CENTRAL KAROO DISTRICT MUNICIPALITY



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 April 2009.

Monthly Budget Statement for August 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

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

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.

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.

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 is divided. In Central Karoo District Municipality this means at directorate level.

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

This report represents the progress as at 31 August 2016.

1.1.1 Implementation of budget in terms of SDBIP

The budget has been implemented in terms of the SDBIP.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks has been identified. The mid-year budget of the municipality will be assessed in terms of section 72(1) of the Local Government: Municipal Finance Management Act, 2003 to determine whether an adjustment budget is needed.

1.1.3 Other information

There is no additional information.

Section 2 - Resolutions

IN-YEAR REPORTS 2016/2017

This is the resolution that will be presented to Council when the In-Year Report are tabled:

RECOMMENDATION:

That Council notes the monthly budget statement as at 31 August 2016 and the relevant supporting documentation.

MONTHLY BUDGET STATEMENT FOR AUGUST 2016.09.13

Section 3 – Executive Summary

3.1 Introduction

Material variances between the year to date budget and the year to date actual will be assessed in terms of section 72(1) of the Local Government: Municipal Finance Management Act, 2003 and to be addressed in the adjustments budget, if needed.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

No material differences between revenue received and the budget.

Operating expenditure by type

No material differences between expenditure occurred and the budget.

Capital expenditure

No capital expenditure has been occurred as at 31 August 2016.

Cash flows

The cash flow is currently positive.

3.2.2 Reports, tables, charts & explanations

No summary tables or charts are included for this section for August 2016.

3.3 Material variances from SDBIP

No material variances from the SDBIP has been identified.

3.4 Remedial or corrective steps

No corrective steps needed.

3.5 Conclusion

There are no material differences between the actual revenue and expenditure and the budget while there is still a positive cash flow as at 31 August 2016.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

DC5 Central Karoo - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

	2015/16				Budget Year 201	J <mark>16/17</mark>			
Description	Audited Outcome	Original Budget	Adjuste d Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varia nce	Full Year Forecast
R thousands			<u> </u>		- '	 	<u> </u>	%	
Financial Performance				1		1			1
Property rates	-	-	- '	-	_ '	-	-		1
Service charges	-	-	-	-	-	-	-		1
Investment revenue	693	500	-	30	70	83	(13)	-16%	50
Transfers recognised - operational	32 311	33 021	-	-	8 090	5 503	2 587	47%	33 02
Other own revenue	47 816	43 540	_	3 094	6 496	7 257	(760)		43 54
Total Revenue (excluding capital transfers and contributions)	80 820	77 060	-	3 124	14 656	12 843	1 813		77 06
Employee costs	32 800	16 760	-	2 795	5 362	2 793	2 568	92%	16 76
Remuneration of Councillors	3 110	3 668	-	241	482	611	(130)	-21%	3 66
Depreciation & asset impairment	262	255	-	-	-	42	(42)	- 100%	25
Finance charges	14	-	-	-	- '	-	-		1
Materials and bulk purchases	-	-	-	-	- '	-	-		1
Transfers and grants	-	-	-	-	- '	-	-		1
Other expenditure	42 916	56 147	-	169	3 495	9 358	(5 862)	-63%	56 14
Total Expenditure	79 102	76 830	-	3 205	9 339	12 805	(3 466)		76 8
Surplus/(Deficit)	1 718	231	-	(81)	5 318	38	5 279	1372 9%	23
Transfers recognised - capital	-	-	-	-	- '	-	-		1
Contributions & Contributed assets	_	230	_		'	38	(38)	- 100%	2
Surplus/(Deficit) after capital transfers & contributions	1 718	461	-	(81)	5 318	77	5 241	6825 %	4
Share of surplus/ (deficit) of associate	-	-	-	-	- '	-	-	2025	1
Surplus/ (Deficit) for the year	1 718	461	-	(81)	5 318	77	5 241	6825 %	4
Capital expenditure & funds sources				<u> </u>	++	 	+	++	
Capital expenditure	-	230	-	-	-	38	(38)	- 100%	
Capital transfers recognised	-	_	_	-	-	_	_		1

'''''''''''''''''''''''''''''''''''''	1	I	1	1	I	1		ĺ	
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	230	-	-	-	38	(38)	100%	23
Total sources of capital funds	-	230	-	-	-	38	(38)	100%	23
Financial position			1						
Total current assets	7 556	11 762	-		12 226				11 76
Total non current assets	17 105	13 609	-		17 105				13 60
Total current liabilities	4 261	8 435	-		3 613				8 43
Total non current liabilities	20 936	22 069	-		20 936				22 06
Community wealth/Equity	(536)	(5 133)	-		4 782				(5 13
Cash flows								1847	
Net cash from (used) operating	541	(3 182)	-	(1 917)	4 634	(265)	(4 899)	1847	(3 18
Net cash from (used) investing	(1 604)	(924)	-	1 086	-	(77)	(77)	100%	(924
Net cash from (used) financing	129	106	-	-	-	9	9	100%	10
Cash/cash equivalents at the month/year end	6 099	4 368	-	-	10 732	8 035	(2 698)	-34%	2 09
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			1						
Total By Income Source	(32)	6	6	151	16	396	_	-	54
Creditors Age Analysis									
Total Creditors	66	23	-	-	-	-	-	-	9

