

MBIZANA LOCAL MUNICIPALITY

MID-YEAR REPORT 2015-16

**REPORT IN TERMS OF s72 OF THE MFMA FOR THE PERIOD
ENDED 31 DECEMBER 2015**

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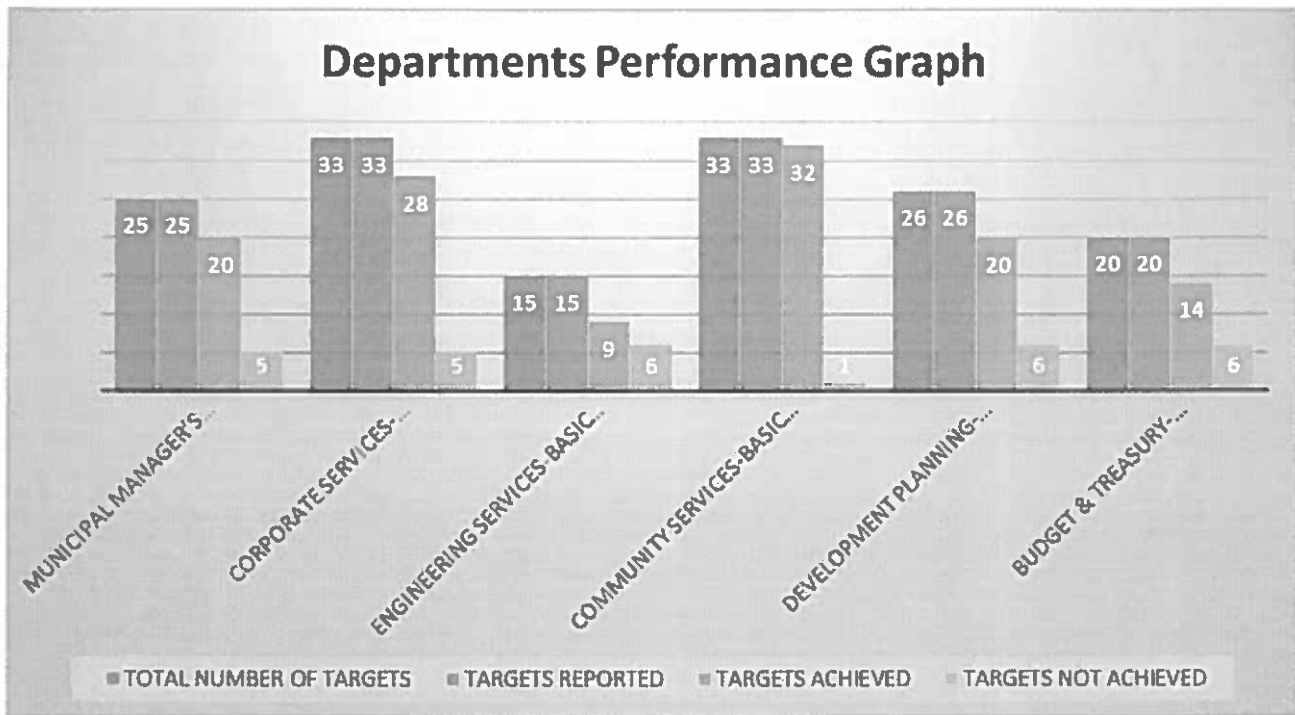
PART 1 – IN-YEAR REPORT

1. Executive Summary

The Mbizana Local Municipality adopted the 2015/16 annual budget towards the end of May 2015. This was to ensure that when the 2015/16 financial year started, the municipality would be ready to commence with its objectives as set out in the Integrated Development Plan (IDP) for the specific financial period. This was followed closely by the finalisation of the Service Delivery Budget and Implementation Plan (SDBIP), which detailed all that the municipality would be doing for the financial period. The municipality has been operation, since the beginning of the financial year to the mid-year guided by this SDBIP. To a larger extent, the objectives have been met as detailed in the following table :-

DEPARTMENT	ACHIEVED PERFORMANCE IN %	TARGETS NOT MET IN %
MUNICIPAL MANAGER'S OFFICE-GOOD GOVERNANCE & PUBLIC PARTICIPATION	80%	20%
CORPORATE SERVICES-INSTITUTIONAL TRANSFORMATION & DEVELOPMENT	85%	15%
ENGINEERING SERVICES-BASIC SERVICE DELIVERY 1	60%	40%
COMMUNITY SERVICES-BASIC SERVICE DELIVERY 2	97%	3%
DEVELOPMENT PLANNING-LOCAL ECONOMIC	77%	23%
BUDGET & TREASURY-FINANCIAL VIABILITY	70%	30%

The performance of the departments against the set targets can be illustrated as shown here under:



The municipality is currently faced with electrification of households' backlogs, as one of the major service delivery backlogs amongst others. These backlogs place a huge financial burden on the municipality and for this reason, the reserves of the municipality have had to be utilised to speed up the provision of electricity with the municipality. A few funding options have been looked into including the front loading agreement with the Development Bank of Southern Africa (DBSA) as approved by the National Treasury (NT). These options have not yielded the required results to this far, although serious in roads have been made. A number of villages have been electrified including Mathwebu, Ngqubushini, Gudlintaba, Ngele and numerous others.

