



MAKANA
MUNICIPALITY | EASTERN CAPE
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In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance
Management Act (56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17 May 2009.

Monthly Budget Statement SEPTEMBER 2015

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure – Spending on assets such as land, buildings and machinery.
Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality.
IHHS – Informal Housing and Human Settlements, provincial grant.
KEDA – Entity of Makana Municipality, Makana Economic Development Agency.
MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MDMG – Municipal Disaster Management Grant.
MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MIG – Municipal Infrastructure Grant.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
NDPG – Neighbourhood Development Partnership Grant.
Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages
Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives – The main priorities of the Municipality as set out in the IDP.
Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.
Virement – A transfer of budget.
Virement policy – The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote – One of the main segments into which a budget. In Makana Municipality this means at directorate level.

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for September 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2014/2015 reflected in this report are provisional for June 2015 as the Annual Financial Statements were submitted to the Auditor General on 31 August 2015.

1.1.1 Financial problems or risks facing the municipality

The municipality continues to experience challenges regarding liquidity. This is mainly due to the under-collection of revenue and large outstanding debt owed to creditors carried over from previous financial years. These financial challenges continue to persist but some headway has been made in ensuring financial stability. A revenue enhancement strategy has been formulated and presented to council for approval. As a result a debt collection company (REVCO) was appointed and commenced work on 01 February 2015. The scope of work for work entails debt collection and data cleansing. The implementation of these functions should improve the debtors' information used to bill customers and the revenue collection rate thus reducing the liquidity challenges. The REVCO performance report is included under section 5 of this report.

1.1.2 Relevant information

As at 30 June 2015, the municipality had an amount of R13 461 200.00 unspent on the Municipal Infrastructure Grant (MIG). Since these funds were under the control of Sara Baartman District Municipality, the District Municipality has applied for the grant roll-over on Makana Municipality's behalf. The roll-over application outcome is pending.

Section 2 – IN-YEAR REPORTS 2015/2016

RECOMMENDATION:

(a) That Finance Administration Monitoring & Evaluation Portfolio Committee notes the monthly budget statement and supporting documentation for September 2015.

Section 3 – Executive Summary

3.1 Introduction

The Annual Financial Statements for the 2014/15 year were submitted to the Auditor General on 31 August 2015.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

The following table summarizes the overall position on the capital and operating budgets.

	Original Budget R'000	Adjustment Budget R'000	Actual R'000	Annual Budget %
Operating Revenue	418 312	-	122 455	30%
Operating Expenditure	417 484	-	62 513	15%
Capital Expenditure	190 292	-	36 035	19%

Revenue by Source

Year-to-date Operating Revenue amounts to **30% or R122 455 million** of the revenue budget of **R418 312 million**.

Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type.

Operating expenditure by type

Year-to-date expenditure amounts to **15% or R62 513 million** of the operating budget of **R417 484 million**.

Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type

Capital expenditure

Year-to-date expenditure on capital project amounts to **19% or R36 035 million** of the capital budget of **R190 292 million**.

Refer to Section 4 – Table C5 for more detail.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

EC104 Makana - Table C1 Monthly Budget Statement Summary - M03 September

Description	2015/16	Budget Year 2016/17				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands						
Financial Performance						
Property rates	49 813	52 695	-	3 454	24 184	13 174
Service charges	197 214	261 544	-	19 879	59 013	65 386
Investment revenue	12 392	11 893	-	1 069	3 243	2 973
Transfers recognised - operational	81 144	82 734	-	-	33 357	35 319
Other own revenue	5 400	8 262	-	1 656	2 658	2 065
Total Revenue (excluding capital transfers and contributions)	345 963	417 127	-	26 059	122 455	118 917
Employee costs	129 931	121 519	-	12 930	34 001	30 379
Remuneration of Councillors	9 458	9 721	-	614	2 051	2 430
Depreciation & asset impairment	55 486	32 538	-	1 876	5 627	8 135
Finance charges	8 707	1	-	4	1 841	0
Materials and bulk purchases	79 094	88 002	-	68	15 429	22 000
Transfers and grants	25 328	74 434	-	100	(173)	18 609
Other expenditure	55 757	91 268	-	4 860	3 736	22 816
Total Expenditure	363 763	417 484	-	20 453	62 513	104 369
Surplus/(Deficit)	(17 799)	(357)	-	5 605	59 942	14 548
Transfers recognised - capital	215	1 185	-	-	-	395
Contributions & Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(17 585)	827	-	5 605	59 942	14 943
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(17 585)	827	-	5 605	59 942	14 943
Capital expenditure & funds sources						
Capital expenditure	36 197	191 857	-	5 860	36 032	47 964
Capital transfers recognised	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-
Financial position						
Total current assets	211 810	-	-		227 508	
Total non current assets	1 111 381	191 857	-		1 111 217	
Total current liabilities	247 697	(903)	-		227 787	
Total non current liabilities	114 816	-	-		114 816	
Community wealth/Equity	960 678	(250)	-		996 123	
Cash flows						
Net cash from (used) operating	102 194	32 463	-	12 989	51 356	22 852
Net cash from (used) investing	(43 844)	(191 857)	-	(5 860)	(43 635)	(43 689)
Net cash from (used) financing	23	-	-	15	32	-
Cash/cash equivalents at the month/year end	44 502	(159 394)	-	-	51 898	(20 837)

The table above indicates that total municipality's own revenue recognised, consisting of Property Rates at R24 184 million, Service Charges at R59 103 million, Investment revenue at R3 243 million and Own Revenue at R2 658 million, amounts to R89 098 million or 73% while revenue from transfers amount to R33 357 million or 27% of the total R122 455 million to date.

It is of note that there is a discrepancy identified after the system was closed for the month under item Other Expenditure. Year-to-date amounts to R3 736 million, whereas the month's expenditure amounts to R4 860 million. This discrepancy is the result of error in recording which will be corrected in reporting for October 2015.

