0	0
R H	10002720000000000000	DEPRECIATION & AMORTISATION										
R	10002729200000000000	DEPRECIATION OP BUILDING MUNIC OFFICES	12 099 180		0	0	0	12 099 180	0	12 099 180	0	0
R S	10002729900000000000	SUB TOTAL : DEPRECIATION & AMORTISATION	12 099 180		0	0	0	12 099 180	0	12 099 180	0	0
R S	10002999980000000000	TOTAL : EXPENDITURE	386 211 037		28 805 195	2 204 926	183 274 484	202 936 553	47,45	386 211 037	544 128	-544 128
R T	10002999990000000000	TOTAL : SURPLUS/DEFICIT	10 384 727		-70 078 729	2 204 926	-60 957 484	71 342 211	-586,99	10 384 727	544 128	-544 128
R H	10003000000000000000	GAINS AND LOSSES										
R H	10003200000000000000	DISP OF FIXED AND INTANGIBLE ASSETS										
R	10003200550000000000	PPE COMPUTER EQUIPMENT - GAINS	-140 000		0	0	-63 655	-76 345	45,46	-140 000	0	0
R	10003200600000000000	PPE COMPUTER EQUIPMENT - LOSSES	40 000		0	0	0	40 000	0	40 000	0	0
R S	10003209900000000000	SUB TOTAL : DISP OF FIX AND INTANG ASS	-100 000		0	0	-63 655	-36 345	63,65	-100 000	0	0
R H	10003500000000000000	IMPAIRMENT LOSS										
R H	10003600000000000000	REVERSAL OF IMPAIRMENT LOSS										
R H	10003700000000000000	INVENTORY										
R S	10003899980000000000	TOTAL GAINS AND LOSSES	-100 000		0	0	-63 655	-36 345	63,65	-100 000	0	0
R S	10003899990000000000	TOTAL: SURP/DEF AFTER GAINS AND LOSSES	10 284 727		-70 078 729	2 204 926	-61 021 140	71 305 867	-593,31	10 284 727	544 128	-544 128
R H	10003980020000000000	PRIMARY SURPLUS/DEFICIT										
R	10003980030000000000	PRIMARY REVENUE	-375 826 310		-98 883 924		-244 231 968	-131 594 342	64,98	-375 826 310	0	0
R	10003980100000000000	PRIMARY EXPENDITURE	386 211 037		28 805 195	2 204 926	183 274 484	202 936 553	47,45	386 211 037	544 128	-544 128
R S	10003980300000000000	PRIMARY SURPLUS/DEFICIT BEFORE G&L	10 384 727		-70 078 729	2 204 926	-60 957 484	71 342 211	-586,99	10 384 727	544 128	-544 128
R	10003980400000000000	PRIMARY GAINS & LOSSES	-100 000		0	0	-63 655	-36 345	63,65	-100 000	0	0
R S	10003980500000000000	TOTAL: PRIMARY SURP/DEF AFTER GAINS&LOSS	10 284 727		-70 078 729	2 204 926	-61 021 140	71 305 867	-593,31	10 284 727	544 128	-544 128
R H	10003985000000000000	COSTED SURPLUS/DEFICIT										
R	10003985100000000000	COSTED REVENUE	-375 826 310		-98 883 924		-244 231 968	-131 594 342	64,98	-375 826 310	0	0
R	10003985200000000000	COSTED EXPENDITURE	386 211 037		28 805 195	2 204 926	183 274 484	202 936 553	47,45	386 211 037	544 128	-544 128
R S	10003985300000000000	COSTED SURPLUS/DEFICIT BEFORE G&L	10 384 727		-70 078 729	2 204 926	-60 957 484	71 342 211	-586,99	10 384 727	544 128	-544 128
R	10003985400000000000	COSTED GAINS & LOSSES	-100 000		0	0	-63 655	-36 345	63,65	-100 000	0	0
R S	10003985500000000000	TOTAL: COSTED SURP/DEF AFT GAINS & LOSS	10 284 727		-70 078 729	2 204 926	-61 021 140	71 305 867	-593,31	10 284 727	544 128	-544 128
GRH	10006000000000000000	NON-CURRENT ASSETS										
R	10006191420000000000	IA COST OTHER IU COMPUTER SOFTW ACQUISIT	1 635 859	12 514 575	0	0	1 635 859	0	100	1 500 000	135 859	0
R	10006460020000000000	PPE COST FURN & OFF IU COST ACQUISITION	900 000	18 310 747	-15 637	87 895	644 241	255 759	71,58	900 000	0	0
R	10006471420000000000	PPE COST ICT INFRASTR COST ACQUISITION	1 064 141	57 396 164	0	70 599	203 970	860 171	19,16	1 200 000	0	-135 859

SEDIBENG DISTRICT MUNICIPALITY

ANNEXURE "A"

Typ	Votenummer	Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc	Original	Additional	Reduced
R S	10006699950000000000	SUB-TOTAL CAPITAL ACQUISITIONS	3 600 000	0	-15 637	158 494	2 484 070	1 115 930	69	3 600 000	135 859	-135 859