Further commitments have been made to electrify other villages but these are being hampered by the acute lack of funding that the municipality is currently faced with. This situation is worsened by the continuing decline of the amounts allocated for the municipality for the Integrated National Electrification Programme,

Looking at the performance of the municipality up to the mid-term of the financial year, it is critical that an adjustments budget must be prepared to cater mainly for the electrification funding problems as indicated above, but as well for other items that have been identified. As stated in the table above there are also adjustments, although minor, that have been made to the SDBIP.

Further details on the actual performance by the municipality against the set targets is provided as

2014/2015 FINANCIAL YEAR					2015/2016 FINANCIAL YEAR				
ACHIEVED	NOT ACHIEVED	NOT REPORTED	TOTAL	PERCENTAGE	ACHIEVED	NOT ACHIEVED	NOT REPORTED	TOTAL	PERCENTAGE
110	61	02	173	63%	123	29	00	152	80%

annexures to the latter part of the document of each department.

The comparison of the 2014/15 mid-year and the 2015/16 mid year can be shown in the table below:

2. Resolutions

The council should resolve that:

- The mid-year performance assessment report with the supporting tables, as required by section 72 of the Municipal Finance Management Act No. 56 of 2003, be noted;
- An adjustments budget be compiled taking into consideration the mid-year performance report as tabled.

3. In-year budget statement tables

a) Budget Statement Summary

EC443 Mbizana - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	15 554	23 320	-	572	12 022	11 660	362	3%	23 320
Service charges	19 095	27 702	-	1 602	9 790	13 851	(4 061)	-29%	27 702
Investment revenue	7 619	6 704	-	300	2 648	3 352	(703)	-21%	6 704
Transfers recognised - operational	151 632	187 613	-	497	138 949	93 807	45 143	48%	187 613
Other own revenue	5 730	7 039	-	436	3 159	3 520	(360)	-10%	7 039
Total Revenue (excluding capital transfers and contributions)	199 630	252 378	-	3 408	166 569	126 189	40 380	32%	252 378
Employee costs	59 589	79 768	-	6 782	35 542	39 884	(4 342)	-11%	79 768
Remuneration of Councillors	17 895	19 537	-	1 523	8 917	9 769	(851)	-9%	19 537
Depreciation & asset impairment	37 647	20 500	-	-	-	10 250	(10 250)	-100%	20 500
Finance charges	456	1 428	-	-	501	714	(213)	-30%	1 428
Materials and bulk purchases	22 310	22 121	-	-	13 723	11 060	2 663	24%	22 121
Transfers and grants	-	3 696	-	920	1 617	1 848	(231)	-12%	3 696
Other expenditure	90 181	197 271	-	10 780	79 353	98 636	(19 283)	-20%	197 271
Total Expenditure	228 079	344 322	-	20 004	139 654	172 161	(32 507)	-19%	344 322
Surplus/(Deficit)	(28 448)	(91 944)	-	(16 596)	26 916	(45 972)	72 888	-159%	(91 944)
Transfers recognised - capital	67 644	69 444	-	2 561	47 593	34 722	12 871	37%	69 444
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	39 196	(22 500)	-	(14 035)	74 509	(11 250)	85 759	-762%	(22 500)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 196	(22 500)	-	(14 035)	74 509	(11 250)	85 759	-762%	(22 500)
Capital expenditure & funds sources									
Capital expenditure	119 121	93 606	-	5 310	50 077	46 803	3 274	7%	93 606
Capital transfers recognised	67 644	69 522	-	2 561	37 301	34 761	2 540	7%	69 522
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	8 983	-	-	-	816	-	816	#DIV/0!	-
Internally generated funds	42 493	24 084	-	2 748	11 960	12 042	(82)	-1%	24 084
Total sources of capital funds	119 121	93 606	-	5 310	50 077	46 803	3 274	7%	93 606
Financial position									
Total current assets	122 538	42 140	-	-	161 894	-	-	-	42 140
Total non current assets	600 433	447 959	-	-	449 345	-	-	-	447 959
Total current liabilities	71 222	13 910	-	-	28 112	-	-	-	13 910
Total non current liabilities	4 301	5 592	-	-	5 109	-	-	-	5 592
Community wealth/Equity	647 449	470 597	-	-	578 019	-	-	-	470 597
Cash flows									
Net cash from (used) operating	68 842	91 606	-	(6 918)	104 748	38 169	(66 579)	-174%	91 606
Net cash from (used) investing	(118 142)	(68 606)	-	(5 310)	(51 440)	(28 586)	22 854	-80%	(68 606)
Net cash from (used) financing	8 983	(25 000)	-	-	(17 289)	(10 417)	6 872	-66%	(25 000)
Cash/cash equivalents at the month/year end	85 835	25 553	-	-	121 842	26 720	(95 122)	-356%	83 823
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	1 578	1 133	1 241	443	(182)	27 438	-	-	31 651
Creditors Age Analysis									
Total Creditors	322	270	223	195	5 134	-	-	-	6 144

