



REPORT TO: **COUNCIL**

File ref.....

Collaborator/Item no:

Date: 15 October 2019

SUBJECT: SECTION 52 REPORT FOR 2019/20 1ST QUARTER ENDING 30 SEPTEMBER 2019

REPORT DATED 15 OCTOBER 2019 FROM THE MUNICIPAL MANAGER TO COUNCIL ON 2019/20 1ST QUARTER FINANCIAL REPORT

1. PURPOSE

The purpose of this report is to present the quarterly performance report of the municipality for 1st quarter of the 2019/20 financial year (1 July – 30 September 2019).

2. LEGAL / STATUTORY REQUIREMENTS

In terms of section 71 of the MFMA 56 of 2003 the Accounting Officer has a responsibility of submitting to the Executive Mayor within 10 working days the state of the Municipalities budget, subsequent to that the Executive Mayor has to report to council within 30 days of the end of each quarter as in line with section 52d of the MFMA 56 of 2003.

Chapter 9 Section 96 of the Municipal Systems Act 32 of 2000 requires that the municipality must collect all monies due and payable.

Section 11(4) (a) requires the Accounting Officer to report within 30 days after the end of each quarter to the Municipal Council a consolidated report of all withdrawal made in terms of section (1)(b) to (j)

Section 52(d) Quarter 1 Budget Monitoring Report 2019-2020 financial year

Section 54 of the MFMA requires the mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

- Supply chain Regulation 6(1) and 6(2) requires the oversight role of Council, that the Council of a municipality must maintain oversight over the implementation of its supply chain management policy;
- This regulation reads together with regulation 36 and 37 of the Supply Chain Management Regulation which mandates the Accounting Officer to report on the approved deviations and minor breaches per quarter;
- Section 66 of the MFMA 56 of 2003 requires the Accounting Officer of a Municipality to report on staff benefits;
- The Municipal Finance Management Act 56 of 2003 Municipal Supply Chain Management Regulations, section 42, Performance Management, states that a supply chain management policy must provide for an effective internal monitoring system in order to determine, on the

basis of a retrospective analysis, whether the authorised supply chain management processes are being followed and whether the desired objectives are being achieved;

- In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required report on the state of Makana Municipality's budget reflecting the particulars up until the end of September 2019 to the Council.

3. EXECUTIVE SUMMARY

SUMMARY OF 2019/20 BUDGET IMPLEMENTATION

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Furthermore it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 1st quarter of 2019/20.

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and excludes all indirect expenditure of depreciation where the Asset System is not yet linked to the FMS.

3.1 Operating Budget Performance

3.1.1 Operating Revenue

The Municipality has generated 31.94% **or R168.7** million of the Budgeted Revenue to date with under-performance being experienced in the spending of Capital Grants resulting in a decreased amount recognised revenue. The actual income from **service charges** is based on accrued billing for services consumed and not actual receipts or payment made by customers.

The following charts compare the actual revenue and expenditure against the approved budget:

Description	Original Budget	2019/20	Actual September 2019 (YTD)	Budget Spent
	R'000		R'000	%
Revenue (excluding grants)	R379 531		R125 779	33.14%
Operating Grants	R104 889		R 42 903	40.90%
Capital Grants & Subsidies	R 43 701		R	0%
Adopted Revenue Budget	R528 121		R 168 682	31.94%
Expenditure	R484 059		R 89 869	18.57%
Capital Expenditure	R 39 069		R 5 255	13.45%
Surplus / (Deficit)	R 4 993		R 73 558	

Revenue By Source	Budget 2019/2020	Actual Sept 2019 (YTD)	Budget Spent
	R'000	R'000	%
Property Rates	R 81 496	R52 165	64.01%
Service Charges - Electricity	R161 943	R42 443	26.21%
Service Charges - Water	R 74 722	R 1 306	1.75%
Service Charges - Sanitation	R 17 674	R13 174	74.54%
Service Charges – Refuse	R 15 328	R 2 980	19.44%
Rental Equipment	R 1 511	R 111	7.35%
Interest Earned - Investments	R 2 000	R 1 260	63.00%
Interest Earned - Outstanding DR	R 7 863	R 8 254	104.97%
Fines	R 1 261	(R 16)	0%
Licences & Permits	R 3 570	R 3 227	90.39%
Agency Services	R 1 575		0%
Operating Grants & Subsidies	R104 889	R42 903	40.90%
Gains & Disposal of PPE	R 200		0%
Other Revenue	R 10 388	R 876	8.43%
TOTAL	R484 420	R168 682	34.82%

3.2 Operating Expenditure

Year-to-date Operating expenditure amounts to **18.57% or R 89.9 million** of the adjusted operating budget of **R484.059 million**.

Salaries and wages paid represents 47% of actual expenditure incurred to date, however there has been no accruals or transactions posted for depreciation and only a small percentage of debt impairment which would have decreased the ratio to 39.73% had it been processed.

Major contributors of Operating Expenditure to date amounting to **R89.869 million** are:

Expenditure By Type	Budget 2019/2020	Actual September 2019 (YTD)	Budget Spent
	R'000	R'000	%
Employee Related Costs	R189 305	R 42 285	22.34%
Remuneration of Councillors	R 12 017	R 2 676	22.27%
Debt Impairment	R 36 100	R 836	2.32%
Depreciation & Asset Impairment	R 33 500	R 0	0%
Finance Charges	R 10 500	R 1 541	14.68%
Bulk Purchases	R108 900	R 28 439	26.12%
Other Materials	R 15 300	R 1 088	7.11%
Contracted Services	R 27 413	R 5 187	18.92%
Transfers & Grants	R 150	R 0	0%
Long Outstanding debts	R 25 000	R 5 437	22%
Other Expenditure	R 25 875	R 2 378	9.19%
TOTAL	R484 059	R 89 869	18.57%

3.3 Capital expenditure

Overall year-to-date expenditure amounts to **13.45% or R5.25 million** of the original capital budget of **R39 million**.

