



THEMBELIHLE

**LOCAL MUNICIPALITY
PLAASLIKE MUNISIPALITEIT
U-MASIPALA WASEKUHALENI**

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

2016/2017



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1. INTRODUCTION:

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, the relevant Provincial Treasury and also National Treasury. Once the Mayor has considered the report, she must submit the report to Council by 31 January in terms of Section 54 of the MFMA.

In terms of the above-mentioned provisions of legislation, the mid-year budget and performance assessment report for the period ended 31 December 2016 is hereby submitted for your consideration.

The format of the report is specified in the Municipal Budget and Reporting Regulation under schedule C and includes all the required tables, charts and explanatory information. It further prescribed that the mid-year budget and performance assessment report be made public by placing it on the municipal website within five working days of 25 January of each year.

Although we have structured ourselves to deliver the services required, we could not deliver in all instances due to the lack of appropriate funds, however we continuously strive to deliver on the objectives and targets approved by the Mayor as set out in the Service Delivery and Budget Implementation Plan (SDBIP).

The following were considered as instruments to define the actual performance of Thembelihle Local Municipality for the period of 1 July 2016 to 31 December 2016:

- Approved Budget for 2016/2017
- Service Delivery Budget and Implementation Plan 2016/17
- Budget versus actual on approved 2016/2017 budget
- Analysis of billed revenue versus collected revenue
- Mid – term performance report, considering targets versus actuals for both the first and the second quarter
- Auditor General’s audit report for the previous year and the applicable action plan
- Annual Report for 2015/16

During this process it became apparent that the municipality must adjust its current approved budget (2016/2017) accordingly. The Accounting Officer will therefore ensure that the adjusted budget document is approved by Council by the 28 February 2017 as prescribed by the MFMA regulations.

The report below details the final mid-year budget and performance assessment.

2. FOREWORD BY THE MAYOR

We have reached the halfway mark of the 2016/2017 financial year and it is time to reflect on everything that has happened thus far.

Thembelihle Local Municipality entered into the new financial year of 2016/17 on a bumpy road pending the end of term of the previous council and the appointment of the new council as of August 2016 post the local government elections and started the year with a positive bank balance of R 741,055.

Challenges existed to still be able to render the minimum services as required by the Constitution of the Republic of South Africa with limited resources.

The municipality approved and subsequently adopted a cash-funded Operational & Capital Budget for the 2016/17 financial year together with the Integrated Development Plan and Service Delivery Budget Implementation Plan for 2016/17. This was adopted by Council on Tuesday, 31 May 2016. (The budget and IDP for the 2016/2017 financial year were approved by the previous Council.)

The Finance Directorate remains under-staffed and some compliance issues with regards to the Municipal Finance Management Act, No. 56 of 2003 remains a hurdle to overcome and manage effectively and efficiently. We managed to report on a monthly basis all relevant matters to the various departments which include the Provincial- & National Treasury as well as the Department responsible for Co-operative Governance-, Traditional Affairs-, & Human Settlements, at their provincial office situated in Kimberley.

Monitoring and regular management of the SDBIP is still a challenge as the shortage of skilled staff is putting more pressure on the current officials. The Performance Management System (PMS) which should flow from the SDBIP, has been drafted, reviewed and the draft has been approved by the council, however the final PMS has not been developed or implemented, but this aspect is receiving attention.

Where funding becomes available, albeit a very limited contribution from own funds, prioritised projects as per the IDP are being implemented. Our Capital Expenditure is lower than expected due to larger capital projects ending, however the capital expenditure is being planned to be in line with grant funding; mainly MIG and RBIG; we do not expect to apply for a roll-over of grant funding.

An amount of R 259 thousand was withheld for EPWP funding not rolled over for the 2015/2016 financial year and has a direct negative impact on our cash flow, due to contributions from own funds.

What remains as one of the most difficult challenges for the municipality, is the collection of revenue for the services rendered by the municipality. Although a tremendous and significant portion of our communities are impoverished and are thus unable to pay, there are still those who are in a position to, at least, pay the bare minimum but decides to not do so.

This mid-year budget and performance assessment report highlights the following results.

- The overall operating results for the first six months ending 31 December 2016 indicate a surplus of R 11 951 million. The favourable balance is the net result of:
 - Other expenditure being lower than budgeted (effective cost saving measures implemented),
 - Property rates revenue has been received earlier from customers in the first 6 months as they have the option of paying in advance for the year or in advance for the month.
 - Service charge revenue has been collected and paid more regularly by customers as policies and guidelines were applied stricter.
 - Revenue from interest earned by external investments and rental revenue has increased.
 - However, surplus will be effected by bulk purchase expenditure due to non-payment for limited payments made.
- The total capital expenditure for the first six months amounts to R3 454 million (31 December 2015: R 12 649 million) which is significantly lower when compared to the previous financial year (decreased spending of due to significant bigger capital projects that has reached the end of their project and has been completed)
- The net cash inflow from operating activities amounted to R 4 126 (Budget: R 6 014 or a decrease of 31 %, as no PPE items were sold in the first six months, due to difficult economic conditions and water draught).
- A net surplus of R 11 951 is recorded for the period ending 31 December 2016 which is mainly be attributed to grant funding, mainly equitable share that has already been received.

Based on the information reported, it is evident that there are significant variances between the budget and actual figures for the first half of the financial year. It is therefore recommended that an adjustment budget is necessary and the current approved budget (2016/17) as previously adopted by Council must be reviewed taking into consideration the revised projections for revenue and expenditure to the extent that this may be necessary.

Attached to this report are the following self-explanatory tables.

Table 1: Monthly Budget Statement Summary

Table 2: Budgeted Financial Performance (Revenue and Expenditure by standard classification)

Table 3: Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table 4: Budgeted Financial Performance (revenue and expenditure)

Table 5: Budgeted Capital Expenditure by vote, standard classification and funding

Table 6: Monthly Budget Statement Financial Position

Table 7: Monthly Budget Statement Cash Flow

3. ASSESSMENT OF THE SDBIP

The implementation of the municipality's Service Delivery and Budget Implementation Plan is the main guiding document during the first six months of the budget year. The following as identified in the SDBIP were executed during the first six months of the financial year, 1 July 2016 to December 2016:

1. Six (6) Monthly budget controls, reconciliation of the General ledger accounts were completed. These reports were communicated to the Municipal Manager.
2. All contributions of the activities related to the Annual report of 2015/2016 were submitted to the Municipal Manager. The Annual Report was tabled in council during the General Council meeting of Tuesday, 31th January 2017.
3. The MFMA quarterly reports were submitted to the Provincial Treasury and the Council for quarter ending January 2017.
4. The SDBIP was prepared and adopted by Council within the time limit as set out in legislation.
5. The new council took office during August 2016 and held regular meetings during the period.
6. The following were prepared and adopted by Council:
 - ✚ Annual Financial Statements according the GRAP standards were submitted to the Office of the Auditor-General on 31st August 2016.
 - ✚ These statements were adopted by Council and subsequently submitted to the office of the Auditor-General.

The outcomes of the Audit Report are discussed in the Annual Report for 2015/16.

The following documents relating to the finalised audit were provided to Provincial Treasury:

- The Audit Action Plan for 2015/16, approved by Municipal Manager.
- Audit General – Final Audit report 2015/16
- Audit General – Final Management Letter 2015/16
- Audited AFS by Audit General

There are also areas that are currently a worrying factor as it is also hampering progress and development. A number of those issues are detailed below.

4. AREAS OF CONCERN IN THE SDBIP (SLOW PROGRESS AREAS)

1. The proper implementation of by-laws and policies.
2. Development and approval of the LED strategy.
3. Review and report on the equity plan.
4. Attendance by communities at Ward committee meetings;
5. Housing development plan;
6. Other issues are addressed on an ongoing basis.

Please note that the progress on the above-mentioned matters has been slow mainly because of the funding of such significant projects and initiatives. This has led to the municipality having no other option than slower progress of identified matters, but progress none the less.

However, these objectives stated above cannot just stand still for the mere reason of insufficient funding available, but should encourage us to work harder in searching for ways and means to obtain the necessary funds so as to finance the above-mentioned objectives as set out in the SDBIP and IDP.

5. OTHER MATTERS

- ✚ The municipality is experiencing a backlog which consists of about 200 households in 7 De Laan with regards to sanitation.
- ✚ The existing internal water pipes in Hopetown burst on a frequent basis and have to be replaced with PVC pipes. The capacity of the reservoirs is currently upgraded for approximately 10-year growth in development.
- ✚ Due to financial constraints, Council has resolved that management must put cost cutting management in place. Furthermore, no official must travel to any workshops or meetings except Councillors.
- ✚ The municipality did not have an audit committee for the 2015/2016 financial year. However, the audit and risk committee member positions have been advertised again in the newspaper on 27 July 2016 per the normal recruitment processes. The candidates will be evaluated and if suitable candidates can be appointed they will fill the audit and risk committee functions as prescribed by legislation. Corporate Services is in process with the next step of the normal recruitment process.
- ✚ The municipality does not currently have a full staff complement with regards to Performance Management and as such, a functional performance management system is not in place. The Human Resources section is working towards capacitating the Performance Management Unit (and all other critical vacant positions within the municipality).

Based on the information reported, it is evident that there are significant variances between the budget and actual figures for the first half of the financial year. It is therefore recommended that the current budget as adopted by Council be reviewed and subsequently adjusted for consideration by Council on Friday, 29 February 2016.


6. QUALITY CERTIFICATION BY THE MUNICIPAL MANAGER

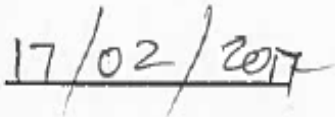
THEMBELIHLE LOCAL MUNICIPALITY (NC076)

Quality certificate in term of Section 5 of the Municipal Budget Regulations; Government Gazette 32141, 17 April 2009...

I Abraham Mpho Mogale, Municipal Manager of Thembelihle Municipality hereby certify that the S72 Report has been prepared in accordance with the Municipal Financial Management Act No 56 of 2003 and the regulations made under the Act.

The S72 Report is submitted to the Mayor, National Treasury and Relevant Provincial Treasury.


AM Mogale
Municipal Manager


Date

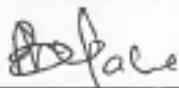
7. RECOMMENDATION BY THE MAYOR

Recommendation by the Mayor

1. **That** the Mid-Year Budget and Performance Assessment for the 2016/17 financial year as submitted by the Finance Directorate, be noted.
2. **That** the 2016/17 Budget be adjusted during February 2017.
3. **That** permission be granted to the Finance Directorate to submit the Mid-Year Budget and Performance Assessment Report to the Mayor, National Treasury and the Provincial Treasury.
4. **That** permission be granted to the Finance Directorate to display the Mid-Year Budget and Performance Assessment Report on the municipal website within 5 working days after it has been tabled by the mayor in council.
5. **That** all managers be instructed to submit a report detailing full particulars regarding the progress made to ensure an improved cash flow position. Details also to be submitted of any challenges which could negatively affect or delay the implementation of such cost-cutting /revenue enhancement measures.