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

Doo dentral Nardo - Table 02		2015/16	Budget Year 2016/17						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands	1								%
Revenue - Standard									
Governance and administration		38 740	34 933	-	665	9 136	5 822	3 314	57%
Executive and council		8 417	11 171	-	-	-	1 862	(1 862)	-100%
Budget and treasury office		19 579	9 424	-	133	8 312	1 571	6 742	429%
Corporate services		10 744	14 338	-	532	824	2 390	(1 566)	-66%
Community and public safety		661	3 168	-	1	1	528	(527)	-100%
Community and social services		-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	
Public safety		316	1 041	-	-	-	173	(173)	-100%
Housing		-	-	-	-	-	-	-	
Health Economic and environmental		345	2 127	-	1	1	354	(353)	-100%
services		41 119	38 070	-	2 458	5 519	6 345	(826)	-13%
Planning and development		969	960	-	-	-	160	(160)	-100%
Road transport		40 150	37 110	-	2 458	5 519	6 185	(666)	-11%
Environmental protection		-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	
Other	4	300	889	-		-	148	(148)	-100%

Total Revenue - Standard	2	80 820	77 060	-	3 124	14 656	12 843	1 813	14%
Expenditure - Standard	_								
Governance and administration		34 722	33 947	-	(31)	3 541	5 658	(2 117)	-37%
Executive and council		11 061	11 825	-	(58)	1 151	1 971	(820)	-42%
Budget and treasury office		12 348	7 541	-	(790)	483	1 257	(774)	-62%
Corporate services		11 312	14 580	-	817	1 908	2 430	(522)	-22%
Community and public safety		3 048	3 864	-	212	418	644	(226)	-35%
Community and social services		-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	_	
Public safety		948	1 013	-	61	122	169	(47)	-28%
Housing		-	-	-	-	-	-	_	
Health Economic and environmental		2 100	2 851	-	151	297	475	(179)	-38%
services		40 418	38 064	-	2 949	5 206	6 344	(1 138)	-18%
Planning and development		269	954	-	61	142	159	(16)	-10%
Road transport		40 150	37 110	-	2 888	5 064	6 185	(1 121)	-18%
Environmental protection		-	-	-	-	-	-	_	
Trading services		-	-	-	-	-	-	_	
Electricity		-	-	-	-	-	-	_	
Water		-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	
Other		914	955	-	75	173	159	14	9%
Total Expenditure - Standard	3	79 102	76 830	-	3 205	9 339	12 805	(3 466)	-27%
Surplus/ (Deficit) for the year		1 718	231	-	(81)	5 318	38	5 279	137299

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: Corporate Services, Executive and Council, Budget and Treasury and Technical Services.

Vote Description		2015/16				Budget Yea	ar 2016/17			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecas
R thousands									%	
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9 387	12 131	-	-	-	2 022	(2 022)	-100.0%	12 13
Vote 2 - BUDGET AND TREASURY		19 614	9 454	-	133	8 312	1 576	6 737	427.5%	9 45
Vote 3 - CORPORATE SERVICES		11 671	18 365	-	533	825	3 061	(2 236)	-73.1%	18 36
Vote 4 - TECHNICAL SERVICES		40 150	37 110	-	2 458	5 519	6 185	(666)	-10.8%	37 1
Total Revenue by Vote	2	80 820	77 060	-	3 124	14 656	12 843	1 813	14.1%	77 06
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 376	12 800	-	7	1 301	2 133	(832)	-39.0%	12 80
Vote 2 - BUDGET AND TREASURY		12 333	7 541	-	(790)	483	1 257	(774)	-61.6%	7 54
Vote 3 - CORPORATE SERVICES		15 243	19 379	-	1 101	2 492	3 230	(738)	-22.8%	19 37
Vote 4 - TECHNICAL SERVICES		40 150	37 110	-	2 888	5 064	6 185	(1 121)	-18.1%	37 1
Total Expenditure by Vote	2	79 102	76 830	-	3 205	9 339	12 805	(3 466)	-27.1%	76 83
Surplus/ (Deficit) for the year	2	1 718	231	-	(81)	5 318	38	5 279	13728.8%	23

DC5 Central Karoo - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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

