

MID-YEAR BUDGET & PERFORMANCE REPORT

(SECTION 72 – MFMA)

2015/2016





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GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality November revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

Cash flow statement – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognises the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

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



MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act; Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality



CHAPTER 1 – INTRODUCTION

1.1. 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 must by 25 January of each year assess the performance of the municipality during the first half of the year. A report on such assessment must in terms of Section 72 (1) (b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, he must submit the report to Council by 31 January in terms of Section 54 of the MFMA.

The mid-year performance report and supporting tables of Cederberg Municipality, prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations, to illustrate the performance in graphical and tabular format

The staff establishment for the first 6 months was projected at 426 permanent posts. The average personnel on strength for this period were 296 which represent 69% of the staff compliment.

Even though the average vacancy rate was 27% it must be kept in mind that the organogram was structured as such that it reflects the human resource needs of the organisation, however, due to budget constraints the municipality cannot fill all positions.

1.2. LEGISLATIVE FRAMEWORK

Section 72: Mid- year Budget and Performance Assessment

- (1) The Accounting Officer of a municipality must by 25 January of each year –
 - (a) Assess the performance of the municipality during the first half of the year, taking into account-
 - (i) The monthly statements referred to in section 71 for the first half of the financial year;



- (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery budget implementation plan;
 - (iii) The past year's annual report and progress on resolving problems identified in the annual report; and
 - (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) Submit a report on such assessment to –
- (i) The mayor of the municipality;
 - (ii) The National Treasury; and
 - (iii) The relevant provincial treasury.
- (2) The statement referred to in section 71 (1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.
- (3) The accounting officer must as part of the review-
- (a) Make recommendations as to whether an adjustment budget is necessary; and
 - (b) Recommend revised projections for revenue and expenditure that this may be necessary.

Section 54: Budgetary control and early identification of financial problems

- (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must –
- (a) Consider the statement or report;
 - (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery budget implantation plan;
 - (c) Consider and, if necessary, make any revisions to service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure –
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that the spending of funds and revenue collection proceed in accordance with the budget;
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report , submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must-



- (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include-
 - (i) Steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) The tabling of an adjustment budget ; or
 - (iii) Steps in terms of Chapter 13; and
- (b) Alert the council and the MEC for local government in the province to those problems.
- (3) The Mayor must ensure that any revisions of the service delivery budget implementation plan are made public promptly.

1.3. ANNUAL REPORT

The Draft Annual Report of the 2014/2015 financial year is covered in a separate report to Council and will be tabled before 31 January 2016. The Draft Annual Report includes the audited financial statements for 2014/2015, the report of the Auditor-General, information on the financial health of the Municipality and information on the financial performance of the Municipality.



CHAPTER 2 – SERVICE DELIVERY PERFORMANCE ANALYSIS

2.1. CREATING A CULTURE OF PERFORMANCE

2.1.1. *Performance Framework*

Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining roles of the different role players.” This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual performance.

The Municipality adopted a performance management framework that was approved by Council on 04 December 2013.

2.1.2. *Implementation of Performance Management*

Performance Management is not only relevant to the organisation as a whole, but also to the individuals employed in the organisation as well as the external service providers and the Municipal Entities.

We have completed the following to ensure implementation of the performance framework:

- + Training Sessions as required
- + Monthly updates

2.1.3. *Monitoring Performance*

Monitoring of performance takes place as follows:

- + An automated mail is sent via the web based system as a reminder to all staff responsible for updating their actual performance against key performance indicator targets by the 3rd week of every month for the previous month’s performance.



- ✚ The first quarterly performance report was submitted to Council on the 17th of November 2015 and the second quarter report will be submitted on the 28th of January 2016.

2.2. Detailed Performance per strategic objective for 01 July 2015 till 31 December 2015

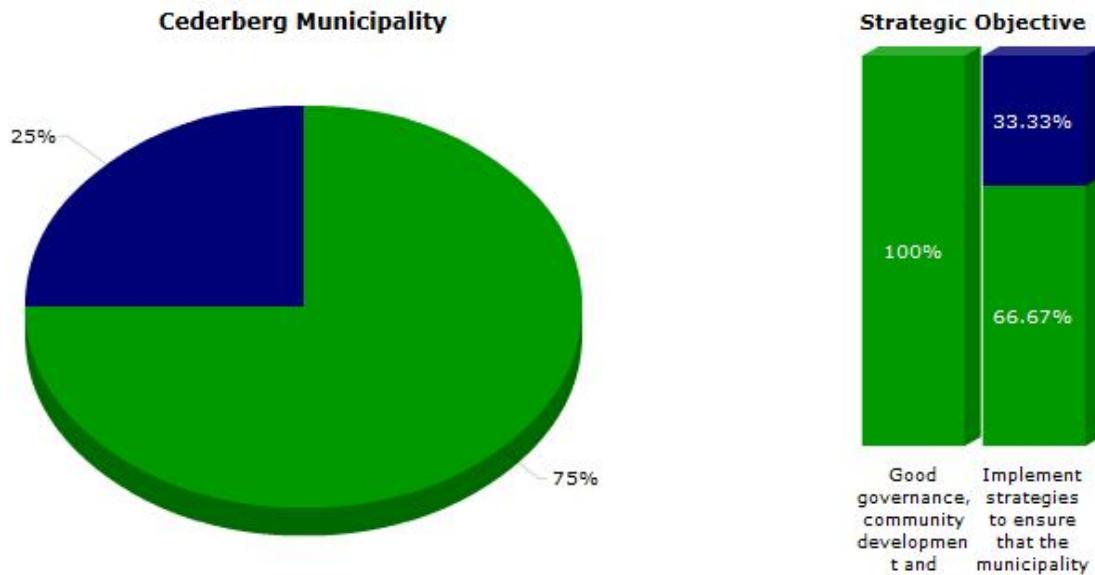
The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the strategic achievement of the municipality's strategic intent and deliverables as stated in the IDP.

