

Report To: **FINANCE ADMINISTRATION MONITORING AND EVALUATION PORTFOLIO COMMITTEE**

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Collaborator/Item no: FAME (F) 8.3

Date: **MAY 2016**

SUBJECT: MONTHLY REPORT: MARCH 2016

REPORT DATED MAY 2016 FROM THE ACTING CHIEF FINANCIAL OFFICER TO THE FINANCE ADMINISTRATION, MONITORING AND EVALUATION PORTFOLIO COMMITTEE

PURPOSE:

The purpose of this item is to submit a financial report for the month ending MARCH 2016 to the Finance Administration, Monitoring and Evaluation Portfolio Committee for **APPROVAL**.

LEGAL COMPLIANCE:

In terms of Section 71 of the Municipal Finance Management No.56 of 2003

BACKGROUND:

It is the role of the Finance Department to table, on a monthly basis, financial report indicating the financial performance of the institution at a given point in time. The attached report attempts to comply with that requirement, for the period ending MARCH.

DISCUSSION:

Annexure 1 - Operating Income and Expenditure as at end MARCH 2016.

Annexure 2 – Capital Expenditure per Vote as at end MARCH 2016.

Annexure 3 – 12 Supporting Documents



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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 MARCH 2016

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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 March 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations

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.

Section 2 – IN-YEAR REPORTS 2015/2016

RECOMMENDATION:

(a) That FAME Committee notes the monthly budget statement and supporting documentation for MARCH 2016.

Section 3 – Executive Summary

3.1 Introduction

The monthly Sec 71 reports aims to provide a regular update on indicators critical to the organisation’s viability and serve as an early warning indicator where remedial action is required.

The Municipal Manager of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

3.2 Consolidated Performance

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 exclude all indirect expenditure e.g. Administrative Recharges.

	Original Budget R'000	Adjustment Budget R'000	Actual R'000	Annual Budget %
Operating Revenue (billed)	427 637	440 053	280 254	64%
Operating Expenditure (accrued/actual mix)	427 637	437 920	227 727	52%
Capital Expenditure	191 857	62 942	15 781	25%

Revenue by Source

Year-to-date Operating Revenue amounts to **64% or R280, 254 million** of the adjusted operating budget of **R440, 053 million**.

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

Operating expenditure by type

Year-to-date expenditure amounts to **52% or R227, 727 million** of the adjusted operating budget of **R437.920 million**.

Refer to – 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 **25% or R15, 781 million** of the capital budget of **R62, 942 million**.

Refer to – Table C5 for more detail.

3.3 Water & Electricity Losses

Month	Water Treated (kl)	Water sold vol (kl)	Losses vol (kl)
Jul-15	601,921	378,175	223,746
Aug-15	569,644	427,886	141,758
Sep-15	555,657	376,466	179,191
Oct-15	576,012	265,543	310,469
Nov-15	606,922	279,432	327,490
Dec-15	651,131	407,033	244,098
Jan-16	674,997	453,192	221,805
Feb-16	567,416	664,236	-96,820
Mar-16	638,180	462,889	175,291
Total	5,441,880	3,714,852	1,727,028

The above report highlights revenue losses in provision of both water and electricity services due to poor revenue recovery plans and controls to manage losses.

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 - M09 March

Description	2014/15	Budget Year 2015/16				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands						
Financial Performance						
Property rates	49,813	52,695	52,694	6,679	46,935	39,521
Service charges	197,214	261,748	277,532	17,846	151,945	196,158
Investment revenue	12,392	500	500	1,680	12,531	8,919
Transfers recognised - operational	81,144	84,920	80,361	–	63,033	81,589
Other own revenue	5,400	27,774	28,966	1,227	5,811	6,196
Total Revenue (excluding capital transfers and contributions)	345,963	427,637	440,053	27,432	280,254	332,383
Employee costs	129,931	121,519	131,969	11,192	108,009	91,137
Remuneration of Councillors	9,458	9,723	9,723	1,022	7,054	7,291
Depreciation & asset impairment	55,486	31,502	31,502	1,876	16,882	24,404
Finance charges	8,707	478	478	11	4,662	1
Materials and bulk purchases	79,094	94,427	82,857	52	33,685	66,001
Transfers and grants	25,328	48,997	48,997	738	3,691	55,826
Other expenditure	55,757	120,991	132,394	10,046	53,743	68,449
Total Expenditure	363,763	427,637	437,920	24,935	227,727	313,108
Surplus/(Deficit)	(17,799)	0	2,133	2,497	52,527	19,275
Transfers recognised - capital	215	1,185	–	357	357	1,185
Contributions & Contributed assets	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(17,585)	1,185	2,133	2,853	52,884	20,459
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(17,585)	1,185	2,133	2,853	52,884	20,459
Capital expenditure & funds sources						
Capital expenditure	36,197	191,857	–	2,937	51,723	143,893
Capital transfers recognised	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–
Total sources of capital funds	–	–	–	–	–	–
Financial position						
Total current assets	211,810	–	–		194,387	
Total non current assets	1,111,381	191,857	–		1,127,234	
Total current liabilities	247,697	(903)	–		199,336	
Total non current liabilities	114,816	–	–		114,816	
Community wealth/Equity	960,678	(250)	–		991,102	
Cash flows						
Net cash from (used) operating	102,194	32,463	–	5,648	37,060	44,186
Net cash from (used) investing	(43,844)	(191,857)	–	(2,938)	(59,452)	(61,234)
Net cash from (used) financing	23	–	–	(94)	(29)	–
Cash/cash equivalents at the month/year end	44,502	(159,394)	–	–	(10,467)	(17,048)

The table above indicates that total municipality's own revenue recognised, consisting of Property Rates at R46, 935 million, Service Charges at R151,945 million, interest from outstanding debtors and investments at R12,531 million and other Own Revenue at R5, 811 million. The total internally generated revenue amounts to R217, 221 million or 80%, while revenue from transfers amounts to R63, 033 million or 20% of the total of R280, 254 million to date.