4.1.2 Table C2: Monthly Budget Statement – Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands	1						
Revenue - Standard							
<i>Governance and administration</i>		89 764	105 973	–	5 159	34 771	34 258
Executive and council		4 937	6 091	–	0	1 828	2 367
Budget and treasury office		83 700	97 170	–	5 069	32 633	31 114
Corporate services		1 127	2 712	–	90	310	777
<i>Community and public safety</i>		6 484	5 908	–	77	265	1 477
Community and social services		4 509	3 128	–	66	221	782
Sport and recreation		31	18	–	0	2	4
Public safety		204	1 255	–	10	41	314
Housing		–	–	–	–	–	–
Health		1 740	1 507	–	1	1	377
<i>Economic and environmental services</i>		4 291	4 059	–	941	1 078	1 090
Planning and development		641	403	–	22	58	176
Road transport		3 172	3 634	–	917	1 014	908
Environmental protection		478	23	–	2	6	6
<i>Trading services</i>		245 769	302 356	–	19 881	86 341	82 484
Electricity		116 556	174 087	–	9 678	35 128	44 501
Water		76 715	73 098	–	8 489	27 673	21 305
Waste water management		34 102	37 277	–	1 109	16 087	11 192
Waste management		18 396	17 893	–	606	7 454	5 486
<i>Other</i>	4	–	15	–	–	–	4
Total Revenue - Standard	2	346 308	418 312	–	26 059	122 455	119 312
Expenditure - Standard							
<i>Governance and administration</i>		109 057	133 666	–	7 211	11 458	33 416
Executive and council		19 612	25 083	–	1 722	(3 886)	6 271
Budget and treasury office		60 708	64 096	–	2 972	7 980	16 024
Corporate services		28 737	44 487	–	2 516	7 365	11 121
<i>Community and public safety</i>		38 208	37 681	–	3 575	9 625	9 420
Community and social services		10 159	9 772	–	964	2 725	2 443
Sport and recreation		8 925	9 527	–	794	2 075	2 382
Public safety		16 661	15 225	–	1 614	4 269	3 806
Housing		48	53	–	15	18	13
Health		2 415	3 104	–	188	538	776
<i>Economic and environmental services</i>		22 290	24 564	–	2 164	5 742	6 141
Planning and development		6 931	9 649	–	711	2 014	2 412
Road transport		12 404	11 757	–	1 167	2 881	2 939
Environmental protection		2 955	3 158	–	286	848	789
<i>Trading services</i>		193 954	221 414	–	7 485	35 630	(4 464)
Electricity		106 402	119 634	–	2 085	19 585	(29 908)
Water		48 304	52 203	–	2 580	8 229	13 051
Waste water management		23 455	29 900	–	1 807	5 058	7 475
Waste management		15 793	19 677	–	1 013	2 758	4 919
<i>Other</i>		253	160	–	18	58	40
Total Expenditure - Standard	3	363 762	417 484	–	20 453	62 513	44 552
Surplus/ (Deficit) for the year		(17 454)	827	–	5 605	59 942	74 760

4.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Technical and Infrastructure; Corporate Services; Financial Services; Community and Social Services; Executive Mayor; Municipal Manager; Local Economic Development; Housing; Electricity; Water.

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September							
Vote Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands							
Revenue by Vote	1						
Vote 1 - TECHNICAL SERVICES		35 407	38 563	–	1 205	16 405	11 612
Vote 2 - CORPORATE SERVICES		403	729	–	8	53	257
Vote 3 - FINANCIAL SERVICES		83 700	98 172	–	5 069	33 034	31 365
Vote 4 - COMMUNITY & SOCIAL SERVICES		28 469	27 317	–	1 594	8 685	7 842
Vote 5 - EXECUTIVE & COUNCIL		4 209	5 066	–	–	1 429	2 111
Vote 6 - MUNICIPALITY MANAGER		740	3	–	–	–	1
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		109	1 275	–	16	47	319
Vote 8 - HOUSING		–	–	–	–	–	–
Vote 9 - ELECTRICITY		116 556	174 087	–	9 678	35 128	44 501
Vote 10 - WATER		76 715	73 098	–	8 489	27 673	21 305
Vote 11 - DOG TAX		–	1	–	–	–	0
Vote 12 - PARKING METERS		–	–	–	–	–	–
Total Revenue by Vote	2	346 308	418 312	–	26 059	122 455	119 312
Expenditure by Vote	1						
Vote 1 - TECHNICAL SERVICES		44 396	49 829	–	3 919	10 363	12 457
Vote 2 - CORPORATE SERVICES		25 738	31 262	–	1 815	5 346	7 815
Vote 3 - FINANCIAL SERVICES		60 708	64 653	–	2 972	7 980	16 163
Vote 4 - COMMUNITY & SOCIAL SERVICES		58 543	64 645	–	4 936	13 481	16 161
Vote 5 - EXECUTIVE & COUNCIL		11 099	16 824	–	1 328	3 214	4 206
Vote 6 - MUNICIPALITY MANAGER		4 158	5 244	–	304	(7 107)	1 311
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		4 866	13 136	–	497	1 552	3 284
Vote 8 - HOUSING		48	53	–	15	18	13
Vote 9 - ELECTRICITY		106 402	119 634	–	2 085	19 585	29 908
Vote 10 - WATER		48 304	52 203	–	2 582	8 231	13 051
Vote 11 - DOG TAX		–	1	–	–	–	0
Vote 12 - PARKING METERS		–	–	–	–	–	–
Total Expenditure by Vote	2	364 262	417 484	–	20 453	62 663	104 369
Surplus/ (Deficit) for the year	2	(17 954)	827	–	5 605	59 792	14 943