The Top Layer (strategic) SDBIP is the municipality's strategic plan and shows the strategic alignment between the different documents (IDP, Budget and Performance Agreements).

In the paragraphs below the performance achieved is illustrated against the Top Layer SDBIP according to the strategic objectives.

The table below explains the method by which the overall assessment of actual performance is measured against targets set for the key performance indicators:

Category	Colour	Explanation
KPI's Not Met	Red	0% >= Actual/Target < 75%
KPI's Almost Met	Orange	75% >= Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target >= 150%



Graph 1: Overall Performance for the period ended 31 December 2015 as per Strategic Objective

(A) Facilitate Economic Growth in the municipal area

Ref	KPI	Unit Measurement of	Source Evidence of	Sep-15			Dec-15			CORRECTIVE ACTIONS
				Target	Actual	R	Target	Actual	R	
TL9	Co-late and compile data base list of unemployed for at least 1 National project in at least 2 wards	Data base compiled in at least 2 x wards	Database	0	0	N / A	0	0	N / A	
TL10	Create 60 internal EPWP jobs opportunities and facilitate 350 external job opportunities	Number of job opportunities created	PAYDAY report by Quarter end	0	0	N / A	0	0	N / A	

(B) Good governance, community development and community participation

Ref	KPI	Unit Measurement of	Source Evidence of	Sep-15			Dec-15			CORRECTIVE ACTIONS
				Target	Actual	R	Target	Actual	R	
TL31	Respond to all audit queries received as per Auditor General (AG)Management report within 5 days to ensure an effective external	% of external audit queries responded to within 5 days	Hard Copies of directorates responses on all external audit queries raised within 4 days	0%	0%	N / A	0%	0%	N / A	



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	audit process									
TL33	Annual strategic planning in order to determine municipal targets for IDP and budgetary purposes before the finalisation of the IDP and budget	No of strategic session held annually before the finalisation of the budget and SDBIP process	Summary document of strategic session	0	0	N / A	0	0	N / A	
TL34	Ensure that all issues raised in the management letter as identified by the Auditor General (A-G) are addressed and implemented in terms of a action plan	Action plan develop to ensure that identified issues raised are address and implemented	Action plan and Audit Assist register	0	0	N / A	0	0	N / A	
TL35	Submit the Mid-Year Performance Report in terms of sec72 of the MFMA to council to monitor the overall municipal performance and decide on corrective measures if necessary	Mid-year report submitted to council and treasury	Report and minutes of council meeting during which report was discussed	0%	0%	N / A	0%	0%	N / A	
TL36	The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved within 28 days after the Main Budget has been approved	Signature of approval of Mayor on the Top Layer SDBIP	0	0	N / A	0	0	N / A	
TL37	Risk based audit plan approved by Audit Committee for 2016	Risk based audit plan approved by February 2016	Minutes of Audit Committee Meeting where plan was submitted	0	0	N / A	0	0	N / A	
TL38	Functional performance audit committee measured by means of meetings where committee dealt with performance reports	# of meetings	Minutes of Performance Audit committee meetings	0	0	N / A	1	1	R	A Performance Audit Committee meeting was held on 03 December 2015
TL40	Submit final Annual Report and oversight report of council before legislative deadline	Final Annual Report and oversight report of council completed and submitted	Minutes of Council meeting where final Annual report has been submitted	0	0	N / A	0	0	N / A	

(C)Implement Strategies to ensure that the municipality is financial viable

Ref	KPI	Unit of Measurement	Source of Evidence	Sep-15			Dec-15			CORRECTIVE ACTIONS
				Target	Actual	R	Target	Actual	R	



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TL1	Compile and maintain Resolution register of all council decisions by end June	Resolution register of all council resolutions compiled and maintained by end June	Updated resolution register	0	0	N / A	0	0	N / A	
TL2	Submission of APR before end of October	Submission of AFR before end of October	Report and adoption by Council	0	0	N / A	1	1	G	
TL3	Ensure IDP public participation meetings are held	Ensure IDP public participation meetings are held per year	Notice as per meeting	0	0	N / A	0	0	N / A	
TL4	Ensure 4 x Council meetings are held per year	Ensure 4 x Council meetings are held per year	Minutes of Council meetings	0	0	N / A	0	0	N / A	
TL5	Ensure 4x LLF meetings are held per year	Ensure 4 x LLF meetings are held per year	Agendas per meeting	0	0	N / A	0	0	N / A	
TL6	Ensure at least 8 x Occupational and Health and Safety meetings are held per town per year	At least 8x OHS meetings held per year per town	Minutes of meetings	0	0	N / A	0	0	N / A	
TL12	90% of MSIG and other grants spent by end June	% of budget spent	Signed Section 71 reports/MIG/M SIG/FMG reports	0%	0%	N / A	0%	0%	N / A	
TL13	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	(Total outstanding service debtors/ revenue received for services)x100	Quarterly reports submitted during the year and AFS submitted to council t end of financial year	0%	0%	N / A	0%	0%	N / A	
TL14	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	Section 71 reports	0	0	N / A	0	0	N / A	
TL15	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt service payments due within the year) (%)	(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional	Section 71 reports and AFS at year end	0	0	N / A	0	0	N / A	



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		Grant								
TL16	Submit financial statements to the Auditor General by 31 August	Approved financial statements submitted by 31 August	Approved statements	1	1	G	0	0	N/A	
TL17	Achieve a debt recovery rate of 90%	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue x 100	Section reports 71	0%	0%	N/A	0%	0%	N/A	
TL39	Improvement in capital conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.t.o Budget allocations	Annual Financial Statements and sec 71 reports	0%	0%	N/A	0%	0%	N/A	