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

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		89,764	110,328	110,328	10,668	82,528	87,899	(5,371)	-6%	105,973
Executive and council		4,937	8,520	8,520	(0)	3,754	5,834	(2,080)	-36%	6,091
Budget and treasury office		83,700	98,799	98,799	10,226	77,619	79,734	(2,115)	-3%	97,170
Corporate services		1,127	3,009	3,009	443	1,154	2,330	(1,176)	-50%	2,712
<i>Community and public safety</i>		6,484	4,509	4,909	642	6,550	4,431	2,119	48%	5,908
Community and social services		4,509	3,242	3,642	40	4,497	2,346	2,151	92%	3,128
Sport and recreation		31	12	12	5	13	13	0	1%	18
Public safety		204	1,255	1,255	597	681	941	(261)	-28%	1,255
Housing		-	-	-	-	-	-	-	-	-
Health		1,740	-	-	-	1,359	1,130	229	20%	1,507
<i>Economic and environmental services</i>		4,291	9,003	4,043	398	773	3,070	(2,296)	-75%	4,059
Planning and development		641	7,514	2,554	8	263	327	(64)	-20%	403
Road transport		3,172	1,489	1,489	387	493	2,725	(2,233)	-82%	3,634
Environmental protection		478	-	-	2	18	17	0	3%	23
<i>Trading services</i>		245,769	303,782	320,757	15,724	190,402	236,972	(46,570)	-20%	302,356
Electricity		116,556	174,087	191,063	11,201	101,915	131,897	(29,982)	-23%	174,087
Water		76,715	73,101	73,101	2,872	49,315	59,369	(10,054)	-17%	73,098
Waste water management		34,102	37,254	37,254	1,063	26,171	30,767	(4,596)	-15%	37,277
Waste management		18,396	19,340	19,340	589	13,002	14,939	(1,937)	-13%	17,893
<i>Other</i>	4	-	15	15	-	-	11	(11)	-100%	15
Total Revenue - Standard	2	346,308	427,637	440,053	27,432	280,254	332,383	(52,129)	-16%	418,312
Expenditure - Standard										
<i>Governance and administration</i>		109,057	132,160	129,449	7,378	72,004	100,248	(28,244)	-28%	133,666
Executive and council		19,612	32,474	33,831	1,401	12,834	18,812	(5,978)	-32%	25,083
Budget and treasury office		60,708	59,180	52,069	3,428	24,974	48,072	(23,097)	-48%	64,096
Corporate services		28,737	40,506	43,548	2,549	34,196	33,364	831	2%	44,487
<i>Community and public safety</i>		38,208	33,475	36,101	3,846	31,735	28,259	3,475	12%	37,681
Community and social services		10,159	12,144	14,147	934	8,460	7,328	1,132	15%	9,772
Sport and recreation		8,925	4,852	4,876	1,286	7,585	7,145	440	6%	9,527
Public safety		16,661	16,479	17,078	1,443	13,894	11,419	2,475	22%	15,225
Housing		48	-	-	2	40	40	(0)	0%	53
Health		2,415	-	-	181	1,756	2,328	(572)	-25%	3,104
<i>Economic and environmental services</i>		22,290	36,831	39,391	3,542	22,858	20,337	2,521	12%	24,564
Planning and development		6,931	15,076	13,444	882	7,270	9,151	(1,881)	-21%	9,649
Road transport		12,404	14,597	18,907	2,258	12,946	8,817	4,129	47%	11,757
Environmental protection		2,955	7,158	7,039	401	2,642	2,368	274	12%	3,158
<i>Trading services</i>		193,954	225,011	232,820	10,125	100,950	164,144	(63,195)	-38%	221,414
Electricity		106,402	120,032	117,977	3,123	51,311	87,810	(36,500)	-42%	119,634
Water		48,304	52,203	55,749	4,226	24,903	39,152	(14,249)	-36%	52,203
Waste water management		23,455	29,996	29,739	1,771	15,185	22,425	(7,239)	-32%	29,900
Waste management		15,793	22,781	29,354	1,005	9,551	14,757	(5,207)	-35%	19,677
<i>Other</i>		253	160	160	45	180	120	60	51%	160
Total Expenditure - Standard	3	363,762	427,637	437,920	24,935	227,727	313,108	(85,381)	-27%	417,484
Surplus/ (Deficit) for the year		(17,454)	(0)	2,132	2,497	52,527	19,275	33,252	173%	827

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.