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands							
Revenue By Source							
Property rates		49 813	52 695	–	3 454	24 184	13 174
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		112 430	168 523	–	9 673	34 220	42 131
Service charges - water revenue		53 344	54 900	–	8 489	13 413	13 725
Service charges - sanitation revenue		21 525	26 037	–	1 109	9 617	6 509
Service charges - refuse revenue		9 813	11 783	–	604	1 753	2 946
Service charges - other		102	301	–	4	10	75
Rental of facilities and equipment		1 012	155	–	94	369	39
Interest earned - external investments		12 392	11 893	–	1 069	3 243	2 973
Interest earned - outstanding debtors		–	–	–	–	–	–
Dividends received		–	–	–	–	–	–
Fines		55	1 089	–	3	22	272
Licences and permits		2 344	2 293	–	392	600	573
Agency services		850	1 300	–	527	421	325
Transfers recognised - operational		81 144	82 734	–	–	33 357	35 319
Other revenue		1 138	3 424	–	640	1 246	856
Gains on disposal of PPE		–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		345 963	417 127	–	26 059	122 455	118 917
Expenditure By Type							
Employee related costs		129 931	121 519	–	12 930	34 001	30 379
Remuneration of councillors		9 458	9 721	–	614	2 051	2 430
Debt impairment		–	–	–	–	–	–
Depreciation & asset impairment		55 486	32 538	–	1 876	5 627	8 135
Finance charges		8 707	1	–	4	1 841	0
Bulk purchases		79 094	88 002	–	68	15 429	22 000
Other materials		–	–	–	–	–	–
Contracted services		4 302	4 569	–	424	1 775	1 142
Transfers and grants		25 328	74 434	–	100	(173)	18 609
Other expenditure		51 455	86 699	–	4 436	1 961	21 674
Loss on disposal of PPE		–	–	–	–	–	–
Total Expenditure		363 763	417 484	–	20 453	62 513	104 369
Surplus/(Deficit)		(17 799)	(357)	–	5 605	59 942	14 548
Transfers recognised - capital		215	1 185	–	–	–	395
Contributions recognised - capital		–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(17 585)	827	–	5 605	59 942	14 943
Taxation		–	–	–	–	–	–
Surplus/(Deficit) after taxation		(17 585)	827	–	5 605	59 942	14 943
Attributable to minorities		–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(17 585)	827	–	5 605	59 942	14 943
Share of surplus/ (deficit) of associate		–	–	–	–	–	–
Surplus/ (Deficit) for the year		(17 585)	827	–	5 605	59 942	14 943

The year-to-date Operating Revenue reflects an achievement of **30% or R122 455 million** of the annual budget of R417 127 million, and Operating Expenditure of R62 513 million is **15% or R62 513 million** of the annual budget of R417 484 million.

Operating Revenue

Major contributors of Operating Revenue to date amounting to R122 455 million are:

- Service Charges-Electricity at R34 220 million or 28%.
- Operational Transfers recognised at R33 357 million or 27%.
- Property Rates at R24 184 million or 20%.
- Service Charges-Water at R13 413 million or 11%.

Operating Expenditure

Major contributors of Operating Expenditure to date amounting to R62 513 million are:

- Employee-related costs at R34 001 million or 54%
- Bulk purchases at R15 429 million or 25%.
- Remuneration of councillors at R2 051 million or 3%.

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands	1						
Multi-Year expenditure appropriation	2						
Vote 1 - TECHNICAL SERVICES		20 937	153 683	-	4 772	18 785	38 421
Vote 2 - CORPORATE SERVICES		915	600	-	55	1 256	150
Vote 3 - FINANCIAL SERVICES		(3)	-	-	-	(3)	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 078	14 286	-	705	1 782	3 571
Vote 5 - EXECUTIVE & COUNCIL		-	-	-	-	-	-
Vote 6 - MUNICIPALITY MANAGER		-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		344	-	-	-	344	-
Vote 8 - HOUSING		-	-	-	-	-	-
Vote 9 - ELECTRICITY		1 904	6 724	-	328	2 251	1 681
Vote 10 - WATER		10 804	15 000	-	-	10 806	3 750
Vote 11 - DOG TAX		-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	35 980	190 292	-	5 860	35 223	47 573
Single Year expenditure appropriation	2						
Vote 1 - TECHNICAL SERVICES		-	-	-	-	591	-
Vote 2 - CORPORATE SERVICES		(0)	600	-	-	(0)	150
Vote 3 - FINANCIAL SERVICES		218	-	-	-	218	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	15	-	-	-	4
Vote 5 - EXECUTIVE & COUNCIL		-	-	-	-	-	-
Vote 6 - MUNICIPALITY MANAGER		-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	950	-	-	-	237
Vote 10 - WATER		-	-	-	-	-	-
Vote 11 - DOG TAX		-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-
Total Capital single-year expenditure	4	218	1 565	-	-	808	391
Total Capital Expenditure		36 197	191 857	-	5 860	36 032	47 964
Capital Expenditure - Standard Classification							
Governance and administration		1 130	1 200	-	55	1 471	300
Executive and council		-	-	-	-	-	-
Budget and treasury office		215	-	-	-	215	-
Corporate services		915	1 200	-	55	1 256	300
Community and public safety		1 080	13 983	-	705	1 786	3 496
Community and social services		-	3 574	-	440	440	894
Sport and recreation		1 078	10 409	-	265	1 342	2 602
Public safety		2	-	-	-	4	-
Housing		-	-	-	-	-	-
Health		-	-	-	-	-	-
Economic and environmental services		18 174	14 801	-	3 925	15 767	3 700
Planning and development		344	-	-	-	344	-
Road transport		17 830	14 683	-	3 925	15 422	3 671
Environmental protection		-	118	-	-	-	29
Trading services		15 815	161 674	-	1 175	17 012	40 418
Electricity		1 904	7 674	-	328	2 251	1 918
Water		10 804	15 000	-	-	10 806	3 750
Waste water management		3 107	139 000	-	847	3 954	34 750
Waste management		-	-	-	-	-	-
Other		-	200	-	-	-	50
Total Capital Expenditure - Standard Classification	3	36 199	191 857	-	5 860	36 035	47 964