(D) Mainstreaming Sustainability and optimising resource efficiency

Ref	KPI	Unit of Measurement	Source of Evidence	Sep-15			Dec-15			CORRECTIVE ACTIONS
				Target	Actual	R	Target	Actual	R	
TL32	Ensure the timeous completion of formal evaluation of the performance of all identified personnel within the directorate in terms of the performance management system and adherence to the PM framework within required timeframes	No of formal evaluations completed for all identified personnel within the directorate.	PMS evaluation report and individual score sheets	0	0	N/A	0	0	N/A	

(E) Sustainable Basic Services Delivery and Infrastructure Development

Ref	KPI	Unit of Measurement	Source of Evidence	Sep-15			Dec-15			CORRECTIVE ACTIONS
				Target	Actual	R	Target	Actual	R	



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TL7	Spent 100% of MIG application for Elands bay municipal buildings by end June	100% MIG application spent	Completion certificate	0	0	N / A	0	0	N / A	
TL8	Complete at least 2 of 4 buildings with regard to Elandsbay Fisheries National Projects by end June	Phase 1 completed	Completion certificate	0	0	N / A	0	0	N / A	
TL11	Ensure at least 2 x Thusong Mobile roadshows are held in the municipal area per year	Ensure at least 2 x Thusong Mobile roadshows are held in the municipal area per year	CDW report	0	0	N / A	0	0	N / A	
TL18	90% of the 15/16 budget spent on the Upgrade of the Wastewater Treatment Works in Lamberts Bay[(Total expenditure on project/ Approved budget for the project)x100]	(Total expenditure on project/ Approved budget for the project)x100	MIG Montly report/ Report from financial system	0%	0%	N / A	0%	0%	N / A	
TL19	Submit 1 report by June 2016 to the Municipal Manager on the number of engagements with DWAS on the implementation of the National projects: Clanwilliam Dam end the upgrading of N7 road and district roads	Report and attendance registers submitted	Report submitted to MM and Attendance registers	0	0	N / A	0	0	N / A	
TL20	90% of the approved budget spent for the Citrusdal WWTW infrastructure upgrade [(Total expenditure on project/ Approved budget for the project)x100]	% of budget spent	Report on actual expenditure from financial system/Monthly report	0%	0%	N / A	0%	0%	N / A	
TL21	100% of MIG grant spent [(Total expenditure on MIG Grant/ Approved MIG allocation)x100]	% of budget spent	Report on actual expenditure from MIG monthly report	0%	0%	N / A	0%	0%	N / A	
TL22	90% of the budget spent for the design and installation of roads and storm water infrastructure for Citrusdal [(Total expenditure on project/ Approved budget for the project)x100]	(Total expenditure on project/ Approved budget for the project)x100	Financial system reports	0%	0%	N / A	0%	0%	N / A	
TL23	Limit unaccounted for water to less than 30% {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or	% unaccounted water {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters	Water loss calculation spreadsheet	0%	0%	N / A	0%	0%	N / A	



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	Purified x 100}	Water Purchased or Purified x 100}								
TL24	Quarterly spending of capital budget on water	Percentage (%) of approved budget spent on water capital projects	Financial system reports	0%	0%	N / A	0%	0%	N / A	
TL25	Excellent water quality measured by the quality of water as per SANS 241 criteria	Percentage (%) water quality level as per blue drop project as measured annually	Water quality analysis certificates and summary spreadsheet	0%	0%	N / A	0%	0%	N / A	
TL26	Provision of clean piped water to registered indigent account holders which are connected to the municipal water infrastructure network.	No of indigent account holders receiving free basic water	Indigent register/ Financial system reports	0	0	N / A	0	0	N / A	
TL27	Quarterly spending of capital budget on waste water management	Percentage (%) of approved budget spent on sanitation capital projects	Financial system reports	0%	0%	N / A	0%	0%	N / A	
TL28	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	Indigent register/ Financial system reports	0	0	N / A	0	0	N / A	
TL29	Limit unaccounted for electricity to less than 15% {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x 100}	% unaccounted electricity {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x 100}	Financial system reports	0%	0%	N / A	0%	0%	N / A	
TL30	Provision of electricity to formal residential properties connected to the municipal electrical network for both conventional and prepaid metering	Number of formal residential properties connected to the municipal electrical network	Financial system reports	0	0	N / A	0	0	N / A	



CHAPTER 3 – FINANCIAL PERFORMANCE ANALYSIS

3.1. IN-YEAR REPORT - MONTHLY BUDGET STATEMENT

The monthly budget statement for December 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

3.2. OTHER INFORMATION

Additional clarity on the content of this report or answers to any questions is available from the Chief Financial Officer.

3.3. RECOMMENDED RESOLUTION TO COUNCIL WITH REGARDS TO DECEMBER 2015 IN-YEAR REPORT IS:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for December 2015 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Chapter 4.

1. Table C1 – Monthly Budget Statement Summary;
2. Table C2 – Monthly Budget Statement – Financial Performance (Standard classification);
3. Table C3 – Monthly Budget Statement – Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
4. Table C4 – Monthly Budget Statement – Financial Performance (Revenue by Source and Expenditure by Type)
5. Table C5 – Monthly Budget Statement – Capital Expenditure;
6. Table C6 – Monthly Budget statement – Financial Position; and
7. Table C7 – Monthly Budget statement – Cash Flows



(b) Any other resolutions required by the Council.