The below table indicates year to date actual on capital expenditure projects:

	MIG Budget Excluding VAT		
	2019/20 Original Budget	Expenditure 30 September 2019	%
Feasibility Study of investigation of water supply to Makhanda West from James Kleinhans WTW	1 421 079		
Waainek Bulk Water Supply Refurbishment (Multi-year Project)	4 373 096	3 252 979	74,39%
Belmont Valley Wastewater Treatment Works Refurbishment	5 456 819		
Replacement of Asbestos pipes in water reticulation network in Grahamstown	4 007 617		
Mayfield Gravity sewer	3 739 130		
Upgrade of Ncame Street	1 157 955		
Alicedale Sewerage Works		1 975 858	
	20 155 696	5 228 837	25,94%
	WSIG Budget Excluding VAT		
	2019/20 Original Budget	Expenditure 30 September 2019	%
Refurbishment of Jameson Dam	7 448 652		
Purchase Two Bakkies	620 000		
Purchase Hydro-Blast Jetting Machine	1 700 000		
Construction of 6ML concrete reservoir adjacent to High Level	7 622 652		
	17 391 304	-	0,00%
	2019/20 Original Budget	Expenditure 30 September 2019	%
Library Services - Internally Generated Funds			
Air conditioners	173 913		
Fencing of Library	173 913		
Computer Equipment	173 913		
	521 739	-	0,00%
Internally Generated Funds			
Community Services Equipment	200 000		
Technical Services Equipment	200 000		
Office & Computer Equipment	600 000	26 086	4,35%
	1 000 000	26 086	2,61%
Total Capital Budget performance	39 068 739	5 254 923	13,45%

The Capital Budget performance is at 13.45 percent as the construction for Waainek Phase 2 has commenced and expenditure increased. Phase 1 invoices from July 2019 onwards are also paid from this year's budget while the Rollover approval is pending. The municipality has awarded the consultant appointments per Infrastructure projects above for WSIG and MIG projects, with the exception of roads project.

3.4 Summary of Grants Received

The implementation of projects will have to be improved to avoid penalty as a result on non-spending. The projects funded from conditional grants for 2018/19 were not be fully spent by year end and the municipality has applied to National Treasury for rollover approval. We are awaiting the outcome of the Rollover applications.

The table below reflects the actual grants received 2019/20:

Description of Grant	Amount Gazetted	Actual Receipts	% Income
National Treasury Allocation	R'000	R'000	%
Equitable Share	R93 494	R38 956	41.67%
Municipal infrastructure Grant	R24 399	R 6 688	27.41%
Finance Management Grant	R 2 680	R 2 680	100%
Water Service Infrastructure Grant	R20 000	R 2 000	10%
EPWP	R1 131	R 283	25%
National Treasury Grant	R141 704	R50 607	35.71%
Description of Grant	Amount Gazetted	Actual Receipts	% Income
Provincial Treasury Allocation	R'000	R'000	%
Library Service Grant	R4 000	R4 000	100%
Provincial Treasury Grant	R4 000	R4 000	100%

3.5 Debtors Analysis

As at 30 Sept 2019 debtors amount to R547 713 082. This amount is divided into the following categories & type:

Category	Balance as at 31 August 2019	Balance as at 30 Sept 2019	%
Business	R 47 541 543	R 48 299 678	8.82%
Residential	R 455 903 985	R 463 298 641	84.59%
Government	R 42 059 991	R 34 675 077	6.33%
Councillors	R 41 970	R 9 792	0.002%
Staff Debtors	R 1 397 017	R 1 429 894	0.26%
Total	R546 944 506	R547 713 082	

Type of Debt	Balance as at 31 August 2019	Balance as at 30 Sept 2019	% of total debt
Water	R105 007 431	R109 071 198	19.91%
Electricity	R 37 957 832	R 38 601 297	7.05%
Sewerage	R 52 643	R 52 643	0.01%
Refuse	R 27 071 793	R 27 682 047	5.05%
Rates	R200 222 665	R192 382 491	35.12%
Other	R 7 427 519	R 7 560 216	1.38%
Interest	R122 570 551	R125 093 539	22.84%
VAT	R 46 634 072	R 47 269 650	8.63%
Total	R546 944 506	R547 713 082	

Debt Collection Rate

The Ratio indicates the collection rate & measures increases or decreases in Debtors relative to annual billed revenue.

August 2019 collection levels:

- Actual collection on billed services for the month of August 2019 amounted to R 30 774 661 against billing of R 35 865 630 which translates to 85.80%.

Category	Amount Billed	Amount Received	Percentage
Rates	R 5 772 814.09	R12 045 899.54	208.67%
Electricity	R11 989 959.63	R 9 285 602.87	77.44%
Water	R 7 489 229.86	R 1 757 602.59	23.47%
Water Connection	R 1 626 039.89	R 1 358 931.32	83.57%
Refuse Removal	R 993 312.66	R 341 564.11	34.39%
Sewer Connection	R 1 534 669.88	R 3 115 452.10	203%
Lease Income	R 66 330.34	R 14 583.21	21.99%
Housing Rental Income	R 9 530.16	R 7 778.51	81.62%
Sundry Debtors	R 0	R 468.69	0%

- **Comments Regarding Government Debt**

A special meeting on Government Debt facilitated by Provincial COGTA was held in Port Elizabeth on 03 September 2019. The co-operation between the municipality and most of the different government departments is very positive and results can be expected. We have billed annual charges for Property Rates and Sewerage Charges which has resulted in having a high outstanding balance. We are now working with them to get payments made.

It is very important for Council and the Administration to understand that strategies should be developed and implemented to improve financial situation and expenditure has to take place in accordance with the approved budget and most importantly when cash flow is available.

- **Debt Incentive Report**

The Debt Incentive Policy has been implemented from 01 July 2019. There has been limited success in the programme in that 14 clients have successfully applied up to 31 August 2019 and a further 22 clients applied during September and benefitted for the debt incentive. The financial implication for August & September is as follows:

- **Total Debt Owed : R 860,799.32**
- **Total amount paid : R 536,437.87**
- **Total Discount Allowed : R 324,361.45**

The write-offs have been processed against the provision for doubtful debts.

The municipality resolved on 31 July 2019 that the reviewed policy be approved from 01 July 2019 to 31 December 2019. The main revisions allows for the repayment period to be extended to 36 months and if affordability remains an issue, then the CFO can extend to 48 months.