I wish to thank all of the officials who work hard to render better service to our citizens. I call on you to continue with the good work and also strive to improve on what has already been achieved.

Lastly, thank you very much to all of the members of this Council and the public for their continued support.

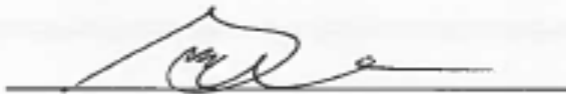


Clr B Mpamba
Mayor
Thembelihle Local Municipality

8. RECOMMENDATION BY THE MUNICIPAL MANAGER

Recommendation by the Accounting Officer

1. That the Mid-Year Budget and Performance Assessment for the 2016/17 financial year as submitted by the Finance Directorate, be noted.
2. That the 2016/17 Budget be adjusted during February 2017.
3. That permission be granted to the Finance Directorate to submit the Mid-Year Budget and Performance Assessment Report to the Mayor, National Treasury and the Provincial Treasury.
4. That permission be granted to the Finance Directorate to display the Mid-Year Budget and Performance Assessment Report on the municipal website within 5 working days after it has been tabled by the mayor in council.
5. That all managers be instructed to submit a report detailing full particulars regarding the progress made to ensure an improved cash flow position. Details also to be submitted of any challenges which could negatively affect or delay the implementation of such cost-cutting /revenue enhancement measures.



AM Mogale
Municipal Manager
Thembelihle Local Municipality

Table 1 Budget Summary: Budget schedules received by Mayor on 17 February 2017:

NC076 Thembehlile - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 137	3 578	-	14	3 920	1 789	2 131	119%	7 839
Service charges	19 940	19 164	-	1 748	10 272	9 582	690	7%	20 544
Investment revenue	180	333	-	50	286	167	120	72%	573
Transfers recognised - operational	23 052	24 032	-	6 197	15 722	12 016	3 706	31%	31 443
Other own revenue	3 608	10 932	-	344	1 812	2 966	(1 154)	-39%	3 624
Total Revenue (excluding capital transfers and contributions)	49 917	58 039	-	8 353	32 012	26 520	5 492	21%	64 023
Employee costs	23 279	25 125	-	1 581	12 948	12 563	386	3%	25 897
Remuneration of Councillors	2 524	3 004	-	192	1 079	1 502	(423)	-28%	2 159
Depreciation & asset impairment	8 142	7 782	-	-	-	3 891	(3 891)	-100%	-
Finance charges	5 544	680	-	81	637	340	297	87%	1 274
Materials and bulk purchases	12 368	13 969	-	135	1 331	6 985	(5 654)	-81%	2 662
Transfers and grants	-	-	-	584	2 575	-	2 575	#DIV/0!	5 149
Other expenditure	18 967	13 040	-	643	4 945	6 520	(1 575)	-24%	9 890
Total Expenditure	70 825	63 600	-	3 217	23 515	31 800	(8 285)	-26%	47 030
Surplus/(Deficit)	(20 908)	(5 561)	-	5 137	8 497	(5 281)	13 777	-261%	16 993
Transfers recognised - capital	26 444	14 323	-	1 101	3 454	7 162	(3 707)	-52%	6 909
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 536	8 762	-	6 238	11 951	1 881	10 070	535%	23 902
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 536	8 762	-	6 238	11 951	1 881	10 070	535%	23 902
Capital expenditure & funds sources									
Capital expenditure	26 015	15 339	-	482	3 454	7 685	(4 230)	-55%	15 339
Capital transfers recognised	26 015	14 774	-	414	2 889	7 387	(4 498)	-61%	14 774
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	565	-	-	565	283	283	100%	565
Total sources of capital funds	26 015	15 339	-	414	3 454	7 670	(4 215)	-55%	15 339
Financial position									
Total current assets	15 917	28 741	-	-	11 646	-	-	-	10 431
Total non current assets	239 015	252 744	-	-	239 015	-	-	-	230 593
Total current liabilities	63 154	42 537	-	-	61 728	-	-	-	56 314
Total non current liabilities	8 987	12 187	-	-	8 987	-	-	-	11 335
Community wealth/Equity	182 791	226 762	-	-	188 242	-	-	-	190 125
Cash flows									
Net cash from (used) operating	27 183	12 027	-	1 026	4 126	6 014	1 888	31%	8 252
Net cash from (used) investing	(3 270)	2 757	-	(464)	(3 296)	1 379	4 675	339%	(6 592)
Net cash from (used) financing	(1 044)	(270)	-	(13)	(525)	(135)	390	-289%	(1 051)
Cash/cash equivalents at the month/year end	23 591	24 466	-	-	487	17 209	16 722	97%	792
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	2 384	1 097	683	677	675	581	3 241	27 218	36 557
Creditors Age Analysis									
Total Creditors	820	2 630	2 008	2 005	2 162	41 282	-	-	50 907

Table 2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification)

NC076 Thembelihle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	28 008	29 098	-	7 554	25 199	19 524	5 675	29%	49 510
Executive and council	20 157	16 490	-	6 233	14 272	8 245	6 027	73%	28 544
Budget and treasury office	6 764	6 775	-	12	4 455	4 975	(520)	-10%	8 022
Corporate services	1 087	5 832	-	1 310	6 472	6 304	168	3%	12 944
<i>Community and public safety</i>	1 870	2 618	-	83	446	1 309	(863)	-66%	892
Community and social services	1 870	2 618	-	83	446	1 309	(863)	-66%	892
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	15 807	12 904	-	633	832	6 459	(5 627)	-87%	1 663
Planning and development	14 902	10 049	-	557	608	5 031	(4 423)	-88%	1 216
Road transport	904	2 855	-	76	224	1 427	(1 204)	-84%	448
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	31 731	30 926	-	1 914	10 185	15 463	(5 278)	-34%	20 370
Electricity	11 127	12 330	-	1 058	6 159	6 165	(6)	0%	12 319
Water	16 459	12 431	-	436	1 777	6 216	(4 439)	-71%	3 554
Waste water management	2 731	4 042	-	260	1 474	2 021	(547)	-27%	2 948
Waste management	1 415	2 122	-	160	775	1 061	(286)	-27%	1 549
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	77 415	75 546	-	10 184	36 662	42 755	(6 093)	-14%	72 436
Expenditure - Standard									
<i>Governance and administration</i>	32 269	25 756	-	3 284	32 376	21 330	11 046	52%	51 124
Executive and council	7 857	6 131	-	723	4 440	3 065	1 374	45%	7 627
Budget and treasury office	17 858	13 929	-	1 082	19 717	8 453	11 264	133%	27 064
Corporate services	6 554	5 696	-	1 478	8 219	9 812	(1 593)	-16%	16 433
<i>Community and public safety</i>	1 541	1 849	-	300	1 084	924	159	17%	2 168
Community and social services	1 541	1 849	-	300	1 084	924	159	17%	2 168
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	12 965	11 640	-	1 077	5 314	5 924	(611)	-10%	10 627
Planning and development	11 128	9 995	-	590	4 118	5 102	(983)	-19%	8 237
Road transport	1 838	1 645	-	487	1 195	822	373	45%	2 391
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	23 355	28 017	-	838	4 676	14 009	(9 333)	-67%	9 352
Electricity	14 105	15 955	-	134	767	7 977	(7 210)	-90%	1 534
Water	5 905	6 793	-	487	2 658	3 396	(738)	-22%	5 316
Waste water management	2 023	2 995	-	77	550	1 498	(948)	-63%	1 099
Waste management	1 322	2 275	-	140	701	1 137	(436)	-38%	1 403
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	70 130	67 262	-	5 498	43 449	42 188	1 262	3%	73 271
Surplus/ (Deficit) for the year	7 285	8 284	-	4 686	(6 788)	567	(7 355)	-1297%	(835)