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC104 Makana - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10 391	-	-	35 216	-
Call investment deposits		-	-	-	-	-
Consumer debtors		153 086	-	-	137 859	-
Other debtors		34 256	-	-	39 720	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		14 078	-	-	14 713	-
Total current assets		211 810	-	-	227 508	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		25 579	-	-	25 579	-
Investment property		230 233	-	-	230 233	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		847 533	190 292	-	847 084	190 292
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 357	1 565	-	4 642	1 565
Other non-current assets		3 679	-	-	3 679	-
Total non current assets		1 111 381	191 857	-	1 111 217	191 857
TOTAL ASSETS		1 323 191	191 857	-	1 338 725	191 857
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 888	-	-	3 888	-
Consumer deposits		2 321	-	-	2 385	-
Trade and other payables		238 122	-	-	218 148	-
Provisions		3 365	(903)	-	3 365	(903)
Total current liabilities		247 697	(903)	-	227 787	(903)
Non current liabilities						
Borrowing		50 117	-	-	50 117	-
Provisions		64 699	-	-	64 699	-
Total non current liabilities		114 816	-	-	114 816	-
TOTAL LIABILITIES		362 513	(903)	-	342 602	(903)
NET ASSETS	2	960 678	192 760	-	996 123	192 760
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		955 232	(250)	-	990 672	(250)
Reserves		5 447	-	-	5 451	-
TOTAL COMMUNITY WEALTH/EQUITY	2	960 678	(250)	-	996 123	(250)

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - M03 September							
Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands	1						
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Ratepayers and other		222 670	322 501	-	51 563	95 617	80 625
Government - operating		81 144	82 734	-	-	33 357	35 319
Government - capital		215	1 185	-	-	-	395
Interest		12 392	11 893	-	1 069	3 243	2 973
Dividends		-	-	-	-	-	-
Payments							
Suppliers and employees		(180 191)	(311 413)	-	(39 538)	(79 192)	(77 852)
Finance charges		(8 707)	(1)	-	(4)	(1 841)	(0)
Transfers and Grants		(25 328)	(74 434)	-	(100)	173	(18 609)
NET CASH FROM/(USED) OPERATING ACTIVITIES		102 194	32 463	-	12 989	51 356	22 852
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE		(5 054)	-	-	-	(5 054)	(5 054)
Decrease (increase) in non-current debtors		-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-
Decrease (increase) in non-current investments		8	-	-	-	53	-
Payments							
Capital assets		(38 799)	(191 857)	-	(5 860)	(38 635)	(38 635)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 844)	(191 857)	-	(5 860)	(43 635)	(43 689)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans		-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-
Increase (decrease) in consumer deposits		23	-	-	15	32	-
Payments							
Repayment of borrowing		-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		23	-	-	15	32	-
NET INCREASE/ (DECREASE) IN CASH HELD		58 374	(159 394)	-	7 144	7 753	(20 837)
Cash/cash equivalents at beginning:		(13 872)	-	-	-	44 145	-
Cash/cash equivalents at month/year end:		44 502	(159 394)	-	-	51 898	(20 837)

