

GREATER GIYANI MUNICIPALITY 2015/16 MID-YEAR REPORT



GREATER GIYANI MUNICIPALITY

NDHAVUKO I RIFUWO



Vision

A Municipality where environmental sustainability, tourism and agriculture thrive for economic growth.

Mission

A democratic and accountable municipality that ensures the provision of services through sound environmental management practices, local economic development and community participation.

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CHAPTER ONE

INTRODUCTION

The municipality adopted the 2015/16 IDP/Budget on the 27 May 2015 at Giyani Town Hall. As a strategic document to address the challenges identified during the public participation sessions. The IDP\Budget was adopted with the budget for 2015/16 which amounts to 353 781 970 and the three year projected budget (MTREF) of 347 380 959 for the 2016\17 FY and 353 091 700 for the 2017\18 FY. The budget related policies such as Rates, Credit Control ,Petty cash, Cash Management, indigent all other policies as required by the law were also adopted.

The municipality developed Service Delivery and Budget Implementation Plan as a tool to implement the IDP. The targets were set out in the SDBIP for the performance of the Municipality to be measured and the Mayor signed accordingly as required by the legislations.

CHAPTER TWO

MID YEAR BUDGET AND PERFORMANCE ASSESMENT REPORT 2015/16 FINANCIAL YEAR.

A. Section 72 of the Municipal Finance Management Act, Act 56 of 2003, states that:-

- 1) The accounting officer of the municipality must by 25th of January of each year-
 - a) Asses the performance of the municipality during the first half of the year, taking into account –
 - i) The monthly statements referred to in section 71 for the first half of the year,
 - ii) The municipality's service Delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the Service Delivery and budget Implementation Plan(SDBIP),
 - iii) The past year's annual report, and progress on resolving problems identified in the annual report and
 - b) A report on such assessment to –
 - i) Mayor of the municipality
 - ii) The relevant Provincial treasury and
 - iii) The National Treasury.
- 2) The statement referred to in section 71(1) for the six month may be incorporated into the report referred to in subsection 1) b) of this section.
- 3) The accounting officer must as part of the review-
 - a) Make recommendation as whether an adjustment budget is necessary, and
 - b) Recommend revised projections for the revenue and expenditure to the extent that may be necessary.

B. The assessment in of revenue and expenditure in terms of the schedule C are as stated below.

C. In terms of revenue performance, it is clear that the municipality, on aggregate, under collected by R 7 309 192 in the first six months of the financial

year.

- D. This means that, in terms of section 28 of the MFMA, the revenue and expenditure must be adjusted downwards by R 14 618 384.
- E. The schedule C and supporting tables in terms of section 1 (a) above and regulation 33 of the Municipal Budget and Reporting Regulation(Government Gazette no.32141 dated 17 April 2009) and reports in terms of section 1(a) ii and iii above have been attached to this report.

Revenue Performance.

DESCRIPTIONS	BUDGET	PRO RATA 50%	ACTUALS TO DECEMBER	DIFFERENCES
PROPERTY RATES	35 000 000,00	17 500 000,00	7 123 859,00	-10 376 141,00
SERVICE CHARGE REFUSE	3 900 000,00	1 950 000,00	2 255 248,00	305 248,00
RENTAL OF FACILITIES	825 970,00	412 985,00	387 031,00	-25 954,00
INTEREST EARNERD INVESTMENT	6 600 000,00	3 300 000,00	4 894 120,27	1 594 120,27
FINES	59 000,00	29 500,00	23 483,00	-6 017,00
LICENCES & PERMITS	5 300 000,00	2 650 000,00	4 130 229,00	1 480 229,00
AGENCY SERVICES	300 000,00	150 000,00	-	-150 000,00
TRANSFER RECOGNISED OPERATIONAL	226 517 000,00	113 258 500,00	169 692 025,00	-
TRANSFER RECOGNISED CAPITAL	88 660 000,00	44 330 000,00	81 938 000,00	-

OTHER REVENUE	1 620 000,00	810 000,00	679 674,00	-130 326,00
TOTAL REVENUE	368 781 970,00	184 390 985,00	271 123 318,27	-7 308 840,73

Expenditure Performance

EMPLOYEE RELATED COSTS	107 908 104,04	53 954 052,02 B	48 922 700,00	-5 031 352,00
REMUNERATIONS OF COUNCILLORS	17 447 215,00	8 723 607,50	8 742 542,00	18 934,00
BANK CHARGES	500 000,00	250 000,00	104 702,00	-145 298,00
OTHER MATERIALS	9 135 000,00	4 567 500,00	983 444,00	-3 584 056,00
CONTRACTED SERVICES	17 150 000,00	8 575 000,00	8 697 642,00	122 642,00
GENERAL EXPENDITURE	65 783 930,00	32 891 965,00	28 298 497,00	-4 593 468,00
CAPITAL EXPENDITURE	135 857 736,00	67 928 868,00	73 892 003,79	5 963 135,79
DEPRECIATIONS	35 000 000,00	17 500 000,00	-	-17 500 000,00
PROVISIONS FOR BAD DEBTS	20 000 000,00	10 000 000,00	-	-10 000 000,00
TOTAL EXPENDITURE	408 781 985,04	204 390 992,52	169 641 530,79	-59 796 356,79

RECOMMENDATIONS:

Maluleke RH.

CHIEF FINANCIAL OFFICER

DATE :

On the basis of the above assessment, it is recommended that :-

1. The projections for the revenue and expenditure be revised in terms of section 28 of the municipal finance management act and that

RECOMMENDATIONS ON THE SDBIP

CHAAMANO M.C

ACTING MUNICIPAL MANAGER

DATE:

2. The Original Service Delivery and Budget Implementation Plan (SDBIP) be revised in line with Following:
 - A. The budget.
 - B. Addressing AG Findings for 2014/15 Audit Report
 - C. Framework For Managing Performance Information(FMPPI)
 - D. MFMA Circular 13
 - E. COGHSTA Findings on IDP/SDBIP Assessment on alignment

CHAPTER THREE

DETAILED FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2015

EXECUTIVE SUMMARY

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). The municipality has adopted the budget for the 2015/16 financial year during the month of May 2015. It is a legislative requirement that the budget be approved before the start of the financial year. The budget was implemented from the 01 July 2015.

This mid-year report is a critical stage in the in-yearly reporting cycle. As part of the review, in terms of Section 72(3), the Accounting Officer needs to make recommendations as to whether the SDBIP and the annual budget (both capital and operating) need to be adjusted.

The mid-year report was an extremely challenging, with considerable potential impacts on core service delivery cost and revenue components which influenced the outcomes of Budget adjustment. Another challenge is lower revenue collection due to non-payment by Government, farmers, residents and business. To produce a sustainable, affordable budget necessitated reductions to certain budgetary provisions

Section 54 (f) of the MFMA requires the Mayor to consider and submit the mid-year report to Council by 30 January.

SUMMARY OF 2015/16 BUDGET PROCESS

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

Budgets

DESCRIPTION	CAPITAL EXPENDITURE	OPERTING INCOME	OPERATING EXPENDITURE
Annual Budget	135 857 700	373 781 970	272 924 270
Plan to Budget (SDBIP)	67 928 850	239 419 485	136 462 000
Actual	73 892 000	288 313 000	95 750 000
Variance to SDBIP	-5 963 150	-48 893 515	40 712 000
% Spent to SDBIP	109%	120%	70%
% of Annual Budget	54%	77%	35%

The above information is based on the original Annual Budget for 2014/15 on which no adjustments have been made so far. The above figures are explained in more detail throughout the report.

Cash Flow

Investment

The investment portfolio is prepared in line with the requirement of the municipal investment and PPP regulations –Gazette No.27431, 1 April 2005 issued by the National Treasury.

The below table shows that the municipality is having two investment accounts. Investment number 000022 and investment number 000020. Investment number 000022 indicates the interest earned from investment as at the end of December 2015 amounting to R132 524 – 55. Investment number 000020 indicates the interest earned from investment as at the end of December 2015 amounting to R297 617 -24. The municipality invest for two months and after maturity we reinvest after checking the need for cash.

ACCOUNT	INVESTMENTS	INETEREST	BALANCE AT
NUMBER	AMOUNT	RECEIVED	31-Dec-15
000022	31 911 506 -43	132 524- 55	32 044 030-98

000020	52 973 590- 95	297 617 - 24	53 271 208 – 19
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BANK

The municipality has a bank balance of **R 224 987 362** at the end of December 2015.

REVENUE

The table below shows the actual income

DESCRIPTION	BUDGET 2015-2016	ACTUAL INCOME	PLANNED SDPIP	VARIANCE BALANCE	BUDGET %	SDBIP %
Municipal own revenue	58 604 970	36 683 000	29 302 485	21 921 970	63%	125%
Municipal Grant	315 177 000	251 630 000	210 117 000	63 547 000	80%	120%
TOTAL	373 781 970	288 313 000	239 419 485	85 468 970	77	120

_The actual percentage for both grant and own income is **120%** as per planned SDBIP for the past six months. The results for half yearly are favourable compared to the

budgeted and planned SDBIP.

OWN REVENUE:

The municipality planned to collect **R 29 302 485** on own revenue for the past six months as per projections; however the Municipality only collected **R 36 683 000 or 125%** of its planned projections.

Grants: The municipality planned to receive R210 117 000 on grants for the past six months as per projections, however the municipality received R251 630 000 or 120% as per planned SDBIP.

The following table shows Billing versus Budget

	Original Budget	Planned SDBIP	ACTUAL YDT	Original Bud Variance	SDBIP Variance	SDPIB %
TRADING SERVICES						
ASSESSMENT RATES	35 000 000	17 500 000	15 456 683	19 543 317	2 043 317	88%
REFUSE REMOVAL	3 900 000	1 950 000	2 094 667	1 805 333	-144 667	108%
TOTAL	38 900 000	19 450 000	17 551 350	21 348 650	1 898 650	90

The following table shows income received versus Budget

	Original Budget	Planned SDBIP	ACTUAL YDT	Original Variance	Bud	SDBIP Variance	SDBIP %
TRADING SERVICES							
ASSESSMENT RATES	21 000 000	10 500 000	7 123 859	13 876 141		3 376 141	68%
REFUSE REMOVAL	2 340 000	1 170 000	2 255 248	85 000		1 085 248	193%
TOTAL	23 340 000	11 670 000	9 379 107	13 961 000		4 461 38	80

1. REVENUE

SERVICES CHARGES

➤ Property Rates

The actual collection is very poor but we billed property rates amounting to **R 15 456 683** The main challenge is non-payment of debtors. The municipality collected **R 7 123 859 or 46%** on property rate as per six months projections budget of **R 17 500 000**.