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) - M09 March

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - TECHNICAL SERVICES		35,407	38,567	38,567	1,507	27,347	32,028	(4,681)	-14.6%	38,563
Vote 2 - CORPORATE SERVICES		403	929	929	5	210	571	(362)	-63.3%	729
Vote 3 - FINANCIAL SERVICES		83,700	98,799	98,799	10,226	78,321	80,485	(2,164)	-2.7%	98,172
Vote 4 - COMMUNITY & SOCIAL SERVICES		28,469	27,316	27,716	1,616	19,957	22,007	(2,050)	-9.3%	27,317
Vote 5 - EXECUTIVE & COUNCIL		4,209	5,069	3,988	-	3,056	5,066	(2,009)	-39.7%	5,066
Vote 6 - MUNICIPALITY MANAGER		740	3,431	4,508	-	-	2	(2)	-100.0%	3
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		109	6,336	1,376	6	133	956	(823)	-86.1%	1,275
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		116,556	174,087	191,063	11,201	101,915	131,897	(29,982)	-22.7%	174,087
Vote 10 - WATER		76,715	73,101	73,101	2,872	49,315	59,369	(10,054)	-16.9%	73,098
Vote 11 - DOG TAX		-	1	4	-	-	1	(1)	-100.0%	1
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	346,308	427,637	440,053	27,432	280,254	332,383	(52,129)	-15.7%	418,312
Expenditure by Vote	1									
Vote 1 - TECHNICAL SERVICES		44,396	49,834	50,054	4,525	34,021	37,371	(3,349)	-9.0%	49,829
Vote 2 - CORPORATE SERVICES		25,738	30,744	38,016	2,021	28,381	23,445	4,935	21.1%	31,262
Vote 3 - FINANCIAL SERVICES		60,708	59,180	50,605	3,430	25,146	48,490	(23,344)	-48.1%	64,653
Vote 4 - COMMUNITY & SOCIAL SERVICES		58,543	67,402	87,102	5,481	44,933	48,482	(3,549)	-7.3%	64,645
Vote 5 - EXECUTIVE & COUNCIL		11,099	16,824	20,116	1,232	10,855	12,617	(1,763)	-14.0%	16,824
Vote 6 - MUNICIPALITY MANAGER		4,158	13,193	2,973	129	1,424	3,933	(2,509)	-63.8%	5,244
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		4,866	18,197	16,433	715	6,712	9,852	(3,140)	-31.9%	13,136
Vote 8 - HOUSING		48	26	26	2	40	40	(0)	-0.3%	53
Vote 9 - ELECTRICITY		106,402	120,032	116,744	3,123	51,310	89,725	(38,416)	-42.8%	119,634
Vote 10 - WATER		48,304	52,203	55,849	4,226	24,905	39,152	(14,246)	-36.4%	52,203
Vote 11 - DOG TAX		-	1	1	-	-	1	(1)	-100.0%	1
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	364,262	427,637	437,920	24,883	227,727	313,108	(85,382)	-27.3%	417,484
Surplus/ (Deficit) for the year	2	(17,954)	(0)	2,132	2,548	52,527	19,274	33,253	172.5%	827

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) - M09 March

2016/17 financial year - Table 6: Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 31st March							
Description	Ref	2014/15	Budget Year 2015/16				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands							
Revenue By Source							
Property rates		49,813	52,695	52,694	6,679	46,935	39,521
Property rates - penalties & collection charges		-	-	-	-	-	-
Service charges - electricity revenue		112,430	168,727	185,703	11,186	99,160	126,392
Service charges - water revenue		53,344	54,900	54,900	3,934	30,278	41,175
Service charges - sanitation revenue		21,525	26,037	26,016	2,126	17,141	19,528
Service charges - refuse revenue		9,813	11,783	10,913	600	5,350	8,837
Service charges - other		102	301	-	0	16	226
Rental of facilities and equipment		1,012	3,176	3,176	92	908	116
Interest earned - external investments		12,392	500	500	1,680	12,531	8,919
Interest earned - outstanding debtors		-	11,893	11,393	-	-	-
Dividends received		-	-	-	-	-	-
Fines		55	1,089	1,089	1	30	817
Licences and permits		2,344	3,448	3,448	160	1,001	1,720
Agency services		850	1,300	-	231	(488)	975
Transfers recognised - operational		81,144	84,920	80,361	-	63,033	81,589
Other revenue		1,138	6,868	9,860	744	4,360	2,568
Gains on disposal of PPE		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		345,963	427,637	440,053	27,432	280,254	332,383
Expenditure By Type							
Employee related costs		129,931	121,519	131,969	11,192	108,009	91,137
Remuneration of councillors		9,458	9,723	9,723	1,022	7,054	7,291
Debt impairment		-	-	-	-	-	-
Depreciation & asset impairment		55,486	31,502	31,502	1,876	16,882	24,404
Finance charges		8,707	478	478	11	4,662	1
Bulk purchases		79,094	87,574	81,258	52	33,685	66,001
Other materials		-	6,853	1,600	-	-	-
Contracted services		4,302	8,734	10,128	1,112	6,037	3,427
Transfers and grants		25,328	48,997	48,997	738	3,691	55,826
Other expenditure		51,455	112,257	122,265	8,935	47,706	65,022
Loss on disposal of PPE		-	-	-	-	-	-
Total Expenditure		363,763	427,637	437,920	24,935	227,727	313,108
Surplus/(Deficit)		(17,799)	0	2,133	2,497	52,527	19,275
Transfers recognised - capital		215	1,185	-	357	357	1,185
Contributions recognised - capital		-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(17,585)	1,185	2,133	2,853	52,884	20,459
Taxation		-	-	-	-	-	-
Surplus/(Deficit) after taxation		(17,585)	1,185	2,133	2,853	52,884	20,459
Attributable to minorities		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(17,585)	1,185	2,133	2,853	52,884	20,459
Share of surplus/ (deficit) of associate		-	-	-	-	-	-
Surplus/ (Deficit) for the year		(17,585)	1,185	2,133	2,853	52,884	20,459

The year-to-date Operating Revenue reflects an achievement of **64% or R280,254 million** of the adjusted annual budget of R440, 053 million, and Operating Expenditure is **52% or R227,727 million** of the adjusted annual budget of R437, 920 million.