3.6 Creditors Analysis

The total outstanding creditors as at 30 September 2019 amounts to R140.3 million of which R44 million represents Eskom debt; R44 million for Department of Water & Sanitation; R33.7 million for Amatola Water and R1.4 million for the Auditor General. The reason for non-compliance with 30 days is due to cash flow challenges, which we are trying to implement alternative methods to improve cash flow of the municipality.

4. Recommendations

(a) THAT Council approves the content of this report and supporting documentations for the 1st quarter of 2019/2020 financial year. “ ”

5. LEGISLATIVE FRAMEWORK

- Municipal Finance Management Act – No 56 of 2003, Sec 52 and,
- The Municipal Budget and reporting Regulation 35

6. ANNEXURES

- o Annexure A – In- Year Budget Statements
- o Annexure B – Supporting Tables
- o Annexure C – MFMA section 11(4) Bank Withdrawals report

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Mr M.A. Mene
MUNICIPAL MANAGER “ ”

Annexure A & B – Schedule C - Supporting Documents

In-year budget statement tables

EC104 Makana - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2018/19	Budget Year 2019/20							
	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	-	81 496	-	5 711	52 165	20 374	31 791	156%	81 496
Service charges	-	269 667	-	22 545	59 902	67 417	(7 515)	-11%	269 667
Investment revenue	-	2 000	-	881	1 260	500	760	152%	2 000
Transfers and subsidies	-	104 889	-	3 497	42 903	26 222	16 681	64%	104 889
Other own revenue	-	26 368	-	6 484	12 451	6 592	5 859	89%	26 368
Total Revenue (excluding capital transfers and contributions)	-	484 420	-	39 117	168 682	121 105	47 577	39%	484 420
Employee costs	-	189 305	-	42 260	42 285	47 326	(5 041)	-11%	189 305
Remuneration of Councillors	-	12 017	-	2 676	2 676	3 004	(328)	-11%	12 017
Depreciation & asset impairment	-	33 500	-	-	-	8 375	(8 375)	-100%	33 500
Finance charges	-	10 500	-	1 540	1 541	2 625	(1 084)	-41%	10 500
Materials and bulk purchases	-	124 200	-	15 250	29 527	31 050	(1 523)	-5%	124 200
Transfers and subsidies	-	150	-	-	-	38	(38)	-100%	150
Other expenditure	-	114 387	-	5 631	13 839	28 597	(14 757)	-52%	114 387
Total Expenditure	-	484 059	-	67 357	89 869	121 015	(31 146)	-26%	484 059
Surplus/(Deficit)	-	360	-	(28 240)	78 813	90	78 723	87453%	360
Transfers and subsidies - capital (monetary allocations)	-	43 701	-	-	-	10 925	(10 925)	-100%	43 701
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	44 061	-	(28 240)	78 813	11 015	67 798	615%	44 061
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	44 061	-	(28 240)	78 813	11 015	67 798	615%	44 061
Capital expenditure & funds sources									
Capital expenditure	-	39 069	-	3 065	4 293	9 767	(5 474)	-56%	39 069
Capital transfers recognised	-	37 547	-	3 065	4 293	9 387	(5 094)	-54%	37 547
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 522	-	-	-	380	(380)	-100%	1 522
Total sources of capital funds	-	39 069	-	3 065	4 293	9 767	(5 474)	-56%	39 069
Financial position									
Total current assets	-	224 871	-	-	9 213	-	-	-	224 871
Total non current assets	-	904 556	-	-	4 293	-	-	-	904 556
Total current liabilities	-	227 617	-	-	26 563	-	-	-	227 617
Total non current liabilities	-	160 000	-	-	-	-	-	-	160 000
Community wealth/Equity	-	741 810	-	-	(13 444)	-	-	-	741 810
Cash flows									
Net cash from (used) operating	-	61 870	-	(28 240)	78 813	15 467	(63 346)	-410%	61 870
Net cash from (used) investing	-	(38 869)	-	(3 065)	(1 237)	(9 717)	(8 481)	87%	(38 869)
Net cash from (used) financing	-	-	-	(571)	(58 322)	-	58 322	#DIV/0!	-
Cash/cash equivalents at the month/year end	-	41 693	-	-	129 386	24 443	(104 943)	-429%	133 133
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	32 457	24 139	51 590	10 531	428 996	-	-	-	547 713
Creditors Age Analysis									
Total Creditors	196	8 779	2 216	494	128 641	-	-	-	140 326

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	145 255	-	9 661	79 157	36 314	42 844	118%	145 255
Executive and council		-	20 131	-	-	2 887	5 033	(2 145)	-43%	20 131
Finance and administration		-	125 122	-	9 661	76 270	31 281	44 989	144%	125 122
Internal audit		-	2	-	-	-	1	(1)	-100%	2
<i>Community and public safety</i>		-	10 631	-	3 586	3 761	2 658	1 104	42%	10 631
Community and social services		-	5 150	-	3 577	3 723	1 287	2 436	189%	5 150
Sport and recreation		-	2 610	-	3	15	653	(638)	-98%	2 610
Public safety		-	971	-	6	23	243	(220)	-90%	971
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 900	-	-	-	475	(475)	-100%	1 900
<i>Economic and environmental services</i>		-	15 864	-	3 303	4 638	3 966	672	17%	15 864
Planning and development		-	9 724	-	76	1 411	2 431	(1 020)	-42%	9 724
Road transport		-	6 140	-	3 227	3 227	1 535	1 692	110%	6 140
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	356 370	-	22 566	81 125	89 092	(7 967)	-9%	356 370
Energy sources		-	164 843	-	12 612	45 202	41 211	3 991	10%	164 843
Water management		-	129 634	-	7 446	10 872	32 408	(21 537)	-66%	129 634
Waste water management		-	35 081	-	1 515	18 948	8 770	10 178	116%	35 081
Waste management		-	26 813	-	993	6 104	6 703	(600)	-9%	26 813
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	528 120	-	39 117	168 682	132 030	36 652	28%	528 120
Expenditure - Functional										
<i>Governance and administration</i>		-	203 576	-	19 678	25 621	50 894	(25 273)	-50%	203 576
Executive and council		-	31 414	-	5 172	5 316	7 853	(2 537)	-32%	31 414
Finance and administration		-	169 781	-	14 169	19 910	42 445	(22 535)	-53%	169 781
Internal audit		-	2 381	-	337	394	595	(201)	-34%	2 381
<i>Community and public safety</i>		-	53 548	-	11 445	12 527	13 387	(860)	-6%	53 548
Community and social services		-	14 075	-	2 835	2 835	3 519	(684)	-19%	14 075
Sport and recreation		-	10 473	-	2 322	2 365	2 618	(253)	-10%	10 473
Public safety		-	23 055	-	5 145	6 166	5 764	402	7%	23 055
Housing		-	-	-	-	-	-	-	-	-
Health		-	5 945	-	1 143	1 161	1 486	(325)	-22%	5 945
<i>Economic and environmental services</i>		-	44 601	-	9 161	10 013	11 150	(1 138)	-10%	44 601
Planning and development		-	10 791	-	1 674	1 727	2 698	(971)	-36%	10 791
Road transport		-	33 745	-	7 487	8 286	8 436	(151)	-2%	33 745
Environmental protection		-	65	-	-	-	16	(16)	-100%	65
<i>Trading services</i>		-	182 120	-	27 073	41 709	45 530	(3 821)	-8%	182 120
Energy sources		-	108 514	-	14 825	28 334	27 129	1 205	4%	108 514
Water management		-	32 139	-	5 198	5 887	8 035	(2 147)	-27%	32 139
Waste water management		-	26 491	-	4 779	5 002	6 623	(1 621)	-24%	26 491
Waste management		-	14 976	-	2 271	2 485	3 744	(1 259)	-34%	14 976
<i>Other</i>		-	215	-	-	-	54	(54)	-100%	215
Total Expenditure - Functional	3	-	484 059	-	67 357	89 869	121 015	(31 146)	-26%	484 059
Surplus/ (Deficit) for the year		-	44 061	-	(28 240)	78 813	11 015	67 798	615%	44 061