➤ Refuse,

The municipality billed **R 2 094 667** and the actual collection is at **R 2 255 248** or 108%.

Traffic Services.

Licenses and Permits.

The municipality has received **R 4 130 229** of the projected **R2 650 000** which is **156%** of the midyear projection.

Traffic Fines.

The municipality received **R23 483** of projected **R 29 500** which is **80%** of the midyear projection. We under collected as a result of non-payment by debtors (those who were given summons/traffic fines).

	Original Budget	Planned SDBIP	ACTUAL YDT	Original Bud Variance	SDBIP Variance	SDBIP %
LICENSING: DRIVERS LICENSES	5 300 000.00	2 650 000	4 130 229	1 170 000	-1 480 229	156%
LICENSING: LEARNERS LICENSES						
LICENSING: PERMITS						
LICENSING: REGISTRATION FEES	300 000.00	150 000	0	0	0	0
FINES – TRAFFIC	59 000.00	29 500	23 483	35 517	6 017	80%
TOTAL	5 659 000	2 829 500	4 153 712	1 205 517	-1 474 212	147%

Other Income

	Original Budget	Planned SDBIP	ACTUAL YDT	SDBIP Variance	SDBIP %
Other revenue	1 620 000	810 000	680 000	130 000	84%
Rental of facilities and equipment's	825 970	412 985	387 031	25 954	94%
Interest earned - external investments	6 600 000	3 300 000	4 894 120	-1 594 120	148%
Interest earned - outstanding debtors	5 000 000	2 500 000	9 019 000	-6 519 000	361%
TOTAL	14 045 970	7 022 985	14 980 031	7 957 16	213

2.1 Debtors Analysis

Greater Giyani - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 DECEMBER 2015

Description	NT Code	Budget Year 2015/2016							
		0-30 Days 90Days	31-60 Days	61- 90Days	91-120 Days	121-150 Days	151-180 days	181-1 yr	over 1 yr Total

R thousands										
Debtors Age Analysis By Revenue Source										
Rates		2 039 566	2 133 511	788 885	2 075 917	-1 205 334	2 330 597	-12 277 037	42 549 770	38 435 875
Electricity										
Water										
Sewerage / Sanitation										13 266 539
Refuse Removal		-41 145	-124 693	-119	281 230	-298 822	180 502	669 289	12 600 297	
Housing (Rental Revenue)					24 429	27 855	35 785	191 914	1 708 794	2 097 153
Other		33 872	38 352 1 563 140	24 429 1 510 967	1 486 101	1 432 098	941 361	5 064 786	40 623 770	54 240 279
Total By Revenue Source		3 650 349	3 610 310	2 335 885	3 867 677	-44 203	3 488 245	-6 351 048	97 482 631	108 039 846

The above table indicates that at the end of the second quarter the outstanding debtors, is at **R108 039 846**

EXPENDITURE CAPITAL EXPENDITURE

DESCRIPTION	BUDGET 2015-2016	ACTUAL EXP	PLANNED SDPIP	AVAILABLE BALANCE	ACTUAL % SDBIP
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INFRASTRUCTURE	119 357 700	72 935 000	59 678 850	46 422 700	122%
OTHER ASSETS	16 500 000	958 000	8 250 000	15 542 000	12%
TOTAL	135 857 700	73 893 000	67 928 850	61 965 000	109%

The following table shows details of capital projects

2015/2016	BUDGET	EXP	BALANCE	%
OFFICE EQUIPMENT	2 250 000	604 000	1 646 000	26.84%
PURCHASE OF VEHICLE	2 300 000	0	2 300 000	
PLANT & EQUIPMENT	11 950 000	354 000	11 596 000	2.96%
COMMUNITY ASSETS	24 427 000	7 313 000	17 114 000	29.94%
OTHER INFRASTRUCTURE	21 431 000	9 590 000	11 841 000	44.75%
ROADS INFRASTRUCTURE	63 300 000	43 627 000	19 673 000	68.92%
CIVIC LAND & BUILDING	10 200 000	12 504 000	-2 304 000	122.59%
TOTAL	135 857 700	73 893 000	61 965 000	54%

Summary of grants: End December 2015

	MSIG	EPWP	MIG	DRG	INEP	FMG	Total

Opening balance	-	-	-	1 512 907	-	-	1 512 907
Current year receipts	930 000	1 107 000	55 938 000	20 000 000	6 000 000	1 675 000	85 650 000
Conditions met - transferred to revenue	43 374	1 446 195	29 369 184	4 103 705	2 328 650	926 469	38 217 577
Conditions still to be met - unspent	886 626	-339 195	26 568 816	17 409 202	3 671 350	748 531	48 945 330

The following projects are Roll-Over and must be part of Budget adjustment.

Take note that the sections 28 of MFMA sub-section 2(e) may authorize the spending of funding that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council. Which means during the budget adjustment the unspent grant for 14/15 financial year must be included in 15/16 Financial year budget amount to **R 1 512 907**. The year to date expenditure for roll-over projects (DRG) amounting to R1 348 941. **(vat exclusive)**

OPERATING EXPENDITURE

The municipality has spent R 95 750 000 of the operational budget instead of R 136 462 000 as per planned SDBIP.

DESCRIPTION	BUDGET 2015-2016	ACTUAL EXP	PLANNED SDPIP	AVAILABLE BALANCE	ACTUAL % SDBIP
Employee cost	107 908 121.00	48 922 700	53 954 052	58 985 421.00	91%
Remuneration of Councillors	17 447 215.00	8 742 542	8 723 607	8 704 673.00	100%
Depreciation	35 000 000.00		17 500 000		-
Repairs and maintenance	24 135 000.00	8 987 000	12 067 500	15 148 000.00	74%
Bad debts	20 000 000.00		10 000 000		-

Contract services	2 150 000.00	694 000	-	1 075 000	1 456 000.00	65%
Other expenditure	66 284 000.00	28 922 000		33 142 000	37 363 000.00	87%
Grand Total	272 925 000	96 268 242		136 462 159	121 657 094	70%

Salaries, benefits and allowances

The budget of employee related cost is R107 **908 121**, and the actual spend is **91% or R 48 922 000** as per half yearly projections.

The budget of remuneration of councillor is R **17 447 215**, and the actual spend is **100% or R 8 741 000** as per half yearly projections.

Repairs and maintenance

The total budget for repairs and maintenance is **R 24 135 000** and the actual spending is at 74% **or R8 987 000** as per half yearly projections. Take note that repairs are only undertaken when breakages occur.

Contract Services (Security Services)

The planned budget for contract services is **R 2 150 000** and the actual spending is at **65% or R694 000** as per half yearly projection.

The following expenditure shows general expenditure per item

DESCRIPTION	BUDGET	ACTUAL	AVAILABLE	ACTUAL
	2015-2016	EXP	BALANCE	%
GENERAL EXPENDITURE	16 157 070	3 073 842	13 083 228	19%
AUDIT FEES EXTERNAL/INTERNAL	3 500 000.00	3 100 735 .96	399 264.04	89%
AUDIT COMMITTEE ALLOWANCES	400 000.00	269 041.86	130 958.14	67%

ADVERTISEMENTS	450 000.00	178 221.92	271 778.08	40%
ADMINISTRATION COST (MIG) EXCLUDING SALARIES AND CAPITAL EXPENDITURE	462 154	70 502	391 652	15%
BANK CHARGES	500 000.00	104 702.02	395 297.93	21%
COMMUNITY PARTICIPATION	300 000.00	154 690.00	145 310.00	52%
DISASTER PROVISION	500 000.00	138 711.45	361 288.55	28%
FREE BASIC SERVICES ELECTRICITY	8 000 000	3 287 377.60	4 712 622.40	41%
FINANCE MANAGEMENT GRANT EXPENSES	1 075 000	709 252	365 748	66%
HEALTH AND SAFETY	250 000.00	190 799.00	59 201.00	76%
IDP (COST) & PMS	556 776 .00	153 807.01	402 968.99	28%
INSURANCE	850 000.00	301 209.65	548 790.35	35%
LICENSES - MOTOR VEHICLES	240 000.00	738.00	239 262.00	0.31 %
MEMBERSHIP FEES	900 000.00	98 644.94	801 355.06	11%
FUEL & OIL	2 500 000.00	1 100 446	1 399 554	44%
NEWSLETTER	1 000 000.00	339 479.96	660 520.04	34%
MAYOR'S BURSARY FUND	150 000.00	-	150 000.00	0%
POVERTY ALLEVIATION	65 000.00	17 000.00	48 000.00	26%
POSTAGE	150 000.00	1 358.09	148 641.91	0.91 %

PRINTING & STATIONARY	800 000.00	24 390.00	775 610.00	3%
PROTECTIVE CLOTHING	900 000.00	100 655.34	799 344.66	11%
PROFESSIONAL SERVICES	5 350 000.00	5 934 416.63	584 416.63	111%
RENTAL OF OFFICE EQUIPMENT	600 000.00	62 906.79	537 093.21	10%
REFRESHMENTS	450 000.00	82 446.65	367 553.35	18%
SPORTS FOR EMPLOYEES	600 000.00	422 010.00	177 990.00	70%
SPORTS DEVELOPMENT	300 000.00	173 850.60	126 149.40	58%
SUBSISTENCE AND TRAVELLING ALLOWANCE	7 558 000	3 943 000	3 615 000	52%
SUBSISTENCE AND TRAVELLING COUNCILLO	3 741 000	1 980 000	1 761 000	53%
SUPPORT FOR WARD COMMITTEES	5 000 000.00	1 911 124.00	3 088 876.00	38%
TRAINING	1 220 000.00	496 070.03	723 929.97	41%
TELEPHONE : CELL – PHONES	1 460 000.00	228 580.76	1 231 419.24	16%
ARTS & CULTURE	300 000.00	186 990.00	113 110.00	62%
SUB-TOTAL GENERAL EXPENSES	66 284 000	28 403 000	37 881 000	43%