Operating Revenue

Major contributors of Operating Revenue to date amounting to R280 254 million are:

- Service Charges-Electricity at R99,160 million or 35%
- Operational Transfers recognised at R63, 033 million or 17%.
- Property Rates at R46, 935 million or 20%.
- Service Charges-Water R30,278 million or 11%
-

Operating Expenditure

Major contributors of Operating Expenditure to date amounting to R227, 727 million are:

- Employee-related costs at R108,009 million or 47%
- Bulk purchases at R33, 685 million or 15%.
- Remuneration of councillors at R7, 054 million or 3%.
- Maintenance expenditure at R8,322 million or 4%

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

Capital Budget Funding Sources

Funded by:										
National Government			178,780	56,890	2,973	15,635	56,890	(41,255)	-73%	
Provincial Government			996	996		-	996	(996)	-100%	
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		-	179,776	57,886	2,973	15,635	57,886	(42,251)	-73%	-
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds			12,081	5,056		146	5,056	(4,910)	-97%	
Total Capital Funding		-	191,857	62,942	2,973	15,781	62,942	(47,161)	-75%	-

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M09 March

Vote Description	2014/15	Budget Year 2015/16						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YTD variance	YTD variance %	Full Year Forecast
R thousand								
Capital expenditure - Municipal Vote								
Expenditure of multi-year capital appropriation								
Vote 1 - TECHNICAL SERVICES	20,937	153,683	-	1,847	6,669	(108,593)	-94%	153,683
1.1 - TECHNICAL AND INFRASTRUCTURE ADMINISTRATION/PMU	(0)	-	-	-	(0)	(0)	0%	-
1.2 - DISTRIBUTION	1	-	-	-	1	1	0%	-
1.3 - SANITATION PAIL REMOVALS	-	-	-	-	-	-	-	-
1.4 - SEWERAGE ADMINISTRATION	-	-	-	-	-	-	-	-
1.5 - SEWERAGE DISPOSAL WORKS	1,260	137,000	-	-	1,955	(100,795)	-98%	137,000
1.6 - SEWERAGE RETICULATION	1,847	2,000	-	-	2,770	1,270	85%	2,000
1.7 - STORM WATER DRAINS AND RIVER BEDS	-	-	-	-	-	-	-	-
1.8 - STREETS, FOOTPATHS AND GUTTERS	17,829	14,683	-	1,847	1,942	(9,069)	-82%	14,683
1.9 - TOWN PLANNING AND LAND USAGE	-	-	-	-	-	-	-	-
1.10 - PROPERTIES & ESTATES	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES	915	600	-	-	1,825	1,375	305%	600
2.1 - CORPORATE SERVICES ADMINISTRATION	8	-	-	-	15	15	0%	-
2.2 - CITY HALL AND OFFICES	-	-	-	-	-	-	-	-
2.3 - COMMUNITY HALLS	-	-	-	-	-	-	-	-
2.4 - COUNCIL SUPPORT	-	-	-	-	-	-	-	-
2.5 - HUMAN RESOURCES	-	-	-	-	-	-	-	-
2.6 - LEGAL SERVICES	-	-	-	-	-	-	-	-
2.7 - INFORMATION TECHNOLOGY	907	600	-	-	1,809	1,359	302%	600
2.8 - IDP	-	-	-	-	-	-	-	-
2.9 - MEDIA & COMMUNICATION	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES	(3)	-	-	-	(3)	(3)	0%	-
3.1 - FINANCIAL SERVICES ADMINISTRATION	(3)	-	-	-	(3)	(3)	0%	-
3.2 - RATES AND ANNUAL CHARGES	-	-	-	-	-	-	-	-
3.3 - SUPPLY CHAIN MANAGEMENT	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES	1,078	14,286	-	973	3,461	(7,253)	-68%	14,286
4.1 - COMMUNITY AND SOCIAL SERVICES ADMINISTRATION	-	-	-	-	-	-	-	-
4.2 - DISASTER MANAGEMENT	-	-	-	-	-	-	-	-
4.3 - DISTRIBUTION PARKS TRANSPORT	-	950	-	-	-	(712)	-100%	950
4.4 - TRAFFIC CONTROL	-	228	-	-	-	(171)	-100%	228
4.5 - SANITATION GENERAL CLEANSING	-	-	-	-	-	-	-	-
4.6 - DISTRIBUTION PARKS ADMINISTRATION	-	1,703	-	-	-	(1,277)	-100%	1,703
4.7 - ENVIRONMENTAL MANAGEMENT	-	-	-	-	-	-	-	-
4.8 - FIRE	-	-	-	-	-	-	-	-
4.9 - LIBRARY	-	996	-	-	745	(2)	0%	996
4.10 - SPORTS GROUNDS/PLAYGROUNDS	1,078	10,409	-	973	2,717	(5,090)	-65%	10,409
Vote 7 - LOCAL ECONOMIC DEVELOPMENT	344	-	-	-	344	344	0%	-
7.1 - LOCAL ECONOMIC DEVELOPMENT	344	-	-	-	344	344	0%	-
7.2 - TOWN PLANNING AND LAND USAGE	-	-	-	-	-	-	-	-
7.3 - PROPERTY AND ESTATE	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY	1,904	6,724	-	-	2,269	(2,774)	-55%	6,724
9.1 - ELECTRICITY ADMINISTRATION	-	-	-	-	-	-	-	-
9.2 - ELECTRICITY BULK PURCHASES	-	-	-	-	-	-	-	-
9.3 - ELECTRICITY DISTRIBUTION	1,904	6,724	-	-	2,269	(2,774)	-55%	6,724
Vote 10 - WATER	10,804	16,565	-	117	1,216	(10,034)	-89%	15,000
10.1 - WATER ADMINISTRATION	-	-	-	-	-	-	-	-
10.2 - CONSERVATION AND PURIFICATION WAAINEK	277	-	-	-	277	277	0%	-
10.3 - CONSERVATION AND PURIFICATION JAMES KLEYNHANS	4,565	15,000	-	34	938	(10,312)	-92%	15,000
10.4 - WATER : RETICULATION	5,962	1,565	-	84	-	-	-	1,565
Total multi-year capital expenditure	35,980	191,858	-	2,937	15,781	(39,433)	-307%	191,858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