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - TECHNICAL SERVICES		-	47 231	-	1 515	18 948	11 808	7 140	60,5%	47 231
Vote 2 - CORPORATE SERVICES		-	2 035	-	53	102	509	(407)	-79,9%	2 035
Vote 3 - FINANCIAL SERVICES		-	124 123	-	9 661	76 270	31 031	45 239	145,8%	124 123
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	30 396	-	7 754	12 990	7 599	5 391	71,0%	30 396
Vote 5 - EXECUTIVE MAYOR		-	10 131	-	-	2 601	2 533	68	2,7%	10 131
Vote 6 - MUNICIPAL MANAGER		-	10 002	-	-	286	2 501	(2 214)	-88,5%	10 002
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	9 726	-	76	1 411	2 432	(1 021)	-42,0%	9 726
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	164 843	-	12 612	45 202	41 211	3 991	9,7%	164 843
Vote 10 - WATER		-	129 634	-	7 446	10 872	32 408	(21 537)	-66,5%	129 634
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	528 120	-	39 117	168 682	132 030	36 652	27,8%	528 120
Expenditure by Vote	1									
Vote 1 - TECHNICAL SERVICES		-	57 751	-	11 751	12 133	14 438	(2 304)	-16,0%	57 751
Vote 2 - CORPORATE SERVICES		-	45 773	-	6 843	9 882	11 443	(1 562)	-13,6%	45 773
Vote 3 - FINANCIAL SERVICES		-	126 362	-	7 765	10 435	31 590	(21 156)	-67,0%	126 362
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	57 162	-	12 078	13 833	14 291	(457)	-3,2%	57 162
Vote 5 - EXECUTIVE MAYOR		-	22 480	-	3 888	4 012	5 620	(1 608)	-28,6%	22 480
Vote 6 - MUNICIPAL MANAGER		-	11 315	-	1 622	1 699	2 829	(1 130)	-40,0%	11 315
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	22 563	-	3 388	3 654	5 641	(1 987)	-35,2%	22 563
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	108 514	-	14 825	28 334	27 129	1 205	4,4%	108 514
Vote 10 - WATER		-	32 139	-	5 198	5 887	8 035	(2 147)	-26,7%	32 139
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	484 059	-	67 357	89 869	121 015	(31 146)	-25,7%	484 059
Surplus/ (Deficit) for the year	2	-	44 061	-	(28 240)	78 813	11 015	67 798	615,5%	44 061

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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		–	81 496	–	5 711	52 165	20 374	31 791	156%	81 496
Service charges - electricity revenue		–	161 943	–	12 608	42 443	40 486	1 957	5%	161 943
Service charges - water revenue		–	74 722	–	7 429	1 306	18 681	(17 375)	-93%	74 722
Service charges - sanitation revenue		–	17 674	–	1 515	13 174	4 418	8 755	198%	17 674
Service charges - refuse revenue		–	15 328	–	993	2 980	3 832	(852)	-22%	15 328
Rental of facilities and equipment		–	1 511	–	54	111	378	(267)	-71%	1 511
Interest earned - external investments		–	2 000	–	881	1 260	500	760	152%	2 000
Interest earned - outstanding debtors		–	7 863	–	8 254	8 254	1 966	6 288	320%	7 863
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	1 261	–	(5 403)	(16)	315	(331)	-105%	1 261
Licences and permits		–	3 570	–	3 227	3 227	893	2 334	262%	3 570
Agency services		–	1 575	–	–	–	394	(394)	-100%	1 575
Transfers and subsidies		–	104 889	–	3 497	42 903	26 222	16 681	64%	104 889
Other revenue		–	10 388	–	353	876	2 597	(1 721)	-66%	10 388
Gains on disposal of PPE		–	200	–	–	–	50	(50)	-100%	200
Total Revenue (excluding capital transfers and contributions)		–	484 420	–	39 117	168 682	121 105	47 577	39%	484 420
Expenditure By Type										
Employee related costs		–	189 305	–	42 260	42 285	47 326	(5 041)	-11%	189 305
Remuneration of councillors		–	12 017	–	2 676	2 676	3 004	(328)	-11%	12 017
Debt impairment		–	36 100	–	286	836	9 025	(8 189)	-91%	36 100
Depreciation & asset impairment		–	33 500	–	–	–	8 375	(8 375)	-100%	33 500
Finance charges		–	10 500	–	1 540	1 541	2 625	(1 084)	-41%	10 500
Bulk purchases		–	108 900	–	14 547	28 439	27 225	1 214	4%	108 900
Other materials		–	15 300	–	703	1 088	3 825	(2 737)	-72%	15 300
Contracted services		–	27 413	–	2 631	5 187	6 853	(1 666)	-24%	27 413
Transfers and subsidies		–	150	–	–	–	38	(38)	-100%	150
Other expenditure		–	50 875	–	2 714	7 815	12 719	(4 903)	-39%	50 875
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Expenditure		–	484 059	–	67 357	89 869	121 015	(31 146)	-26%	484 059
Surplus/(Deficit)		–	360	–	(28 240)	78 813	90	78 723	1	360
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	43 701	–	–	–	10 925	(10 925)	(0)	43 701
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	44 061	–	(28 240)	78 813	11 015			44 061
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		–	44 061	–	(28 240)	78 813	11 015			44 061
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	44 061	–	(28 240)	78 813	11 015			44 061
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	44 061	–	(28 240)	78 813	11 015			44 061