SUPPLY CHAIN MANAGEMENT REPORTS

ACQUISITION MANAGEMENT

	Current Month	Year to date
Requisitions received	162	1110
Total number of requisitions processed and forwarded to orders section	147	1095

Difference between requisitions received and requisitions processed*	15	15
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ORDERS

	Current Month	Year to date
Requisitions received from Acquisition Management	162	1110
Total number of orders processed for the month	147	1095
Difference between requisitions received and orders processed*	15	15

ORDERS PER SUPPLIER ABOVE R30 000 FOR 2ND QUARTER 15

Company Name	Current Month	Expenditure in current month	YTD Orders	YTD Expenditure	BBBEE
Cheap Cheap Travel	December	R 63 25.15	02	R 64 184.65	
Ascendance Trading	December	R 113 770.40	01	R 113 770.40	
Auditor General	December	R 816417.54	05	R 271 842 0.73	

Baobab Promotions	December	R 79731.60	02	R 14 165 6.40	
Baybol General Trading	December	R 241 233.90	03	R 77 6339.54	
Dolly Construction	December	R 859 658.57	02	R 859 658.57	
Eskom	December	R 787 638.89	07	R 1 694 949.02	
Forever Resorts	December	R 175 310.00	02	R 175 310.00	
G & C Consulting	December	R 610 474.32	02	R 1 432 523.64	
Glenmik Trading	December	R 168 029.96	01	R 168 029.96	
HBC Construction (Pty) Ltd	December	R 3 348 847.22	03	R 8 223 959.09	
Hi-Q Giyani	December	R 53 472.00	01	R 53 472.00	
Hotel@Tzaneen	December	R 147 425.00	05	R 260 751.00	
Interesting House Of Brands	December	R 105 000.00	01	R 105 000.00	
Lazwi Engineering	December	R 1 377 341.59	02	R 1 377 341.59	
Least Cost Communication	December	R 44 181.47	03	R 149 201.14	
Limpopo Economic Dev. Agency	December	R 64 333.33	03	R 192 999.99	
Mahowa In Attorneys	December	R 336 461.61	01	R 336 461.61	
MBD Credit Solution	December	R 119 492.15	05	R 283 089.21	
Mbedzi Tsumbedzo Trading Enterprise	December	R 91 178.00	01	R 91 178.00	
Melrose Civil & Building Construction	December	R 207 110.41	04	R 1 260 986.83	
Mictech Skills Solution	December	R 53 000.00	02	R 84 800.00	
Mixo The Dawn General Trading	December	R 137 410.92	01	R 137 410.92	

Mogale Consulting	December	R334 058 .22	01	R 334 058 .22	
Mulanga Consulting	December	R 334 058.22	02	R 334 058.22	
Muteo Construction	December	R 64 762.45	01	R 64 762.45	
Nwa-Shilubane Trading Enterprise	December	R 109 000.00	02	R 109 000.00	
PWC	December	R168 654.66	01	R 168 654.66	
Rebantle Trading Enterprise	December	R32 300.00	01	R 32 300.00	
Rivhombe Construction	December	R100 655.34	01	R 100 655.34	
Rocla	December	R 130 724.84	02	R 130 724.84	
Sida Contruccion	December	R 625 478.70	01	R 625 478.70	
Sky High Contruccion	December	R 1 489 493.90	01	R 1 489 493.90	
Tengatengi Businesss	December	R 168 600.00	01	R 168 600.00	
Volt Consulting	December	R 13 951 563.21	04	R 559 091.21	
Vutani Consulting	December	R 559 091.21	02	R 1 5 56 294.33	
Wiseboy Trading	December	R 107 500.00	01	R 107 500.00	
Hlengani Business		R 178 774.34		R 178 774.34	
AES Consulting		-	01	R 804 504.07	
Golden General		-	02	R 45 000.00	
Arocon Engineering		-	05	R 5 176 553.32	
Botshabelo Consulting Engineers		-	02	R 4 738 610.66	
Built It		-	01	R 68 854.30	

Camelsa Consulting Group		-	04	R 441 293.44	
David Diva Construction		-	01	R 1 299 277.53	
Dikgabo		-	01	R 1 061 082.74	
Dlumani Plant And Tool Hire		-	01	R 132 000.00	
Edusolujtion Bookshop		-	02	R 367 057.20	
First Technology Group		-	02	R 437 115.32	
Future Human Capital		-	02	R 469 364.41	
Gandzy Trading Enterprise		-	01	R 35 000.00	
Giyani Community Radio		-	01	R 30 000.00	
Hlengani Business			01	R 178 774.34	
Ipes Utility			01	R 279 945.06	
Kata Hlanga Trading			01	R 31 250.00	
Komati Projects			01	R 48 900.00	
Magandlati Trading Enterprise		-	02	R 333 941.07	
Mahlori		-	01	R 86 845.20	
Mapula Travel		-	01	R 42 000.00	
Mashaba Country		-	01	R 56 865.00	
Matimisi Trading Enterprise		-	02	R 241 527.20	
Maxprof		-	02	R 786 931.78	
Mbhonya Risima Jv			01	R 143 829.08	

Mmqomo Trading		-	03	R 1 172 121.26	
Morwa Construction		-	01	R 128 888.69	
Mukhumuli		-	02	R 139 570.06	
Nkutsulo Project & Development		-	02	R 1 043 409.08	
Nqhovi General Trading		-	01	R 106 343.50	
Nwaguyu		-	01	R 49 200.00	
Nwa-Mavhayi		-	01	R 162 019.14	
Nyajani Trading		-	02	R 122 085.00	
Paseka Consulting		-	02	R 227 000.00	
Pay Day		-	02	R 117 635.37	
Pgn Civils		-	01	R 707 064.68	
Polokwane Surfacing		-	01	R 133 580.88	
Rivisi Electrical		-	01	R 78 637.20	
Sage Pastel		-	01	R 169 272.26	
Sectional Pole		-	01	R 298 474 .80	
Swikheso Trading And Project		-	01	R 179 796.00	
Take Note		-	04	R 1 179 033.85	
The Court Company		-	01	R 310 000.00	
Titanic Business Interprise		-	01	R 894 173.52	
Titirheleni Business Interprise		-	01	R 57 00.00	

Tzana Steel Construction		-	01	R 48 000.00	
Vutani Consulting Service		-	02	R 997 203.12	
Vutivi Cc		-	01	R 997 203.12	

BIDS UNDER EVALUATION FOR 2ND QUARTER 15

Bid No.	Description	Business unit	Status	Date
G/G/M/015/043/2015	Nkomo B Upgrading From Gravel to Tar	Technical Services	Completed and Submitted to BAC	05 November 2015
G/G/M/015/044/2015	Mbaula Upgrading From Gravel to Tar	Technical Services	Completed and Submitted to BAC	05 November 2015
G/G/M/015/046/2015	Thomo Community Hall	Technical Services	Completed and Submitted to BAC	05 November 2015
G/G/M/015/042/2015	Electrification Of Makhuva Village	Technical Services	Completed and Submitted to BAC	05 November 2015

BIDS UNDER ADJUDICATION FOR 2ND QUARTER 15

Bid No.	Description	Business unit	Status	Validity date
G/G/M/015/043/2015	Nkomo B Upgrading From Gravel to Tar	Technical Services	Completed to BAA for approval	10 December 2015
G/G/M/015/044/2015	Mbaula Upgrading From Gravel to Tar	Technical Services	Completed to BAA for approval	10 December 2015

G/G/M/015/046/2015	Thomo Community Hall	Technical Services	Completed to BAA for approval	10 December 2015
G/G/M/015/042/2015	Electrification Of Makhuva Village	Technical Services	Completed to BAA for approval	10 December 2015

APPROVED DEVIATIONS FOR 2ND QUARTER 15

No	Vendor name	User Department	Details of deviation request	Financial implications	Contract period	Approval date
1	Institute Of Municipal Finance Officers	Budget And Treasury Office	Registration For Official	R 7 997.00	N/A	2015/10/05
2	Workshops Electronics	Community Services	Calibration Of Vts		N/A	2015/10/08
3	Institute Municipal Police	Community Services	Registration For Officials	R 9 900.00	N/A	2015/10/09
4	Auditor General	Budget And Treasury Office	Audit Services Rendered	R 305 072.44	N/A	2015/10/12
5	Auditor General	Budget And Treasury Office	Audit Services Rendered	R 693 546.28	N/A	2015/10/12
6	Giyani Community Radio	Communication	Advert For Imbizo	R 30 000.00	N/A	2015/10/15
7	RGR Services	Road Section	Repair Grader Czt707l	R 15 872.51	N/A	2015/10/20
8	Giyani Community Radio	Local Economic Development	Advertising Of Annual Arts Festival	R 25 000.00	N/A	2015/10/21
9	Speed Service Couriers	Corporate Services	Parcel Sent	R 280.64	N/A	2015/10/30
10	Goodhope	Technical Services	Re-Gassing Of Air Conditioner	R 17 850.00	N/A	2015/11/05
11	Mweb-Renewal Of Internet	Corporate Services	Renewal Of Internet	R 27057.32	N/A	2015/11/06
12	Autotrak	Budget And Treasury Office	Purchase Of One Remote Tag Driver Id Key	R 192.80	N/A	2015/11/17
13	Truvelo-Calibrationof Speed Trape Machin	Community Services	Calibrationof Speed Trape Machin	R 3 239.80	N/A	2015/11/18