DC5 Central Karoo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

	y	2015/16				Budget Year 2		or raguo	•	
Description	Ref	Audited Outcome	Original	Adjusted Budget	Monthly actual	YearTD actual	YearTD	YTD	YTD variance	Full Year Forecast
R thousands		Outcome	Budget	Budget	actual	actual	budget	variance	%	Forecast
Revenue By Source										
Property rates		-	-	-	-	-	-	-		-
Property rates - penalties & collection charges		-	-	-	-	-	-	-		-
Service charges - electricity revenue		-	-	-	-	-	-	-		-
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		-	-	-	-	-	-	-		-
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		70	50	-	6	12	8	4	42%	50
Interest earned - external investments		693	500	-	30	70	83	(13)	-16%	500
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines		-	-	-	-	-	-	-		-
Licences and permits		- 3	- 3	-	-	-	-	-		- 3
Agency services		053 32	711 33	-	532	532 8	619 5	(87) 2	-14%	711 33
Transfers recognised - operating		311 44	021 39	-	- 2	090 5	503 6	587	47%	021 39
Other revenue		693	779	-	556	953	630	(677)	-10%	779
Gains on disposal of PPE		-	-	-	-	-	- 40	-	4.49/	-
Total Revenue (excluding capital transfers and contributions)		80 820	77 060	-	3 124	14 656	12 843	1 813	14%	77 060
Expenditure By Type										
Employee related costs	-	32 800	16 760	_	2 795	5 362	2 793	2 568	92%	16 760
Remuneration of councillors		3 110	3 668	_	241	482	611	(130)	-21%	3 668
Debt impairment		18	_	_	_	_	_	_		_
Depreciation & asset impairment		262	255	_	_	_	42	(42)	-100%	255
Finance charges		14	_	_	-	_	_	_		_
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		-	_	-	-	-	-	-		-
Contracted services		-	_	-	-	-	-	-		-
Transfers and grants		-	-	_	-	-	-	-		-

Other expenditure	843	42	147	56	-	169		495	3	358	9	(5 862)	-63%	147	56
Loss on disposal of PPE	56		-		_	_		-		_		_		_	
Total Expenditure	102	79	830	76	_	205	3	339	9	805	12	(3 466)	-27%	830	76
Surplus/(Deficit)	718	1	231		_	(81)		318	5	38		5 279	0	231	
Transfers recognised - capital	-		-		-	-		-		-		-		-	
Contributions recognised - capital	-		230		-	-		-		38		(38)	(0)	230	
Contributed assets	_		_		-	-		_	_	-		-		_	
Surplus/(Deficit) after capital transfers & contributions	718	1	461		-	(81)		318	5	77				461	
Taxation	_		-		_	-		-		-		-		-	
Surplus/(Deficit) after taxation	718	1	461		-	(81)		318	5	77				461	
Attributable to minorities	_		_		_	_		_		_				_	
Surplus/(Deficit) attributable to municipality	718	1	461		_	(81)		318	5	77				461	
Share of surplus/ (deficit) of associate	_		_		_	-		_		_				_	
Surplus/ (Deficit) for the year	718	1	461		-	(81)		318	5	77				461	

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

DC5 Central Karoo - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M02 August

		2015/16	Budget Year 2016/17							
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecas
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	_	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES		-	230	-	-	-	38	(38)	-100%	230
Vote 4 - TECHNICAL SERVICES		_	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	230	-	-	-	38	(38)	-100%	230
Total Capital Expenditure		-	230	-	-	-	38	(38)	-100%	230
Capital Expenditure - Standard Classification										
Governance and administration		-	230	-	-	-	38	(38)	-100%	230
Executive and council		-	-	-	-	-	-	-		-
Budget and treasury office		-	-	-	-	-	-	-		-
Corporate services		-	230	-	-	-	38	(38)	-100%	230
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-

	1		1	1	1				1	
Environmental protection	'	-	-	-	-	-	-	-	'	-
Trading services	'	-	-	-	-	-	-	-	'	-
Electricity	'	-	-	-	-	-	-	-		-
Water	'	-	-	-	-	-	-	-		-
Waste water management	'	-	-	-	-	-	-	-		-
Waste management	'	-	-	-	-	-	-	-	'	-
Other	<u> </u>	_	-	-	-	-	-	-	<u> </u>	_
Total Capital Expenditure - Standard Classification	3	-	230	-	-	-	38	(38)	-100%	230
Funded by:	'		1	1	1					
National Government	'	_	_	_	_	_	_	_	'	_
	'								'	
Provincial Government	1 '	-	-	-	-	-	-	-	'	-
District Municipality	'	-	-	-	-	-	-	-	'	-
Other transfers and grants	Ľ'	_	_	_	_	_	_	_	↓ '	_
Transfers recognised - capital	'	-	-	-	-	-	-	-		-
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds	L'	-	230	-	-	-	38	(38)	-100%	230
Total Capital Funding		-	230	_	_	_	38	(38)	-100%	230