b) Financial performance by standard classification

EC443 Mbizana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		172 875	216 037	-	1 163	152 456	108 018	44 437	41%	216 037
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		172 754	215 820	-	1 138	152 360	107 910	44 450	41%	215 820
Corporate services		121	217	-	25	95	108	(13)	-12%	217
<i>Community and public safety</i>		1 001	1 016	-	15	196	508	(312)	-61%	1 016
Community and social services		338	614	-	1	19	307	(288)	-94%	614
Sport and recreation		-	83	-	-	-	42	(42)	-100%	83
Public safety		675	319	-	14	177	160	17	11%	319
Housing		(12)	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		48 246	50 098	-	2 963	30 413	25 049	5 364	21%	50 098
Planning and development		351	212	-	20	125	106	19	18%	212
Road transport		47 896	49 887	-	2 943	30 288	24 943	5 345	21%	49 887
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		45 152	54 671	-	1 829	31 098	27 335	3 763	14%	54 671
Electricity		43 098	51 634	-	1 556	29 399	25 817	3 582	14%	51 634
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 054	3 037	-	274	1 699	1 518	180	12%	3 037
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	267 274	321 822	-	5 969	214 162	160 911	53 251	33%	321 822
Expenditure - Standard										
<i>Governance and administration</i>		137 821	142 649	-	7 878	47 635	71 324	(23 690)	-33%	142 649
Executive and council		51 663	58 386	-	4 425	25 465	29 193	(3 729)	-13%	58 386
Budget and treasury office		62 351	45 639	-	896	9 357	22 819	(13 463)	-59%	45 639
Corporate services		23 807	38 624	-	2 558	12 814	19 312	(6 498)	-34%	38 624
<i>Community and public safety</i>		17 578	26 168	-	1 220	8 100	13 084	(4 984)	-38%	26 168
Community and social services		14 156	21 365	-	1 061	7 322	10 683	(3 361)	-31%	21 365
Sport and recreation		73	311	-	2	85	156	(70)	-45%	311
Public safety		3 349	4 492	-	157	694	2 246	(1 552)	-69%	4 492
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 500	102 428	-	5 618	41 420	51 214	(9 794)	-19%	102 428
Planning and development		8 517	15 240	-	859	5 214	7 620	(2 406)	-32%	15 240
Road transport		25 917	86 105	-	4 662	36 033	43 052	(7 020)	-16%	86 105
Environmental protection		1 065	1 083	-	98	173	541	(368)	-68%	1 083
<i>Trading services</i>		37 180	73 077	-	5 288	42 498	36 538	5 960	16%	73 077
Electricity		26 986	57 945	-	3 760	37 038	28 973	8 066	28%	57 945
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 194	15 132	-	1 528	5 460	7 566	(2 106)	-28%	15 132
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	228 079	344 322	-	20 004	139 654	172 161	(32 507)	-19%	344 322
Surplus/ (Deficit) for the year		39 196	(22 500)	-	(14 035)	74 509	(11 250)	85 759	-762%	(22 500)

c) Revenue by Source

EC443 Mbizana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		15 554	23 320		572	12 022	11 660	362	3%	23 320
Property rates - penalties & collection charges								-		
Service charges - electricity revenue		18 062	25 689		1 518	9 277	12 845	(3 568)	-28%	25 689
Service charges - water revenue			-					-		
Service charges - sanitation revenue			-					-		
Service charges - refuse revenue		1 033	2 001		84	509	1 001	(492)	-49%	2 001
Service charges - other			12		1	5	6	(1)	-23%	12
Rental of facilities and equipment		609	796		51	320	398	(78)	-20%	796
Interest earned - external investments		7 619	6 704		300	2 648	3 352	(703)	-21%	6 704
Interest earned - outstanding debtors		968	1 083		222	1 046	541	505	93%	1 083
Dividends received								-		
Fines		1 271	1 257		50	330	629	(298)	-47%	1 257
Licences and permits		1 823	2 041		82	746	1 020	(274)	-27%	2 041
Agency services			687		44	345	344	1	0%	687
Transfers recognised - operational		151 632	187 613		497	138 949	93 807	45 143	48%	187 613
Other revenue		1 059	1 176		(13)	372	588	(216)	-37%	1 176
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		199 630	252 378	-	3 408	166 569	126 189	40 380	32%	252 378