The objective of **this report** is to provide information about the **financial** position, performance and changes in **financial** position of the municipality that is useful to a wide range of users in making economic decisions."

Efforts has been made during 2016/17 budget to try and reflect correct information for the ff areas:

- Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.- PPE
- Consumer debtors – Revco data cleansing
- Creditors-Long outstanding debts. Efforts has been made to try are reduce 2016/17 projected expenditure to accommodate long outstanding debts

EC104 Makana - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10,391	-	-	17,683	-
Call investment deposits		-	-	-	-	-
Consumer debtors		153,086	-	-	133,043	-
Other debtors		34,256	-	-	29,364	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		14,078	-	-	14,296	-
Total current assets		211,810	-	-	194,387	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		25,579	-	-	25,643	-
Investment property		230,233	-	-	230,233	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		847,533	190,292	-	862,082	190,292
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4,357	1,565	-	5,597	1,565
Other non-current assets		3,679	-	-	3,679	-
Total non current assets		1,111,381	191,857	-	1,127,234	191,857
TOTAL ASSETS		1,323,191	191,857	-	1,321,621	191,857
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	5,666	-
Borrowing		3,888	-	-	3,888	-
Consumer deposits		2,321	-	-	2,349	-
Trade and other payables		238,122	-	-	184,066	-
Provisions		3,365	(903)	-	3,365	(903)
Total current liabilities		247,697	(903)	-	199,336	(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)	-	314,151	(903)
NET ASSETS	2	960,678	192,760	-	1,007,470	192,760
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		955,232	(250)	-	985,641	(250)
Reserves		5,447	-	-	5,461	-
TOTAL COMMUNITY WEALTH/EQUITY	2	960,678	(250)	-	991,102	(250)

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Table C1 and SC3. The financial position includes the total annual billing to date, whereas the age analysis only includes those amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who have chosen to pay for their rates and fixed charges on an instalment basis.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

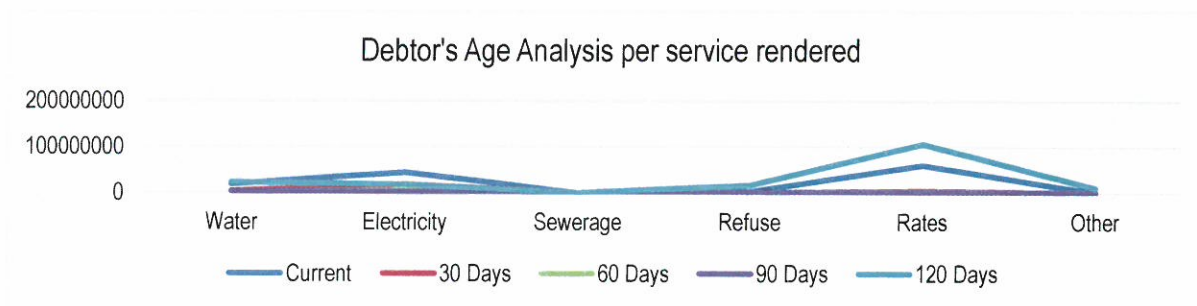
EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2014/15	Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other		222,670	322,501	40,518	34,685	229,625	241,875	(12,250)	-5%
Government - operating		81,144	82,734	757	-	63,033	81,589	(18,556)	-23%
Government - capital		215	1,185	84,920	357	357	1,185	(828)	-70%
Interest		12,392	11,893	1,801	1,680	12,531	8,919	3,611	40%
Dividends		-	-	-	-	-	-	-	
Payments									
Suppliers and employees		(180,191)	(311,413)	(259,776)	(24,065)	(260,131)	(233,555)	26,576	-11%
Finance charges		(8,707)	(1)	(1,713)	(11)	(15)	(1)	14	-1863%
Transfers and Grants		(25,328)	(74,434)	(75,589)	(738)	(3,691)	(55,826)	(52,134)	93%
NET CASH FROM/(USED) OPERATING ACTIVITIES		102,194	32,463	(209,082)	11,909	41,708	44,186	2,478	6%
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	-	-	(1)	(65)	-	(65)	0%
Payments									
Capital assets		(38,799)	(191,857)	-	(2,937)	(54,333)	(56,180)	(1,847)	3%
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43,844)	(191,857)	-	(2,938)	(59,452)	(61,234)	(1,782)	3%
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		23	-	-	(94)	(29)	-	(29)	0%
Payments									
Repayment of borrowing		-	-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		23	-	-	(94)	(29)	-	29	0%
NET INCREASE/ (DECREASE) IN CASH HELD		58,374	(159,394)	(209,082)	8,877	(17,773)	(17,048)		
Cash/cash equivalents at beginning:		(13,872)	-	6,920		2,777	6,920		
Cash/cash equivalents at month/year end:		44,502	(159,394)	(202,162)		(14,996)	(10,127)		