4.1.6 Table C6: Monthly Budget Statement - Financial Position

		2015/16	Budget Year 2016/17			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		6 099	4 368	_	10 732	4 368
Call investment deposits		-	4 000	_	-	4 000
Consumer debtors		_	441	_	-	441
Other debtors		645	1 108	_	639	1 108
Current portion of long-term receivables		-	845	_	-	845
Inventory		813	1 000	_	855	1 000
Total current assets		7 556	11 762	-	12 226	11 762
New York and the						
Non current assets		40.070	0.070		10 679	0.070
Long-term receivables		10 679	9 870	-	10679	9 870
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		6 368	3 727	-	6 368	3 727
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		57	12	-	57	12
Other non-current assets		-	-	-	-	-
Total non current assets		17 105	13 609	-	17 105	13 609
TOTAL ASSETS		24 661	25 371	-	29 331	25 371
LIABILITIES						
Current liabilities	_					
Bank overdraft		-	-	-	-	-
Borrowing		183	13	-	183	13
Consumer deposits		-	-	-	-	-
Trade and other payables		4 078	8 422	-	3 430	8 422
Provisions		_	-	-	-	-
Total current liabilities		4 261	8 435	-	3 613	8 435
Non current liabilities						
Borrowing		_	1	_	_	1
Provisions		- 20 936	22 068	_	_ 20 936	22 068
Total non current liabilities		20 936	22 000		20 936	22 060
TOTAL LIABILITIES		20 936 25 197	30 504		20 936 24 549	30 504
		20 19/	30 304	-	24 349	30 304
NET ASSETS	2	(536)	(5 133)	-	4 782	(5 133
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(536)	(5 133)	_	4 782	(5 133
Reserves		(000)	(0 100)	_	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(536)	(5 133)	-	4 782	(5 133

DC5 Central Karoo - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC5 Central Karoo - Table C7 Conso	lidated		et Statement - (Budget Year	Cash Flow	- M02 August			1		
		2015/16	2016/17							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varia nce	Full Year Forecast
R thousands CASH FLOW FROM OPERATING	1								%	
ACTIVITIES										
Receipts Property rates, penalties & collection										
charges		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		46 246	43 952	-	3 106	6 502	3 663	2 840	78%	43 95
Government - operating		30 302	33 021	-	-	8 090	2 752	5 338	194%	33 02
Government – capital		-	-	-	-	-	-	-		-
Interest		693	500	-	30	70	42	28	68%	50
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(76 687)	(80 655)	-	(5 053)	(10 029)	(6 721)	3 307	-49%	(80 65
Finance charges		(14)	-	-	-	-	-	-		-
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		541	(3 182)	-	(1 917)	4 634	(265)	(4 899)	1847 %	(3 18)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors Decrease (increase) other non-current		-	-	-	-	-	-	-		-
receivables	-	-	-	-	(443)	-	-	-		-
Decrease (increase) in non-current investments		(880)	(694)	_	_	-	(58)	58	- 100%	(694
Payments										
Capital assets		(724)	(230)	-	1 529	-	(19)	(19)	100%	(230
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 604)	(924)	-	1 086	-	(77)	(77)	100%	(924
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		129	106	-	-	-	9	9	100%	10

DC5 Central Karoo - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

NET CASH FROM/(USED) FINANCING ACTIVITIES	129	106	-	_	_	9	9	100%	10
NET INCREASE/ (DECREASE) IN CASH HELD	(934)	(4 000)	_	(831)	4 634	(333)			(4 00)
Cash/cash equivalents at beginning:	7 033	8 368	-		6 099	8 368			6 09
Cash/cash equivalents at month/year end:	6 099	4 368	-		10 732	8 035			2 09

4.1.8 Supporting Table C2 Performance Indicators

Table included in this report:

DC5 Central Karoo - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.2%	0.3%	0.0%	0.0%	4.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u> Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-795.1%	-164.4%	0.0%	75.6%	-164.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio Liquidity Ratio	Current assets/current liabilities Monetary Assets/Current Liabilities	1	177.3% 143.1%	139.4% 99.2%	0.0% 0.0%	338.4% 297.0%	139.4% 99.2%
	Monetary Assets/Current Liabilities		143.1%	99.2%	0.0%	297.0%	99.2 %
Revenue Management Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.0%	15.9%	0.0%	77.2%	15.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		40.6%	21.7%	0.0%	36.6%	21.7%
Repairs and maintenance	R&M/Total Revenue - capital revenue		2.7%	0.2%	0.0%	0.8%	0.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.3%	0.3%	0.0%	0.0%	4.8%
IDP regulation financial viability indicators	-	-					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%

ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0%	0.0%	0.0%	0.0%	0.0%

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description		Budget Year 2016/17									
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1 Y	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-
Receivables from Non-exchange Transactions - Property Rates	1400									-	
Receivables from Exchange Transactions - Waste Water Management	1500									-	I
Receivables from Exchange Transactions - Waste Management	1600									-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-
Interest on Arrear Debtor Accounts	1810									-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900	(32)	6	6	151	16	396			544	564
Total By Income Source	2000	(32)	6	6	151	16	396	-	-	544	564
2015/16 - totals only										_	_
Debtors Age Analysis By Customer Group											
Organs of State	2200									-	_
Commercial	2300									-	-
Households	2400									-	-
Other	2500	(32)	6	6	151	16	396			544	564
Total By Customer Group	2600	(32)	6	6	151	16	396	-	-	544	564