3.4. CONSOLIDATED PERFORMANCE

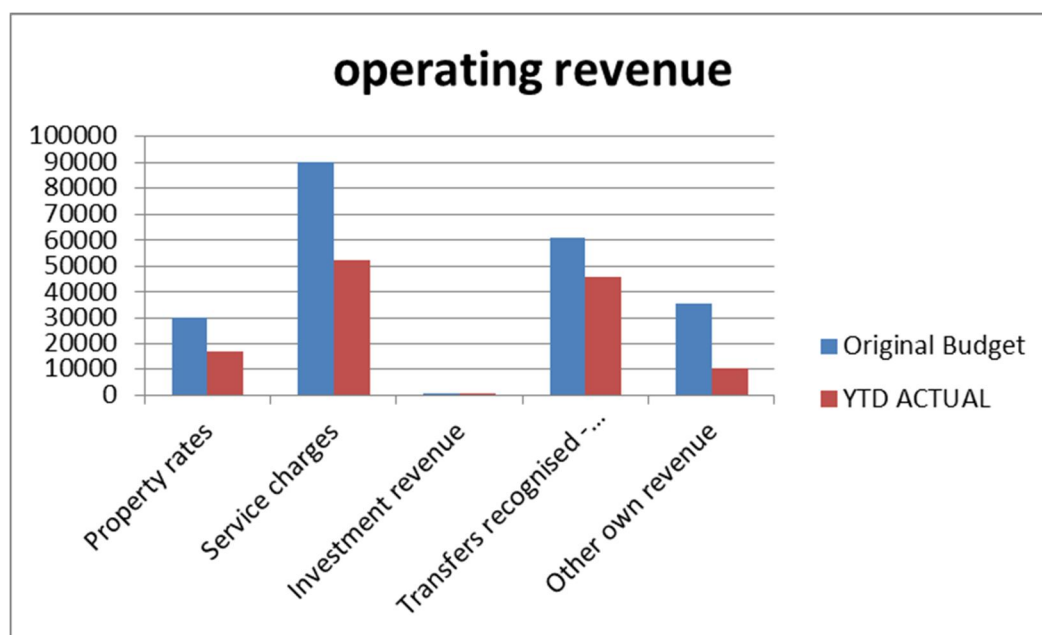
3.4.1. Against annual budget (Original approved and latest adjustments)

Revenue by Source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words the amounts billed for property rates; service charges and interest as it become due.

The total revenue excluding capital transfers and contributions for the period 1 July 2015 until 31 December 2015 amounts to R 125 307 or 56% of the total budgeted revenue R222 210.

Refer to table C4 – Total revenue by source (excluding capital transfers and contributions)



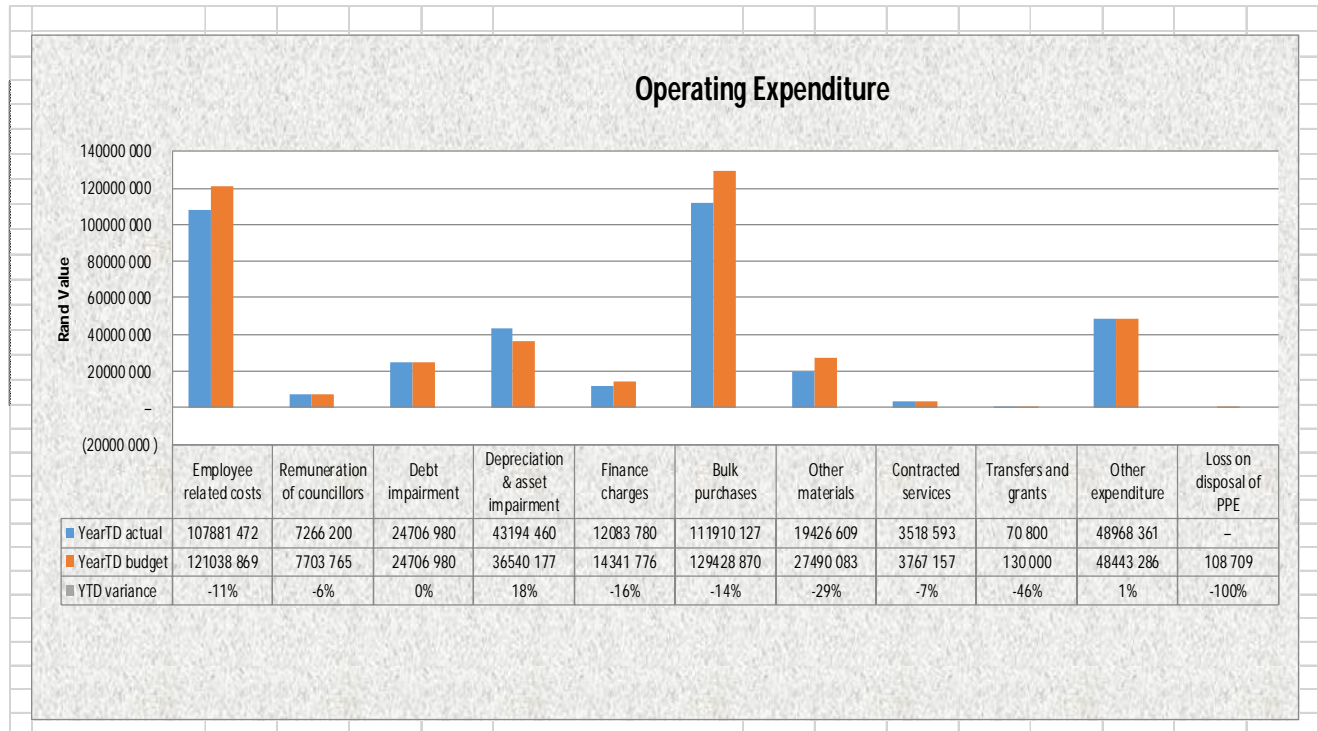
Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payments run has been completed.



The total expenditure amounts to R 130 048 or 58, 72% of the total budgeted expenditure R 221 469.