NC078 Thembelihle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	2015/16			Budget Year 2016/17					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Municipal governance and administration</i>	28 008	29 098	-	7 554	25 199	19 524	5 675	29%	49 510
Executive and council	20 157	16 490	-	6 233	14 272	8 245	6 027	73%	28 544
Mayor and Council	18 814	16 490	-	6 197	14 267	8 245	6 022	73%	28 534
Municipal Manager	1 343			36	5	0	5	487200%	10
Budget and treasury office	6 764	6 775	-	12	4 455	4 975	(520)	-10%	6 022
Corporate services	1 087	5 832	-	1 310	6 472	6 304	168	3%	12 944
Property Services	939	5 307	-	75	447	2 654	(2 206)	-83%	894
Other Adm In	148	525	-	1 235	6 025	3 650	2 375	65%	12 050
<i>Community and public safety</i>	1 870	2 618	-	83	446	1 309	(863)	-66%	892
Community and social services	1 870	2 618	-	83	446	1 309	(863)	-66%	892
Libraries and Archives	496	1 209	-	18	-	604	(604)	-100%	-
Community halls and Facilities	1 374	1 410	-	65	446	705	(259)	-37%	892
Other									
<i>Economic and environmental services</i>	15 907	12 904	-	633	832	6 459	(5 627)	-87%	1 663
Planning and development	14 902	10 049	-	557	608	5 031	(4 423)	-88%	1 216
Economic Development/Planning	14 449	9 567	-	466	596	4 784	(4 188)	-88%	1 196
Town Planning/Building enforcement	24	31	-	91	10	16	(6)	-36%	20
PMU	429	451	-	-	-	232	(232)	-100%	-
Road transport	904	2 855	-	76	224	1 427	(1 204)	-84%	448
Vehicle Licensing and Testing	904	2 855	-	76	224	1 427	(1 204)	-84%	448
<i>Trading services</i>	31 731	30 926	-	1 914	10 185	15 463	(5 278)	-34%	20 370
Electricity	11 127	12 330	-	1 058	6 159	6 165	(6)	0%	12 319
Electricity Distribution	11 127	12 330	-	1 058	6 159	6 165	(6)	0%	12 319
Water	16 459	12 431	-	436	1 777	6 216	(4 439)	-71%	3 554
Water Distribution	16 459	12 431	-	436	1 777	6 216	(4 439)	-71%	3 554
Water Storage									
Waste water management	2 731	4 042	-	260	1 474	2 021	(547)	-27%	2 948
Sewerage	2 731	4 042	-	260	1 474	2 021	(547)	-27%	2 948
Waste management	1 415	2 122	-	160	775	1 061	(286)	-27%	1 549
Solid Waste	1 415	2 122	-	160	775	1 061	(286)	-27%	1 549
Total Revenue - Standard	77 415	75 546	-	10 184	36 662	42 755	(6 093)	-14%	72 436
Expenditure - Standard									
<i>Municipal governance and administration</i>	32 269	25 756	-	3 284	32 376	21 330	11 046	52%	51 124
Executive and council	7 657	6 131	-	723	4 440	3 065	1 374	45%	7 627
Mayor and Council	6 085	4 356	-	585	3 556	2 178	1 378	63%	6 175
Municipal Manager	1 772	1 774	-	138	884	887	(4)	0%	1 452
Budget and treasury office	17 658	13 929	-	1 082	19 717	8 453	11 264	133%	27 064
Corporate services	6 554	5 695	-	1 478	8 219	9 812	(1 593)	-16%	16 433
Property Services	1 471	1 290	-	376	693	645	48	7%	1 381
Other Adm In	5 082	4 405	-	1 102	7 526	9 168	(1 641)	-18%	15 053
<i>Community and public safety</i>	1 541	1 849	-	300	1 084	924	159	17%	2 168
Community and social services	1 541	1 849	-	300	1 084	924	159	17%	2 168
Libraries and Archives	1 291	1 319	-	176	870	659	211	32%	1 740
Museums & Art Galleries etc									
Community halls and Facilities	249	530	-	124	214	265	(51)	-19%	428
<i>Economic and environmental services</i>	12 955	11 640	-	1 077	5 314	5 924	(611)	-10%	10 627
Planning and development	11 128	9 995	-	590	4 118	5 102	(983)	-19%	8 237
Economic Development/Planning	1 155	1 342	-	19	383	671	(289)	-43%	765
Town Planning/Building enforcement	9 508	8 205	-	534	3 524	4 102	(578)	-14%	7 049
PMU	464	447	-	37	211	328	(117)	-36%	423
Road transport	1 838	1 645	-	487	1 195	822	373	45%	2 391
Vehicle Licensing and Testing	1 838	1 645	-	487	1 195	822	373	45%	2 391
<i>Trading services</i>	23 355	28 017	-	838	4 676	14 009	(9 333)	-67%	9 352
Electricity	14 105	15 955	-	134	767	7 977	(7 210)	-90%	1 534
Electricity Distribution	14 105	15 955	-	134	767	7 977	(7 210)	-90%	1 534
Water	5 905	6 793	-	487	2 658	3 396	(738)	-22%	5 316
Water Distribution	5 905	6 793	-	487	2 658	3 396	(738)	-22%	5 316
Waste water management	2 023	2 995	-	77	550	1 498	(948)	-63%	1 099
Sewerage	2 023	2 995	-	77	550	1 498	(948)	-63%	1 099
Waste management	1 322	2 275	-	140	701	1 137	(436)	-38%	1 403
Solid Waste	1 322	2 275	-	140	701	1 137	(436)	-38%	1 403
Total Expenditure - Standard	70 130	67 262	-	5 495	43 449	42 185	1 262	3%	73 271
Surplus/ (Deficit) for the year	7 285	8 284	-	4 689	(6 788)	567	(7 355)	-12%	(10 835)

Table 3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

NC076 Thembelihle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Executive Council	20 157	16 490	-	6 283	14 272	8 245	6 027	73.1%	18 676
Vote 2 - Budget & Treasury	6 764	6 775	-	1 235	6 025	3 650	2 375	65.1%	8 022
Vote 3 - Corporate Service	1 087	5 832	-	75	447	2 654	(2 206)	-83.2%	1 123
Vote 4 - Community & Social Service	1 870	2 618	-	83	910	2 189	(1 278)	-58.4%	937
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development	14 902	10 049	-	557	608	5 025	(4 417)	-87.9%	10 311
Vote 7 - Road Transport	904	2 855	-	76	224	1 427	(1 204)	-84.3%	2 231
Vote 8 - Electricity	11 127	12 330	-	1 058	6 159	6 165	(6)	-0.1%	12 149
Vote 9 - Water	16 459	12 431	-	436	1 777	6 216	(4 439)	-71.4%	16 459
Vote 10 - Waste Water Management	2 731	4 042	-	260	1 474	2 021	(547)	-27.1%	2 780
Vote 11 - Waste Management	1 415	2 122	-	160	775	1 061	(286)	-27.0%	1 450
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	77 415	75 546	-	10 223	32 671	38 652	(5 982)	-15.5%	74 139
Expenditure by Vote									
Vote 1 - Executive Council	7 857	6 131	-	723	3 677	3 310	366	11.1%	7 627
Vote 2 - Budget & Treasury	17 858	13 929	-	2 019	7 316	8 918	(1 601)	-18.0%	27 064
Vote 3 - Corporate Service	6 554	5 696	-	425	903	895	8	0.9%	6 272
Vote 4 - Community & Social Service	1 541	1 849	-	300	1 084	924	159	17.2%	1 425
Vote 5 - Public Safety	30	35	-	0	2	18	(16)	-89.9%	18
Vote 6 - Planning & Development	11 097	9 959	-	589	4 175	4 980	(805)	-16.2%	11 093
Vote 7 - Road Transport	1 838	1 645	-	487	1 195	822	373	45.3%	2 787
Vote 8 - Electricity	14 105	15 955	-	134	767	7 977	(7 210)	-90.4%	14 171
Vote 9 - Water	5 905	6 793	-	487	2 658	3 396	(738)	-21.7%	5 896
Vote 10 - Waste Water Management	2 023	2 995	-	77	550	1 498	(948)	-63.3%	2 094
Vote 11 - Waste Management	1 322	2 275	-	140	701	1 137	(436)	-38.3%	2 234
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	70 130	67 262	-	5 381	23 028	33 876	(10 848)	-32.0%	80 682
Surplus/ (Deficit) for the year	7 285	8 284	-	4 841	9 643	4 777	4 866	101.9%	(6 543)

NC076 Thembelihle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Mid-Year Assessment

Vote Description	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote									
Vote 1 - Executive Council	20 157	16 490	-	6 283	14 272	8 245	6 027	73%	18 676
1.1 - Council	18 814	16 490		6 248	14 267	8 245	6 022	73%	18 676
1.2 - Municipal Manager	1 343			36	5	-	5	#DIV/0!	
Vote 2 - Budget & Treasury	6 764	6 775	-	1 235	6 025	3 650	2 375	65%	8 022
2.1 - Budget & Treasury	6 764	6 775		1 235	6 025	3 650	2 375	65%	8 022
Vote 3 - Corporate Service	1 087	5 832	-	75	447	2 654	(2 206)	-83%	1 123
3.1 - Administration	148	525		-	-	-	-		354
3.2 - Fixed Property & Buidling	939	5 307		75	447	2 654	(2 206)	-83%	769
Vote 4 - Community & Social Service	1 870	2 618	-	83	910	2 189	(1 278)	-58%	937
4.1 - Library	496	1 209		18	-	604	(604)	-100%	603
4.2 - Community	1 374	1 410		65	910	1 584	(674)	-43%	334
Vote 5 - Public Safety	-	-	-	-	-	-	-		-
5.1 - Disaster Management									
Vote 6 - Planning & Development	14 902	10 049	-	557	608	5 025	(4 417)	-88%	10 311
6.1 - Technical	24	31		91	10	16	(6)	-36%	22
6.2 - Support Service	14 449	9 567		466	598	4 784	(4 186)	-88%	9 825
6.3 - PMU	429	451		-	-	225	(225)	-100%	464
Vote 7 - Road Transport	904	2 855	-	76	224	1 427	(1 204)	-84%	2 231
7.1 - Traffic	904	2 855		76	224	1 427	(1 204)	-84%	2 231
Vote 8 - Electricity	11 127	12 330	-	1 058	6 159	6 165	(6)	0%	12 149
8.1 - Electricity	11 127	12 330		1 058	6 159	6 165	(6)	0%	12 149
Vote 9 - Water	16 459	12 431	-	436	1 777	6 216	(4 439)	-71%	16 459
9.1 - Water	16 459	12 431		436	1 777	6 216	(4 439)	-71%	16 459
Vote 10 - Waste Water Management	2 731	4 042	-	260	1 474	2 021	(547)	-27%	2 780
10.1 - Waste Water Management	2 731	4 042		260	1 474	2 021	(547)	-27%	2 780
Vote 11 - Waste Management	1 415	2 122	-	160	775	1 061	(286)	-27%	1 450
11.1 - Waste Management	1 415	2 122		160	775	1 061	(286)	-27%	1 450
Total Revenue by Vote	77 415	75 546	-	10 223	32 671	38 652	(5 982)	-15%	74 139
Expenditure by Vote									
Vote 1 - Executive Council	7 857	6 131	-	723	3 677	3 310	366	11%	7 627
1.1 - Council	6 085	4 356		585	2 894	2 584	310	12%	6 175
1.2 - Municipal Manager	1 772	1 774		138	782	726	56	8%	1 452
Vote 2 - Budget & Treasury	17 858	13 929	-	2 019	7 316	8 918	(1 601)	-18%	27 064
2.1 - Budget & Treasury	17 858	13 929		2 019	7 316	8 918	(1 601)	-18%	27 064
Vote 3 - Corporate Service	6 554	5 696	-	425	903	895	8	1%	6 272
3.1 - Administration	5 082	4 406		49	210	250	(40)	-16%	4 891
3.2 - Fixed Property & Buidling	1 471	1 290		376	693	645	48	7%	1 381
Vote 4 - Community & Social Service	1 541	1 849	-	300	1 084	924	159	17%	1 425
4.1 - Library	1 291	1 319		176	870	659	211	32%	847
4.2 - Community	249	530		124	214	265	(51)	-19%	579
Vote 5 - Public Safety	30	35	-	0	2	18	(16)	-90%	18
5.1 - Disaster Management	30	35		0	2	18	(16)	-90%	18
Vote 6 - Planning & Development	11 097	9 959	-	589	4 175	4 980	(805)	-16%	11 093
6.1 - Technical	9 508	8 205		534	3 524	4 102	(578)	-14%	8 796
6.2 - Support Service	1 125	1 307		19	381	654	(273)	-42%	1 641
6.3 - PMU	464	447		37	270	224	46	21%	656
Vote 7 - Road Transport	1 838	1 645	-	487	1 195	822	373	45%	2 787
7.1 - Traffic	1 838	1 645		487	1 195	822	373	45%	2 787
Vote 8 - Electricity	14 105	15 955	-	134	767	7 977	(7 210)	-90%	14 171
8.1 - Electricity	14 105	15 955		134	767	7 977	(7 210)	-90%	14 171
Vote 9 - Water	5 905	6 793	-	487	2 658	3 396	(738)	-22%	5 896
9.1 - Water	5 905	6 793		487	2 658	3 396	(738)	-22%	5 896
Vote 10 - Waste Water Management	2 023	2 995	-	77	550	1 498	(948)	-63%	2 094
10.1 - Waste Water Management	2 023	2 995		77	550	1 498	(948)	-63%	2 094
Vote 11 - Waste Management	1 322	2 275	-	140	701	1 137	(436)	-38%	2 234
11.1 - Waste Management	1 322	2 275		140	701	1 137	(436)	-38%	2 234
Total Expenditure by Vote	70 130	67 262	-	5 381	23 028	33 876	(10 848)	(0)	80 682
Surplus/ (Deficit) for the year	7 285	8 284	-	4 841	9 643	4 777	4 866	0	(6 543)