- Equitable Share that was received in March is not reflecting
- Expenditure for subsidising indigent also is not reflecting- Consultant has been engaged on this matter.
- R36 722 – Income received
- R24 813- Payments made

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' Analysis



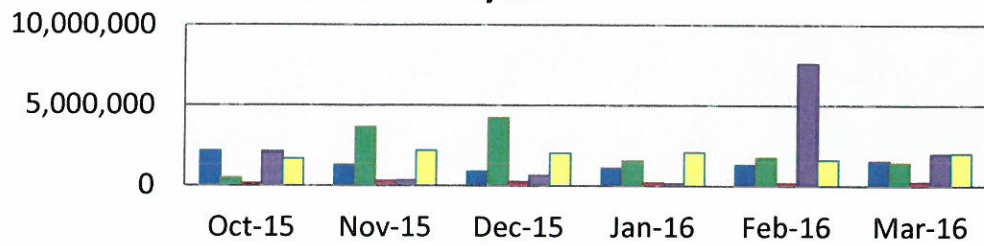
The age analysis for debtors only includes those amounts which are currently or past due. It does not include amounts which are due in future months for consumers who have chosen to pay rates and annual charges on an instalment basis.

In March debtor's book was sitting at R332 490 million

REVCO Performance Report

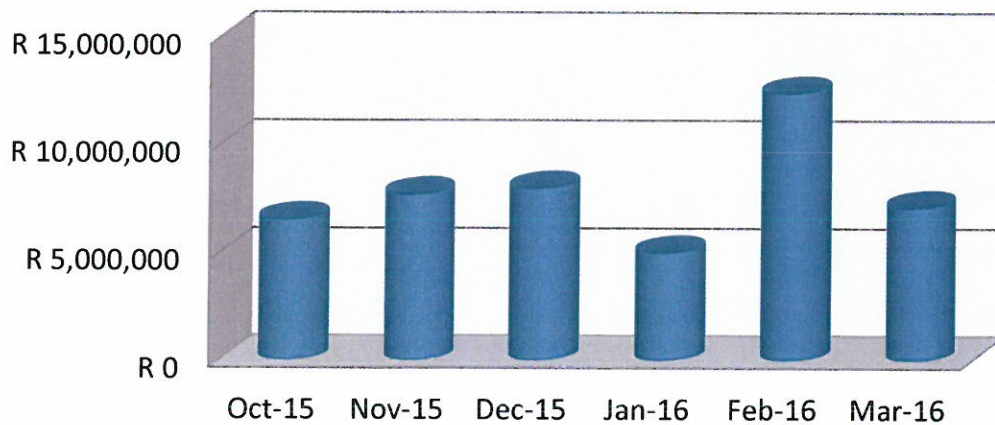
Average Payment Value Per Month					
Month	Active Accounts Balance	Actual Collection	Number of Accounts Paid	% Yield Achieved on Collection	Average Payment Value
July	R134 846 307.00	R6 464 294.00	7 162	4.79%	R903.00
August	R114 034 939.00	R5 165 886.00	7 051	4.53%	R733.00
September	R106 588 019.00	R4 569 928.00	7 195	4.29%	R635.00
October	R106 323 064.00	R6 523 858.00	7 354	6.4%	R887.00
November	R109 363 386.00	R7 708 631.00	7 386	7.05%	R1 044.00
December	R138 811 0758.00	R7 988 056.00	7 280	5.75%	R1 097
January	R128 915 320.00	R5 012 476.00	2 645	3.89%	R1 895
February	R121 034 958.00	R12 400 532.00	1 773	10.25%	R 6 994
March	R126 602 195.00	R7 112 486.00	2 409	5.62%	R2 952

6 Month Collection Per Cycle



	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Business	2,158,644	1,292,512	877,261	1,099,440	1,304,199	1,524,474
Colleges & Universities	470,246	3,656,148	4,216,360	1,541,777	1,742,317	1,411,976
Farms & Trust	104,903	274,972	228,029	174,779	158,755	209,447
Government	2,116,187	310,237	638,672	126,160	7,588,311	1,963,652
Residential	1,673,878	2,174,762	2,027,734	2,070,320	1,606,950	2,002,937