Refer to table C4 – Total expenditure by type

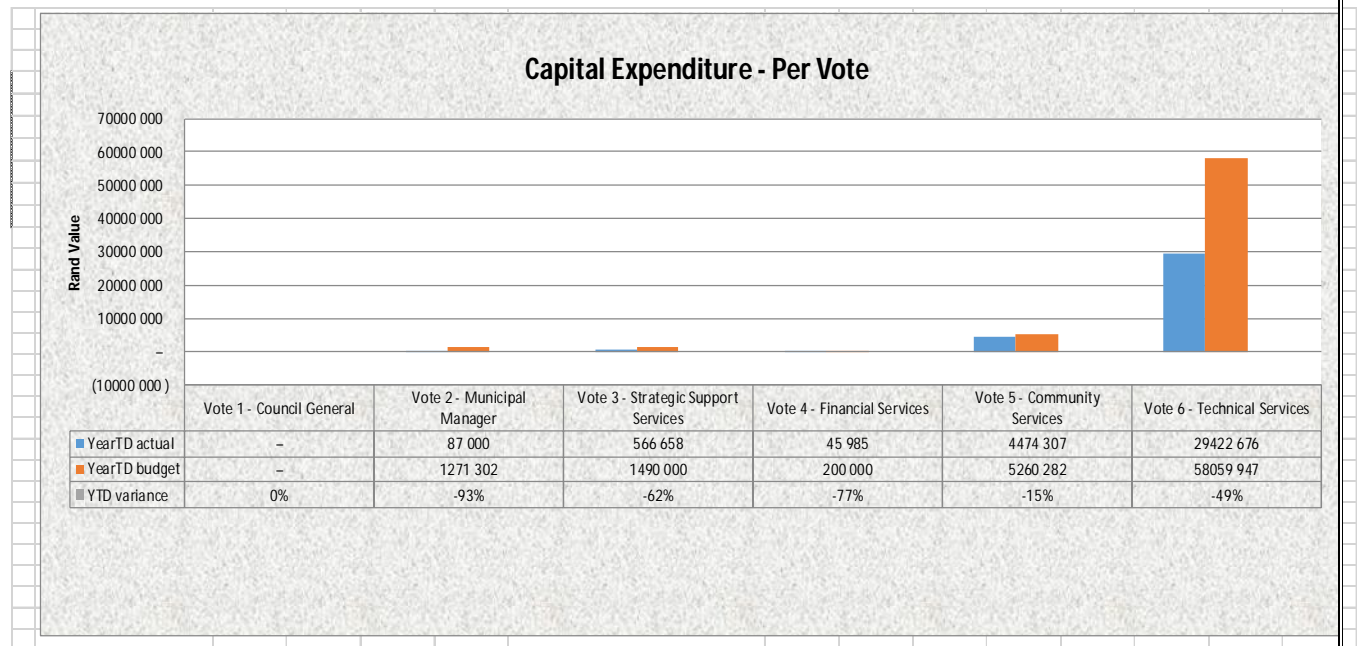


Capital Expenditure

The total capital expenditure for the period 1 July 2015 – 31 December 2015, amounts to R 20 169 or **29%** of the total capital budget that amounts to R 70 582.



Refer to table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement is amounts to R 16 687.

Refer to Supporting Table C7 and Section 7 for more detail on the cash position.



3.5. MONTHLY BUDGET STATEMENTS

3.5.1. Table C1: Monthly Budget Statement Summary

This table provide a summary of the most important information by pulling its information from the other tables to follow.

WC012 Cederberg - 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	30 035	36 801	-	2 473	16 706	18 419	(1 713)	-9%	36 801
Service charges	89 920	112 994	-	7 686	52 294	56 004	(3 710)	-7%	112 994
Investment revenue	266	230	-	30	228	103	125	121%	230
Transfers recognised - operational	60 863	54 155	-	-	46 008	41 123	4 885	12%	54 155
Other own revenue	35 709	18 030	-	836	10 071	7 160	2 911	41%	18 030
Total Revenue (excluding capital transfers and contributions)	216 793	222 210	-	11 024	125 307	122 808	2 499	2%	222 210
Employee costs	70 978	64 723	-	5 310	37 146	33 154	3 992	12%	64 723
Remuneration of Councillors	4 307	4 675	-	397	2 082	2 334	(252)	-11%	4 675
Depreciation & asset impairment	13 369	16 000	-	1 249	7 493	7 998	(505)	-6%	16 000
Finance charges	6 333	4 820	-	412	4 912	1 454	3 458	238%	4 820
Materials and bulk purchases	58 646	60 692	-	4 302	37 271	29 425	7 846	27%	60 692
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	64 980	70 558	-	5 605	41 145	35 821	5 324	15%	70 558
Total Expenditure	218 614	221 469	-	17 275	130 048	110 186	19 862	18%	221 469
Surplus/(Deficit)	(1 821)	741	-	(6 251)	(4 741)	12 622	(17 363)	-138%	741
Transfers recognised - capital	34 786	57 222	-	4 038	22 212	36 247	(14 035)	-39%	57 222
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32 965	57 963	-	(2 213)	17 471	48 869	(31 398)	-64%	57 963
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	32 965	57 963	-	(2 213)	17 471	48 869	(31 398)	-64%	57 963
Capital expenditure & funds sources									
Capital expenditure	32 783	70 582	-	1 995	20 169	35 722	(15 553)	-44%	70 582
Capital transfers recognised	30 475	57 222	-	1 874	17 044	34 964	(17 920)	-51%	57 222
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 376	11 580	-	53	2 127	758	1 369	181%	11 580
Internally generated funds	932	1 780	-	68	998	-	998	#DIV/0!	1 780
Total sources of capital funds	32 783	70 582	-	1 995	20 169	35 722	(15 553)	-44%	70 582
Financial position									
Total current assets	47 955	62 391	-	-	44 681	-	-	-	62 391
Total non current assets	528 438	534 652	-	-	519 925	-	-	-	534 652
Total current liabilities	67 873	52 715	-	-	39 221	-	-	-	52 715
Total non current liabilities	83 677	79 353	-	-	90 490	-	-	-	79 353
Community wealth/Equity	424 843	464 975	-	-	434 896	-	-	-	464 975
Cash flows									
Net cash from (used) operating	30 975	69 994	-	2 403	26 862	57 360	30 498	53%	69 994
Net cash from (used) investing	(32 300)	(66 582)	-	(45)	(7 779)	(33 722)	(25 942)	77%	(66 582)
Net cash from (used) financing	4 565	6 080	-	(620)	(2 396)	4 056	6 451	159%	6 080
Cash/cash equivalents at the month/year end	6 561	10 018	-	-	16 687	28 219	11 531	41%	9 493
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	10 141	5 429	3 870	2 382	2 443	2 501	2 576	40 026	69 368
Creditors Age Analysis									
Total Creditors	1 893	3 393	-	-	-	-	-	-	5 286