4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

EC104 Makana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

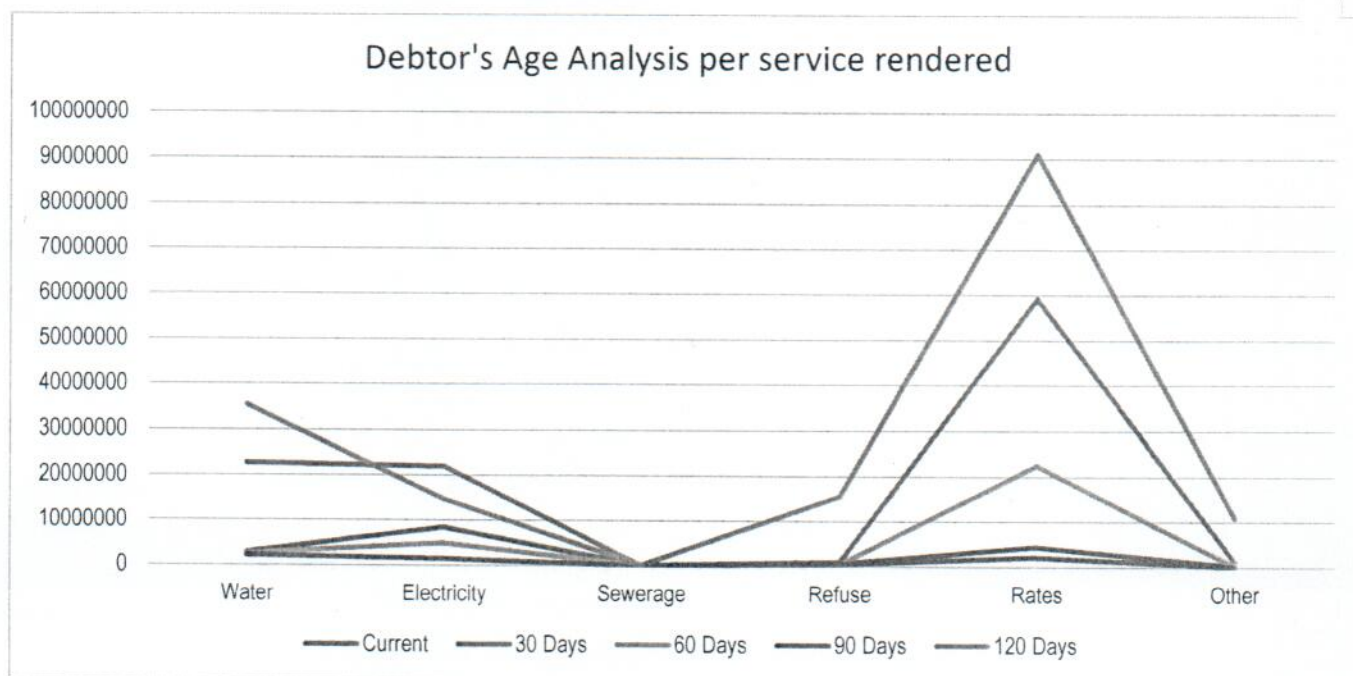
Description	Ref	Budget Year 2016/17											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044
Service charges - water revenue		4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575
Service charges - sanitation revenue		2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170
Service charges - refuse		982	982	982	982	982	982	982	982	982	982	982	982
Service charges - other		25	25	25	25	25	25	25	25	25	25	25	25
Rental of facilities and equipment		13	13	13	13	13	13	13	13	13	13	13	13
Interest earned - external investments		991	991	991	991	991	991	991	991	991	991	991	991
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		91	91	91	91	91	91	91	91	91	91	91	91
Licences and permits		191	191	191	191	191	191	191	191	191	191	191	191
Agency services		108	108	108	108	108	108	108	108	108	108	108	108
Transfer receipts - operating		34 556	382	382	382	25 030	382	382	382	19 713	382	382	382
Other revenue		285	285	285	285	285	285	285	285	285	285	285	286
Cash Receipts by Source		62 422	28 248	28 248	28 248	52 896	28 248	28 248	28 248	47 579	28 248	28 248	28 248
Other Cash Flows by Source													
Transfer receipts - capital		395	-	-	-	395	-	-	-	395	-	-	-
Contributions & 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		62 817	28 248	28 248	28 248	53 291	28 248	28 248	28 248	47 974	28 248	28 248	28 248
Cash Payments by Type													
Employee related costs		10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 129
Remuneration of councillors		810	810	810	810	810	810	810	810	810	810	810	810
Interest paid		0	0	0	0	0	0	0	0	0	0	0	0
Bulk purchases - Electricity		7 167	7 167	7 167	7 167	7 167	7 167	7 167	7 167	7 167	7 167	7 167	7 167
Bulk purchases - Water & Sewer		167	167	167	167	167	167	167	167	167	167	167	167
Other materials		-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		381	381	381	381	381	381	381	381	381	381	381	381
Grants and subsidies paid - other municipalities		6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-
General expenses		7 225	7 225	7 225	7 225	7 225	7 225	7 225	7 225	7 225	7 225	7 225	7 228
Cash Payments by Type		32 078	32 078	32 078	32 078	32 078	32 078	32 078	32 078	32 078	32 078	32 078	32 085
Other Cash Flows/Payments by Type													
Capital assets		15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		48 066	48 066	48 066	48 066	48 066	48 066	48 066	48 066	48 066	48 066	48 066	48 073
NET INCREASE/(DECREASE) IN CASH HELD		14 750	(19 819)	(19 819)	(19 819)	5 224	(19 819)	(19 819)	(19 819)	(93)	(19 819)	(19 819)	(19 825)
Cash/cash equivalents at the month/year beginning:			14 750	(5 068)	(24 887)	(44 706)	(39 481)	(59 300)	(79 119)	(98 937)	(99 030)	(118 848)	(138 667)
Cash/cash equivalents at the month/year end:		14 750	(5 068)	(24 887)	(44 706)	(39 481)	(59 300)	(79 119)	(98 937)	(99 030)	(118 848)	(138 667)	(158 492)

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

Debtors' analysis per service rendered

Analysis of Debt	Current (plus interest)	30 Days	60 Days	90 Days	120 Days +	Total
Water	R22 636 387.78	R2 817 209.64	R2 473 551.45	R2 207 482.37	R35 419 226.77	R65 553 858.01
Electricity	R21 989 436.59	R8 450 609.01	R4 965 362.28	R1 457 547.30	R14 710 208.54	R51 573 223.72
Sewerage	R65 891.64	R0.00	R0.00	R598.40	R54 807.00	R121 297.04
Refuse	R971 213.74	R575 857.99	R438 268.11	R402 613.75	R15 465 621.02	R17 898 574.61
Rates	R59 261 034.83	R4 461 992.04	R22 421 446.36	R2 101 592.21	R91 020 053.76	R179 266 119.20
Other	R1 311 816.79	R199 709.33	R209 235.86	R111 799.58	R11 003 444.48	R12 836 006.04
Total	R106 235 781.37	R16 505 438.01	R30 552 864.06	R6 281 633.61	R167 673 361.57	R327 249 078.62