Section 6 – Creditors' analysis

6.1 Supporting Table C4

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description						udget Year 2016/	Budget Year 2016/17										
R thousands	NT Code	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							
Creditors Age Analysis By Customer Type	1					,											
Bulk Electricity	0100									-							
Bulk Water	0200									-							
PAYE deductions	0300									-							
VAT (output less input)	0400									-							
Pensions / Retirement deductions	0500									-							
Loan repayments	0600									-							
Trade Creditors	0700									-							
Auditor General	0800									-							
Other	0900	66	23							90							
Total By Customer Type	1000	66	23	-	-	-	-	-	-	90							

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

DC5 Central Karoo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
NEDBANK CALL DEPOSIT NEDBANK CALL DEPOSIT			CALL DEPOSIT CALL DEPOSIT		18 0	6.8% 7.5%	3 040 1 545		3 113 1 581
Municipality sub-total <u>Entities</u>					18		4 585	_	4 694
Entities sub-total					-		-	-	_
TOTAL INVESTMENTS AND INTEREST	2				18		4 585	_	4 694

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table C6 – Grant receipts

DC5 Central Karoo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

		2015/16	Budget Year				August			
Description	Ref	Audited Outcome	2016/17 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands			<u> </u> '						%	
RECEIPTS:	1,2		1							
- Operating Transfers and Grants										
National Government:	l I	24 336	23 632	-	1 250	9 340	3 939	5 401	137.1%	23 632
Local Government Equitable Share		19 324	19 416	-	-	8 090	3 236	4 854	150.0% 500.0%	19 416
Finance Management		1 250	1 250	-	1 250	1 250	208	1 042		1 250
Municipal Systems Improvement		930	-	-	-	-	-	-	100.00/	-
Rural Roads Assets Management Systems Grant		1 794	1 866	-	-	-	311	(311)	-100.0% -100.0%	1 866
EPWP Incentive Other transfers and grants [insert description]		1 038	1 100	-	-	-	183	(183) –	-100.070	1 100
Provincial Government:		1 185	2 000	_	_	_	333	(333)	-100.0%	2 000
Health subsidy WP Financial Management Support		-	-	-	-	-	-	-	-100.0%	-
Grant Other transfers and grants [insert description]		1 185	2 000	-	-	-	333	(333) –		2 000
District Municipality:		-	-	_	-	-	-	-		-
[insert description]								-		
Other grant providers:		4 582	7 489	-	_	_	1 248	(1 248)	-100.0%	7 489
Tourism		-	-	-	-	-	-	-		-
EDA		-	-	-	-	-	-			-
Nutrition Scheme		-	-	-	-	-	-			-
LG SETA		3 930	6 000	-	-	-	1 000			6 000
Doring veld Project		652	1 489	-	-	-	248	_		1 489
Total Operating Transfers and Grants	5	30 102	33 121	_	1 250	9 340	5 520	3 820	69.2%	33 121
Capital Transfers and Grants										
National Government:										
National Government.		-	-	-	-	-	-	-	<u> </u>	-
		-	-	-	-	-	-	-		-

Other capital transfers [insert		-	-	-	-	-	-	-		-
description]		_	_	-	_	_	_	-		_
Provincial Government:		_	-	-	_	_	-	_		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	_	_		-
District Municipality:		_	_	-	_	_	_	_		-
[insert description]		-	-	-	-	-	-	-		-
		_	_	-	_	_	_	-		-
Other grant providers:		-		-	_	-	-	_		-
[insert description]		-	-	-	-	-	-	_		-
		-	-	-	-	_	_	-		_
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	30 102	33 121	_	1 250	9 340	5 520	3 820	69.2%	33 121