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3.5.2. Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC012 Cederberg - 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>		39 578	49 503	-	2 871	25 008	26 694	(1 686)	-6%	49 503
Executive and council		1 963	2 130	-	-	2 133	2 130	3	0%	2 130
Budget and treasury office		35 628	41 939	-	2 814	20 203	21 862	(1 659)	-8%	41 939
Corporate services		1 987	5 434	-	57	2 672	2 702	(30)	-1%	5 434
<i>Community and public safety</i>		40 354	16 055	-	445	25 290	10 952	14 338	131%	16 055
Community and social services		40 354	16 055	-	445	25 290	10 952	14 338	131%	16 055
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13 606	1 693	-	21	2 286	528	1 758	333%	1 693
Planning and development		5 029	844	-	21	2 286	277	2 009	725%	844
Road transport		8 577	849	-	-	-	251	(251)	-100%	849
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		158 041	154 959	-	7 688	72 723	84 634	(11 911)	-14%	154 959
Electricity		65 216	91 204	-	4 393	40 279	55 015	(14 736)	-27%	91 204
Water		79 734	36 808	-	1 955	11 058	19 822	(8 764)	-44%	36 808
Waste water management		6 735	14 944	-	773	11 690	6 668	5 022	75%	14 944
Waste management		6 355	12 003	-	566	9 696	3 129	6 567	210%	12 003
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	251 579	222 211	-	11 024	125 307	122 808	2 499	2%	222 211
Expenditure - Standard										
<i>Governance and administration</i>		62 750	58 783	-	6 118	38 360	29 356	9 004	31%	58 783
Executive and council		8 109	8 838	-	885	5 123	4 367	756	17%	8 838
Budget and treasury office		32 102	34 943	-	3 622	21 241	16 069	5 172	32%	34 943
Corporate services		22 538	15 003	-	1 611	11 996	8 920	3 076	34%	15 003
<i>Community and public safety</i>		44 689	26 422	-	2 689	27 485	13 527	13 958	103%	26 422
Community and social services		44 454	26 422	-	2 689	27 485	13 527	13 958	103%	26 422
Sport and recreation		236	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 166	9 509	-	3 119	21 202	3 798	17 404	458%	9 509
Planning and development		250	1 203	-	2 535	17 475	366	17 109	4674%	1 203
Road transport		4 916	8 306	-	584	3 728	3 432	296	9%	8 306
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		106 009	126 756	-	5 350	43 001	63 505	(20 504)	-32%	126 756
Electricity		61 884	87 489	-	4 498	38 197	46 420	(8 223)	-18%	87 489
Water		39 416	23 389	-	375	2 229	10 588	(8 359)	-79%	23 389
Waste water management		3 223	7 732	-	231	1 293	3 124	(1 831)	-59%	7 732
Waste management		1 486	8 145	-	245	1 281	3 373	(2 092)	-62%	8 145
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	218 614	221 469	-	17 275	130 048	110 186	19 862	18%	221 469
Surplus/ (Deficit) for the year		32 965	741	-	(6 251)	(4 741)	12 622	(17 363)	-138%	741



3.5.3. Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page; as part of Table C3; a table with the sub-votes is also prepared.

WC012 Cederberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

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 AND COUNCIL		1 676	2 130	-	-	2 133	2 130	3	0.1%	2 130
Vote 2 - OFFICE OF MUNICIPAL MANAGER		288	-	-	-	-	-	-		-
Vote 3 - FINANCIAL SERVICE		35 628	41 939	-	2 814	20 203	21 862	(1 659)	-7.6%	41 939
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		40 354	16 055	-	445	25 290	10 952	14 338	130.9%	16 055
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 987	5 434	-	57	2 672	2 702	(30)	-1.1%	5 434
Vote 6 - ENGINEERING AND PLANNING SERVICES		171 647	156 652	-	7 708	75 009	85 162	(10 153)	-11.9%	156 652
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	251 579	222 210	-	11 024	125 307	122 808	2 499	2.0%	222 210
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 633	4 998	-	397	4 359	4 367	(8)	-0.2%	4 998
Vote 2 - OFFICE OF MUNICIPAL MANAGER		3 476	3 840	-	487	764	-	764	#DIV/0!	3 840
Vote 3 - FINANCIAL SERVICE		32 102	34 943	-	3 622	21 241	16 069	5 172	32.2%	34 943
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		44 689	26 422	-	2 689	27 485	13 527	13 958	103.2%	26 422
Vote 5 - CORPORATE AND STRATEGIC SERVICES		22 538	15 003	-	1 611	11 996	8 920	3 076	34.5%	15 003
Vote 6 - ENGINEERING AND PLANNING SERVICES		111 175	136 263	-	8 469	64 203	67 303	(3 100)	-4.6%	136 263
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	218 614	221 469	-	17 275	130 048	110 186	19 862	18.0%	221 469
Surplus/ (Deficit) for the year	2	32 965	741	-	(6 251)	(4 741)	12 622	(17 363)	-137.6%	741