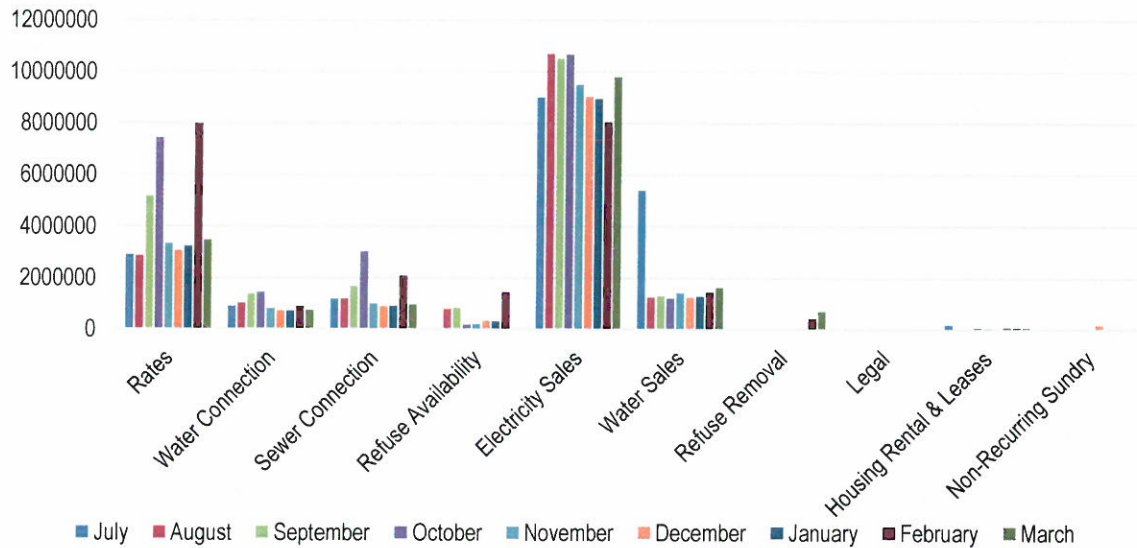
6 Month Collections



	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
6 Months Collections	R 6,523,858	R 7,708,631	R 7,988,056	R 5,012,476	R 12,400,532	R 7,112,486

Analysis of Revenue Collected

Revenue Collected July- March



For the month of March the municipality collected 85.72% of electricity charges in. The collection of municipal rates currently sits at 100.14% for March. These above average collection rates, when compared to billed amounts, could be attributed to payments made on arrear debts. Collection rate for March is 81%.

	RATES	WATER BASIC	SEWERAGE CHARGES	SERVICE LEVY	ELECTRICITY SALES	WATER SALES	REFUSE REMOVAL	LEGALS	HOUSING RENTALS & LEASES	NON-RECURRING SUNDRY DRS	Monthly Billing	YTD
Accruals	3 453 288	1 910 391	1 683 179	0	11 420 496	2 623 620	1 052 416	0	95 620	0	22 239 019	183,676,125.16
Payments	3 458 158	738 734	961 088	70	9 789 185	1 625 765	694 218	4 791	63 529	8 514	17 344 053	148,029,234.50
Collection Rate Per Service	100.14%	38.67%	57.10%	#DIV/0!	85.72%	61.97%	100.00%	#DIV/0!	66.43%	100.00%	77.99%	80.59%
Cumulative	81.08%	39.08%	55.54%	34.47%	69.47%	160.25%	49.76%	59.09%	68.50%	100.00%	70.32%	

DISCONNECTION/ RECONNECTION STATISTICS - MARCH 2016

ELECTRICITY	Nr.
Warning Notice issued: Business	17
Warning Notice issued: Domestic	13
Warning Notice issued: Schools	-
Disconnections: Business	2
Disconnections: Domestic	3
Reconnections: Business	1
Reconnections: Domestic	1
Arrangements	14

Indigent Report - March 2016

Application Forms	2 630
Approved	556
Pending - Outstanding Documents	1 493
Locked Houses	352
Duplicates	198

Section 6 – Creditors' Analysis

6.1 Supporting Table SC4

Summary of all creditor's paid at 31 MARCH 2016

<u>DESCRIPTION</u>	<u>TOTAL PAID IN MARCH</u>
Total payments	R15 371 972.21

Top 10 Payments made in MARCH 2016

<u>DESCRIPTION</u>	<u>AMOUNT PAID</u>
ESKOM	R5 848 986.00
Revenue Consulting	R1 588 066.37
SARS	R1 457 374.52
B.R.O Civils	R817 541.37
Department of Transport	R727 418.32
Duchamp Consulting	R350 000.00
LH Marthinusen	R328 829.58
Telkom SA	R207 545.97
Setplan	R174 051.66
Nashua Communications	R154 844.73
TOTAL	R11 654 658.52

Summary of payables at 31 MARCH 2016

Age analysis

<u>TOTAL</u>	<u>CURRENT</u>	<u>30 DAYS</u>	<u>60 DAYS</u>	<u>90 DAYS</u>	<u>120 DAYS</u>
R83 505 244.99	R520 806.11	R766 222.01	R1 116 577.23	R1 365 870.61	R79 735 769.03

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				R7 838.64	R52 753 117.80
Auditor General					R10 426 796.16
Department of Water Affairs			R559 690.91		R5 893 725.00
B.R.O Civils				R847 091.26	R3 226 261.89
Ducharme Consulting					R1 404 716.94
MBB Consulting				R133 495.62	R1 021 642.54
Royal Haskoning					R1 082 626.00
North & Robertson		R165 542.25			R440 105.12
Sains Agencies		R7 933.83	R176 700.00		R382 217.70
National Arts Festival					R500 000.00
TOTAL	R0.00	R173 476.08	R736 390.91	R988 425.52	R77 131 209.15

The outstanding creditors have decreased by **R7 654 209.81** from the previous month **R91 159 million** to **R83 505 244.99** 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.