8.2 Supporting Table C7 – Grant expenditure

DC5 Central Karoo - Supporting Table	SC/(1) Monthly Bud		- transfers	and grant expe	enditure - MUZ /	August	1	1	
		2015/16	Budget Year 2016/17							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Foreca
R thousands									%	101000
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		25 913	23 632	-	1 335	2 125	3 939	(1 813)	-46.0% -50.0%	23 632
Local Government Equitable Share		19 324	19 416	-	1 618	1 618	3 236	(1 618)	-50.0% 40.9%	19 416
Finance Management		1 250	1 250	-	179	294	208	85	40.9%	1 250
Municipal Systems Improvement Rural Roads Assets Management Systems		930	-	-	-	-	-	-	-100.0%	-
Grant		3 390	1 866	-	(554)	_	311	(311)	16.6%	1 866
EPWP Incentive		1 019	1 100	-	91	214	183	30	10.070	1 100
								-	-100.0%	
Provincial Government:		1 994	2 000	-	-	-	333	(333)		2 000
Health subsidy		-	-	-	-	-	-	-	-100.0%	-
WP Financial Management Support Grant Other transfers and grants [insert description]		1 994	2 000	-	-	-	333	(333) _	-100.070	2 000
District Municipality:		_	_	_	-	_	-	_		_
								-		
[insert description]								-	-35.3%	
Other grant providers:		4 404	7 489	-	401	808	1 248	(440)	-35.5%	7 489
Tourism		-	-	-	-	-	-	-		-
EDA		-	-	-	-	-	-	-		-
Nutrition Scheme		-	-	-	-	-	-	-	-41.8%	-
LG SETA		3 523	6 000	-	252	582	1 000	(418)	-41.0%	6 000
Doring veld Project		881	1 489	-	149	226	248	(22)	-0.0%	1 489
								-		
Total operating expenditure of Transfers and									-46.9%	
Grants:		32 311	33 121	-	1 736	2 933	5 520	(2 587)		33 121
Capital expenditure of Transfers and Grants										
National Government:		_	-	-	-	-	_	-		-
		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		_	_	_	-	_	_	_		_
Provincial Government:		-	-	-	-	-	-	-		-

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

	-		-	-	-	-	-		
District Municipality:	-	-	-	_	_	_	_		_
	-	-	-	-	-	-	_		-
	_	-	-	_	-	-	_		_
Other grant providers:	_	-	_	-	-	-	_		-
	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	32 311	33 121	-	1 736	2 933	5 520	(2 587)	-46.9%	33 121

Section 9 – Capital expenditure

9.1 Supporting Table C12

DC5 Central Karoo - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

	2015/16	2015/16 Budget Year 2016/17										
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget			
R thousands								%				
Monthly expenditure performance trend												
July		19				19	-					
August		19				38	-					
September		19				58	-					
October		19				77	-					
November		19				96	-					
December		19				115	-					
January		19				134	-					
February		19				153	-					
March		19				173	-					
April		19				192	-					
Мау		19				211	-					
June	-	19				230	-					
Total Capital expenditure	_	230	_	-								

Section 10 – Employee related costs

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

Summary of Employee and Councillor remuneration		2015/16	Budget Year 2016/17							
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	! !			ļ	!		i	ļ	%	
<u>-</u> Councillors (Political Office Bearers plus Other)	1	A	В	С						D
Basic Salaries and Wages	!	3 110	3 668	-	241	482	611	(130)	-21%	3 668
Pension and UIF Contributions	!	-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance	!	-	-	-	-	-	-	-		-
Cellphone Allowance	!	-	-	-	-	-	-	-		-
Housing Allowances	!	-	-	-	-	-	-	-		-
Other benefits and allowances	!	-	-	-	-	-	-	-	 '	_
Sub Total – Councillors		3 110	3 668 18.0%	-	241	482	611	(130)	-21%	3 668 18.0%
% increase	4		10.070							10.0 /0
Senior Managers of the Municipality	3						232			
Basic Salaries and Wages		2 235	2 793	-	150	300	736.43	68	29%	150
Pension and UIF Contributions	!	241	508	-	13	25	42	(17)	-41%	13
Medical Aid Contributions	!	56	55	-	5	9	5	5	105%	5
Overtime	!	-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		502	437	-	49	87	36	51	140%	49
Cellphone Allowance	!	18	10	-	-	-	1	(1)	-100%	-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		31	40	-	2	3	3	(0)	-2%	2
Payments in lieu of leave		-	-	-		-	-	-		-
Long service awards	!	-	-	-		-	-	-		-
Post-retirement benefit obligations	2	-		-		-	-	-	 '	-
Sub Total - Senior Managers of Municipality % increase	4	3 082	3 842 24.7%	-	218	425	320	105	33%	218 -92.9%
Other Municipal Staff										