3.5.4. Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC012 Cederberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		30 035	35 901		2 473	16 706	17 967	(1 261)	-7%	35 901
Property rates - penalties & collection charges		-	900		-	-	452	(452)	-100%	900
Service charges - electricity revenue		65 087	71 990		4 393	34 177	35 385	(1 208)	-3%	71 990
Service charges - water revenue		14 271	27 438		1 954	10 525	13 822	(3 297)	-24%	27 438
Service charges - sanitation revenue		5 631	7 283		773	4 188	3 668	520	14%	7 283
Service charges - refuse revenue		4 931	6 283		566	3 404	3 129	275	9%	6 283
Service charges - other		-	-		-	-	-	-		-
Rental of facilities and equipment		3 250	3 579		191	1 885	1 972	(87)	-4%	3 579
Interest earned - external investments		266	230		30	228	103	125	121%	230
Interest earned - outstanding debtors		2 842	3 113		301	1 724	1 536	188	12%	3 113
Dividends received		-	-		-	-	-	-		-
Fines		3 030	2 874		75	1 170	1 407	(237)	-17%	2 874
Licences and permits		971	961		-	430	463	(33)	-7%	961
Agency services		1 405	1 382		176	1 178	720	458	64%	1 382
Transfers recognised - operational		60 863	54 155		-	46 008	41 123	4 885	12%	54 155
Other revenue		24 212	2 120		93	1 867	1 062	805	76%	2 120
Gains on disposal of PPE		-	4 000		-	1 817	-	1 817	#DIV/0!	4 000
Total Revenue (excluding capital transfers and contributions)		216 793	222 210	-	11 024	125 307	122 808	2 499	2%	222 210
Expenditure By Type										
Employee related costs		70 978	64 723		5 310	37 146	33 154	3 992	12%	64 723
Remuneration of councillors		4 307	4 675		397	2 082	2 334	(252)	-11%	4 675
Debt impairment		6 110	8 000		667	4 000	4 002	(2)	0%	8 000
Depreciation & asset impairment		13 369	16 000		1 249	7 493	7 998	(505)	-6%	16 000
Finance charges		6 333	4 820		412	4 912	1 454	3 458	238%	4 820
Bulk purchases		58 646	60 692		4 302	37 271	29 425	7 846	27%	60 692
Other materials		-	-		-	-	-	-		-
Contracted services		-	-		-	-	-	-		-
Transfers and grants		-	-		-	-	-	-		-
Other expenditure		56 837	62 558		4 939	37 145	31 819	5 326	17%	62 558
Loss on disposal of PPE		2 033	-		-	-	-	-		-
Total Expenditure		218 614	221 469	-	17 275	130 048	110 186	19 862	18%	221 469
Surplus/(Deficit)		(1 821)	741	-	(6 251)	(4 741)	12 622	(17 363)	(0)	741
Transfers recognised - capital		34 786	57 222		4 038	22 212	36 247	(14 035)	(0)	57 222
Contributions recognised - capital		-	-		-	-	-	-		-
Contributed assets		-	-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		32 965	57 963	-	(2 213)	17 471	48 869			57 963
Taxation								-		
Surplus/(Deficit) after taxation		32 965	57 963	-	(2 213)	17 471	48 869			57 963
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		32 965	57 963	-	(2 213)	17 471	48 869			57 963
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		32 965	57 963	-	(2 213)	17 471	48 869			57 963



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

WC012 Cederberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 3 - FINANCIAL SERVICE		-	-	-	-	-	-	-		-
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		5 851	2 700	-	415	5 204	2 374	2 830	119%	2 700
Vote 5 - CORPORATE AND STRATEGIC SERVICES		2	300	-	-	17	-	17	#DIV/0!	300
Vote 6 - ENGINEERING AND PLANNING SERVICES		23 020	57 287	-	609	11 789	31 766	(19 977)	-63%	57 287
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	28 872	60 287	-	1 024	17 011	34 140	(17 129)	-50%	60 287
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		37	400	-	-	440	-	440	#DIV/0!	400
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 3 - FINANCIAL SERVICE		14	150	-	-	2	-	2	#DIV/0!	150
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		475	6 304	-	889	1 218	1 582	(364)	-23%	6 304
Vote 5 - CORPORATE AND STRATEGIC SERVICES		2 403	1 361	-	29	171	-	171	#DIV/0!	1 361
Vote 6 - ENGINEERING AND PLANNING SERVICES		982	2 080	-	53	1 328	-	1 328	#DIV/0!	2 080
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	3 911	10 295	-	971	3 158	1 582	1 576	100%	10 295
Total Capital Expenditure		32 783	70 582	-	1 995	20 169	35 722	(15 553)	-44%	70 582
Capital Expenditure - Standard Classification										
Governance and administration		2 456	2 211	-	29	629	-	629	#DIV/0!	2 211
Executive and council		37	400	-	-	440	-	440	#DIV/0!	400
Budget and treasury office		14	150	-	-	2	-	2	#DIV/0!	150
Corporate services		2 405	1 661	-	29	188	-	188	#DIV/0!	1 661
Community and public safety		6 326	9 004	-	1 304	6 422	3 956	2 466	62%	9 004
Community and social services		6 326	3 515	-	889	1 218	1 582	(364)	-23%	3 515
Sport and recreation		-	2 700	-	415	5 204	2 374	2 830	119%	2 700
Public safety		-	-	-	-	-	-	-		-
Housing		-	2 789	-	-	-	-	-		2 789
Health		-	-	-	-	-	-	-		-
Economic and environmental services		9 619	5 918	-	63	1 193	2 388	(1 195)	-50%	5 918
Planning and development		20	-	-	-	-	-	-		-
Road transport		9 599	5 918	-	63	1 193	2 388	(1 195)	-50%	5 918
Environmental protection		-	-	-	-	-	-	-		-
Trading services		14 383	53 448	-	598	11 924	29 378	(17 454)	-59%	53 448
Electricity		2 070	12 500	-	-	793	-	793	#DIV/0!	12 500
Water		4 335	14 280	-	598	1 760	11 733	(9 973)	-85%	14 280
Waste water management		7 978	25 168	-	-	8 344	17 645	(9 301)	-53%	25 168
Waste management		-	1 500	-	-	1 028	-	1 028	#DIV/0!	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	32 783	70 582	-	1 995	20 169	35 722	(15 553)	-44%	70 582
Funded by:										
National Government		25 531	51 773	-	1 024	16 194	33 382	(17 188)	-51%	51 773
Provincial Government		4 944	5 449	-	850	850	1 582	(732)	-46%	5 449
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		30 475	57 222	-	1 874	17 044	34 964	(17 920)	-51%	57 222
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	1 376	11 580	-	53	2 127	758	1 369	181%	11 580
Internally generated funds	6	932	1 780	-	68	998	-	998	#DIV/0!	1 780
Total Capital Funding		32 783	70 582	-	1 995	20 169	35 722	(15 553)	-44%	70 582