Table 4 – Budgeted Financial Performance (revenue and expenditure)

NC076 Thembelihle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	2015/16	Budget Year 2016/17							
	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	3 137	3 578		14	3 920	1 789	2 131	119%	7 839
Property rates - penalties & collection charges				-	-	-	-		-
Service charges - electricity revenue	12 106	11 746		1 049	6 343	5 873	470	8%	12 687
Service charges - water revenue	3 742	5 062		342	1 729	2 531	(802)	-32%	3 458
Service charges - sanitation revenue	2 696	1 597		233	1 441	799	643	80%	2 882
Service charges - refuse revenue	1 396	759		124	758	380	379	100%	1 516
Service charges - other				-	-	-	-		-
Rental of facilities and equipment	835	325		77	465	163	302	186%	929
Interest earned - external investments	180	333		50	286	167	120	72%	573
Interest earned - outstanding debtors	-	580		71	165	290	(125)	-43%	331
Dividends received				-	-	-	-		-
Fines	620	2 571		3	17	1 286	(1 269)	-99%	34
Licences and permits	283	287		8	96	144	(48)	-33%	191
Agency services				20	143		143	#DIV/0!	286
Transfers recognised - operational	23 052	24 032		6 197	15 722	12 016	3 706	31%	31 443
Other revenue	1 871	2 169		165	927	1 085	(158)	-15%	1 854
Gains on disposal of PPE		5 000							
Total Revenue (excluding capital transfers and contributions)	49 917	58 039	-	8 353	32 012	26 520	5 492	21%	64 023
Expenditure By Type									
Employee related costs	23 279	25 125		1 581	12 948	12 563	386	3%	25 897
Remuneration of councillors	2 524	3 004		192	1 079	1 502	(423)	-28%	2 159
Debt impairment	1 516	4 012		4	137	2 006	(1 869)	-93%	274
Depreciation & asset impairment	8 142	7 782		-	-	3 891	(3 891)	-100%	-
Finance charges	5 544	680		81	637	340	297	87%	1 274
Bulk purchases	11 805	12 133		40	148	6 067	(5 919)	-98%	295
Other materials	563	1 836		96	1 183	918	265	29%	2 366
Contracted services	51	221		32	724	111	613	555%	1 447
Transfers and grants				584	2 575		2 575	#DIV/0!	5 149
Other expenditure	17 166	8 807		607	4 084	4 404	(319)	-7%	8 169
Loss on disposal of PPE	235								
Total Expenditure	70 825	63 600	-	3 217	23 515	31 800	(8 285)	-26%	47 030
Surplus/(Deficit)									
Transfers recognised - capital	26 444	14 323		1 101	3 454	7 162	(3 707)	(0)	6 909
Contributions recognised - capital									
Contributed assets									
Surplus/(Deficit) after capital transfers & contributions	5 536	8 762	-	6 238	11 951	1 881			23 902
Taxation									
Surplus/(Deficit) after taxation	5 536	8 762	-	6 238	11 951	1 881			23 902
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	5 536	8 762	-	6 238	11 951	1 881			23 902
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	5 536	8 762	-	6 238	11 951	1 881			23 902

Table 5 – Budgeted Capital Expenditure by vote, standard classification and funding

NC076 Thembelihle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Executive Council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Service	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Service	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development	13 369	9 018	-	482	2 317	4 284	(1 966)	-46%	9 018
Vote 7 - Road Transport	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	-	-	-	-	-	-	-	-	-
Vote 9 - Water	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-
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	13 369	9 018	-	482	2 317	4 284	(1 966)	-46%	9 018
Single Year expenditure appropriation									
Vote 1 - Executive Council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury	-	40	-	-	-	20	(20)	-100%	40
Vote 3 - Corporate Service	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Service	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 6 - Planning & Development	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport	-	-	-	-	-	-	-	-	-
Vote 8 - Electricity	-	-	-	-	-	-	-	-	-
Vote 9 - Water	12 647	6 281	-	-	1 137	3 381	(2 244)	-66%	6 281
Vote 10 - Waste Water Management	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-
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	12 647	6 321	-	-	1 137	3 401	(2 264)	-67%	6 321
Total Capital Expenditure	26 015	15 339	-	482	3 454	7 685	(4 230)	-55%	15 339
Capital Expenditure - Standard Classification									
Governance and administration									
Executive and council	-	40	-	-	-	20	(20)	-100%	40
Budget and treasury office	-	40	-	-	-	20	(20)	-100%	40
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	13 369	9 018	-	482	2 317	4 509	(2 192)	-49%	9 018
Road transport	13 369	9 018	-	482	2 317	4 509	(2 192)	-49%	9 018
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services									
Electricity	12 647	6 281	-	-	1 137	3 141	(2 004)	-64%	6 281
Water	12 647	6 281	-	-	1 137	3 141	(2 004)	-64%	6 281
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other									
Total Capital Expenditure - Standard Classification	26 015	15 339	-	482	3 454	7 670	(4 215)	-55%	15 339
Funded by:									
National Government	26 015	14 774	-	414	2 889	7 387	(4 498)	-61%	14 774
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 015	14 774	-	414	2 889	7 387	(4 498)	-61%	14 774
Public contributions & donations									
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds									
	-	565	-	-	565	283	283	100%	565
Total Capital Funding	26 015	15 339	-	414	3 454	7 670	(4 215)	-55%	15 339

Assessment

Vote Description R thousand	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - Executive Council	-	-	-	-	-	-	-	-	-
1.1 - Council									
1.2 - Municipal Manager									
Vote 2 - Budget & Treasury	-	-	-	-	-	-	-	-	-
2.1 - Budget & Treasury	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Service	-	-	-	-	-	-	-	-	-
3.1 - Administration									
3.2 - Fixed Property & Buidling									
Vote 4 - Community & Social Service	-	-	-	-	-	-	-	-	-
4.1 - Library									
4.2 - Community									
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-
5.1 - Disaster Management									
Vote 6 - Planning & Development	13 369	9 018	-	482	2 317	4 284	(1 966)	-46%	9 018
6.1 - Technical									
6.2 - Support Service	13 369	9 018		482	2 317	4 284	(1 966)	-46%	9 018
6.3 - PMU									
Vote 7 - Road Transport	-	-	-	-	-	-	-	-	-
7.1 - Traffic									
Vote 8 - Electricity	-	-	-	-	-	-	-	-	-
8.1 - Electricity									
Vote 9 - Water	-	-	-	-	-	-	-	-	-
9.1 - Water									
Vote 10 - Waste Water Management	-	-	-	-	-	-	-	-	-
10.1 - Waste Water Management									
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-
11.1 - Waste Management									
Total multi-year capital expenditure	13 369	9 018	-	482	2 317	4 284	(1 966)	-46%	9 018
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - Executive Council	-	-	-	-	-	-	-	-	-
1.1 - Council									
1.2 - Municipal Manager									
Vote 2 - Budget & Treasury	-	40	-	-	-	20	(20)	-100%	40
2.1 - Budget & Treasury	-	40				20	(20)	-100%	40
Vote 3 - Corporate Service	-	-	-	-	-	-	-	-	-
3.1 - Administration									
3.2 - Fixed Property & Buidling									
Vote 4 - Community & Social Service	-	-	-	-	-	-	-	-	-
4.1 - Library									
4.2 - Community									
Vote 5 - Public Safety	-	-	-	-	-	-	-	-	-
5.1 - Disaster Management									
Vote 6 - Planning & Development	-	-	-	-	-	-	-	-	-
6.1 - Technical									
6.2 - Support Service	-								
6.3 - PMU									
Vote 7 - Road Transport	-	-	-	-	-	-	-	-	-
7.1 - Traffic									
Vote 8 - Electricity	-	-	-	-	-	-	-	-	-
8.1 - Electricity									
Vote 9 - Water	12 647	6 281	-	-	1 137	3 381	(2 244)	-66%	6 281
9.1 - Water	12 647	6 281			1 137	3 381	(2 244)	-66%	6 281
Vote 10 - Waste Water Management	-	-	-	-	-	-	-	-	-
10.1 - Waste Water Management									
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-
11.1 - Waste Management									
Total single-year capital expenditure	12 647	6 321	-	-	1 137	3 401	(2 264)	(0)	6 321
Total Capital Expenditure	26 015	15 339	-	482	3 454	7 685	(4 230)	(0)	15 339

Table 6 – Budgeted Financial Position

NC076 Thembelihle - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment					
Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	3 261	12 424	–	6 957	3 457
Call investment deposits		–	–	–	
Consumer debtors	11 918	12 688	–	4 689	3 751
Other debtors	689	3 579	–	–	3 221
Current portion of long-term receivables			–	–	
Inventory	49	50	–	–	2
Total current assets	15 917	28 741	–	11 646	10 431
Non current assets					
Long-term receivables	457	460	–	457	469
Investments			–		
Investment property	7 675	7 729	–	7 675	7 729
Investments in Associate			–		
Property, plant and equipment	230 614	244 555	–	230 614	222 195
Agricultural			–		
Biological assets			–		
Intangible assets	269	–	–	269	200
Other non-current assets			–		
Total non current assets	239 015	252 744	–	239 015	230 593
TOTAL ASSETS	254 931	281 485	–	250 661	241 023
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	101	–
Borrowing	894	270	–	54	118
Consumer deposits	523	694	–	31	554
Trade and other payables	53 892	24 000	–	53 697	47 563
Provisions	7 845	17 573	–	7 845	8 079
Total current liabilities	63 154	42 537	–	61 728	56 314
Non current liabilities					
Borrowing	3 817	4 984		3 817	3 699
Provisions	5 169	7 203		5 169	7 635
Total non current liabilities	8 987	12 187	–	8 987	11 335
TOTAL LIABILITIES	72 140	54 724	–	70 715	67 648
NET ASSETS	182 791	226 761	–	179 946	173 375
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	182 791	226 762		188 242	190 125
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	182 791	226 762	–	188 242	190 125