The municipality largely depends on grant funding for its revenue. The overall revenue for the period up to 31 December 2015 is just above R166,5 million. There are a couple of items that attention must be given to:

Service Charges - Electricity Revenue: The municipality budget to generate R25 million from electricity distribution. Up to the midyear, the municipality had projected that R12,8 million would have been generated but only R9,2 million was generated, resulting in a 28% variance. Several initiatives have been put in place to turn the situation around including the renewal of electricity infrastructure in the area, the meter assessment and replacement drive and other initiatives.

Service Charges – Refuse Revenue: This source of revenue has also seen a serious under performance with a 49% variance. A re-look into the tariff structure and whether all properties are currently being billed is being carried out and the results are expected to have the situation turned around.

d) Expenditure by Type

EC443 Mbizana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		59 589	79 768		6 782	35 542	39 884	(4 342)	-11%	79 768
Remuneration of councillors		17 895	19 537		1 523	8 917	9 769	(851)	-9%	19 537
Debt impairment		2 575	2 000		-	-	1 000	(1 000)	-100%	2 000
Depreciation & asset impairment		37 647	20 500		-	-	10 250	(10 250)	-100%	20 500
Finance charges		456	1 428		-	501	714	(213)	-30%	1 428
Bulk purchases		22 310	22 121		-	13 723	11 060	2 663	24%	22 121
Other materials								-		
Contracted services			-					-		
Transfers and grants			3 696		920	1 617	1 848	(231)	-12%	3 696
Other expenditure		87 607	195 271		10 780	79 353	97 636	(18 283)	-19%	195 271
Loss on disposal of PPE								-		
Total Expenditure		228 079	344 322	-	20 004	139 654	172 161	(32 507)	-19%	344 322
Surplus/(Deficit)		(28 448)	(91 944)	-	(16 596)	26 916	(45 972)	72 888	(0)	(91 944)
Transfers recognised - capital		67 644	69 444		2 561	47 593	34 722	12 871	0	69 444
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)
Taxation								-		
Surplus/(Deficit) after taxation		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)

As indicated in the executive summary, this includes areas of concern as the municipality does not currently enjoy great reserves. Conservative spending patterns need to be adopted to ensure that the municipality does not find itself struggling to meet its financial obligations as they fall due.

Bulk Purchases: It is important to note the fast paced spending on the purchase of electricity from Eskom. These purchases form a significant part of the input costs to the distribution of electricity in the town area and at least these must be recovered. The current trend shows that the municipality is struggling to even cover the input cost to this trading service.

e) Revenue by municipal vote

EC443 Mbizana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		172 895	215 820	-	1 138	152 360	107 910	44 450	41.2%	215 820
Vote 3 - CORPORATE SERVICES		195	217	-	25	95	108	(13)	-12.1%	217
Vote 4 - COMMUNITY & SOCIAL SERVICES		4 911	6 699	-	409	2 912	3 349	(437)	-13.1%	6 699
Vote 5 - ENGINEERING SERVICES		88 962	98 942	-	4 393	58 701	49 471	9 230	18.7%	98 942
Vote 6 - DEVELOPMENT PLANNING		311	145	-	5	94	72	21	29.1%	145
Total Revenue by Vote	2	267 274	321 822	-	5 969	214 162	160 911	53 251	33.1%	321 822

f) Expenditure by municipal vote

EC443 Mbizana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		51 098	58 386	-	4 425	25 465	29 193	(3 729)	-12.8%	58 386
Vote 2 - BUDGET & TREASURY		58 977	45 639	-	896	9 357	22 819	(13 463)	-59.0%	45 639
Vote 3 - CORPORATE SERVICES		23 343	37 880	-	2 558	12 814	18 940	(6 126)	-32.3%	37 880
Vote 4 - COMMUNITY & SOCIAL SERVICES		26 947	45 998	-	3 685	15 259	22 999	(7 739)	-33.7%	45 998
Vote 5 - ENGINEERING SERVICES		58 991	141 818	-	7 581	72 154	70 909	1 246	1.8%	141 818
Vote 6 - DEVELOPMENT PLANNING		8 724	14 602	-	859	4 605	7 301	(2 696)	-36.9%	14 602
Total Expenditure by Vote	2	228 079	344 322	-	20 004	139 654	172 161	(32 507)	-18.9%	344 322
Surplus/ (Deficit) for the year	2	39 196	(22 500)	-	(14 035)	74 509	(11 250)	85 759	-762.3%	(22 500)