14	Gyt Training Institute	Corporate Services	Registration For Official	R 23 940.00	N/A	2015/12/01
15	Jv Hydraulic	Roads section	Repair Of Tie Rod Cylinder	R 2 148.70	N/A	2015/12/02
16	Mictech Skills Solution-Registration	Corporate Services	Registration For Official	R 53 000.00	N/A	2015/12/08
17	Jv Hidrolies	Roads section	Repair Powerback	R 2 508.00	N/A	2015/12/10
18	Autotrack	Fleet Section	Purchase of one Remote Tag Driver Id Key		N/A	2015/12/14
19	Windeed	Planning and Economic Development	Property Search		N/A	2015/12/14
20	Autotract Sa- Baloyi TP	Budget and Treasury Office	Purchase of one Remote Tag Driver Id Key	R 193.80	N/A	2015/12/14
21	Autotrack	Budget and Treasury Office	Purchase of one Remote Tag Driver Id Key	R 193.80	N/A	2015/12/14
22	Wise boy Trading	Communication Section	Hiring of Tent Chairs and Toilets	R 107 500.00	N/A	2015/12/15
23	Auditor General	Budget And Treasury Office	Audit Services Rendered	R 816 417.54	N/A	2015/12/15
24	Sabc Mlhm	Communication Section	Advert Msengi Imbizo	R 29 754.24	N/A	2015/12/18
25	Mictech Skills Solution	Corporate Services	Registration for Official	R 31 800.00	N/A	2015/11/23
26	Hi-Q Giyani	Budget And Treasury Office	Purchase of Tyres and Tubes	R 53 472.00	N/A	2015/12/21
27	Mictech Skills Solution	Corporate Services	Registration For Official	R 31 800.00	N/A	2015/11/23
28	Gazamed Pharmacy	Communication Section	Delivery Of Newspapers	R 6 577.30	N/A	2015/12/28
29	Unisa	Corporate Services	Registration For Officials	R 8 235.00	N/A	2015/12/29
30	Mahowa Inc Attorneys	Corporate Services	Legal Services Rendered	R 336 461.61	N/A	2015/12/30
	Total					

LIST OF SERVICE PROVIDERS

Name of the contract	Bid No.	Name of the Contractor	Completed Date
FORMALISATION OF NEW SETTLEMENT	G/G/M/025/001/2015	MAHLORI DEVELOPMENT	30 November 2015

ELECTRIFICATION OF PHIKELA AND DINGAMAZI	G/G/M/015/021/2015	VOLT CONSULTING ENGINEERS	<i>30 November 2015</i>
ELECTRIFICATION OF MPHAGANI & NSAVULANI - TURNKEY	G/G/M/015/031/2015	VOLT CONSULTING ENGINEERS	<i>30 November 2015</i>
CIVIC CENTRE OFFICE PHASE II	G/G/M/015/041/2015	G & C CONSULTING / RYNETEX	<i>30 December 2016</i>

LIST OF DATE OF EXPIRY OF CONTRACTS

Completed Contracts

CONTRACTS EXPIRED /EXPIRED DURING THE MONTH				
Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comments
IPES Utility	Debtors' Data Cleansing G/G/M/015/001/2015	<i>30 December 2015</i>	Budget and Treasury Office	
Lazwi Consulting Engineers	Waste Disposal Site Development G/G/M/015/017/2015	<i>30 December 2015</i>	Technical Services	
AES Consulting cc	Culvert Bridges To Cemeteries G/G/M/015/036/2015	<i>30 December 2015</i>	Technical Services	

CONTRACTS EXPIRING IN <u>TWO MONTHS</u>				
Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comments

NONE				
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EXPIRED CONTRACTS			
Name Of The Contractor	Contract / Bid Number	Contracts Expiring	Description
Mahlori Development	G/G/M/025/001/2015	30 November 2015	Formalisation Of New Settlement
Volt Consulting Engineers	G/G/M/015/021/2015	30 November 2015	Electrification Of Phikela And Dingamazi
Estrisec	G/G/M/015/030/2015	30 November 2015	Electrification Of Mbaula, Mshiyani, Kheyi Xitlakati, Mzilela & Khaxani - Turnkey
Volt Consulting Engineers	G/G/M/015/031/2015	30 November 2015	Electrification Of Mphagani & Nsavulani - Turnkey
Estrisec	G/G/M/015/015/2015	30 November 2015	Electrification Of Shikhumba, Nkomo B & A, Dzingidzingi & Maswanganyi - Turnkey
Dikgabo Consulting	G/G/M/015/034/2015	30 November 2015	Homu 14b To 14a - Upgrading From Gravel To Tar

CONTRACTS AWARDED			
Name of the Service Provider	Contract / Bid number	Date of Award	Contract amount
Chauke Business Enterprise	Nkomo B Upgrading From Gravel to Tar - G/G/M/015/043/2015	22 December 2015	R 18 398 305.52
Tirhani/Stemashan JV	Mbaula Upgrading from Gravel to Tar - G/G/M/015/044/2015	22 December 2015	R 27, 963, 898.16
Rigamani / Vula-vala JV	Thomo Community Hall -	22 December 2015	R 17 837 988.82

	G/G/M/015/046/2015		
Omphile Electrical And Construction	Electrification of Makhuva Village - G/G/M/015/042/2015	22 December 2015	R 6 352 450.33

FRUITLESS AND WASTEFULL EXPENDITURE

Fruitless and wasteful expenditure					Account		
Date	Department	Supplier	Interest/Charges	Reference		Account Name	Reason
03/09/2015	Technical Services	ESKOM	Nterest- Siyandhani High Mast-light	80195653	ESK001	ESK001	Interest on late payment
16/09/2015	Technical Services	ESKOM	Interest- (FBE)	80195707	ESK001	ESK001	Interest on late payment
02/10/2015	Technical Services	ESKOM	Interest - Streetlight	80195816	ESK001	ESK001	Interest on late payment
12/10/2015	Technical Services	ESKOM	Interest-Homu Sports Centre	80195878	ESK001	ESK001	Interest on late payment
TOTAL							

IRREGULAR EXPENDITURE

Irregular Expenditure			
Name of the Supplies	Department	Date	Amount
None			R 0.00
TOTAL			R 0.00

IN – YEAR BUDGET STATEMENT TABLES

Table C1 Budget Statement Summary

The below table shows the summary of municipal Budget statement report and is based on the original Annual Budget for 2015/16 on which no adjustment have been made so far. The below figures are explained in more details throughout the report.

LIM331 Greater Giyani - Table C1 Monthly Budget Statement Summary - M06 December

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	–	35 000	–	2 583	15 455	17 500	(2 045)	-12%	35 000
Service charges	–	3 900	–	356	2 095	1 950	145	7%	3 900
Investment revenue	–	6 600	–	929	4 894	3 300	1 594	48%	6 600
Transfers recognised – operational	–	226 517	–	29	169 692	151 011	18 681	12%	226 517
Other own revenue	–	13 105	–	3 021	14 239	6 552	7 686	117%	13 105

Total Revenue (excluding capital transfers and contributions)	–	285 122	–	6 918	206 375	180 313	26 061	14%	285 122
Employee costs	–	107 908	–	8 542	48 923	53 954	(5 031)	-9%	107 908
Remuneration of Councillors	–	17 447	–	1 457	8 743	8 724	19	0%	17 447
Depreciation & asset impairment	–	35 000	–	–	–	17 500	(17 500)	-100%	35 000
Finance charges	–	500	–	16	105	250	(145)	-58%	500
Materials and bulk purchases	–	9 135	–	220	983	4 568	(3 584)	-78%	9 135
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	–	102 934	–	5 194	36 996	51 467	(14 471)	-28%	102 934
Total Expenditure	–	272 924	–	15 429	95 750	136 462	(40 713)	-30%	272 924
Surplus/(Deficit)	–	12 198	–	(8 511)	110 625	43 851	66 774	152%	12 198
Transfers recognised – capital	–	88 660	–	2 000	81 938	59 106	22 832	39%	88 660
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	100 858	–	(6 511)	192 563	102 957	89 606	87%	100 858
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	100 858	–	(6 511)	192 563	102 957	89 606	87%	100 858
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	135 858	–	24 290	73 892	67 929	5 963	9%	135 858
Capital transfers recognised	–	88 660	–	4 792	34 917	44 330	(9 413)	-21%	88 660
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	47 198	–	19 498	38 975	23 599	15 377	65%	47 198
Total sources of capital funds	–	135 858	–	24 290	73 892	67 929	5 963	9%	135 858
<u>Financial position</u>									
Total current assets	–	106 703	–		290 248				106 703
Total non current assets	–	382 346	–		410 694				382 346
Total current liabilities	–	57 739	–		189 319				57 739
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	–	431 310	–		511 623				431 310

Cash flows									
Net cash from (used) operating	–	140 298 (135)	–	(104) (24)	175 374 (73)	120 170 (67)	(55) 204)	-46%	140 298 (135)
Net cash from (used) investing	–	858)	–	290)	892) (26)	926)	5 966	-9%	858)
Net cash from (used) financing	–	–	–	353	549)	–	26 549 (88)	#DIV/0!	–
Cash/cash equivalents at the month/year end	–	88 440	–	–	224 987	136 244	743)	-65%	154 494
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	650 ³	3 610	336 ²	3 868	(44)	3 488	(6) 351)	97 483	108 040
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Table C2 Budget Statement –Financial performance-

LIM331 Greater Giyani - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

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										
Governance and administration		316 179	362 808	–	7 224	281 356	181 404	99 952	55%	362 808
Executive and council			–	–	–	–	–	–		–
Budget and treasury office		315 703	362 087	–	7 191	281 226	181 044	100 183	55%	362 087
Corporate services		476	721	–	33	130	361	(231)	-64%	721
Community and public safety		883	927	–	70	425	463	(39)	-8%	927
Community and social services		305	308	–	25	124	154	(30)	-19%	308
Sport and recreation		51	53	–	–	29	27	3	10%	53
Public safety		–	–	–	–	–	–	–		–
Housing		528	566	–	45	272	283	(11)	-4%	566
Health		–	–	–	–	–	–	–		–
Economic and environmental services		5394	6 142	–	1 268	4 437	3 071	1 365	44%	6 142