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2018/19		Budget Year 2019/20						
		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 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - TECHNICAL SERVICES		-	12 254	-	-	-	3 063	(3 063)	-100%	12 254
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	600	-	-	-	150	(150)	-100%	600
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	722	-	(2)	0	180	(180)	-100%	722
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	-	507	507	-	507	#DIV/0!	-
Vote 10 - WATER		-	25 493	-	2 560	3 786	6 373	(2 587)	-41%	25 493
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	39 069	-	3 065	4 293	9 767	(5 474)	-56%	39 069
Total Capital Expenditure		-	39 069	-	3 065	4 293	9 767	(5 474)	-56%	39 069
Capital Expenditure - Functional Classification										
Governance and administration		-	600	-	-	-	150	(150)	-100%	600
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	600	-	-	-	150	(150)	-100%	600
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	722	-	-	-	180	(180)	-100%	722
Community and social services		-	722	-	-	-	180	(180)	-100%	722
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 158	-	-	-	289	(289)	-100%	1 158
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 158	-	-	-	289	(289)	-100%	1 158
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	36 589	-	3 065	4 293	9 147	(4 854)	-53%	36 589
Energy sources		-	-	-	507	507	-	507	#DIV/0!	-
Water management		-	30 950	-	2 560	3 786	7 737	(3 952)	-51%	30 950
Waste water management		-	5 439	-	(2)	0	1 360	(1 360)	-100%	5 439
Waste management		-	200	-	-	-	50	(50)	-100%	200
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	39 069	-	3 065	4 293	9 767	(5 474)	-56%	39 069
Funded by:										
National Government		-	37 547	-	3 065	4 293	9 387	(5 094)	-54%	37 547
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	37 547	-	3 065	4 293	9 387	(5 094)	-54%	37 547
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 522	-	-	-	380	(380)	-100%	1 522
Total Capital Funding		-	39 069	-	3 065	4 293	9 767	(5 474)	-56%	39 069

EC104 Makana - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	41 693	-	(31 773)	41 693
Call investment deposits		-	-	-	41 053	-
Consumer debtors		-	150 000	-	(2 219)	150 000
Other debtors		-	27 136	-	2 170	27 136
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	6 042	-	(18)	6 042
Total current assets		-	224 871	-	9 213	224 871
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	188 500	-	-	188 500
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	680 189	-	4 293	680 189
Biological		-	-	-	-	-
Intangible		-	500	-	-	500
Other non-current assets		-	35 367	-	-	35 367
Total non current assets		-	904 556	-	4 293	904 556
TOTAL ASSETS		-	1 129 427	-	13 506	1 129 427
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	1 278	-	(294)	1 278
Consumer deposits		-	3 432	-	(259)	3 432
Trade and other payables		-	180 000	-	27 115	180 000
Provisions		-	42 906	-	-	42 906
Total current liabilities		-	227 617	-	26 563	227 617
Non current liabilities						
Borrowing		-	52 264	-	-	52 264
Provisions		-	107 736	-	-	107 736
Total non current liabilities		-	160 000	-	-	160 000
TOTAL LIABILITIES		-	387 617	-	26 563	387 617
NET ASSETS	2	-	741 810	-	(13 057)	741 810
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	741 810	-	(13 444)	741 810
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	741 810	-	(13 444)	741 810

EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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		-	75 538	-	5 711	52 165	18 885	33 281	176%	75 538
Service charges		-	260 133	-	22 545	59 902	65 033	(5 131)	-8%	260 133
Other revenue		-	18 305	-	(1 770)	4 197	4 576	(379)	-8%	18 305
Government - operating		-	104 889	-	3 497	42 903	26 222	16 681	64%	104 889
Government - capital		-	43 701	-	-	-	10 925	(10 925)	-100%	43 701
Interest		-	9 863	-	9 135	9 514	2 466	7 048	286%	9 863
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(439 909)	-	(65 817)	(88 328)	(109 977)	(21 650)	20%	(439 909)
Finance charges		-	(10 500)	-	(1 540)	(1 541)	(2 625)	(1 084)	41%	(10 500)
Transfers and Grants		-	(150)	-	-	-	(38)	(38)	100%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	61 870	-	(28 240)	78 813	15 467	(63 346)	-410%	61 870
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	200	-	-	(0)	50	(50)	-100%	200
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(39 069)	-	(3 065)	(1 237)	(9 767)	(8 531)	87%	(39 069)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(38 869)	-	(3 065)	(1 237)	(9 717)	(8 481)	87%	(38 869)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(277)	(3 574)	-	(3 574)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	(294)	(54 748)	-	54 748	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(571)	(58 322)	-	58 322	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	23 001	-	(31 875)	19 254	5 750			23 001
Cash/cash equivalents at beginning:		-	18 693	-		110 132	18 693			110 132
Cash/cash equivalents at month/year end:		-	41 693	-		129 386	24 443			133 133