4. Expenditure on Councillor and board members allowances and employee benefits

a) Expenditure on councillor allowances

EC443 Mbizana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 967	13 186		1 004	5 463	6 593	(1 130)	-17%	13 186
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		3 839	4 095		340	1 997	2 047	(50)	-2%	4 095
Cellphone Allowance		1 323	1 438		111	659	719	(61)	-8%	1 438
Housing Allowances								-		
Other benefits and allowances		767	818		68	798	409	389	95%	818
Sub Total - Councillors		17 895	19 537	-	1 523	8 917	9 769	(851)	-9%	19 537

b) Expenditure on municipal executive allowances

EC443 Mbizana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 248	3 983		336	1 948	1 991	(43)	-2%	3 983
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance			177		15	87	89	(2)	-2%	177
Housing Allowances								-		
Other benefits and allowances		2 184	2 041		172	998	1 020	(22)	-2%	2 041
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		6 432	6 201	-	523	3 033	3 101	(67)	-2%	6 201

g) Expenditure on other municipal employees

EC443 Mbizana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Other Municipal Staff										
Basic Salaries and Wages		33 640	51 268		4 706	21 755	25 634	(3 879)	-15%	51 268
Pension and UIF Contributions		3 402	4 653		373	2 193	2 327	(134)	-6%	4 653
Medical Aid Contributions		2 572	2 817		253	1 533	1 409	124	9%	2 817
Overtime		388	518		25	171	259	(88)	-34%	518
Performance Bonus								-		
Motor Vehicle Allowance		4 407	5 336		520	2 977	2 668	309	12%	5 336
Cellphone Allowance		530	615		39	230	308	(78)	-25%	615
Housing Allowances		2 132	3 150		202	1 187	1 575	(388)	-25%	3 150
Other benefits and allowances		6 087	5 209		142	2 162	2 604	(442)	-17%	
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff		53 157	73 567	-	6 259	32 209	36 784	(4 575)	-12%	68 358
% increase	4		38.4%							28.6%
Total Parent Municipality		77 485	99 306	-	8 304	44 159	49 653	(5 493)	-11%	94 097
			28.2%							21.4%
TOTAL SALARY, ALLOWANCES & BENEFITS		77 485	99 306	-	8 304	44 159	49 653	(5 493)	-11%	94 097
% increase	4		28.2%							21.4%
TOTAL MANAGERS AND STAFF		59 589	79 768	-	6 782	35 242	39 884	(4 642)	-12%	74 559

5. Material Variances

As narrated in the tables above for revenue and expenditure, material variances have been experienced in the areas relating to electricity distribution in town, and the electrification of villages. As detailed in the performance information in the annexure below, remedial actions have been put forward that will see the material variances being attended to.

6. Municipality's financial performance

EC443 Mbizana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		15 554	23 320		572	12 022	11 660	362	3%	23 320
Property rates - penalties & collection charges								-		
Service charges - electricity revenue		18 062	25 689		1 518	9 277	12 845	(3 568)	-28%	25 689
Service charges - water revenue			-					-		
Service charges - sanitation revenue			-					-		
Service charges - refuse revenue		1 033	2 001		84	509	1 001	(492)	-49%	2 001
Service charges - other			12		1	5	6	(1)	-23%	12
Rental of facilities and equipment		609	796		51	320	398	(78)	-20%	796
Interest earned - external investments		7 619	6 704		300	2 648	3 352	(703)	-21%	6 704
Interest earned - outstanding debtors		968	1 083		222	1 046	541	505	93%	1 083
Dividends received								-		
Fines		1 271	1 257		50	330	629	(298)	-47%	1 257
Licences and permits		1 823	2 041		82	746	1 020	(274)	-27%	2 041
Agency services			687		44	345	344	1	0%	687
Transfers recognised - operational		151 632	187 613		497	138 949	93 807	45 143	48%	187 613
Other revenue		1 059	1 176		(13)	372	588	(216)	-37%	1 176
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		199 630	252 378	-	3 408	166 569	126 189	40 380	32%	252 378
Expenditure By Type										
Employee related costs		59 589	79 768		6 782	35 542	39 884	(4 342)	-11%	79 768
Remuneration of councillors		17 895	19 537		1 523	8 917	9 769	(851)	-9%	19 537
Debt impairment		2 575	2 000		-	-	1 000	(1 000)	-100%	2 000
Depreciation & asset impairment		37 647	20 500		-	-	10 250	(10 250)	-100%	20 500
Finance charges		456	1 428		-	501	714	(213)	-30%	1 428
Bulk purchases		22 310	22 121		-	13 723	11 060	2 663	24%	22 121
Other materials								-		
Contracted services			-					-		
Transfers and grants			3 696		920	1 617	1 848	(231)	-12%	3 696
Other expenditure		87 607	195 271		10 780	79 353	97 636	(18 283)	-19%	195 271
Loss on disposal of PPE								-		
Total Expenditure		228 079	344 322	-	20 004	139 654	172 161	(32 507)	-19%	344 322
Surplus/(Deficit)		(28 448)	(91 944)	-	(16 596)	26 916	(45 972)	72 888	(0)	(91 944)
Transfers recognised - capital		67 644	69 444		2 561	47 593	34 722	12 871	0	69 444
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)
Taxation								-		
Surplus/(Deficit) after taxation		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		39 196	(22 500)	-	(14 035)	74 509	(11 250)			(22 500)

7. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Mbizana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		88 081	83 615	-	5 328	47 581	41 808	(5 774)	-13.8%	83 615
Infrastructure - Road transport		50 845	54 115	-	2 792	27 230	27 058	(172)	-0.6%	54 115
Roads, Pavements & Bridges		50 845	54 115	-	2 792	27 230	27 058	(172)	-0.6%	54 115
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		34 225	28 500	-	2 618	20 351	14 250	(6 101)	-42.8%	28 500
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retiulation		34 225	28 500	-	2 618	20 351	14 250	(6 101)	-42.8%	28 500
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		3 010	1 000	-	(83)	-	500	500	100.0%	1 000
Waste Management		3 010	1 000	-	(83)	-	500	500	100.0%	1 000
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		4 201	827	-	(60)	197	413	216	52.4%	827
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4 201	-	-	-	197	-	(197)	#DNV/01	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	827	-	(60)	-	413	413	100.0%	827
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		24 072	9 164	-	42	2 299	4 582	2 283	49.8%	9 164
General vehicles		4 499	2 500	-	-	-	1 250	1 250	100.0%	2 500
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		3 551	900	-	-	-	450	450	100.0%	900
Computers - hardware/equipment		-	2 244	-	820	651	1 122	471	41.9%	2 244
Furniture and other office equipment		2 596	500	-	135	329	250	(79)	-31.6%	500
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		13 428	800	-	(713)	176	400	224	56.1%	800
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	2 220	-	-	1 143	1 110	(33)	-3.0%	2 220
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		2 767	-	-	-	-	-	-	-	-
Computers - software & programming		2 767	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	119 121	93 606	-	5 310	50 077	46 803	(3 274)	-7.0%	93 606

b) Capital Expenditure by Municipal Vote, Standard Class and Funding)

EC443 Mbizana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DEVELOPMENT PLANNING		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		9 862	3 500	-	755	949	1 750	(801)	-46%	3 500
Vote 4 - COMMUNITY & SOCIAL SERVICES		3 010	5 261	-	(856)	-	2 630	(2 630)	-100%	5 261
Vote 5 - ENGINEERING SERVICES		106 248	83 554	-	5 410	48 616	41 777	6 839	16%	83 554
Vote 6 - DEVELOPMENT PLANNING		-	1 292	-	-	512	646	(134)	-21%	1 292
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	119 121	93 606	-	5 310	50 077	46 803	3 274	7%	93 606
Total Capital Expenditure		119 121	93 606	-	5 310	50 077	46 803	3 274	7%	93 606
Capital Expenditure - Standard Classification										
Governance and administration		9 862	4 244	-	755	949	2 122	(1 173)	-55%	4 244
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		9 862	4 244	-	755	949	2 122	(1 173)	-55%	4 244
Community and public safety		-	3 517	-	(742)	-	1 758	(1 758)	-100%	3 517
Community and social services		-	2 690	-	(682)	-	1 345	(1 345)	-100%	2 690
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	827	-	(60)	-	413	(413)	-100%	827
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 023	58 286	-	2 781	28 777	28 143	634	2%	58 286
Planning and development		-	1 292	-	-	512	646	(134)	-21%	1 292
Road transport		72 023	54 994	-	2 781	28 265	27 497	768	3%	54 994
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37 236	29 560	-	2 535	20 351	14 780	5 571	38%	29 560
Electricity		34 225	28 560	-	2 618	20 351	14 280	6 071	43%	28 560
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 010	1 000	-	(83)	-	500	(500)	-100%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	119 121	93 606	-	5 310	50 077	46 803	3 274	7%	93 606
Funded by:										
National Government		67 644	69 522	-	2 561	37 301	34 761	2 540	7%	69 522
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		67 644	69 522	-	2 561	37 301	34 761	2 540	7%	69 522
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	8 983	-	-	-	816	-	816	#DIV/0!	-
Internally generated funds		42 493	24 084	-	2 748	11 960	12 042	(82)	-1%	24 084
Total Capital Funding		119 121	93 606	-	5 310	50 077	46 803	3 274	7%	93 606