DC5 Central Karoo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

1								1	
	22 614	10 614	-	1 886	3 804	2 002	1 802	90%	13 257
	3 098	422	-	287	572	113	459	407%	918
	945	239	-	193	250	44	206	464%	289
	715	5	-	45	70	1	69	7960%	5
	-	-	-	-	-	-	-		-
	565	253	-	43	89	79	10	13%	641
	(7)	1	-	1	2	1	1	139%	11
	240	64	-	21	41	11	30	281%	64
	138	7	-	4	8	4	3	69%	45
	1 110	897	-	6	11	150	(139)	-93%	897
	(1)	65	-	90	90	11	80	734%	65
2	301	350	-	_	_	58	(58)	-100%	350
	29 718	12 918	-	2 577	4 936	2 473	2 463	100%	16 542
4		-56.5%							-44.3%
	35 910	20 428	_	3 036	5 843	3 405	2 439	72%	20 428
		-43.1%							-43.1%
	_	_	_	_	_	_	_		_
	-	-	_	_	_	_	_		_
	-	-	-	-	-	_	_		_
	-	-	-	-	-	_	_		_
	-	-	-	-	-	-	_		_
	-	-	_	-	-	_	_		_
	-	-	_	-	-	_	_		_
	-	-	-	-	-	_	-		_
	-	-	-	-	-	-	_		_
	-	-	-	-	-	-	_		_
	-	-	-	-	-	-	_		_
	-	-	-	-	-	-	_		_
	_	-	_	_	-	_	_		_
2	-	-	-	-	-	-	-		-
4									
								1	
	2	3 098 945 715 - 565 (7) 240 138 1 110 (1) 2 301 29718 4 35910 - </td <td>3 098 422 945 239 715 5 - - 565 253 (7) 1 240 64 138 7 110 897 (1) 65 2 301 350 2 301 350 4 29718 12 918 4 -56.5% - 4 35 910 20 428 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -</td> <td>3 098 422 - 945 239 - 715 5 - - - - 565 253 - (7) 1 - 240 64 - 138 7 - 1110 897 - 1110 897 - 2 301 350 - 2 301 350 - 4 - - - 4 - - - 4 - - - 2 35 910 20 428 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>3 098 422 - 287 945 239 - 193 715 5 - 45 - - - - 565 253 - 43 (7) 1 - 1 240 64 - 21 138 7 - 4 1110 897 - 6 (1) 65 - 90 2 301 350 - - 4 12918 - 2577 - 4 35910 20428 - 3036 - - - - - - - - - - - - - - - 4 - 2577 - - - - - - - - - - - -</td><td>3 098 422 - 287 572 945 239 - 193 250 715 5 - 45 70 - - - - - 565 253 - 43 89 (7) 1 - 1 2 240 64 - 21 41 138 7 - 4 8 1110 897 - 6 11 (1) 655 - 90 90 2 301 350 - - - 4 12918 - 2577 4936 - - - - - - 4 - - 3036 5843 - - - - - - 4 - - - - - - 4 - <</td><td>3 098 422 - 287 572 113 945 239 - 193 250 44 715 5 - 45 70 1 - - - - - - 565 253 - 43 899 79 (7) 1 - 1 2 1 240 64 - 21 41 1 138 7 - 4 8 4 1110 897 - 6 11 150 (1) 655 - 90 90 11 110 897 - 2577 4936 2473 4 35910 20428 - 3036 5843 3405 - - - - - - - - - - - - - - 4 <t< td=""><td>3 098 422 - 287 572 113 459 945 239 - 183 250 44 206 715 5 - 45 70 1 69 - - - - - - - 565 253 - 43 89 79 10 7(7) 1 - 11 2 1 1 240 64 - 21 41 11 30 138 7 - 44 8 4 33 110 897 - 66 111 150 (139) 2 301 350 - - 58 (58) 29718 12918 - 3036 5843 3495 2439 - - - - - - - - - - - - - -</td><td>3098 422 - 287 572 13 459 407% 945 239 - 193 260 44 206 44% 715 55 - 44 103 200 1 69 565 253 - 43 889 79 10 13% 200 64 - 21 44 11 30 28% 110 897 - 46 11 50 (3) 93% 1110 897 - 66 11 50 (3) 93% 1110 897 - 69 90 11 80 73% 201 555 218 - 2577 4936 243 73% 110 80 2428 - 3036 5843 345 243 72% 110 555% - - - - - - -</td></t<></td></td>	3 098 422 945 239 715 5 - - 565 253 (7) 1 240 64 138 7 110 897 (1) 65 2 301 350 2 301 350 4 29718 12 918 4 -56.5% - 4 35 910 20 428 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	3 098 422 - 945 239 - 715 5 - - - - 565 253 - (7) 1 - 240 64 - 138 7 - 1110 897 - 1110 897 - 2 301 350 - 2 301 350 - 4 - - - 4 - - - 4 - - - 2 35 910 20 428 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>3 098 422 - 287 945 239 - 193 715 5 - 45 - - - - 565 253 - 43 (7) 1 - 1 240 64 - 21 138 7 - 4 1110 897 - 6 (1) 65 - 90 2 301 350 - - 4 12918 - 2577 - 4 35910 20428 - 3036 - - - - - - - - - - - - - - - 4 - 2577 - - - - - - - - - - - -</td> <td>3 098 422 - 287 572 945 239 - 193 250 715 5 - 45 70 - - - - - 565 253 - 43 89 (7) 1 - 1 2 240 64 - 21 41 138 7 - 4 8 1110 897 - 6 11 (1) 655 - 90 90 2 301 350 - - - 4 12918 - 2577 4936 - - - - - - 4 - - 3036 5843 - - - - - - 4 - - - - - - 4 - <</td> <td>3 098 422 - 287 572 113 945 239 - 193 250 44 715 5 - 45 70 1 - - - - - - 565 253 - 43 899 79 (7) 1 - 1 2 1 240 64 - 21 41 1 138 7 - 4 8 4 1110 897 - 6 11 150 (1) 655 - 90 90 11 110 897 - 2577 4936 2473 4 35910 20428 - 3036 5843 3405 - - - - - - - - - - - - - - 4 <t< td=""><td>3 098 422 - 287 572 113 459 945 239 - 183 250 44 206 715 5 - 45 70 1 69 - - - - - - - 565 253 - 43 89 79 10 7(7) 1 - 11 2 1 1 240 64 - 21 41 11 30 138 7 - 44 8 4 33 110 897 - 66 111 150 (139) 2 301 350 - - 58 (58) 29718 12918 - 3036 5843 3495 2439 - - - - - - - - - - - - - -</td><td>3098 422 - 287 572 13 459 407% 945 239 - 193 260 44 206 44% 715 55 - 44 103 200 1 69 565 253 - 43 889 79 10 13% 200 64 - 21 44 11 30 28% 110 897 - 46 11 50 (3) 93% 1110 897 - 66 11 50 (3) 93% 1110 897 - 69 90 11 80 73% 201 555 218 - 2577 4936 243 73% 110 80 2428 - 3036 5843 345 243 72% 110 555% - - - - - - -</td></t<></td>	3 098 422 - 287 945 239 - 193 715 5 - 45 - - - - 565 253 - 43 (7) 1 - 1 240 64 - 21 138 7 - 4 1110 897 - 6 (1) 65 - 90 2 301 350 - - 4 12918 - 2577 - 4 35910 20428 - 3036 - - - - - - - - - - - - - - - 4 - 2577 - - - - - - - - - - - -	3 098 422 - 287 572 945 239 - 193 250 715 5 - 45 70 - - - - - 565 253 - 43 89 (7) 1 - 1 2 240 64 - 21 41 138 7 - 4 8 1110 897 - 6 11 (1) 655 - 90 90 2 301 350 - - - 4 12918 - 2577 4936 - - - - - - 4 - - 3036 5843 - - - - - - 4 - - - - - - 4 - <	3 098 422 - 287 572 113 945 239 - 193 250 44 715 5 - 45 70 1 - - - - - - 565 253 - 43 899 79 (7) 1 - 1 2 1 240 64 - 21 41 1 138 7 - 4 8 4 1110 897 - 6 11 150 (1) 655 - 90 90 11 110 897 - 2577 4936 2473 4 35910 20428 - 3036 5843 3405 - - - - - - - - - - - - - - 4 <t< td=""><td>3 098 422 - 287 572 113 459 945 239 - 183 250 44 206 715 5 - 45 70 1 69 - - - - - - - 565 253 - 43 89 79 10 7(7) 1 - 11 2 1 1 240 64 - 21 41 11 30 138 7 - 44 8 4 33 110 897 - 66 111 150 (139) 2 301 350 - - 58 (58) 29718 12918 - 3036 5843 3495 2439 - - - - - - - - - - - - - -</td><td>3098 422 - 287 572 13 459 407% 945 239 - 193 260 44 206 44% 715 55 - 44 103 200 1 69 565 253 - 43 889 79 10 13% 200 64 - 21 44 11 30 28% 110 897 - 46 11 50 (3) 93% 1110 897 - 66 11 50 (3) 93% 1110 897 - 69 90 11 80 73% 201 555 218 - 2577 4936 243 73% 110 80 2428 - 3036 5843 345 243 72% 110 555% - - - - - - -</td></t<>	3 098 422 - 287 572 113 459 945 239 - 183 250 44 206 715 5 - 45 70 1 69 - - - - - - - 565 253 - 43 89 79 10 7(7) 1 - 11 2 1 1 240 64 - 21 41 11 30 138 7 - 44 8 4 33 110 897 - 66 111 150 (139) 2 301 350 - - 58 (58) 29718 12918 - 3036 5843 3495 2439 - - - - - - - - - - - - - -	3098 422 - 287 572 13 459 407% 945 239 - 193 260 44 206 44% 715 55 - 44 103 200 1 69 565 253 - 43 889 79 10 13% 200 64 - 21 44 11 30 28% 110 897 - 46 11 50 (3) 93% 1110 897 - 66 11 50 (3) 93% 1110 897 - 69 90 11 80 73% 201 555 218 - 2577 4936 243 73% 110 80 2428 - 3036 5843 345 243 72% 110 555% - - - - - - -

TOTAL MANAGERS AND STAFF		32 800	16 760	-	2 795	5 362	2 793	2 568	92%	16 760
% increase	4		-43.1%							-43.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		35 910	20 428	-	3 036	5 843	3 405	2 439	72%	20 428
Total Municipal Entities		-	-	-	-	_	-	-		-
Sub Total - Other Staff of Entities % increase	4	_	-	-	-	-	-	_		-
Post-retirement benefit obligations		_	-	-	-	_	-	_		-
Long service awards		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Other Staff of Entities										
Sub Total - Senior Managers of Entities % increase	4	-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	_	-	-	_	_	-	_		_
Long service awards		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-

Section 11 – Material variances to the SDBIP

No material variances to the SDBIP.