Table 7 – Budgeted Cash Flows

NC076 Thembelihle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	3 137	2 505		163	1 800	1 253	547	44%	3 600
Service charges	20 074	15 428		1 324	7 945	7 714	231	3%	15 891
Other revenue	1 044	5 190		2 780	4 814	2 595	2 219	85%	9 627
Government - operating	23 052	24 032		6 618	26 969	12 016	14 953	124%	53 939
Government - capital	26 444	14 283		3 118	5 675	7 142	(1 467)	-21%	11 350
Interest	180	845		-	-	423	(423)	-100%	-
Dividends		-			-	-	-		-
Payments									
Suppliers and employees	(41 204)	(49 576)		(12 884)	(40 169)	(24 788)	15 381	-62%	(80 339)
Finance charges	(5 544)	(680)		(53)	(253)	(340)	(87)	26%	(506)
Transfers and Grants		-		(40)	(2 655)	-	2 655	#DIV/0!	(5 310)
NET CASH FROM/(USED) OPERATING ACTIVITIES	27 183	12 027	-	1 026	4 126	6 014	1 888	31%	8 252
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	17 360	5 000	-	-	-	2 500	(2 500)	-100%	-
Decrease (Increase) in non-current debtors		-	-	18	158	-	158	#DIV/0!	317
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(20 631)	(2 243)		(482)	(3 454)	(1 122)	2 333	-208%	(6 909)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3 270)	2 757	-	(464)	(3 296)	1 379	4 675	339%	(6 592)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	17	63	-	63	#DIV/0!	126
Payments									
Repayment of borrowing	(1 044)	(270)		(30)	(588)	(135)	453	-336%	(1 176)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 044)	(270)	-	(13)	(525)	(135)	390	-289%	(1 051)
NET INCREASE/ (DECREASE) IN CASH HELD	22 868	14 514	-	548	304	7 257			609
Cash/cash equivalents at beginning:	723	9 952			183	9 952			183
Cash/cash equivalents at month/year end:	23 591	24 466			487	17 209			792

Table 8 – Debtors' Analysis

NC076 Thembelihle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment													
Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	411	251	181	182	210	157	1 112	7 968	10 472	9 629		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 276	381	112	95	85	60	307	3 431	5 747	3 977		
Receivables from Non-ex change Transactions - Property Rates	1400	257	149	124	143	127	110	434	3 370	4 713	4 184		
Receivables from Exchange Transactions - Waste Water Management	1500	208	143	112	106	104	103	561	6 940	8 278	7 815		
Receivables from Exchange Transactions - Waste Management	1600	104	73	62	60	59	59	314	3 990	4 722	4 483		
Receivables from Exchange Transactions - Property Rental Debtors	1700	69	49	48	48	48	48	288	340	939	773		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	60	51	43	42	42	43	225	1 180	1 686	1 531		
Total By Income Source	2000	2 384	1 097	683	677	675	581	3 241	27 218	36 557	32 392	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	115	47	43	49	54	-	-	278	586	382		
Commercial	2300	604	139	121	110	67	-	-	1 042	2 084	1 219		
Households	2400	1 088	565	488	461	373	-	-	27 545	30 521	28 380		
Other	2500	396	149	101	60	124	-	-	1 075	1 905	1 259		
Total By Customer Group	2600	2 204	899	753	680	619	-	-	29 941	35 096	31 240	-	-

Table 9 – Creditors' Analysis

NC076 Thembelihle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment											
Description	NT Code	Budget Year 2016/17									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	1 562	1 410	1 624	1 927	32 037	-	-	-	38 558
Bulk Water	0200	63	56	-	-	-	-	-	-	-	119
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	546	158	0	0	0	345	-	-	-	1 049
Auditor General	0800	211	853	598	381	235	8 900	-	-	-	11 180
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	820	2 630	2 008	2 005	2 162	41 282	-	-	-	50 907

Table 11.1 – Allocation and grant receipts and expenditure

NC076 Thembelihle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	22 559	22 117	-	6 197	16 977	11 059	4 713	42.6%	22 875
Local Government Equitable Share	18 676	19 107		6 197	14 267	9 554	4 713	49.3%	18 676
Finance Management	1 988	2 010		-	2 010	1 005			1 805
Municipal Systems Improvement	815	-		-	-	-			930
Municipal Infrastructure Grant (MIG)		-		-	-	-			464
EPWP Incentive	1 080	1 000		-	700	500			1 000
Other transfers and grants [insert description]							-		
Provincial Government:	486	1 204	-	336	336	602	(266)	-44.2%	1 184
Sport and Recreation	486	1 204		336	336	602	(266)	-44.2%	1 184
Other transfers and grants [insert description]							-		
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]							-		
Other grant providers:	1 351	-	-	-	-	-	-	-	-
LG SETA	7						-		
RBIG	-								
Treasury cotribution towards AG Fees	1 343								
Total Operating Transfers and Grants	24 395	23 321	-	6 533	17 313	11 661	4 447	38.1%	24 059
Capital Transfers and Grants									
National Government:	26 444	14 774	-	3 118	5 675	7 387	1 166	15.8%	17 257
Municipal Infrastructure Grant (MIG)	13 798	9 018		3 118	5 675	4 509	1 166	25.9%	8 825
Regional Bulk Infrastructure	12 647	5 716		-	-	2 858			8 362
Finance Management	-	40		-	-	20			70
EPWP Incentive	-			-	-	-			
Total Capital Transfers and Grants	26 444	14 774	-	3 118	5 675	7 387	1 166	15.8%	17 257
TOTAL RECEIPTS OF TRANSFERS & GRANTS	50 840	38 095	-	9 651	22 988	19 048	5 613	29.5%	41 316

Table 11.2 Allocation and grant receipts and expenditure (Table SC7)

NC076 Thembelihle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment									
Description	2015/16	Budget Year 2016/17							
	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:	22 559	22 582	-	2 624	16 481	10 494	5 987	57.1%	21 945
Local Government Equitable Share	18 676	19 107		2 478	14 267	8 499	5 768	67.9%	18 676
Finance Management	1 988	2 010		41	1 355	1 106	249	22.5%	1 805
Municipal Systems Improvement	815	-		-	-	-	-		-
Municipal Infrastructure Grant (MIG)		464		40	211	189	22	11.8%	464
EPWP Incentive	1 080	1 000		65	648	700	(52)	-7.5%	1 000
Other transfers and grants [insert description]									
Provincial Government:	486	1 204	-	58	438	352	86	24.3%	1 184
Sport and Recreation	486	1 204		58	438	352	86	24.3%	1 184
Other transfers and grants [insert description]									
District Municipality:	-	-	-	-	-	-	-		-
[insert description]									
Other grant providers:	1 856	-	-	-	-	-	-		-
RBIG	-								
Treasury cotribution towards AG Fees	1 849								
LG SETA	7								
Total operating expenditure of Transfers and Grants:	24 901	23 786	-	2 682	16 919	10 846	6 073	56.0%	23 129
Capital expenditure of Transfers and Grants									
National Government:	26 444	14 774	-	524	2 830	7 926	(5 095)	-64.3%	17 257
Municipal Infrastructure Grant (MIG)	13 798	9 018		524	2 830	4 929	(2 099)	-42.6%	8 825
Regional Bulk Infrastructure	12 647	5 716		-	-	2 927	(2 927)	-100.0%	8 362
Finance Management	-	40				70	(70)	-100.0%	70
EPWP Incentive	-								
Total capital expenditure of Transfers and Grants	26 444	14 774	-	524	2 830	7 926	(5 095)	-64.3%	17 257
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	51 345	38 560	-	3 206	19 749	18 772	977	5.2%	40 386

NC076 Thembelihle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Asses

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
Municipal Infrastructure Grant (MIG)				-	
EPWP Incentiv e	-			-	
Other transfers and grants [insert description]				-	
Provincial Government:	-	-	-	-	
Sport and Recreation				-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	-	-	-	-	
LG SETA				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Municipal Infrastructure Grant (MIG)				-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Table 12 – Councillor and Board Member allowances and Employee benefits

NC076 Thembehlhe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 979	2 118		192	1 079	1 059	20	2%	2 159
Pension and UIF Contributions	256	274		38	105	137	(31)	-23%	211
Medical Aid Contributions	132	141		13	34	70	(36)	-51%	68
Motor Vehicle Allowance	270	288		5	50	144	(94)	-65%	100
Cellphone Allowance	171	183		13	72	92	(20)	-22%	144
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	2 808	3 004	-	260	1 341	1 502	(161)	-11%	2 682
% increase		7.0%							-4.5%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 056	2 351		173	1 492	1 175	317	27%	2 984
Pension and UIF Contributions	375	367		24	175	184	(9)	-5%	350
Medical Aid Contributions				-	-	-	-		
Overtime				-	-	-	-		
Performance Bonus		-		1	8	-	8	#DIV/0!	15
Motor Vehicle Allowance	300	552		15	89	276	(187)	-68%	179
Cellphone Allowance	43	50		-	-	25	(25)	-100%	-
Housing Allowances				-	-	-	-		
Other benefits and allowances	15			5	43		43	#DIV/0!	85
Payments in lieu of leave	-			-	-	-	-		
Long service awards				-	-	-	-		
Post-retirement benefit obligations				-	-	-	-		
Sub Total - Senior Managers of Municipality	2 789	3 320	-	217	1 807	1 660	147	9%	3 614
% increase		19.1%							29.6%
Other Municipal Staff									
Basic Salaries and Wages	13 673	14 367		1 282	8 949	7 184	1 765	25%	17 897
Pension and UIF Contributions	1 967	2 168		361	1 192	1 084	108	10%	2 384
Medical Aid Contributions	752	715		68	335	357	(22)	-6%	670
Overtime	1 204	1 061		76	518	531	(13)	-2%	1 036
Performance Bonus	960	1 051		505	682	526	156	30%	1 364
Motor Vehicle Allowance				10	29	-	29	#DIV/0!	58
Cellphone Allowance	(14)			6	18	-	18	#DIV/0!	37
Housing Allowances	47	50		5	16	25	(8)	-34%	33
Other benefits and allowances	8	85		-	-	43	(43)	-100%	-
Payments in lieu of leave	623	667		-	155	333	(178)	-53%	310
Long service awards		4		-	-	2	(2)	-100%	-
Post-retirement benefit obligations	702	790		5	31	395	(364)	-92%	63
Sub Total - Other Municipal Staff	19 921	20 958	-	2 317	11 926	10 479	1 447	14%	23 851
% increase		5.2%							19.7%
Total Parent Municipality	25 518	27 282	-	2 795	15 074	13 641	1 432	11%	30 147
		6.9%							18.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	25 518	27 282	-	2 795	15 074	13 641	1 432	11%	30 147
% increase		6.9%							18.1%
TOTAL MANAGERS AND STAFF	22 710	24 278	-	2 535	13 733	12 139	1 594	13%	27 465