PART 2 – SUPPORTING DOCUMENTATION

1. Debtors' analysis

EC443 Mbizana - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 041	599	864	240	241	2 659	-	-	5 635	3 331	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	572	145	144	131	125	16 609	-	-	17 725	16 864	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	85	66	59	57	55	2 386	-	-	2 709	2 498	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	51	27	26	26	26	655	-	-	810	707	-	-
Interest on Arrear Debtor Accounts	1810	222	223	-	213	209	1 713	-	-	2 579	2 134	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(382)	72	148	(222)	(838)	3 224	-	-	1 992	2 164	-	-
Total By Income Source	2090	1 578	1 133	1 241	443	(182)	27 438	-	-	31 651	27 699	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(222)	283	1 154	(65)	(630)	6 109	-	-	6 569	5 354	-	-
Commercial	2300	1 688	722	996	372	356	5 275	-	-	9 409	6 004	-	-
Households	2400	157	135	93	108	123	6 339	-	-	6 955	6 570	-	-
Other	2500	(45)	(7)	(1 001)	29	29	9 714	-	-	8 718	9 771	-	-
Total By Customer Group	2690	1 578	1 133	1 241	443	(182)	27 438	-	-	31 651	27 699	-	-

2. Creditors' analysis

EC443 Mbizana - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2015/16									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
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	322	270	223	195	5 134	-	-	-	6 144	-	
Total By Customer Type	1000	322	270	223	195	5 134	-	-	-	6 144	-	

3. Investment portfolio analysis

EC443 Mbizana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	9	0.4%	1 994	9	2 002
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	85	0.4%	21 300	(4 421)	16 879
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	0	0.1%	70	-	70
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	1	0.3%	394	-	394
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	2	0.3%	630	-	630
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	1	0.3%	326	1	327
FNB CALL DEPOSIT ACCOUNT		Not fixed	Call Deposit	Not fixed	263	0.5%	50 836	50 338	101 174
Municipality sub-total					360		75 551	45 926	121 477
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				360		75 551	45 926	121 477

4. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Mbizana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		173 185	209 919	-	3 550	158 165	104 960	45 328	43.2%	209 919
Local Government Equitable Share		145 251	181 314	-	-	135 985	90 657	45 328	50.0%	181 314
Finance Management		1 600	1 675	-	-	1 675	838	-	-	1 675
Municipal Systems Improvement		934	930	-	-	930	465	-	-	930
EPWP Incentive		1 000	1 000	-	300	700	500	-	-	1 000
Integrated National Electrification Programme		24 400	25 000	-	3 250	18 675	12 500	-	-	25 000
	3									
Other transfers and grants [insert description]										
Provincial Government:		400	355	-	-	250	178	73	40.8%	355
	4									
Various		400	355	-	-	250	178	73	40.8%	355
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	173 585	210 274	-	3 550	158 415	105 137	45 401	43.2%	210 274
Capital Transfers and Grants										
National Government:		44 992	46 783	-	-	33 724	23 392	10 333	44.2%	46 783
Municipal Infrastructure Grant (MIG)		44 992	46 783	-	-	33 724	23 392	10 333	44.2%	46 783
Other capital transfers [insert description]										
Provincial Government: [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	44 992	46 783	-	-	33 724	23 392	10 333	44.2%	46 783
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	218 577	257 057	-	3 550	192 139	128 529	55 733	43.4%	257 057