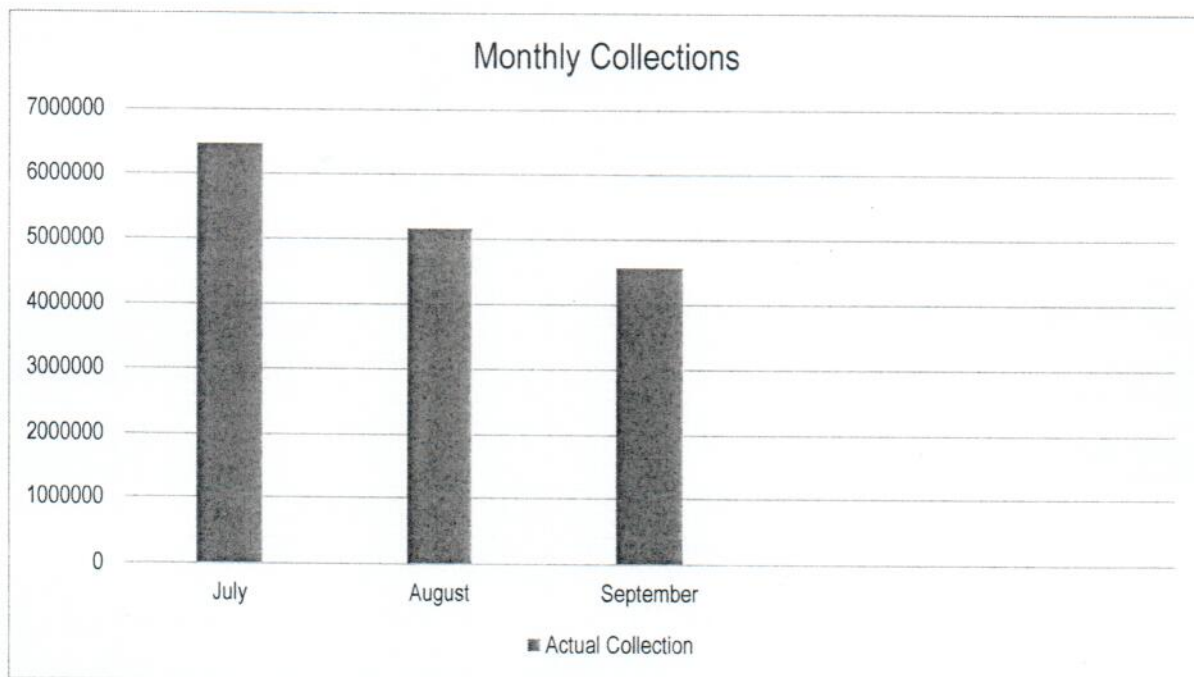


The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who pay for their accounts by 30 September annually or monthly on an instalment basis.

REVCO Performance Report

Average Payment Value Per Month					
Month	Active Accounts Balance	Actual Collection	Number of Accounts Paid	% Yield Achieved on Collection	Average Payment Value
July	R134 846 307.00	R6 464 294.00	7 162	4.79%	R903.00
August	R114 034 939.00	R5 165 886.00	7 051	4.53%	R733.00
September	R106 588 019.00	R4 569 928.00	7 195	4.29%	R635.00

2 Month Activation Analysis						
Month	Number of Accounts Handed Over	Value of Accounts Handed Over	Number of Accounts Paid	Value of Payments Received	Average Payment Amount Received	% of Rand Value Activation
July	125	R111 828.00	40	9 548	239	8.54%
August	53	R18 958.00	28	6 033	215	31.82%
September	0	R0.00	0	0	0	0%



Section 6 – Creditors' Analysis

6.1 Supporting Table SC4

Summary of all creditor's paid at 30 SEPTEMBER 2015

<u>DESCRIPTION</u>	<u>TOTAL PAID IN SEPTEMBER</u>
Total payments	R11 679 007.38

Top 10 Payments made in SEPTEMBER 2015

<u>DESCRIPTION</u>	<u>AMOUNT PAID</u>
B.R.O Civils	R1 479 135.02
SARS	R1 256 862.11
Auditor General	R702 758.81
Indwe Risk Services	R665 816.50
Actom Electrical Products	R531 493.46
MBB Consulting	R530 122.37
Siya Green Village	R501 600.00
Revenue Consulting (Pty) LTD	R471 128.79
Masuku Dube Tifflin	R356 440.73
Deedscon Construction (Pty) LTD	R301 637.35
TOTAL	R6 796 995.14

Summary of payables at 30 SEPTEMBER 2015

Age Analysis

<u>TOTAL</u>	<u>CURRENT</u>	<u>30 DAYS</u>	<u>60 DAYS</u>	<u>90 DAYS</u>	<u>120 DAYS</u>
R109 882 417.63	R1 513 069.39	R2 286 508.42	R22 541 481.78	R3 010 302.98	R80 531 055.06

Top 10 Creditors

<u>COMPANY NAME</u>	<u>CURRENT</u>	<u>30 DAYS</u>	<u>60 DAYS</u>	<u>90 DAYS</u>	<u>120 DAYS</u>
Eskom			R21 282 750.19		R59 156 679.75
Department of Water Affairs					R5 597 937.40
Ducharme Consulting		R1 404 716.94			
Sibanye Valuers				R1 324 698.00	
SARS	R1 256 862.11				
B.R.O Consulting		R664 730.41	R495 734.70		
Royal Haskoning					R1 082 626.13
North & Robertson EL (Pty) LTD				R941 275.80	
MBB Consulting Services					R931 658.92
Zipho Zetho				R429 852.77	
TOTAL	R1 256 862.11	R2 069 447.35	R21 778 484.89	R2 695 826.57	R66 768 902.20

The outstanding creditors have increased by **R2 847 908.39** from the previous month to **R109 882 417.63** in the current month. Although the municipality has entered into payment arrangements with all major creditors, it is imperative that austerity measures be strictly adhered to, in order not to incur further debt.