Table 13 - Material Variances

NC076 Thembelihle - Supporting Table SC1 Material variance explanations - Mid-Year Assessment			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	2 131	More property owners chose to pay annually in advance rather than monthly and therefore the first six months reflects better results than expected, however as annual fees has been paid already by the tax payers the fees expected in the second 6 month period will decrease.	Adjustment Budget - will be adjusted to take into account the expected downturn in rates, due to yearly advance payments received in first 6 months.
Service charges - water revenue	(802)	Actual payments received was lower than expected, the distribution losses relating to montly water supply also has an impact on amount received. This distribution losses are monitored monthly to identify possible solutions.	All non-paying accounts will now be handed over to Attorney to ensure improved collection, this recoverability process will take time and therefore the adjusted budget figures will be reassessed in view of first 6 months payment history.
Interest earned - outstanding debtors	(125)	Interest payments are not received on time as the as well bad debts written off subsequent to budget preparation.	Adjustment Budget - reassess the current repayment history and adjust for the remaining 6 months.
Fines	(1 269)	Traffic service provider are investigated due to unsufficient collection and the matter was not resolved in the first 6 months, thus the traffic department could only generate revenue by issue of traffic fines and no speeding fines.	Adjusted Budget - reassessed to take into account the traffic department which could start generating revenue from speeding fines.
Licences and permits	(48)	Permits was not required during the six months.	Adjustment Budget
Agency services	143	No fees were budgeted as the services and amounts to be received were not expected for the administrative.	Adjustment Budget
Transfers recognised - operational	3 706	All provincial grants were not received as scheduled and equitable share was reduced with roll-over application not approved.	Adjustment Budget
Other revenue	(158)	Decrease in sale of gravel and Building plans, which is in line with the struggling economic climate.	Adjustment Budget
Expenditure By Type			
Remuneration of councillors	(423)	The Government Gazette approving allowance increases to Councillors has not been published as yet. Due to cash flow restrains creditors cannot be paid within 30 days resulting in finance charges, especially the interest relating to the eskom account.	Adjustments will be made when GG is published.
Finance charges	297	The main reason for the increase is the Eskom rates increases due to inflation and payment not being made due to cash constraints faced by the municipality.	Adjustment Budget
Bulk purchases	(5 919)	Due to cash flow constraints every expense is scrutinised before approval. This resulted in an under-expenditure.	In discussion with Eskom, repayment agreements possibility.
Other materials	265	Even though this item is more than budget for the first 6 months, the mSCOA financial management system is to be rolled out on 1 July 2017 with all municipalities this is a bigger project that requires more time for implementation.	Adjustment Budget
Contracted services	613	More spent than expected due to roll over that was not approved for the 2015/16 financial year.	Adjustment Budget
Transfers and grants	2 575	Due to cash flow constraints every expense is scrutinised before approval. This resulted in an under-expenditure. Management also implemented cost cutting measures effectively.	Adjustment Budget
Other expenditure	(319)		Adjustment Budget
Capital Expenditure			
Economic and environmental services	(2 192)	Road Project progress slower than planned due to bigger contracts that was completed.	
Trading services - Water	(2 004)	Water Project progress slower than planned due to bigger contracts that was completed.	
Financial Position			
Cash Flow			
The cash flow is positive at the end of quarter two, however the municipality is still experiencing cash flow constrain.			
Measureable performance			
Perfarmace need to be put in place for Senior Managers			

Table 14 – Performance Indicators

NC076 Thembelihle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment						
Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	6.4%	13.3%	0.0%	2.7%	7.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. 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	32.1%	12.9%	0.0%	30.6%	27.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	25.2%	67.6%	0.0%	18.9%	18.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	5.2%	29.2%	0.0%	11.3%	6.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.2%	28.8%	0.0%	16.1%	11.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		3.0%		5.0%	7.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	39.0%			32.0%	42.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	58.0%			53.0%	59.0%
Employee costs	Employee costs/Total Revenue - capital revenue	46.6%	43.3%	0.0%	40.4%	40.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	27.4%	14.6%	0.0%	2.0%	5.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		16.2%		1.8%	16.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		16.7%		1.5%	16.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.7%		1.2%	3.7%
Monetary assets		3 261	12 424		6 957	3 457
Total Revenue (excluding capital transfers and contributions)		49 917	58 039		32 012	64 023
Transfers recognised - operational		23 052	24 032		15 722	31 443
Transfers recognised - capital		26 444	14 323		3 454	6 909
Debt service payments		(865)	575		(841)	(1 682)
Outstanding debtors (receivables)		13 063	16 727		5 146	7 441
Annual services revenue		19 940	19 164		10 272	
Cash + investments	Including LT investments	3 261	12 424		6 856	3 457
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		457	460		457	469
Longstanding debtors recovered						
Attorney collections						

Table 15 – Capital programme Performance

NC076 Thembelihle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2015/16	Budget Year 2016/17							
	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	153	1 500		258	258	1 500	1 242	82.8%	2%
August				1 984	2 243	1 500	(743)	-49.5%	16%
September	4 405			-		1 500	-		
October				730	#VALUE!	1 500	#VALUE!	#VALUE!	#VALUE!
November		5 570		-		7 070	-		
December	4 635			482	#VALUE!	7 070	#VALUE!	#VALUE!	#VALUE!
January						7 070	-		
February						7 070	-		
March	6 296	1 216				8 286	-		
April						8 286	-		
May						8 286	-		
June	7 679	5 797				14 083	-		
Total Capital expenditure	23 168	14 083	-	3 454					

Table 16 – Councillor and Staff Benefits

NC076 Thembelihle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 979	2 118		192	1 079	1 059	20	2%	2 159
Pension and UIF Contributions	256	274		38	105	137	(31)	-23%	211
Medical Aid Contributions	132	141		13	34	70	(36)	-51%	68
Motor Vehicle Allowance	270	288		5	50	144	(94)	-65%	100
Cellphone Allowance	171	183		13	72	92	(20)	-22%	144
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	2 808	3 004	-	260	1 341	1 502	(161)	-11%	2 682
% increase		7.0%							-4.5%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 056	2 351		173	1 492	1 175	317	27%	2 984
Pension and UIF Contributions	375	367		24	175	184	(9)	-5%	350
Medical Aid Contributions				-	-		-		
Overtime				-			-		
Performance Bonus		-		1	8	-	8	#DIV/0!	15
Motor Vehicle Allowance	300	552		15	89	276	(187)	-68%	179
Cellphone Allowance	43	50		-	-	25	(25)	-100%	-
Housing Allowances				-	-		-		
Other benefits and allowances	15			5	43		43	#DIV/0!	85
Payments in lieu of leave	-			-	-		-		
Long service awards				-	-		-		
Post-retirement benefit obligations				-	-		-		
Sub Total - Senior Managers of Municipality	2 789	3 320	-	217	1 807	1 660	147	9%	3 614
% increase		19.1%							29.6%
Other Municipal Staff									
Basic Salaries and Wages	13 673	14 367		1 282	8 949	7 184	1 765	25%	17 897
Pension and UIF Contributions	1 967	2 168		361	1 192	1 084	108	10%	2 384
Medical Aid Contributions	752	715		68	335	357	(22)	-6%	670
Overtime	1 204	1 061		76	518	531	(13)	-2%	1 036
Performance Bonus	960	1 051		505	682	526	156	30%	1 364
Motor Vehicle Allowance				10	29	-	29	#DIV/0!	58
Cellphone Allowance	(14)			6	18	-	18	#DIV/0!	37
Housing Allowances	47	50		5	16	25	(8)	-34%	33
Other benefits and allowances	8	85		-	-	43	(43)	-100%	-
Payments in lieu of leave	623	667		-	155	333	(178)	-53%	310
Long service awards		4		-	-	2	(2)	-100%	-
Post-retirement benefit obligations	702	790		5	31	395	(364)	-92%	63
Sub Total - Other Municipal Staff	19 921	20 958	-	2 317	11 926	10 479	1 447	14%	23 851
% increase		5.2%							19.7%
Total Parent Municipality	25 518	27 282	-	2 795	15 074	13 641	1 432	11%	30 147
		6.9%							18.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	25 518	27 282	-	2 795	15 074	13 641	1 432	11%	30 147
% increase		6.9%							18.1%
TOTAL MANAGERS AND STAFF	22 710	24 278	-	2 535	13 733	12 139	1 594	13%	27 465

Table 17 – Cash Receipts (Actuals and Revised Targets)