A list of creditors the municipality made arrangements with, is as follows:

<u>To pay -</u>	<u>08/04/2016</u>	<u>Total Owed</u>	<u>Payable</u>	<u>Running total</u>	
SALGA arrangement		2 242 045.00	500 000.00	500 000.00	unpaid
Smith Tabata arrangement		408 515.16	100 000.00	600 000.00	pd April16 R195 454
B & R arrangement		238 982.33	238 982.33	838 982.33	paid Mrch16
AG arrangement		11 598 451.00	350 000.00	1 188 982.33	paid Jan 16
SALA arrangement		1 274 988.00	106 249.13	1 295 231.46	unpaid
Business Connexion		488 223.64	162 741.22	1 457 972.68	Paid March16
ESKOM Feb main account		31 274 410.62	3 924 640.71	5 382 613.39	o/s Feb 16
ESKOM small accounts				5 382 613.39	paid Mrch16
ESKOM FBE account				5 382 613.39	paid Mrch16
ESKOM arrangement		4 560 072.00	4 560 072.00	9 942 685.39	o/s March 16
Ducharme arrangement				9 942 685.39	paid up
Marx Concrete			54 685.80	9 997 371.19	unpaid
Gray Moodliar arrangement				9 997 371.19	paid up
North Robertson arrangement		140 000.00	100 000.00	10 097 371.19	paid Mrch16
Sibanye arrangement		574 698.00	250 000.00	10 347 371.19	pd April16
CDR - Innowind		792 000.00	792 000.00	11 139 371.19	unpaid
Give Ziyawa arrangement		2 207 872.51	892 127.49	12 031 498.68	paid Mrch16
Amatola Water	<u>new</u>	18 000 000.00		12 031 498.68	
Afrisec Security	<u>new</u>	661 232.00	100 000.00	12 131 498.68	unpaid
Refund Housing				12 131 498.68	
WK Construction	<u>new</u>	807 730.00	150 000.00	12 281 498.68	pd April16
Lumotech		681 343.80	150 000.00	12 431 498.68	unpaid
TOTAL		75 950 564.06	12 431 498.68		

Additional notes:

All payment plans amount to R3 150 149/month, excluding ESKOM, for which R3 924 641 must still be paid for February 2016

ESKOM's current account has to be paid each month - February was R4 924 641, of which only R1 million was paid to date

The payment plan instalment for March 2016 of R4 560 072 remains unpaid, but the August and December acc's are paid now

Salaries amount to R11 300 000 per month

ESKOM peaks at around R16,5 million/month in winter

Monthly revenue in peak time is R21 million/month

We cannot pay R27.8million from R21 million

This excludes fuel or any payment plan or other supplier or creditor.

In summer when our ESKOM account is around R7 million, our revenue is also a low R13 million

We owe around R80 million to creditors

Debtors owes the municipality around R342 million

Section 7 – Allocations for Operating Grant Receipts and Expenditure

Summary of Grants Received

<u>GRANT</u>	<u>BUDGET</u>	<u>AMOUNT RECEIVED TO DATE</u>	<u>EXPENDITURE IN MARCH</u>	<u>EXPENDITURE YEAR-TO-DATE</u>
MIG	R23 270 948.00	R4 727 220.00	R4 586 776.00	R5 464 993.00
MSIG	R930 000.00	R930 000.00	R0.00	R582 708.00
FMG	R1 675 000.00	R1 675 000.00	R48 614.00	R1 348 211.00
EPWP	R1 002 000.00	R1 002 000.00	R0.00	R976 373.00
TOTAL	R26 877 948.00	R8 334 220.00	R4 635 390.00	R8 372 285.00

Section 8 – Expenditure on Councillor Allowances and Employee Benefits

<u>ITEM DESCRIPTION</u>	<u>ITEM NUMBER</u>	<u>BUDGET</u>	<u>ADJ BUDGET</u>	<u>ACTUAL 9</u>	<u>TOTAL MOVEMENT</u>	<u>% SPENT</u>	<u>TARGET</u>
SALARIES	6000	91,473,408	90,889,289	7,619,947	75,858,036	83.46%	76.92%
OVERTIME	6010	3,235,230	5,065,168	765,299	6,759,115	133.44%	75.00%
ALLOWANCE: HOUSING	6020	264,678	334,982	136,962	1,212,405	361.93%	75.00%
ALLOWANCE: TELEPHONE	6025	359,609	234,609	14,485	150,617	64.20%	75.00%
ALLOWANCE: TRANSPORT	6030	3,804,270	3,470,270	303,209	3,012,962	86.82%	75.00%
ALLOWANCE: INCONVENIENCE(STAND BY)	6050	604,509	1,098,228	2,571	637,089	58.01%	75.00%
PENSION/PROVIDENT FUND	6100	16,638,221	27,783,606	1,221,374	11,082,805	39.89%	75.00%
MEDICAL AID FUND	6110	1,494,818	5,950,944	602,881	4,163,953	69.97%	75.00%
GROUP LIFE ASSURANCE	6120	865,856	865,856	55,573	491,468	56.76%	75.00%
		118,740,599	135,692,952	10,722,301	103,368,450	76.18%	75.21%

<u>COUNCILLOR ALLOWANCES PAID</u>							
<u>ITEM DESCRIPTION</u>	<u>ITEM NUMBER</u>	<u>BUDGET</u>	<u>ADJ BUDGET</u>	<u>ACTUAL 9</u>	<u>TOTAL MOVEMENT</u>	<u>% SPENT</u>	<u>TARGET</u>
COUNCILLORS ALLOWANCE	6385001	6,819,680	6,819,680	562,346	4,878,988	71.54%	75.00%
CNL TELEPHONE ALLOWANCE	6385006	628,448	628,448	46,953	414,021	65.88%	75.00%
CNL TRAVELLING ALLOWANCE	6385007	2,273,137	2,273,137	182,846	1,530,869	67.35%	75.00%
		9,721,265	9,721,265	792,145	6,823,878	70.20%	75.00%

Section 9 – Supply Chain Management

Tenders awarded for the month

No tenders were awarded.