Section 7 – Allocations, Grant Receipts and Expenditure

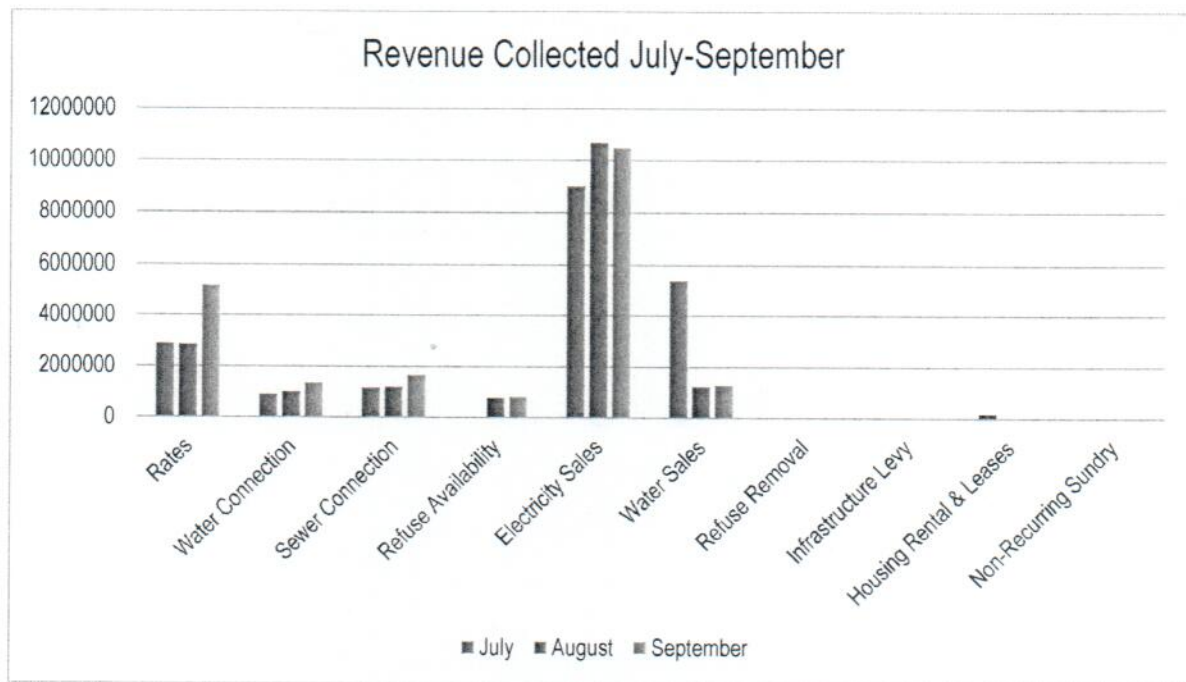
Summary of Grants Received

<u>GRANT</u>	<u>BUDGET</u>	<u>AMOUNT RECEIVED TO DATE</u>	<u>EXPENDITURE IN SEPTEMBER</u>	<u>EXPENDITURE YEAR-TO-DATE</u>
MIG	R23 270 948.00	R0.00	R121 463.00	R302 927.00
MSIG	R930 000.00	R930 000.00	R0.00	R0.00
FMG	R1 675 000.00	R1 675 000.00	R75 113.00	R325 372.00
EPWP	R1 002 000.00	R0.00	R63 951.00	R276 284.00
TOTAL	R26 877 948.00	R2 605 000.00	R260 527.00	R904 583.00

It should be noted that no provincial or national grants should be received during May to June of any year. This is to prevent confusion from the overlap of the national government and the local government financial years and the negative impact this has previously had on reporting.

Analysis of Revenue Collected

<u>DESCRIPTION</u>	<u>OPENING BALANCE</u>	<u>AMOUNT BILLED</u>	<u>AMOUNT RECEIVED</u>	<u>CLOSING BALANCE</u>
Rates	R5 727 598.00	R3 723 909.00	R5 158 937.00	R10 886 535.00
Water Connection	R1 902 959.00	R1 964 172.00	R1 361 585.00	R3 264 544.00
Sewer Connection	R2 359 829.00	R1 775 937.00	R1 665 788.00	R4 025 617.00
Refuse Availability	R790 500.00	R1 052 928.00	R822 801.00	R1 613 301.00
Electricity Sales	R19 694 885.00	R11 096 010.00	R10 494 073.00	R30 188 958.00
Water Sales	R6 612 770.00	R8 368 068.00	R1 296 310.00	R7 909 080.00
Refuse Removal	R7 480.00	R0.00	R1 271.00	R8 751.00
Infrastructure Levy	R141.00	R0.00	R72.00	R213.00
Housing Rentals & Leases	R224 887.00	R97 946.00	R22 186.00	R247 073.00
Non-recurring Sundry	R26 930.00	R0.00	R18 422.00	R45 352.00
TOTAL	R37 347 979.00	R28 078 970.00	R20 841 415.00	R58 189 394.00



For the month of August the municipality collected 94.58% of electricity charges in. The municipality managed to collect 20% on water sales. The collection of municipal rates currently sits at 140% for September which is an increase of 60% from the previous month. These above average collection rates, when compared to billed amounts, could be attributed to payments made on arrear debts. The overall collection rate for the month of September is 74%.

Section 8 – Expenditure on Councillor Allowances and Employee Benefits

Employee Related Costs per vote

ITEM DESCRIPTION	BUDGET	ACTUAL FOR AUGUST	YEAR-TO-DATE EXPENDITURE	% EXPENDITURE TO DATE
Salaries	R91 473 408.00	R9,187,167	R23,863,642	26.09%
Overtime	R3 235 230.00	R807,932	R2,098,411	64.86%
All: Housing	R264 678.00	R48,926	R94,425	35.68%
All: Telephone	R359 609.00	R12,158	R37,160	10.33%
All: Transport	R3 804 270 .00	R303,330	R899,037	23.63%
All: Inconvenience	R604 509.00	R141,993	R294,045	48.64%
Pension/Provident Fund	R16 638 221.00	R1,432,122	R3,737,240	22.46%
Medical Aid Fund	R1 494 818.00	R527,731	R1,598,005	106.90%
Group Life Assurance	R865 856.00	R56,119	R158,355	18.29%
Total	R118 740 599.00	R12,517,478	R32,780,320	27.61%

Councillor Remuneration

ITEM DESCRIPTION	BUDGET	ACTUAL FOR AUGUST	YEAR-TO-DATE EXPENDITURE	% EXPENDITURE TO DATE
Councillor Allowance	R6 819 680.00	R428,099	R1,438,482	21.09%
Telephone Allowance	R628 448.00	R44,447	R134,287	21.37%
Travelling Allowance	R2 273 137.00	R141,926	R478,720	21.06%
Total	R9 721 265.00	614,472	R2,051,489	21.17%