Supporting Schedules

EC104 Makana - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Operating Revenue	47 577	Actual Revenue exceeds budget due to annual property rates and annual water & sewer charges being billed at a higher rate than estimated.	None Required
2	Expenditure By Type			
	Operating Expenditure	(31 146)	Expenditure is understated due to depreciation & debt impairment not being captured yet.	All transactions must be captured timeously on the system to ensure that proper management decisions can be made.
3	Capital Expenditure			
	Capital Expenditure	(5 474)	Capital Expenditure is below par and we are at risk of not spending all our grants if no intervention is made.	Planning and procurement for construction must be expedited to ensure all grant funding is fully spent by year end.
4	Financial Position			
	Net Assets	(13 057)	Assets have increased faster and higher than liabilities which is positive Net Assets growth	None Required
5	Cash Flow			
	cash Increase for the month	58 322	The cash flow is higher than budgeted due to increased billing. Cash flow must be monitored carefully so that outflow is less than inflow.	None Required
6	Measureable performance			
	SDBIP approved			
7	Municipal Entities			
	NO ENTITIES		N/A	

EC104 Makana - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			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		0,0%	9,1%	0,0%	1,7%	4,7%
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		0,0%	31,5%	0,0%	-199,5%	31,5%
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	0,0%	98,8%	0,0%	34,7%	98,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,0%	18,3%	0,0%	34,9%	18,3%
<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		0,0%	36,6%	0,0%	0,0%	36,6%
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		0,0%	39,1%	0,0%	25,1%	39,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0,0%	9,1%	0,0%	0,9%	4,6%
<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						

EC104 Makana - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 109	6 810	6 316	2 639	87 198	-	-	-	109 071	89 837	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 070	5 951	1 971	1 146	18 463	-	-	-	38 601	19 609	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8 058	5 448	37 058	2 649	139 169	-	-	-	192 382	141 818	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	53	-	-	-	53	53	-	-
Receivables from Exchange Transactions - Waste Management	1600	998	808	747	557	24 572	-	-	-	27 682	25 129	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	2 831	2 814	2 484	2 518	114 447	-	-	-	125 094	116 965	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 391	2 309	3 013	1 021	45 096	-	-	-	54 830	46 117	-	-
Total By Income Source	2000	32 457	24 139	51 590	10 531	428 996	-	-	-	547 713	439 527	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 124	2 392	24 666	477	5 017	-	-	-	34 675	5 493	-	-
Commercial	2300	6 371	3 613	2 536	1 159	34 620	-	-	-	48 300	35 780	-	-
Households	2400	23 962	18 134	24 388	8 895	389 359	-	-	-	464 738	398 254	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	32 457	24 139	51 590	10 531	428 996	-	-	-	547 713	439 527	-	-

EC104 Makana - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2019/20								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	59	-	-	43 949	-	-	-	44 009
Bulk Water	0200	-	3 810	-	494	39 742	-	-	-	44 046
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	196	4 356	2 216	-	10 255	-	-	-	17 023
Auditor General	0800	-	553	-	-	913	-	-	-	1 466
Other	0900	-	-	-	-	33 782	-	-	-	33 782
Total By Customer Type	1000	196	8 779	2 216	494	128 641	-	-	-	140 326

EC104 Makana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

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
		Yrs/Months							
R thousands									
Municipality									
NIL									
Municipality sub-total					-		-	-	-
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

EC104 Makana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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:		-	98 525	-	-	39 389	16 421	23 321	142,0%	98 525
Local Government Equitable Share		-	93 494	-	-	39 106	15 582	23 524	151,0%	93 494
EPWP Incentive		-	1 131	-	-	283	189	-	-	1 131
Municipal Drought Relief		-	-	-	-	-	-	-	-	-
Finance Management		-	2 680	-	-	-	447	-	-	2 680
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy	3	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
MIG		-	1 220	-	-	-	203	(203)	-100,0%	1 220
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	3 478	-	3 497	3 514	580	2 934	506,2%	3 478
Library & Archives Grant		-	3 478	-	3 497	3 514	580	2 934	506,2%	3 478
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4	-	-	-	-	-	-	-	-	-
District Municipality:		-	2 886	-	-	-	481	(481)	-100,0%	2 886
Fire Services		-	986	-	-	-	164	(164)	-100,0%	986
Environmental Health		-	1 900	-	-	-	317	(317)	-100,0%	1 900
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	104 889	-	3 497	42 903	17 481	25 774	147,4%	104 889
Capital Transfers and Grants										
National Government:		-	43 179	-	-	-	7 197	(3 863)	-53,7%	43 179
Municipal Infrastructure Grant (MIG)		-	23 179	-	-	-	3 863	(3 863)	-100,0%	23 179
Water Services Infrastructure Grant		-	20 000	-	-	-	3 333	-	-	20 000
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	522	-	-	-	87	(87)	-100,0%	522
Library & Archives Grant		-	522	-	-	-	87	(87)	-100,0%	522
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	43 701	-	-	-	7 283	(3 950)	-54,2%	43 701
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	148 590	-	3 497	42 903	24 765	21 824	88,1%	148 590

EC104 Makana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	Budget Year 2019/20								
		2018/19 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:		-	98 525	-	-	39 389	16 421	22 968	139,9%	98 525
Local Government Equitable Share			93 494		-	39 106	15 582	23 524	151,0%	93 494
EPWP Incentive			1 131			283	189	95	50,1%	1 131
Municipal Drought Relief			-				-	-		-
Finance Management			2 680				447	(447)	-100,0%	2 680
Municipal Systems Improvement							-	-		
Water Services Operating Subsidy							-	-		
MIG			1 220				203	(203)	-100,0%	1 220
Provincial Government:		-	3 478	-	3 497	3 514	580	2 934	506,2%	3 478
Library & Archives Grant			3 478		3 497	3 514	580	2 934	506,2%	3 478
Other transfers and grants [insert description]										
District Municipality:		-	2 886	-	-	-	-	-		2 886
Fire Services			986							986
Environmental Health			1 900							1 900
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	104 889	-	3 497	42 903	17 001	25 903	152,4%	104 889
Capital expenditure of Transfers and Grants										
National Government:		-	43 701	-	-	-	7 197	(7 197)	-100,0%	43 701
Municipal Infrastructure Grant (MIG)			23 179				3 863	(3 863)	-100,0%	23 179
Water Services Infrastructure Grant			20 000				3 333	(3 333)	-100,0%	20 000
Integrated National Electrification Programme										
Other capital transfers [insert description]										
Provincial Government:		-	522	-	-	-	87	(87)	-100,0%	522
Library & Archives Grant			522				87	(87)	-100,0%	522
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total capital expenditure of Transfers and Grants		-	43 701	-	-	-	7 283	(7 283)	-100,0%	43 701
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	148 590	-	3 497	42 903	24 284	18 619	76,7%	148 590