Planning and development		436	483	–	42	283	242	41	17%	483
Road transport		5 498	5 659	–	1 226	4 154	2 830	1 324	47%	5 659
Environmental protection		–	–	–	–	–	–	–		–
Trading services		3 741	3 905	–	356	2 095	1 952	143	7%	3 905
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		3 741	3 905	–	356	2 095	1 952	143	7%	3 905
Other	4	–	–	–	–	–	–	–		–
Total Revenue – Standard	2	326 737	373 782	–	8 918	288 313	186 891	101 422	54%	373 782
Expenditure – Standard	-									
Governance and administration		160 092	176 932	–	9 091	52 857	88 466	(35 609)	-40%	176 932
Executive and council		40 545	46 559	–	3 439	19 683	23 280	(3 597)	-15%	46 559
Budget and treasury office		76 869	82 686	–	2 907	14 713	41 343	(26 630)	-64%	82 686
Corporate services		42 679	47 687	–	2 745	18 461	23 843	(5 382)	-23%	47 687
Community and public safety		21 910	24 010	–	2 048	11 027	12 005	(978)	-8%	24 010
Community and social services		7 768	8 801	–	750	3 824	4 400	(576)	-13%	8 801
Sport and recreation		6 315	6 631	–	397	2 665	3 315	(650)	-20%	6 631
Public safety		6 988	7 753	–	836	4 129	3 877	252	7%	7 753
Housing		838	825	–	65	409	412	(3)	-1%	825
Health		–	–	–	–	–	–	–		–
Economic and environmental services		36 011	48 078	–	2 774	22 817	24 039	(1 222)	-5%	48 078
Planning and development		7 830	9 209	–	812	3 856	4 605	(749)	-16%	9 209
Road transport		28 181	38 869	–	1 961	18 961	19 434	(473)	-2%	38 869
Environmental protection		–	–	–	–	–	–	–		–
Trading services		20 801	23 905	–	1 516	9 048	11 953	(2 904)	-24%	23 905
Electricity		13 108	14 901	–	993	5 272	7 450	(2 178)	-29%	14 901
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		7 694	9 004	–	523	3 776	4 502	–	-16%	9 004

								(726)		
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure – Standard	3	238 814	272 924	-	15 429	95 750	136 462	(40 713)	-30%	272 924
Surplus/ (Deficit) for the year		87 923	100 858	-	(6 511)	192 563	50 429	142 135	282%	100 858

The above table is a financial performance of the 2015/16 as per standard classification by department for the past six months.

Revenue-Standard.

Budget and Treasury

The total income for prior year audited was R 315 702 600 it shows increase as compare to current year budget .The increase is mainly caused by grant.

The actual income is at R **281 226 255** as compare to six months projection of R 181 043 500, this is due to the fact that the projection for grants for the first six months was less than what the municipality actually received for six months.

Corporate services

The total income for prior year audited was R 476 250 it shows increase as compare to current year budget. The actual income is at R 130 250 as compare to six months projection of R **361 635** the variance of R**231 385**.

Community and public safety

Community: The total income for prior year audited was R **883 300** it shows increase as compare to current year budget due to EPWP grant increases. The actual income is at R 424 672 as compare to six months projection of R 463 350, the variance of R 38 678.

Economic development and planning

The total income for prior year audited was R 5 933 650 shows increase as compare to current year budget .The actual income is at R 4 436 660 as compare to six months projection of R3 071 200 the variance of R 1 365 460.

Trading services (Refuse)

The total income for prior year audited was R 3 741 200 it shows increase as compare to current year budget .The actual income is at R 2 095 308 as compare to six months projection of R 1 952 300 the variance of R 143 008. The municipality will revise the projection during the adjustment budget.

Expenditure-Standard

Executive and council and municipal office

The total expenditure for prior year audited was R 40 544 837 it shows increase as compare to current year budget. The actual expenditure is at R 19 682 637as compare to six months projection of R 23 279 502 the variance of R3 596 865.

Budget and Treasury

The total expenditure for prior year audited outcomes was R 76 868 578 it shows increase as compare to current year budget. The actual expenditure is at R 14 713 449 as compare to six months projection of R 41 342 986 the variance of R26 629 537. Under spending is as results of Non cash(bad debts and depreciation) item that are accounted at year end.

Corporate services

The total expenditure for prior year audited was R 42 678 742 it shows increase as compare to current year budget. The actual expenditure is at R 18 460 918 as compare to six months projection of R 23 843 374, the variance of R 5 382 456.

Community and public safety

The total expenditure for prior year audited was R 21 910 279 it shows increase as compare to current year budget. The actual expenditure is at R 11 026 874 as compare to six months projection of R 12 004 832, the variance of R 977 958.

Economic development and planning

The total expenditure for prior year audited was R 7 829 577 it shows increase as compare to current year budget. The actual expenditure is at R 3 855 750 as compare to six months projection of R 4 604 581 the variance of R 748 831.

Roads

The total expenditure for prior year audited was R 28 180 978 it shows increase as compare to current year budget. The actual expenditure is at R 18 961 393 as compare to six months projection of R 19 434 351 the variance of R 472 958.

Electrical

The total expenditure for prior year audited was R 13 107 655 it shows increase as compare to current year budget. The actual expenditure is at R 5 272 353 as compare to six months projection of R 7 450 321 the variance of R 2 177 967.

Refuse

The total expenditure for prior year audited was R 7 693 647 it shows increase as compare to current year budget. The actual expenditure is at R 3 776 143 as compare to six months projection of R 4 502 187 the variance of R 726 044.

PART 1: MAIN TABLES

Table C1 Budget Statement Summary

LIM331 Greater Giyani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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 - 605 EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - 611 - CORPORATE SERVICES		-	721	-	33	130	361	(231) 100	-63.9%	721
Vote 3 - 610 - BUDGET & TREASURY		-	362 087	-	7 191	281 226	181 044	183	55.3%	362 087
Vote 4 - 615 - PLANNING DEVELOPMENT		-	483	-	42	283	242	41	17.1%	483
Vote 5 - 625 - COMMUNITY & SOCIAL SERVICES		-	9 924	-	1 607	6 402	4 962	1 440	29.0%	9 924
Vote 6 - 650 - INFRASTRUCTURE DEVELOPMENT		-	566	-	45	272	283	(11)	-4.0%	566
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-

Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	373 782	-	8 918	288 313	186 891	101 422	54.3%	373 782
Expenditure by Vote	1									
Vote 1 - 605 EXECUTIVE & COUNCIL		-	46 559	-	3 439	19 683	23 280	(3 597)	-15.5%	46 559
Vote 2 - 611 - CORPORATE SERVICES		-	55 440	-	3 582	22 590	27 720	(5 130)	-18.5%	55 440
Vote 3 - 610 - BUDGET & TREASURY		-	82 686	-	2 907	14 713	41 343	(26 630)	-64.4%	82 686
Vote 4 - 615 - PLANNING DEVELOPMENT		-	9 209	-	812	3 856	4 605	(749)	-16.3%	9 209
Vote 5 - 625 - COMMUNITY & SOCIAL SERVICES		-	35 796	-	2 570	15 582	17 898	(2 316)	-12.9%	35 796
Vote 6 - 650 - INFRASTRUCTURE DEVELOPMENT		-	43 234	-	2 119	19 326	21 617	(2 291)	-10.6%	43 234
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	272 924	-	15 429	95 750	136 462	(40 713)	-29.8%	272 924
Surplus/ (Deficit) for the year	2	-	100 858	-	511)	192 563	50 429	142 135	281.9%	100 858

Table C1 Budget Statement Summary

LIM331 Greater Giyani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										

Revenue By Source											
Property rates			35 000		2 583	15 455	#####	(2 045)	-12%	35 000	
Property rates - penalties & collection charges						-	-	-			
Service charges - electricity revenue						-	-	-			
Service charges - water revenue						-	-	-			
Service charges - sanitation revenue						-	-	-			
Service charges - refuse revenue			3 900		356	2 095	#####	145	7%	3 900	
Service charges – other						-	-	-			
Rental of facilities and equipment			826		64	387	412 985.00	(26)	-6%	826	
Interest earned - external investments			6 600		929	4 894	#####	1 594	48%	6 600	
Interest earned - outstanding debtors			5 000		1 607	9 019	#####	6 519	261%	5 000	
Dividends received						-	-	-			
Fines			59		1	23	29 500.00	(6)	-22%	59	
Licences and permits			5 300		1 225	4 130	#####	1 480	56%	5 300	
Agency services			300		-	-	150 000.00	(150)	-100%	300	
Transfers recognised – operational			226 517		29	169 692	151 011	18 681	12%	226 517	
Other revenue			1 620		123	680	810	(130)	-16%	1 620	
Gains on disposal of PPE						-	-	-			
Total Revenue (excluding capital transfers and contributions)			-	285 122	-	6 918	206 375	180 313	26 061	14%	285 122
Expenditure By Type	-										
Employee related costs			107 908		8 542	48 923	#####	(5 031)	-9%	107 908	
Remuneration of councillors			17 447		1 457	8 743	#####	19	0%	17 447	
Debt impairment			20 000		-	-	#####	(10 000)	-100%	20 000	
Depreciation & asset impairment			35 000		-	-	#####	(17 500)	-100%	35 000	
Finance charges			500		16	105	250 000.00	(145)	-58%	500	
Bulk purchases						-	-	-			
Other materials			9 135		220	983	#####	(3 584)	-78%	9 135	
Contracted services			17 150		252	8 698	#####	123	1%	17 150	
Transfers and grants						-	-	-			
Other expenditure			65 784		4 943	28 298	#####	(4 593)	-14%	65 784	
Loss on disposal of PPE						-	-	-			
Total Expenditure			-	272 924	-	15 429	95 750	136 462	(40 713)	-30%	272 924