Section 9 – Capital Programme Performance

Year-to-date Capital Budget vs. Expenditure

VOTE NO	DEPARTMENT/SECTION : DETAILS	FUNDING SOURCE	COST 2015/16	ACTUAL 2015/16
90/10/50 9722	TECHNICAL & INFRASTRUCTURAL SERVICES Roads & Stormwater Surfacing Existing Gravel Road: Makana Way	AFF	2 000 000	-219 947
			2 000 000	-219 947
90/10/35/ 8595/185 8595/186	SEWAGE DISPOSAL Belmont Valley Belmont Valley WWTW Upgrade Belmont Valley WWTW Upgrade	ECDC DWS	10 000 000	
			127 000 000	
			137 000 000	-
90/10/35 8595/187	Mayfield Mayfield WWTW Upgrade	ECDC	-	
			-	
90/10/40/ 9723	SEWERAGE RETICULATION Grahamstown Eluxolweni Plumbing Works	AFF	2 000 000	
			2 000 000	-
	TOTAL TECHNICAL & INFRASTRUCTURAL SERVICES		141 000 000	-219 947
90/30/38 9724 9725 9726	INFORMATION TECHNOLOGY Offsite Backup Solution Backup Generator Computer Equipment	AFF	600 000	
		AFF	300 000	
		AFF	300 000	
			1 200 000	-

TOTAL CORPORATE SERVICES				1 200 000	-
LIBRARIES					
90/50/44/	Hill street				
8595/188	Office Equipment	DSRAC	696 100	440 000	
			696 100	440 000	
90/50/38	Fingo				
8595/189	Renovation and extension of Library	DSRAC	300 000		
			300 000	-	
90/50/12	CEMETERIES				
9727	Infrastructure - KwaNonzwakazi - New Cemetery	AFF	500 000		
9728	Infrastructure - Mayfield Cemetery	AFF	500 000		
9729	Waainek Cemetery	AFF	400 000		
			1 400 000	-	
90/50/18	COMMONAGE				
9730	4x Brush Cutters	AFF	36 000		
9731	Pole Pruners	AFF	7 000		
9732	Chainsaw	AFF	10 000		
9733	GPS	AFF	15 000		
9734	Pound	AFF	50 000		
			118 000	-	
90/50/27	PARKS TRANSPORT				
9735	7 Ton Water Tanker	AFF	950 000		
			950 000	-	
90/50/03	AERODROME				
9736	Runway Lights	AFF	200 000		
			200 000	-	
90/50/66	STRET ISLAND & VERGES				
9737	Tractor Drawn Bush Cutter	AFF	50 000		
9738	4x Weed Eaters - R/East	AFF	35 000		
9739	2x Weed Eaters - A/lice	AFF	35 000		
9740	6x Weed Eaters - GHT	AFF	70 000		
9741	2x Chainsaws	AFF	16 000		
9742	2x Pole Pruners	AFF	15 000		
9743	2x Extension Ladder	AFF	7 000		
			228 000	-	
90/50/63	SPORTS GROUNDS				
9744	Construction of Playgrounds - KwaNonzwakazi	AFF	385 000		

9745	Erecting of Fence & Gates - Oval	AFF	250 000	
9746	Cleaning Machine	AFF	150 000	
9747	20x Tables	AFF	20 000	
9748	6x Marking Machines	AFF	200 000	
			1 005 000	-
	TOTAL COMMUNITY AND SOCIAL SERVICES		4 897 100	-
	TECHNICAL & INFRASTRUCTURAL SERVICES			
90/20/10/	ELECTRICITY DISTRIBUTION			
	Fleet Management			
9749	2x 4x2 LDV's	AFF	400 000	
			400 000	-
	Tools and equipment			
9750	Stamping Machine	AFF	50 000	
			50 000	-
	Refurbishment & Extension 11KV Overhead lines			
9751	FNB Switching Unit	AFF	280 000	
			280 000	-
	Substations(Faulty switchgear & Overloaded t/formers)			
9752	Repeater Unit	AFF	50 000	
			50 000	-
	Electrification			
8595/190	Mayfield	INEP	1 777 000	
8595/191	Ethembeni	INEP	2 917 000	
			4 694 000	-
	Network Protection Upgrade			
9753	Master Plan	AFF	950 000	
9754	Replacement Protection Relays	AFF	300 000	
9755	Battery Tripping Units	AFF	150 000	
			1 400 000	-
	ENERGY MANAGEMENT			
9756	Remote metering	AFF	100 000	
			100 000	-
	ALICEDALE NETWORK UPGRADE			
9757	11 KV underground cable	AFF	500 000	
			500 000	-
	REFURBISHMENT & EXTENTION 11 KV OVERHEAD LINES			
9758	Stones Hill	AFF	200 000	
			200 000	-

-	TOTAL ELECTRICITY		7 674 000	-
-	WATER			
90/10/65 8595/192	JAMES KLEYNHANS Upgrading James Kleynhans	RBIG	15 000 000	
-			15 000 000	-
-	TOTAL WATER		15 000 000	-
	MIG PROJECTS			
8595/174	Construction of Vukani Road	MIG	12 682 510	-3 862 879
8595/193	Multipurpose Centre - Foley's Ground Ward 7	MIG	9 403 688	264 594
	TOTAL MIG		22 086 198	-3 598 285
	TOTAL CAPITAL BUDGET		191 857 298	-3 378 232

Section 10 – Supply Chain Management

Deviations for the month

COMPANY NAME	DESCRIPTION	DEPARTMENT	REASON	AMOUNT
Lexis Nexis	Online Legal Research	DCS	Sole Provider	R49 500.00
TOTAL				

Tenders awarded for the month

No tenders were awarded in September.

Section 11 – Other Supporting Documentation


11.1 Other information

Section 11 – Municipal Manager's Quality Certification

I, Riana Meiring, Acting Municipal Manager of Makana Municipality, hereby certify that the information provided in this report and supporting documents have been prepared to the best of our ability in accordance with the Municipal Finance Management Act and the regulations made under this Act.

NAME: Riana Meiring

SIGNATURE:



DATE:

10/09/2015