b) Transfers & Grants Expenditure

EC443 Mbizana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		173 161	209 919	-	17 183	96 917	104 960	(8 042)	-7.7%	209 919
Local Government Equitable Share		145 251	181 314		17 135	71 098	90 657	(19 559)	-21.6%	181 314
Finance Management		1 606	1 675		48	362	838	(476)	-56.8%	1 675
Municipal Systems Improvement		890	930		-	-	465	(465)	-100.0%	930
EPWP Incentive		1 021	1 000		-	1 000	500	500	100.0%	1 000
Integrated National Electrification Programme		24 393	25 000		-	24 458	12 500	11 958	95.7%	25 000
Other transfers and grants [insert description]								-		
Provincial Government:		564	355	-	-	27	178	(151)	-85.0%	355
								-		
Various		564	355		-	27	178	(151)	-85.0%	355
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		173 725	210 274	-	17 183	96 944	105 137	(8 193)	-7.8%	210 274
Capital expenditure of Transfers and Grants										
National Government:		45 424	46 783	-	2 821	29 049	23 392	5 657	24.2%	46 783
Municipal Infrastructure Grant (MIG)		45 424	46 783		2 821	29 049	23 392	5 657	24.2%	46 783
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		45 424	46 783	-	2 821	29 049	23 392	5 657	24.2%	46 783
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		219 149	257 057	-	20 004	125 993	128 529	(2 535)	-2.0%	257 057

c) Cash flow statement

EC443 Mbizana - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		5 499	21 320		572	11 831	8 883	2 948	33%	21 320
Service charges		19 095	27 702		1 602	14 095	11 542	2 553	22%	27 702
Other revenue		12 404	5 957		214	6 999	2 482	4 517	182%	5 957
Government - operating		153 625	187 613		300	139 540	78 172	61 368	79%	187 613
Government - capital		67 644	69 444		3 250	52 599	28 935	23 664	82%	69 444
Interest		8 587	7 786		522	3 892	3 244	648	20%	7 786
Dividends			-					-		-
Payments										
Suppliers and employees		(197 557)	(223 091)		(12 458)	(122 090)	(92 955)	29 136	-31%	(223 091)
Finance charges		(456)	(1 428)		-	(501)	(595)	(94)	16%	(1 428)
Transfers and Grants		-	(3 696)		(920)	(1 617)	(1 540)	77	-5%	(3 696)
NET CASH FROM/(USED) OPERATING ACTIVITIES		68 842	91 606	-	(6 918)	104 748	38 169	(66 579)	-174%	91 606
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		978						-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(119 121)	(68 606)		(5 310)	(51 440)	(28 586)	22 854	-80%	(68 606)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(118 142)	(68 606)	-	(5 310)	(51 440)	(28 586)	22 854	-80%	(68 606)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		8 983						-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing			(25 000)			(17 289)	(10 417)	6 872	-66%	(25 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		8 983	(25 000)	-	-	(17 289)	(10 417)	6 872	-66%	(25 000)
NET INCREASE/ (DECREASE) IN CASH HELD		(40 317)	(2 000)	-	(12 227)	36 019	(833)			(2 000)
Cash/cash equivalents at beginning:		126 152	27 553			85 823	27 553			85 823
Cash/cash equivalents at month/year end:		85 835	25 553			121 842	26 720			83 823

d) Balance sheet

EC443 Mbizana - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 269	4 654		365	4 654
Call investment deposits		83 566	20 899		121 477	20 899
Consumer debtors		3 606	10 572		31 651	10 572
Other debtors		30 637	3 979		5 948	3 979
Current portion of long-term receivables		1 593	1 617		1 593	1 617
Inventory		867	418		860	418
Total current assets		122 538	42 140	-	161 894	42 140
Non current assets						
Long-term receivables						
Investments						
Investment property		6 356	8 297		6 356	8 297
Investments in Associate						
Property, plant and equipment		591 310	439 574		442 989	439 574
Agricultural						
Biological assets						
Intangible assets		2 767	88		-	88
Other non-current assets						
Total non current assets		600 433	447 959	-	449 345	447 959
TOTAL ASSETS		722 971	490 099	-	611 239	490 099
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		8 983	-		-	
Consumer deposits		434	439		440	439
Trade and other payables		59 923	13 269		16 801	13 269
Provisions		1 882	203		10 871	203
Total current liabilities		71 222	13 910	-	28 112	13 910
Non current liabilities						
Borrowing						
Provisions		4 301	5 592		5 109	5 592
Total non current liabilities		4 301	5 592	-	5 109	5 592
TOTAL LIABILITIES		75 522	19 502	-	33 220	19 502
NET ASSETS	2	647 449	470 597	-	578 019	470 597
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		647 449	449 698		497 667	449 698
Reserves			20 899		80 352	20 899
TOTAL COMMUNITY WEALTH/EQUITY	2	647 449	470 597	-	578 019	470 597

5. Municipal Manager's quality certification

Quality Certificate

I, LUVUZO MAHLAKA, the municipal manager of Mbizana Local Municipality, hereby certify that –

- The mid-year budget statement

for the mid-year ended 31 December 2015 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: LUVUZO MAHLAKA

Municipal manager of Mbizana Local Municipality (EC443)

Signature: 

Date: _____