Surplus/(Deficit)	-	12 198	-	511) ⁽⁸	110 625	43 851	66 774	0	12 198
Transfers recognised – capital		88 660		2 000	81 938	#####	22 832	0	88 660
Contributions recognised – capital							-		
Contributed assets							-		
Surplus/(Deficit) after capital transfers & contributions	-	100 858	-	(6 511)	192 563	102 957			100 858
Taxation							-		
Surplus/(Deficit) after taxation	-	100 858	-	(6 511)	192 563	102 957			100 858
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	100 858	-	(6 511)	192 563	102 957			100 858
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	100 858	-	(6 511)	192 563	102 957			100 858

Table C5 Budget Statement Capital

LIM331 Greater Giyani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - 605 EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - 611 - CORPORATE SERVICES		-	10 000	-	3 959	12 406	5 000	7 406	148%	10 000
Vote 3 - 610 - BUDGET & TREASURY		-	-	-	-	-	-	-		-
Vote 4 - 615 - PLANNING DEVELOPMENT		-	3 000	-	-	185	1 500	(1 315)	-88%	3 000
Vote 5 - 625 - COMMUNITY & SOCIAL SERVICES		-	45 427	-	2 904	17 639	22 714	(5 075)	-22%	45 427
Vote 6 - 650 - INFRASTRUCTURE DEVELOPMENT		-	64 931	-	17 318	42 891	32 465	10 426	32%	64 931
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-

Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	123 358	-	24 181	73 120	61 679	11 441	19%	123 358
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - 605 EXECUTIVE & COUNCIL		-	150	-	-	-	75	(75)	-100%	150
Vote 2 - 611 - CORPORATE SERVICES		-	11 500	-	109	772	5 750	(4 978)	-87%	11 500
Vote 3 - 610 - BUDGET & TREASURY		-	-	-	-	-	-	-		-
Vote 4 - 615 - PLANNING DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 5 - 625 - COMMUNITY & SOCIAL SERVICES		-	850	-	-	-	425	(425)	-100%	850
Vote 6 - 650 - INFRASTRUCTURE DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	12 500	-	109	772	6 250	(5 478)	-88%	12 500
Total Capital Expenditure		-	135 858	-	24 290	73 892	67 929	5 963	9%	135 858

Table C5 Budget Statement-Financial position

LIM331 Greater Giyani - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash			48 960		224 987	48 960
Call investment deposits			–			–
Consumer debtors			34 793		44 386	34 793
Other debtors			20 400		19 023	20 400
Current portion of long-term receivables						
Inventory			2 550		1 851	2 550
Total current assets		–	106 703	–	290 248	106 703
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment			382 346		410 694	382 346
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						
Total non current assets		–	382 346	–	410 694	382 346
TOTAL ASSETS		–	489 049	–	700 942	489 049
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables			57 739		189 319	57 739
Provisions						
Total current liabilities		–	57 739	–	189 319	57 739

Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		-	57 739	-	189 319	57 739
NET ASSETS	2	-	431 310	-	511 623	431 310
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			431 310		511 623	431 310
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	431 310	-	511 623	431 310

Table C5 Budget Statement Summary-Cash flow

LIM331 Greater Giyani - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges			21 000		544	7 124	10 500	(3 376)	-32%	21 000
Service charges			2 340		410	2 255	1 170	1 085	93%	2 340
Other revenue			8 105		1 413	5 220	4 043	1 177	29%	8 105
Government – operating			226 517		29	169 692	151 011	18 681	12%	226 517
Government – capital			88 660		2 000	81 938	59 106	22 832	39%	88 660
Interest			11 600		929	4 894	3 300	1 594	48%	11 600
Dividends			-			-		-		-
Payments										
Suppliers and employees			(217 424)		(15 413)	(95 645)	(108 708)	(13 063)	12%	(217 424)
Finance charges			(500)		(16)	(105)	(252)	(147)	58%	(500)
Transfers and Grants								-		

NET CASH FROM/(USED) OPERATING ACTIVITIES		-	140 298	-	(10 104)	175 374	120 170	(55 204)	-46%	140 298
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets			(135 858)		(24 290)	(73 892)	(67 926)	5 966	-9%	(135 858)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(135 858)	-	(24 290)	(73 892)	(67 926)	5 966	-9%	(135 858)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing					353	(26 549)		26 549	#DIV/0!	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	353	(26 549)	-	26 549	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	4 440	-	(34 041)	74 933	52 244			4 440
Cash/cash equivalents at beginning:			84 000			150 054	84 000			150 054
Cash/cash equivalents at month/year end:		-	88 440	-		224 987	136 244			154 494

Part 2- supporting Documentation

2.1. Table SC3 Monthly Budget Statement - aged debtors

LIM331 Greater Giyani - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Budget Year 2015/16													
Description	NT Co de	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	Actual Bad Debts Written Off against Debtors	Impairmen t - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													

Trade and Other Receivables from Exchange Transactions	120												
- Water	0									-	-		
Trade and Other Receivables from Exchange Transactions	130												
- Electricity	0									-	-		
Receivables from Non-exchange Transactions - Property Rates	140	2	2		2	(1)	2	(12)	42	38	33		
Receivables from Exchange Transactions - Waste Water Management	150	040	134	789	076	205	331	277	550	436	474		
Receivables from Exchange Transactions - Waste Management	160								12	13	13		
Receivables from Exchange Transactions - Property Rental Debtors	170	(41)	(125)	(0)	281	(299)	181	669	600	267	432	1	
Interest on Arrear Debtor Accounts	181								1	2			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	182	34	38	36	24	28	36	192	709	097	989		
Other	190	1	1	1	1	1		5	40	54	49		
	0	618	563	511	486	432	941	065	624	240	548		
Total By Income Source	200	3	3	2	3	(44)	3	(6)	97	108	98	-	-
	0	650	610	336	868	(44)	488	351)	483	040	443	-	-
2014/15 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	220	1	1		1		1	(11)	23	18	14		
Commercial	230	591	608	606	611	(661)	540	719	979	554	750		
Households	240	1	1	1	1	1	1	10	43	62	58		
Other	250	455	462	549	602	198	360	681	376	681	215		
	0	(0)	(9)	(98)	(8)	(16)	(218)	(519)	602	733	841		
Total By Customer Group	260	3	3	2	3	(44)	3	(6)	97	108	98	-	-
	0	650	610	336	868	(44)	488	351)	483	040	443	-	-

The above table indicates that at the end of the second quarter a total amount of R 108,040 million was outstanding for debtors, with R98,443 million outstanding for up-to 90+days.

2.2. Table SC4 Monthly Budget Statement - aged creditors

Greater Giyani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		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	Total	
R thousands											

Creditors Age Analysis By Customer Type											
Bulk Electricity											
Bulk Water											
PAYE deductions											
VAT (output less input)											
Pensions / Retirement deductions											
Loan repayments											
Trade Creditors											
Auditor General											
Other											
Total By Customer Type											

The table shows that the municipality pays its creditors within 30 days as prescribed by the MFMA.

2.3. Table SC5 Monthly Budget Statement - investment portfolio

The investment portfolio is prepared in line with the requirement of the municipal investment and PPP regulations –Gazette No.27431, 1 April 2005 issued by the National Treasury.

2.4. Allocation and grant receipts and expenditure

The municipality received all the money for grant as per National Treasury schedule. National Treasury has approved 2013-2014 roll-over project.

LIM331 Greater Giyani - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<u>EXPENDITURE</u>						
-						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	

Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
				-	
Other transfers and grants [insert description]				-	
Provincial Government:	-	-	-	-	
				-	
				-	
Other transfers and grants [insert description]				-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	-	-	-	-	
LGSETA				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	1 513	220	1 349	164	10.8%
Municipal Infrastructure Grant (MIG)				-	
Integrated National Electrification Grant (INEG)				-	
				-	
Municipal Disaster Recovery Grant (MDRG)	1 513	220	1 349	164	10.8%
Provincial Government:	-	-	-	-	
				-	
				-	
District Municipality:	-	-	-	-	
				-	
				-	
Other grant providers:	-	-	-	-	

					-	
					-	
Total capital expenditure of Approved Roll-overs		1 513	220	1 349	164	10.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 513	220	1 349	164	10.8%

LIM331 Greater Giyani - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
-										
Operating expenditure of Transfers and Grants										
National Government:		-	226 157	-	10 205	60 081	113 079	(52 997)	-46.9%	226 157
Local Government Equitable Share			221 971		9 998	57 665	#####	(53 320)	-48.0%	221 971
Finance Management			1 675		74	926	837 500.00	89	10.6%	1 675
Municipal Systems Improvement			930		-	43	465 000.00	(422)	-90.7%	930
EPWP Incentive			1 581		133	1 446	790 500.00	656	82.9%	1 581
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		

Other grant providers:		-	360	-	-	-	180	(180)	-100.0%	360
LGSETA			360				180	(180)	-100.0%	360
Total operating expenditure of Transfers and Grants:		-	226 517	-	10 205	60 081	113 259	(53 177)	-47.0%	226 517
Capital expenditure of Transfers and Grants										
National Government:		-	88 660	-	4 763	34 453	44 330	(9 877)	-22.3%	88 660
Municipal Infrastructure Grant (MIG)			58 660		3 087	29 369	#####	39	0.1%	58 660
Integrated National Electrification Grant (INEG)			10 000		617	2 329	#####	(2 671)	-53.4%	10 000
								-		
								-		
								-		
Municipal Disaster Recovery Grant (MDRG)			20 000		1 059	2 755	#####	(7 245)	-72.5%	20 000
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
								-		
Total capital expenditure of Transfers and Grants		-	88 660	-	4 763	34 453	44 330	(9 877)	-22.3%	88 660
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	315 177	-	14 968	94 534	157 589	(63 055)	-40.0%	315 177