EC104 Makana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
EPWP Incentive					-	
Municipal Drought Relief					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Operating Subsidy					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Library & Archives Grant					-	
					-	
					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
Fire Services					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

EC104 Makana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	8 050	–	1 684	1 684	2 013	(328)	-16%	8 050
Pension and UIF Contributions		–	589	–	147	147	147	–	–	589
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	2 140	–	535	535	535	–	–	2 140
Cellphone Allowance		–	1 238	–	310	310	310	–	–	1 238
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		–	12 017	–	2 676	2 676	3 004	(328)	-11%	12 017
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 954	–	1 032	1 032	1 238	(206)	-17%	4 954
Pension and UIF Contributions		–	300	–	62	62	75	(12)	-17%	300
Medical Aid Contributions		–	196	–	41	41	49	(8)	-17%	196
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	1 070	–	223	223	268	(45)	-17%	1 070
Cellphone Allowance		–	91	–	19	19	23	(4)	-17%	91
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	6 611	–	1 377	1 377	1 653	(275)	-17%	6 611
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		–	157 822	–	34 665	34 690	26 304	8 386	32%	157 822
Pension and UIF Contributions		–	1 185	–	296	296	198	99	50%	1 185
Medical Aid Contributions		–	10 079	–	2 520	2 520	1 680	840	50%	10 079
Overtime		–	6 636	–	1 659	1 659	1 106	553	50%	6 636
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	2 951	–	738	738	492	246	50%	2 951
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	1 455	–	364	364	242	121	50%	1 455
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	1 366	–	342	342	228	114	50%	1 366
Long service awards		–	1 200	–	300	300	200	100	50%	1 200
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		–	182 694	–	40 883	40 908	30 449	10 459	34%	182 694
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	201 322	–	44 936	44 961	35 106	9 856	28%	201 322

EC104 Makana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		29 171	5 977	1 154	(11 709)	-	-	-	-	-	-	-	50 944	75 538	80 071	84 875
Service charges - electricity revenue		48 365	13 694	1 960	(11 575)	-	-	-	-	-	-	-	93 305	145 749	154 494	171 523
Service charges - water revenue		225 785	4 783	664	(1 308)	-	-	-	-	-	-	-	(163 758)	66 165	70 135	83 958
Service charges - sanitation revenue		126 773	1 203	378	(2 966)	-	-	-	1 473	-	-	-	(96 602)	30 258	32 500	20 614
Service charges - refuse		36 748	59	91	(66)	-	-	-	-	-	-	-	(18 871)	17 961	19 401	17 878
Rental of facilities and equipment		449	18	4	(54)	-	-	-	-	-	-	-	1 094	1 511	1 601	1 698
Interest earned - external investments		13	366	16	(881)	-	-	-	-	-	-	-	2 486	2 000	2 120	2 247
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	7 863	7 863	8 335	8 835
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 612	2 775	(1)	(2 851)	-	-	-	-	-	-	-	(1 275)	1 261	1 337	1 417
Licences and permits		-	-	3 227	(3 227)	-	-	-	-	-	-	-	3 570	3 570	3 784	4 011
Agency services		-	-	-	-	-	-	-	-	-	-	-	1 575	1 575	1 670	1 770
Transfer receipts - operating		39 240	167	7	(18)	-	-	-	-	-	-	-	65 493	104 889	108 433	116 192
Other revenue		(20 863)	(2 445)	(2 481)	1 766	-	-	-	-	-	-	-	34 410	10 388	11 011	11 672
Cash Receipts by Source		488 293	26 597	5 020	(32 888)	-	-	-	1 473	-	-	-	(19 767)	468 728	494 891	526 690
Other Cash Flows by Source																
Transfer receipts - capital		-	-	-	(3 478)	-	-	-	-	-	-	-	47 179	43 701	48 492	48 892
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(1)	-	(195)	294	-	-	-	-	-	-	-	(98)	-	-	-
Increase in consumer deposits		(3 915)	-	(23)	277	-	-	-	-	-	-	-	3 662	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		92 568	19 070	-	41 053	-	-	-	-	-	-	-	(152 690)	-	-	-
Total Cash Receipts by Source		576 945	45 667	4 801	5 257	-	-	-	1 473	-	-	-	(121 514)	512 629	543 583	575 782
Cash Payments by Type																
Employee related costs		25	-	5	(42 260)	-	-	-	-	-	-	-	231 535	189 305	204 449	220 805
Remuneration of councillors		-	-	-	(2 676)	-	-	-	-	-	-	-	14 693	12 017	12 738	13 502
Interest paid		-	1	1 064	(1 540)	-	-	-	-	-	-	-	10 976	10 500	10 710	10 924
Bulk purchases - Electricity		-	13 460	14 067	(14 067)	-	-	-	-	-	-	-	88 440	101 900	107 000	112 000
Bulk purchases - Water & Sewer		432	-	-	(480)	-	-	-	-	-	-	-	7 047	7 000	7 350	7 718
Other materials		258	2 710	335	(703)	-	-	-	-	-	-	-	12 701	15 300	15 606	15 918
Contracted services		4 581	2 680	943	(2 631)	-	-	-	-	-	-	-	44 917	50 490	51 500	81 450
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	150	150	153	156
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		409 186	19 292	8 214	24 147	-	-	-	-	-	-	-	(396 942)	63 897	65 175	37 558
Cash Payments by Type		414 483	38 142	24 627	(40 211)	-	-	-	-	-	-	-	13 517	450 559	474 682	500 032
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	39 069	39 069	39 385	39 906
Repayment of borrowing		53 542	-	-	-	-	-	-	-	-	-	-	(53 542)	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		468 025	38 142	24 627	(40 211)	-	-	-	-	-	-	-	(956)	489 628	514 067	539 939
NET INCREASE/(DECREASE) IN CASH HELD		108 920	7 524	(19 826)	45 467	-	-	-	1 473	-	-	-	(120 558)	23 001	29 516	35 844
Cash/cash equivalents at the month/year beginning:		-	108 920	116 445	96 619	142 086	142 086	142 086	142 086	142 086	143 559	143 559	143 559	-	23 001	52 517
Cash/cash equivalents at the month/year end:		108 920	116 445	96 619	142 086	142 086	142 086	142 086	142 086	143 559	143 559	143 559	23 001	23 001	52 517	88 361

SC10 and SC11 is Not Applicable Due to No Entities.