NC076 Thembelihle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment														2016/17 Medium Term Revenue & Expenditure Framework		
Description	Budget Year 2016/17												Budget Year	Budget Year	Budget Year	
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2016/17	+1 2017/18	+2 2018/19	
Cash Receipts By Source																
Property rates	139	415	661	193	230	163	247	235	225	247	235	(485)	2 505	2 660	2 817	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1 075	839	1 021	917	1 091	983	687	574	674	874	804	(1 011)	8 529	9 083	9 649	
Service charges - water revenue	141	92	115	109	140	135	324	367	226	224	467	1 639	3 979	4 226	4 475	
Service charges - sanitation revenue	71	40	93	93	129	101	128	125	217	228	225	468	1 920	2 039	2 159	
Service charges - refuse	38	103	45	39	48	36	87	83	82	87	83	272	1 001	1 063	1 126	
Service charges - other	44	85	112	63	80	68	-	-	-	-	-	(451)	-	-	-	
Rental of facilities and equipment	26	16	19	93	54	27	38	29	25	46	29	(76)	325	347	370	
Interest earned - external investments	-	-	-	-	-	-	30	48	12	24	-	219	333	354	354	
Interest earned - outstanding debtors	-	-	-	-	-	-	49	40	47	38	47	289	510	542	574	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1	2	4	7	0	2	254	215	216	205	279	1 027	2 211	2 352	2 491	
Licences and permits	37	36	33	39	35	30	26	20	25	20	26	(40)	287	304	322	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating	10 070	250	3 310	2 536	4 185	6 618	-	300	4 838	602	-	(8 677)	24 032	24 785	26 434	
Other revenue	20	595	461	325	230	2 721	155	126	125	201	175	(2 767)	2 368	2 509	2 695	
Cash Receipts by Source	11 662	2 472	5 874	4 413	6 223	10 885	2 025	2 162	6 713	2 796	2 370	(9 595)	47 999	50 264	53 466	
Other Cash Flows by Source																
Transfer receipts - capital	-	2 557	-	-	-	3 118	-	1 216	5 797	-	-	1 595	14 283	9 085	9 355	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	5 000	5 000	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits	2	7	6	12	19	17	-	-	-	-	-	(63)	-	-	-	
Receipt of non-current debtors	27	24	24	13	53	18	-	-	-	-	-	(158)	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	11 691	5 060	5 904	4 438	6 295	14 037	2 025	3 378	12 510	2 796	2 370	(3 221)	67 282	59 349	62 821	
Cash Payments by Type																
Employee related costs	2 175	2 008	2 134	2 307	2 485	1 614	2 220	2 215	2 216	2 221	2 216	(19)	23 792	25 696	28 008	
Remuneration of councillors	232	236	162	258	261	159	408	238	238	238	238	335	3 004	3 244	3 536	
Interest paid	73	11	56	27	34	53	17	47	57	57	67	182	680	771	816	
Bulk purchases - Electricity	-	-	-	-	-	-	1 640	830	810	1 613	906	5 961	11 760	13 434	14 346	
Bulk purchases - Water & Sewer	-	2	32	32	38	40	32	21	41	21	31	81	373	396	419	
Other materials	57	42	109	225	316	439	104	150	106	144	100	43	1 836	1 613	1 703	
Contracted services	250	29	39	56	116	234	-	58	-	-	-	(560)	221	235	249	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	644	290	232	1 066	463	(40)	-	-	-	-	-	(2 655)	-	-	-	
General expenses	7 802	3 162	937	856	926	10 398	784	788	656	784	798	(19 301)	8 590	8 854	8 159	
Cash Payments by Type	11 233	5 780	3 701	4 827	4 641	12 896	5 205	4 348	4 125	5 078	4 356	(15 933)	50 257	54 242	57 237	
Other Cash Flows/Payments by Type																
Capital assets	258	1 984	-	730	-	482	-	-	1 216	-	5 797	3 816	14 283	9 085	9 355	
Repayment of borrowing	297	57	56	119	30	30	-	68	-	-	-	(386)	270	270	270	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	11 788	7 821	3 757	5 675	4 671	13 408	5 205	4 416	5 341	5 078	10 153	(12 503)	64 810	63 597	66 862	
NET INCREASE/(DECREASE) IN CASH HELD	(98)	(2 761)	2 147	(1 237)	1 624	629	(3 181)	(1 038)	7 170	(2 282)	(7 783)	9 282	2 472	(4 248)	(4 041)	
Cash/cash equivalents at the monthly year beginning:	183	85	(2 676)	(529)	(1 766)	(141)	487	(2 693)	(3 732)	3 438	1 156	(6 627)	183	2 655	(1 593)	
Cash/cash equivalents at the monthly year end:	85	(2 676)	(529)	(1 766)	(141)	487	(2 693)	(3 732)	3 438	1 156	(6 627)	2 655	2 655	(1 593)	(5 634)	

Table 18 – Capital Expenditure on new assets by asset class

NC076 Thembelihle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	10 573	15 299	-	414	1 333	7 650	6 317	82.6%	14 283
Infrastructure - Road transport	-	9 018	-	414	768	4 509	3 741	83.0%	8 567
Roads, Pavements & Bridges		9 018		414	768	4 509	3 741	83.0%	8 567
Storm water									
Infrastructure - Electricity	-	-	-	-	-	-	-		-
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	10 573	6 281	-	-	565	3 141	2 576	82.0%	5 716
Dams & Reservoirs									
Water purification									
Reticulation	10 573	6 281	-	-	565	3 141	2 576	82.0%	5 716
Infrastructure - Sanitation	-	-	-	-	-	-	-		-
Reticulation									
Sewerage purification									
Infrastructure - Other	-	-	-	-	-	-	-		-
Waste Management									
Transportation									
Gas									
Other									
Community	-	-	-	-	-	-	-		-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-		-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-		-
Housing development									
Other									
Other assets	699	40	-	-	-	20	20	100.0%	70
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	166								
Computers - hardware/equipment									
Furniture and other office equipment	533	40				20	20	100.0%	70
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class									
Biological assets	-	-	-	-	-	-	-		-
List sub-class									
Intangibles	87	-	-	-	-	-	-		-
Computers - software & programming	87								
Other									
Total Capital Expenditure on new assets	11 358	15 339	-	414	1 333	7 670	6 337	82.6%	14 353

Table 19 – Expenditure on repairs and maintenance by asset class

NC076 Thembelihle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	399	932	–	103	199	466	267	57.4%	247
Infrastructure - Road transport	–	5	–	–	3	3	(0)	-17.6%	11
Roads, Pavements & Bridges	–	5	–	–	3	3	(0)	-17.6%	11
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	24	189	–	39	135	95	(40)	-42.2%	131
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	24	149	–	39	134	75	(60)	-79.9%	83
Street Lighting	–	40	–	–	0	20	20	98.6%	48
Infrastructure - Water	374	570	–	48	61	285	224	78.6%	98
Dams & Reservoirs	–	200	–	43	40	100	60	59.8%	92
Water purification	374	320	–	5	4	160	156	97.6%	6
Reticulation	–	50	–	–	17	25	8	32.3%	–
Infrastructure - Sanitation	–	168	–	17	0	84	84	99.7%	8
Reticulation	–	–	–	–	–	–	–	–	–
Sewerage purification	–	168	–	17	0	84	84	99.7%	8
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	–	3	–	0	7	8	1	15.3%	16
Parks & gardens	–	3	–	0	7	8	1	15.3%	16
Sportsfields & stadia	–	–	–	–	–	–	–	–	–
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Recreational facilities	–	–	–	–	–	–	–	–	–
Fire, safety & emergency	–	–	–	–	–	–	–	–	–
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	–	–	–	–	–	–	–	–	–
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	107	901	–	395	978	450	(527)	-117.1%	1 956
General vehicles	–	483	–	28	191	241	50	20.8%	382
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	–	20	–	0	2	10	8	78.5%	4
Computers - hardware/equipment	–	–	–	–	–	–	–	–	–
Furniture and other office equipment	–	127	–	70	284	63	(221)	-347.5%	568
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	93	259	–	188	383	130	(253)	-195.1%	766
Other Buildings	–	–	–	–	–	–	–	–	–
Other Land	–	11	–	110	117	6	(111)	-1955.0%	234
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	14	1	–	–	1	0	(1)	-207.8%	2
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	506	1 836	–	498	1 183	924	(259)	-28.0%	2 219

Table 20 – Depreciation by asset class

NC076 Thembeihle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	6 996	6 272	-	-	-	-	-	-	6 272
Infrastructure - Road transport	1 567	2 262	-	-	-	-	-	-	2 262
Roads, Pavements & Bridges	1 567	2 262	-	-	-	-	-	-	2 262
Storm water									
Infrastructure - Electricity	632	1 987	-	-	-	-	-	-	1 987
Generation									
Transmission & Reticulation	632	1 987	-	-	-	-	-	-	1 987
Street Lighting									
Infrastructure - Water	3 603	1 113	-	-	-	-	-	-	1 113
Dams & Reservoirs									
Water purification									
Reticulation	3 603	1 113	-	-	-	-	-	-	1 113
Infrastructure - Sanitation	1 194	510	-	-	-	-	-	-	510
Reticulation									
Sewerage purification	1 194	510	-	-	-	-	-	-	510
Infrastructure - Other	-	400	-	-	-	-	-	-	400
Waste Management		400							400
Transportation									
Gas									
Other									
Community	227	390	-	-	-	-	-	-	390
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls	227	390	-	-	-	-	-	-	390
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	693	1 000	-	-	-	-	-	-	1 000
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings	189								
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other	505	1 000	-	-	-	-	-	-	1 000
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	113	120	-	-	-	-	-	-	120
Computers - software & programming	113	120	-	-	-	-	-	-	120
Other									
Total Depreciation	8 029	7 782	-	-	-	-	-	-	7 782