2.5.Expenditure on councillor and employee allowance

LIM331 Greater Giyani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
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R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages			12 131		991	5 956	#####	(109)	-2%	12 131
Pension and UIF Contributions					-	-	-	-		
Medical Aid Contributions						-	-	-		
Motor Vehicle Allowance			3 741		330	1 983	#####	112	6%	3 741
Cellphone Allowance			1 468		122	729	734 040.00	(5)	-1%	1 468
Housing Allowances						-	-	-		
Other benefits and allowances			107		12	75	53 452.00	21	40%	107
Sub Total – Councillors		-	17 447	-	1 457	8 743	8 724	19	0%	17 447
% increase	4		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages			3 733		146	1 121	#####	(745)	-40%	3 733
Pension and UIF Contributions			88		11	66	43 833.00	22	50%	88
Medical Aid Contributions			165		6	39	82 436.40	(44)	-53%	165
Overtime						-	-	-		
Performance Bonus						-	-	-		
Motor Vehicle Allowance			1 218		66	447	609 212.70	(162)	-27%	1 218
Cellphone Allowance			-			-	-	-		-
Housing Allowances						-	-	-		
Other benefits and allowances			37		1	9	18 417.00	(10)	-53%	37
Payments in lieu of leave						-	-	-		
Long service awards						-	-	-		
Post-retirement benefit obligations	2					-	-	-		
Sub Total - Senior Managers of Municipality		-	5 241	-	231	1 682	2 621	(939)	-36%	5 241
% increase	4		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>										
Basic Salaries and Wages			69 047		5 466	31 447	#####	(3 077)	-9%	69 047
Pension and UIF Contributions			15 429		1 157	6 788	#####	(926)	-12%	15 429

Medical Aid Contributions			2 223		226	1 300	#####	189	17%	2 223
Overtime			2 475		235	1 266	#####	28	2%	2 475
Performance Bonus						-	-	-		
Motor Vehicle Allowance			6 340		623	3 494	#####	324	10%	6 340
Cellphone Allowance			-		-	-	-	-		-
Housing Allowances			194		23	127	97 092.00	30	31%	194
Other benefits and allowances			6 644		496	2 650	#####	(673)	-20%	6 644
Payments in lieu of leave						-	-	-		
Long service awards			314		86	170	157 154.00	13	8%	314
Post-retirement benefit obligations	2					-	-	-		
Sub Total - Other Municipal Staff			-		8 311	47 241	51 333	(4 092)	-8%	102 667
% increase	4		#DIV/0!		-					#DIV/0!
Total Parent Municipality			-		9 998	57 665	62 678	(5 012)	-8%	125 355
			#DIV/0!							#DIV/0!
Unpaid salary, allowances & benefits in arrears:										
<u>Board Members of Entities</u>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2		-		-	-	-	-		-
% increase	4									
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages								-		

Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
<u>Other Staff of Entities</u>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	125 355	-	9 998	57 665	62 678	(5 012)	-8%	125 355
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	107 908	-	8 542	48 923	53 954	(5 031)	-9%	107 908

2.6 Material variance to the services deliver and budget implementation plan

LIM331 Greater Giyani - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	R ef	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		220	634 ³	500	779 ¹	448	544						13 876	21 000	22 200	22 800
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue													–			
Service charges - sanitation revenue													–			
Service charges – refuse		209	626	108	388	514	410						85	340 ²	580 ²	700 ²
Service charges – other													–			
Rental of facilities and equipment		73	61	58	67	64	64						439	826	953	057 ¹
Interest earned - external investments		752	343	027 ¹	989	853	929						1 706	6 600	7 000	7 400
Interest earned - outstanding debtors													5 000	5 000	8 000	8 000
Dividends received													–			
Fines		7	12	3	0	1	1						36	59	62	64
Licences and permits		252 ¹	7	589	035 ¹	22	225 ¹						170	300 ⁵	500 ⁵	600 ⁵
Agency services													300	300	300	300
Transfer receipts – operating		95 093	632	46		73 892	29						56 825	226 517	227 497	223 711
Other revenue														1	1	2

		95	98	194	99	70	123					940	620	894	014
Cash Receipts by Source		97 700	5 414	2 525	4 358	75 864	3 325	-	-	-	-	80 376	269 562	275 986	273 646
Other Cash Flows by Source															
Transfer receipts – capital		35 000		24 000		20 938	2 000					6 722	88 660	70 975	74 446
Contributions & Contributed assets												-			
Proceeds on disposal of PPE												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase in consumer deposits												-			
Receipt of non-current debtors												-			
Receipt of non-current receivables												-			
Change in non-current investments												-			
Total Cash Receipts by Source		132 700	5 414	26 525	4 358	96 802	5 325	-	-	-	-	87 098	358 222	346 961	348 092
Cash Payments by Type												-			
Employee related costs		7 511	7 813	8 311	8 494	8 251	8 542					58 985	107 908	112 016	117 225
Remuneration of councillors		1 455	1 455	1 455	1 465	1 457	1 457					8 705	17 447	18 259	19 108
Interest paid		17	18	17	19	18	16					395	500	500	550
Bulk purchases – Electricity												-			
Bulk purchases - Water & Sewer												-			
Other materials		294 2	25	0 1	292 1	152 2	220					8 152 8	9 135 17	9 720 12	10 525 17
Contracted services		627	276	582	209	753	252					452	150	260	360
Grants and subsidies paid - other municipalities												-			
Grants and subsidies paid – other												-			

General expenses	3 767	4 511	4 579	5 583	4 917	4 943						37 485	65 784	64 805	66 994
Cash Payments by Type	15 670	14 097	15 944	17 062	17 548	15 429	-	-	-	-	-	122 175	217 924	217 560	231 761
Other Cash Flows/Payments by Type												-			
Capital assets	7 079	2 711	18 031	5 522	16 260	24 290						61 966	135 858	129 821	121 331
Repayment of borrowing				-								-			
Other Cash Flows/Payments	12 777	(3 817)	2 995	15 450	(1 211)							(26 549)			
Total Cash Payments by Type	35 526	12 991	36 970	38 034	32 597	40 072	-	-	-	-	-	157 592	353 782	347 381	353 092
NET INCREASE/(DECREASE) IN CASH HELD	97 174	(7 578)	(10 445)	(33 676)	64 206	(34 747)	-	-	-	-	-	- (70 493)	4 440	(420)	(5 000)
Cash/cash equivalents at the month/year beginning:	150 054	247 228	239 650	229 205	195 529	259 735	224 987	224 987	224 987	224 987	224 987	224 987	150 054	154 494	154 074
Cash/cash equivalents at the month/year end:	247 228	239 650	229 205	195 529	259 735	224 987	224 987	224 987	224 987	224 987	224 987	154 494	154 494	154 074	149 074

References

Reasons for major variances between planned and actual revenue collected:

- The lower collection percentage is due to non-payment by our debtors and especially residential households.

Reasons for major variances between planned and actual spending:

- The lower spending percentage is mainly on capital project due to late appointment of contractor.

2.7. Parent municipality financial performance

Municipality does not have municipal entities.

2.8. Capital programme performance

LIM331 Greater Giyani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		11 308		7 079	7 079	11 308	4 229	37.4%	5%
August		11 308		2 711	9 789	22 616	12 827	56.7%	7%
September		11 458		18 031	27 821	34 074	6 254	18.4%	20%
October		11 308		5 522	33 343	45 383	12 040	26.5%	25%
November		11 308		16 260	49 602	56 691	7 088	12.5%	37%
December		11 308		24 290	73 892	67 999	(5 893)	-8.7%	54%
January		11 308				79 307	-		
February		11 308				90 615	-		
March		11 308				101 923	-		
April		11 308				113 231	-		
May		11 308				124 539	-		
June		11 318				135 858	-		
Total Capital expenditure	-	135 858	-	73 892					

2.9 Other supporting document

LIM331 Greater Giyani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Annual Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - 31st December										
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 thousand										
Revenue by Vote	1									
Vote 1 - 605 EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		

1.1 - 6801-SPEAKER							-		
1.2 - 6083- MAYOR							-		
1.3 - 6085- COUNCILLORS – OTHER							-		
1.4 - 6053- MANAGEMENT							-		
1.5 - 6055- PROJECT MANAGEMENT							-		
1.6 - 6057- MANAGEMENT SUPPORT							-		
1.7 - 6059- INTERNAL AUDIT							-		
							-		
Vote 2 - 611 - CORPORATE SERVICES	-	721	-	33	130	361	(231)	-64%	721
2.1 - 6103 - HUMAN RESOURCES MANAGEMENT		-				-	-		-
2.2 - 6105 - INFORMATION TECHNOLOGY						-	-		
2.3 - 6107 - PROPERTY SERVICES		345		3	50	173	(122)	-71%	345
2.4 - 6108 - LEGAL SERVICES						-	-		
2.5 - 6109 - OTHER ADMINISTRATION						-	-		
2.6 - 6351 - SECURITY SERVICES						-	-		
2.7 - 6111 - FLEET & MACHINERY		16		0	5	8	(3)	-39%	16
2.8 - 6104 - HUMAN RESOURCES DEVELOPMENT		360		29	75	180	(105)	-58%	360
							-		
							-		
Vote 3 - 610 - BUDGET & TREASURY	-	362 087	-	7 191	281 226	181 044	100 183	55%	362 087
3.1 - 6113 - SUPPLY CHAIN MANAGEMENT		350		64	230	175 000	55	32%	350
3.2 - 6114 - ASSETS MANAGEMENT						-	-		
		361							361
3.3 - 6115 - -REVENUE		737		7 127	280 996	180 868 500	100 127	55%	737
3.4 - 6117 – EXPENDITURE						-	-		
3.5 - 6119- BUDGET & REPORTING						-	-		
3.6 - 6121 - PAYROLL ADMINISTRATION						-	-		
							-		
							-		
							-		
							-		
Vote 4 - 615 - PLANNING DEVELOPMENT	-	483	-	42	283	242	41	17%	483
4.1 - 6151 - STRATEGIC PLANNING							-		
4.2 - 6153 - ECONOMIC DEVELOPMENT		88		5	56	44 200	12	27%	88
4.3 - 6155 - TOWN PLANNING & ADMIN		395		37	227	197 500	29	15%	395
							-		
							-		
							-		
							-		