EC104 Makana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	3 256	-	-	-	3 256	3 256	100,0%	0%
August	-	3 256	-	1 228	1 228	6 511	5 283	81,1%	3%
September	-	3 256	-	3 065	4 293	9 767	5 474	56,0%	11%
October	-	3 256	-	-	-	13 023	13 023	100,0%	0%
November	-	3 256	-	-	-	16 279	16 279	100,0%	0%
December	-	3 256	-	-	-	19 534	19 534	100,0%	0%
January	-	3 256	-	-	-	22 790	22 790	100,0%	0%
February	-	3 256	-	-	-	26 046	26 046	100,0%	0%
March	-	3 256	-	-	-	29 302	29 302	100,0%	0%
April	-	3 256	-	-	-	32 557	32 557	100,0%	-
May	-	3 256	-	-	-	35 813	35 813	100,0%	-
June	-	3 256	-	-	-	39 069	39 069	100,0%	-
Total Capital expenditure	-	39 069	-	4 293					

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	174	-	-	-	43	43	100,0%	174
Computer Equipment		-	174	-	-	-	43	43	100,0%	174
Furniture and Office Equipment		-	174	-	-	-	43	43	100,0%	174
Furniture and Office Equipment		-	174	-	-	-	43	43	100,0%	174
Machinery and Equipment		-	400	-	-	-	100	100	100,0%	400
Machinery and Equipment		-	400	-	-	-	100	100	100,0%	400
Transport Assets		-	620	-	-	-	155	155	100,0%	620
Transport Assets		-	620	-	-	-	155	155	100,0%	620
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	3 068	-	843	845	767	(78)	-10,2%	3 068

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

Description	Ref	2018/19	Budget Year 2019/20								
		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 renewal of existing assets by Asset Class/Sub-class											
Community Assets											
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage assets											
Monuments		-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-
Investment properties											
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Other assets											
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets											
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-
Computer Equipment											
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment											
Furniture and Office Equipment		-	600	-	-	-	150	150	100,0%	600	-
Machinery and Equipment											
Machinery and Equipment		-	-	-	(6)	(6)	-	6	#DIV/0!	-	-
Transport Assets											
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land											
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	34 669	-	1 219	1 730	8 667	6 938	80,0%	34 669	-

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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		-	1 697	-	353	424	424	1	0,1%	1 697
Roads Infrastructure		-	17	-	-	-	4	4	100,0%	17
Roads		-	17	-	-	-	4	4	100,0%	17
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	1 180	-	-	38	295	257	87,0%	1 180
Power Plants		-	520	-	-	38	130	92	70,5%	520
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	660	-	-	-	165	165	100,0%	660
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	260	-	8	40	65	25	39,2%	260
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	130	-	8	8	33	25	76,9%	130
Water Treatment Works		-	130	-	-	32	33	1	1,5%	130
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	110	-	-	-	28	28	100,0%	110
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	110	-	-	-	28	28	100,0%	110
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	110	-	342	342	28	(315)	-1144,4%	110
Landfill Sites		-	110	-	342	342	28	(315)	-1144,4%	110
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	20	-	4	4	5	1	28,6%	20
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	20	-	4	4	5	1	28,6%	20

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		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										
Community Assets		-	845	-	-	-	211	211	100,0%	845
Community Facilities		-	830	-	-	-	208	208	100,0%	830
Halls		-	15	-	-	-	4	4	100,0%	15
Centres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	315	-	-	-	79	79	100,0%	315
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	500	-	-	-	125	125	100,0%	500
Nature Reserves		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	15	-	-	-	4	4	100,0%	15
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	15	-	-	-	4	4	100,0%	15
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	235	-	-	-	59	59	100,0%	235
Operational Buildings		-	235	-	-	-	59	59	100,0%	235
Municipal Offices		-	235	-	-	-	59	59	100,0%	235
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	13	-	-	-	3	3	100,0%	13
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	13	-	-	-	3	3	100,0%	13
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	13	-	-	-	3	3	100,0%	13
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	220	-	-	-	55	55	100,0%	220
Furniture and Office Equipment		-	220	-	-	-	55	55	100,0%	220
Machinery and Equipment		-	22	-	1	29	5	(23)	-436,3%	22
Machinery and Equipment		-	22	-	1	29	5	(23)	-436,3%	22
Transport Assets		-	934	-	420	745	233	(512)	-219,3%	934
Transport Assets		-	934	-	420	745	233	(512)	-219,3%	934
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	-	3 965	-	774	1 198	991	(206)	-20,8%	3 965

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Investment properties		-	1 500	-	-	-	375	375	100,0%	1 500
Revenue Generating		-	1 500	-	-	-	375	375	100,0%	1 500
Improved Property		-	1 500	-	-	-	375	375	100,0%	1 500
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	30 000	-	-	-	7 500	7 500	100,0%	30 000
Operational Buildings		-	30 000	-	-	-	7 500	7 500	100,0%	30 000
Municipal Offices		-	30 000	-	-	-	7 500	7 500	100,0%	30 000
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	-	33 500	-	-	-	8 375	8 375	100,0%	33 500

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1

Description	Ref	2018/19	Budget Year 2019/20							
		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 upgrading of existing assets by Asset Class/Sub-class										
Community Assets		-	174	-	-	-	43	43	100,0%	174
Community Facilities		-	174	-	-	-	43	43	100,0%	174
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	174	-	-	-	43	43	100,0%	174
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	1 332	-	1 003	1 718	333	(1 385)	-416,0%	1 332

QUALITY CERTIFICATE

I, **Moppo Mene**, the **Municipal Manager of Makana Municipality (EC104)**, hereby certify that –

the monthly budget statement

quarterly report on the implementation of the budget and financial state affairs of the municipality

mid-year budget and performance assessment

for the quarter end of **SEPTEMBER** of **2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.



MOPPO MENE

MUNICIPAL MANAGER OF MAKANA MUNICIPALITY (EC104)

14 OCTOBER 2019

DATE