Table 21 – Charts

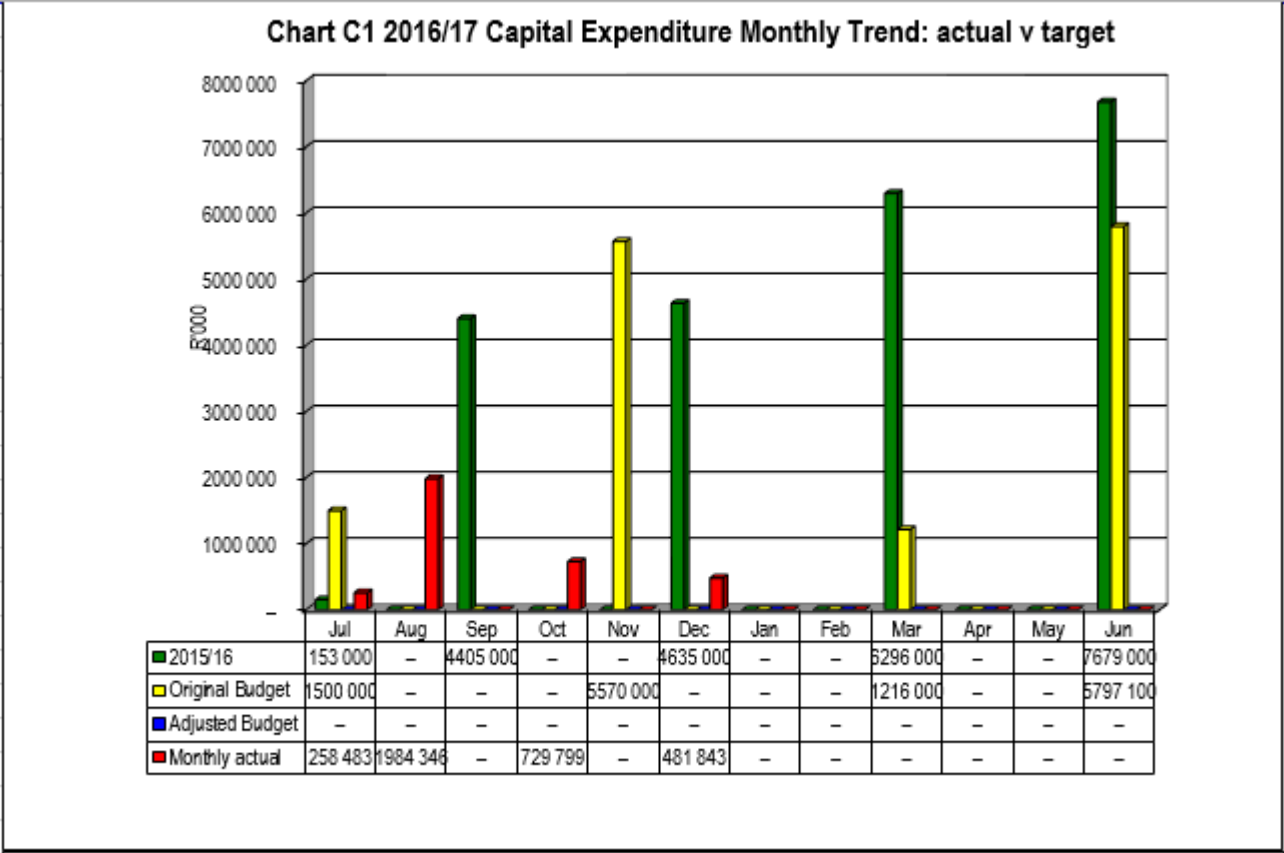
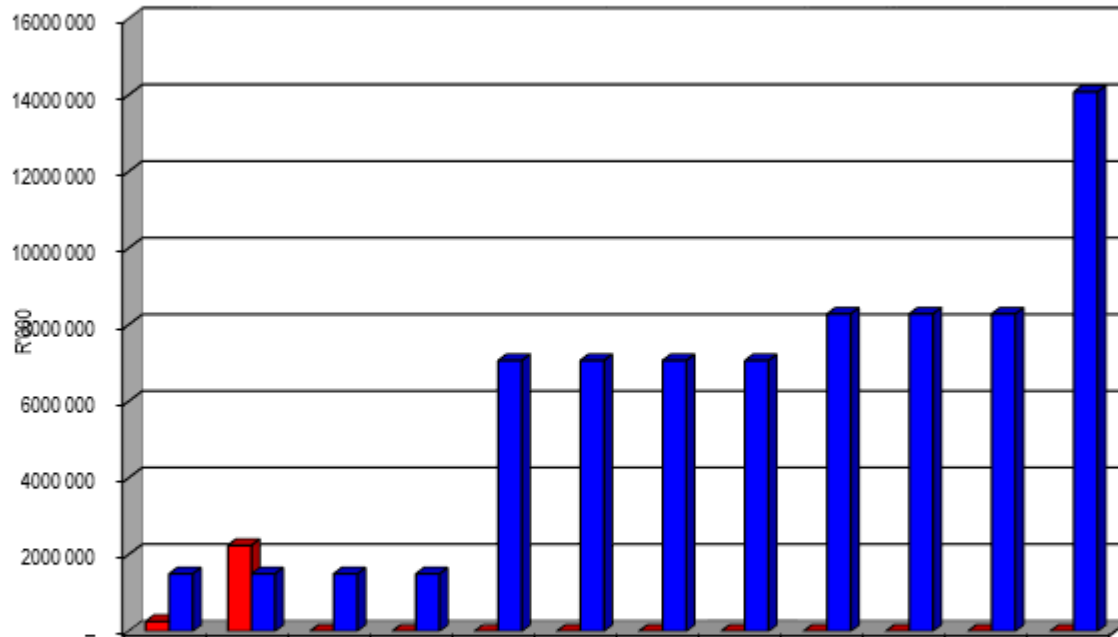
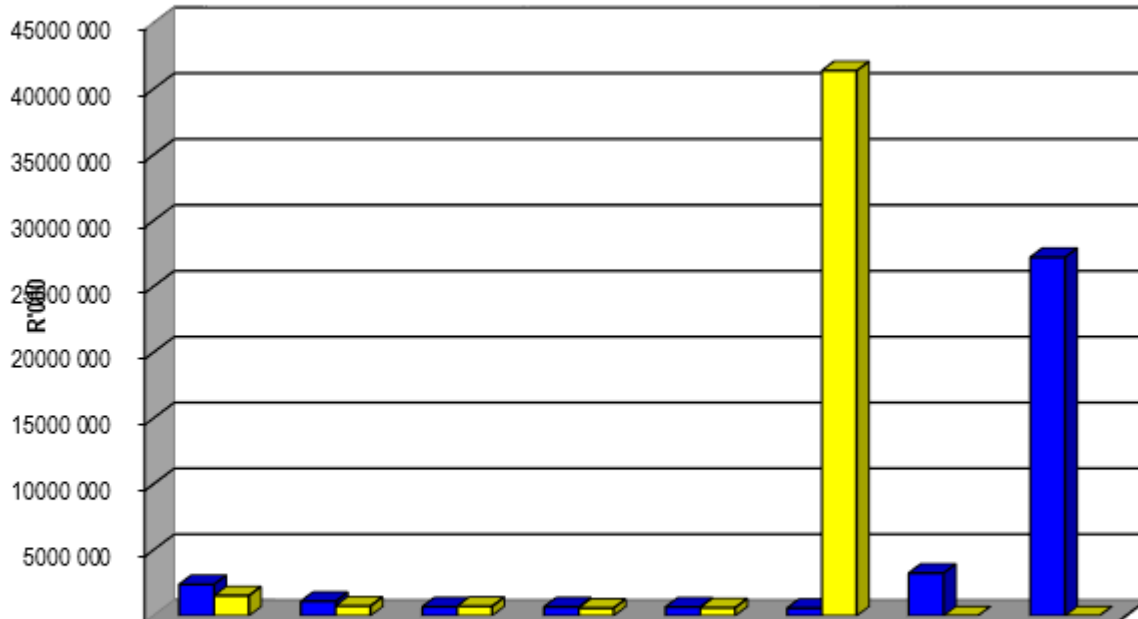


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



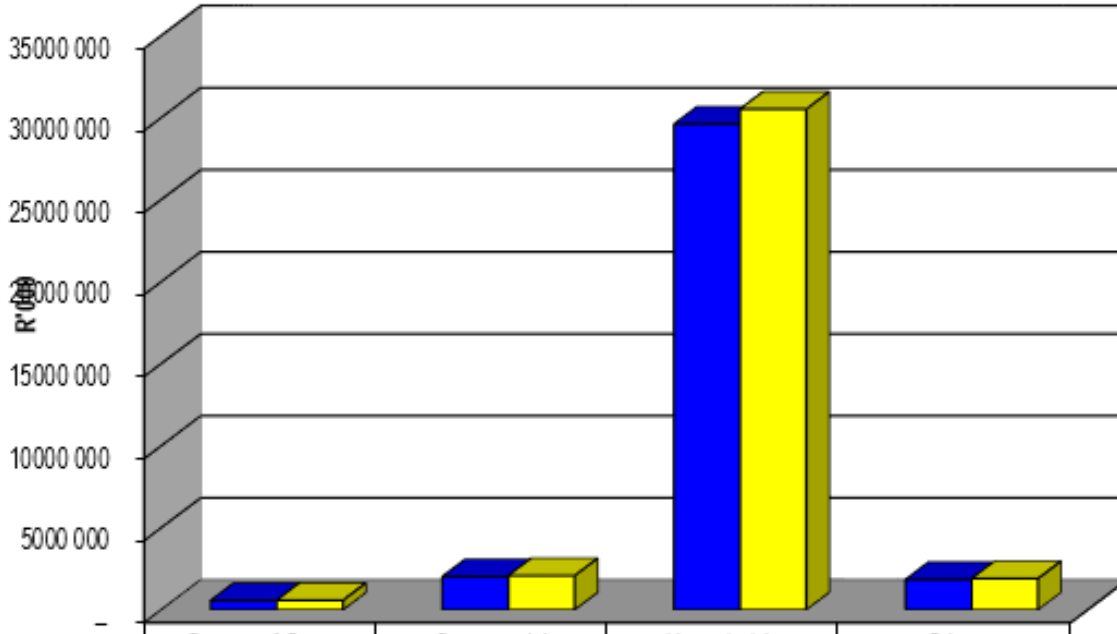
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	258 483	2242 829	-	-	-	-	-	-	-	-	-	-
YearTD budget	1500 000	1500 000	1500 000	1500 000	7070 000	7070 000	7070 000	7070 000	8286 000	8286 000	8286 000	14083 10

Chart C3 Aged Consumer Debtors Analysis



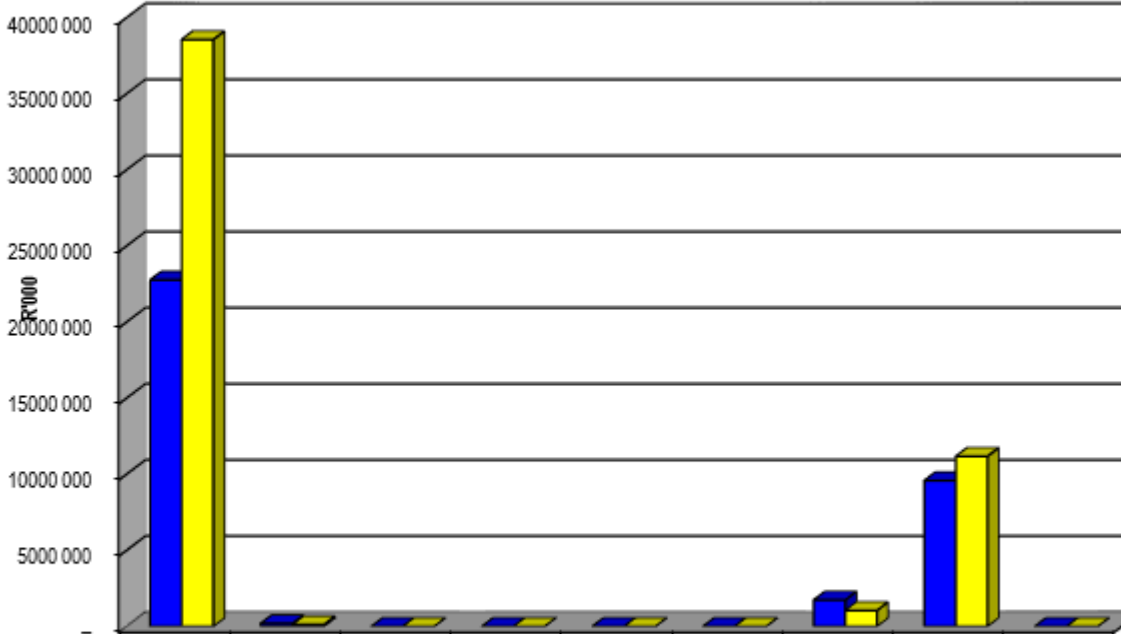
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2016/17	2384 172	1097 131	683 290	677 316	674 773	581 324	3240 762	27217 927
2015/16	1531 926	747 522	717 651	582 213	616 032	41392 111	-	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
■ 2015/16	568 679	2020 995	29605 110	1847 922
■ Budget Year 2016/17	586 267	2083 500	30520 732	1905 074

Chart C5 Aged Creditors Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions/Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
■ 2015/16	22768 589	187 589	-	-	-	-	1739 276	9579 955	-
■ Budget Year 2016/17	38558 397	119 251	-	-	-	-	1049 166	11179 823	-