						-		
						-		
						-		
Vote 5 - 625 - COMMUNITY & SOCIAL SERVICES	-	9 924	-	1 607	6 402	4 962	1 440	29% 9 924
5.1 - 6251- LIBRARY & ARCHIVES		3		0	2	1	0	28% 3
5.2 - 6255 - OTHER COMMUNITY FACILITIES		207		18	91	104	(13)	-12% 207
5.3 - 6267 – CEMENTRIES		98		7	31	49	(18)	-36% 98
5.4 - 6273 - OTHER COMMUNITY & SOCIAL					-	-	-	
5.5 - 6353 - DISASTER MANAGEMENT					-	-	-	
5.6 - 6401 - SPORTS & RECREATION		53		-	29	27	3	10% 53
5.7 - 6501 - SOLID WASTE		3 905		356	2 095	1 952	143	7% 3 905
5.8 - 6607 - TRAFFIC LICENSING & TESTING		5 659		1 226	4 154	2 830	1 324	47% 5 659
5.9 - 6357 - PUBLIC SAFETY						-	-	
						-	-	
Vote 6 - 650 - INFRASTRUCTURE DEVELOPMENT	-	566	-	45	272	283	(11)	-4% 566
6.1 - 6301 – HOUSING		566		45	272	283 000	(11)	-4% 566
6.2 - 6551 – SEWERAGE							-	
6.3 - 6601 – ROADS							-	
6.4 - 6603 - PUBLIC TRANSPORT							-	
6.5 - 6651 – WATER							-	
6.6 - 6707 – ELECTRICITY							-	
							-	
							-	
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-		-
7.1 - [Name of sub-vote]							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-		-
8.1 - [Name of sub-vote]							-	
							-	
							-	
							-	
							-	

[illegible]

Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]

Vote 14 - [NAME OF VOTE 14]
14.1 - [Name of sub-vote]

Vote 15 - [NAME OF VOTE 15]
15.1 - [Name of sub-vote]

								-		
Total Revenue by Vote	2	-	373 782	-	8 918	288 313	186 891	101 422	54%	373 782
Expenditure by Vote	1									
Vote 1 - 605 EXECUTIVE & COUNCIL		-	46 559	-	3 439	19 683	23 280	(3 597)	-15%	46 559
1.1 - 6801-SPEAKER			6 190		355	2 267	3 094 970	(827)	-27%	6 190
1.2 - 6083- MAYOR			3 520		62	375	1 760 029	(1 385)	-79%	3 520
1.3 - 6085- COUNCILLORS – OTHER			17 227		1 545	10 096	8 613 609	1 483	17%	17 227
1.4 - 6053- MANAGEMENT			5 591		250	1 834	2 795 604	(962)	-34%	5 591
1.5 - 6055- PROJECT MANAGEMENT			2 783		191	994	1 391 500	(397)	-29%	2 783
1.6 - 6057- MANAGEMENT SUPPORT			8 787		808	3 567	4 393 460	(826)	-19%	8 787
1.7 - 6059- INTERNAL AUDIT			2 461		228	549	1 230 330	(681)	-55%	2 461
								-		
								-		
								-		
Vote 2 - 611 - CORPORATE SERVICES		-	55 440	-	3 582	22 590	27 720	(5 130)	-19%	55 440
2.1 - 6103 - HUMAN RESOURCES MANAGEMENT			4 201		227	1 572	2 100 674	(529)	-25%	4 201
2.2 - 6105 - INFORMATION TECHNOLOGY			3 502		101	3 196	1 751 206	1 445	83%	3 502
2.3 - 6107 - PROPERTY SERVICES			10 809		521	3 488	5 404 713	(1 916)	-35%	10 809
2.4 - 6108 - LEGAL SERVICES			4 556		353	840	2 277 894	(1 438)	-63%	4 556
2.5 - 6109 - OTHER ADMINISTRATION			9 750		640	3 936	4 874 793	(939)	-19%	9 750
2.6 - 6351 - SECURITY SERVICES			7 753		836	4 129	3 876 594	252	7%	7 753
2.7 - 6111 - FLEET & MACHINERY			6 744		337	1 040	3 372 069	(2 332)	-69%	6 744
2.8 - 6104 - HUMAN RESOURCES DEVELOPMENT			8 124		565	4 388	4 062 025	326	8%	8 124
								-		
								-		
Vote 3 - 610 - BUDGET & TREASURY		-	82 686	-	2 907	14 713	41 343	(26 630)	-64%	82 686
3.1 - 6113 - SUPPLY CHAIN MANAGEMENT			2 480		118	536	1 239 980	(704)	-57%	2 480
3.2 - 6114 - ASSETS MANAGEMENT			40 154		270	2 020	20 076 865	(18 057)	-90%	40 154
3.3 - 6115 - -REVENUE			29 920		539	5 868	14 960 161	(9 092)	-61%	29 920
3.4 - 6117 – EXPENDITURE			2 828		258	1 374	1 414 226	(40)	-3%	2 828
3.5 - 6119- BUDGET & REPORTING			5 843		1 607	4 226	2 921 663	1 305	45%	5 843
3.6 - 6121 - PAYROLL ADMINISTRATION			1 460		115	689	730 092	(41)	-6%	1 460
								-		
								-		
								-		
								-		
Vote 4 - 615 - PLANNING DEVELOPMENT		-	9 209	-	812	3 856	4 605	(749)	-16%	9 209
4.1 - 6151 - STRATEGIC PLANNING			2 533		333	1 142	1 266 419	(125)	-10%	2 533
4.2 - 6153 - ECONOMIC DEVELOPMENT			3 627		151	1 086	1 813 362	(728)	-40%	3 627

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								-		
								-		
								-		
								-		
								-		
								-		
Total Expenditure by Vote	2	-	272 924	-	15 429	95 750	136 462	(40 713) -	(0)	272 924
Surplus/ (Deficit) for the year	2	-	100 858	-	(6 511)	192 563	50 429	142 135	0	100 858

Capital Expenditure - Standard Classification										
Governance and administration		-	21 650	-	4 068	13 177	10 825	2 352	22%	21 650
Executive and council			150		-	-	75	(75)	-100%	150
Budget and treasury office								-		
Corporate services			21 500		4 068	13 177	10 750	2 427	23%	21 500
Community and public safety		-	44 177	-	1 526	14 951	22 089	(7 137)	-32%	44 177
Community and social services			31 847		1 526	8 027	15 924	(7 897)	-50%	31 847
Sport and recreation			12 330		-	6 924	6 165	759	12%	12 330
Public safety								-		
Housing								-		
Health								-		
Economic and environmental services		-	48 300	-	16 077	36 174	24 150	12 024	50%	48 300
Planning and development			3 000		-	185	1 500	(1 315)	-88%	3 000
Road transport			45 300		16 077	35 988	22 650	13 338	59%	45 300
Environmental protection								-		
Trading services		-	21 731	-	2 618	9 590	10 865	(1 276)	-12%	21 731
Electricity			19 631		1 241	6 902	9 815	(2 913)	-30%	19 631
Water								-		

Waste water management								1	-	
Waste management			2 100		1 377	2 687	1 050	637	156%	2 100
Other								-		
Total Capital Expenditure - Standard Classification	3	-	135 858	-	24 290	73 892	67 929	5 963	9%	135 858
Funded by:										
National Government			88 660		4 792	34 917	#####	(9 413)	-21%	88 660
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised – capital		-	88 660	-	4 792	34 917	44 330	(9 413)	-21%	88 660
Public contributions & donations	5							-		
Borrowing	6							-		
Internally generated funds			47 198		19 498	38 975	#####	15 377	65%	47 198
Total Capital Funding		-	135 858	-	24 290	73 892	67 929	5 963	9%	135 858

CHAPTER FOUR: FUNCTIONAL SERVICE DELIVERY REPORT (JULY 2015-DECEMBER 2015)

MID YEAR KPA ANALYSIS

Key Performance Area	Total SDBIP Indicators	N/A	Reported Mid-Year Indicators	Total Achieved	Total Not Achieved
KPA 1: Spatial Rational	3	0	3	0	3
KPA 2: Institutional Development and Transformation	30	0	30	21	9
KPA 3: Infrastructure Development And Basic Services	63	13	50	32	18
KPA 4: Local Economic Development	4	0	4	2	2
KPA 5: Financial Viability	23	1	22	16	6
KPA 6: Public Participation And Good Governance	41	4	39	20	19
TOTAL	164	18	148	91	57
PERCENTAGE				61%	39%

KPA 1: SPATIAL RATIONAL
OUTPUT 4: ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOMES
Strategic Objective: To develop an effective spatial framework that promotes integrated and sustainable development

Program me	Program me descripti on	Measura ble Objective s/ key performa nce indicator	Baseli ne	Annual Targets	Budg et	Start Date	Comple tion Date	Mid-year Target	Actual Performa nce	VARIANC E	REASO NS FOR VARIAN CE	MEASURES TO IMPROVE PERFORMA NCE	Portfoli o of Evidenc e	Responsib ility
Formaliza tion of Risinga		Approved layout plan	Informa l settleme nt	Formaliza tion of Risinga	1 000 000	2015/07 /01	2016/06/30	Specificati ons And Appointm ent of service provider	Target not. Achieved, Only Specificati on done	Appointm ent of Service Provider. (Procure ment stage (evaluatio n and adjudicati on to be done)	Later start of procurem ent processe s	Start of the procurement processes early	Data base	Strategic Planning
Survey of Shikukwa na formalizati on phase 2		Approved general plan	Not surveye d village	Survey of Shikukwa na formalizati on	1 000 000	2015/07 /01	2016/06/30	Specificati ons And Appointm ent of service provider	Target not. Achieved, Only Specificati on done	Appointm ent of Service Provider. (Procure ment stage (evaluatio n and adjudicati on to be done)	Later start of procurem ent processe s	Start of the procurement processes early	Minutes, Attenda nce Register	Strategic Planning
Town expansion Ngove area		Approval of small scale diagram and title deed	Vacant land	Phase 3	1 000 000	2015/07 /01	2016/06/30	Specificati ons And Appointm ent of service provider	Target not achieved. Only Specificati on done (several) meeting were held with the Ngove Traditiona l council	Appointm ent of Service Provider. (Procure ment stage (evaluatio n and adjudicati on to be done)Draf	Signing undetaile d MOU	Speed up the process with Traditional authority	Minutes, Attenda nce Register	Strategic Planning