3.5.6. Table C6: Monthly Budget Statement – Financial Position

WC012 Cederberg - 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		1 488	9 493	–	13	9 493
Call investment deposits		5 073	5 000	–	4 964	5 000
Consumer debtors		38 453	45 116	–	37 816	45 116
Other debtors		925		–		
Current portion of long-term receivables				–		
Inventory		2 015	2 782	–	1 890	2 782
Total current assets		47 955	62 391	–	44 681	62 391
Non current assets						
Long-term receivables		1 020				
Investments						
Investment property		67 786	41 941	–	67 786	41 941
Investments in Associate						
Property, plant and equipment		459 426	491 886	–	451 933	491 886
Agricultural						
Biological assets						
Intangible assets		206	825	–	206	825
Other non-current assets					–	
Total non current assets		528 438	534 652	–	519 925	534 652
TOTAL ASSETS		576 393	597 043	–	564 606	597 043
LIABILITIES						
Current liabilities						
Bank overdraft		–			7 739	
Borrowing		3 900	–		4	
Consumer deposits		1 550	1 715		1 598	1 715
Trade and other payables		55 468	51 000		23 890	51 000
Provisions		6 956			5 990	–
Total current liabilities		67 873	52 715	–	39 221	52 715
Non current liabilities						
Borrowing		18 693	34 539		22 344	34 539
Provisions		64 984	44 814		68 146	44 814
Total non current liabilities		83 677	79 353	–	90 490	79 353
TOTAL LIABILITIES		151 550	132 068	–	129 711	132 068
NET ASSETS	2	424 843	464 975	–	434 896	464 975
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		420 843	459 975		430 896	459 975
Reserves		4 000	5 000		4 000	5 000
TOTAL COMMUNITY WEALTH/EQUITY	2	424 843	464 975	–	434 896	464 975



3.5.7. Table C7: Monthly Budget Statement - Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits. Refer to section 7 for a more comprehensive view of the cash position of the municipality which includes non-current investments and commitments against available cash resources.

WC012 Cederberg - 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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		123 171	34 961	-	2 105	14 754	17 514	(2 760)	-16%	34 961
Service charges		-	107 344	-	8 335	52 838	54 215	(1 377)	-3%	107 344
Other revenue		-	9 002	-	523	8 389	4 742	3 647	77%	9 002
Government - operating		61 939	54 155	-	0	48 668	41 123	7 545	18%	54 155
Government - capital		34 336	57 222	-	3 538	27 985	36 247	(8 262)	-23%	57 222
Interest		3 108	1 008	-	66	541	475	65	14%	1 008
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(188 454)	(191 398)	-	(18 316)	(135 262)	(96 087)	39 175	-41%	(191 398)
Finance charges		(3 126)	(2 300)	-	(412)	(2 494)	(869)	1 625	-187%	(2 300)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 975	69 994	-	(4 161)	15 418	57 360	41 942	73%	69 994
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		482	4 000	-	-	1 817	2 000	(183)	-9%	4 000
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(526)	1 809	-	1 809	#DIV/0!	-
Payments										
Capital assets		(32 783)	(70 582)	-	(1 995)	(20 169)	(35 722)	(15 553)	44%	(70 582)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32 300)	(66 582)	-	(2 521)	(16 542)	(33 722)	(17 180)	51%	(66 582)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		8 000	11 580	-	-	2 000	5 790	(3 790)	-65%	11 580
Increase (decrease) in consumer deposits		161	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(3 596)	(5 500)	-	(620)	(2 396)	(1 734)	661	-38%	(5 500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		4 565	6 080	-	(620)	(396)	4 056	4 451	110%	6 080
NET INCREASE/ (DECREASE) IN CASH HELD		3 239	9 493	-	(7 302)	(1 519)	27 694			9 493
Cash/cash equivalents at beginning:		3 322	525	-		525	525			525
Cash/cash equivalents at month/year end:		6 561	10 018	-		(995)	28 219			10 018

CHAPTER 4 – SUPPORTING DOCUMENTATION

4.1. DEBTORS ANALYSIS

4.1.1. Supporting Table SC3

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

WC012 Cederberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description		NT Code	Budget Year 2015/16										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	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	2 442	1 551	946	747	759	668	633	10 926	18 672	13 733		
Trade and Other Receivables from Exchange Transactions - Electricity		1300	3 833	1 377	602	461	333	319	256	5 081	12 261	6 448		
Receivables from Non-exchange Transactions - Property Rates		1400	2 404	1 359	881	778	835	874	1 178	14 590	22 899	18 255		
Receivables from Exchange Transactions - Waste Water Management		1500	911	506	483	366	377	369	309	5 438	8 759	6 860		
Receivables from Exchange Transactions - Waste Management		1600	662	458	360	331	311	297	272	3 999	6 690	5 210		
Receivables from Exchange Transactions - Property Rental Debtors		1700	0	0	0	0	0	0	0	12	14	13		
Interest on Arrear Debtor Accounts		1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-		
Other		1900	(110)	178	597	(301)	(172)	(27)	(72)	(20)	73	(592)		
Total By Income Source		2000	10 141	5 429	3 870	2 382	2 443	2 501	2 576	40 026	69 368	49 928	-	-
2014/15 - totals only											-	-		
Debtors Age Analysis By Customer Group														
Organs of State		2200	447	257	59	(220)	19	92	264	676	1 594	831		
Commercial		2300	4 777	1 648	998	758	721	735	802	17 219	27 657	20 235		
Households		2400	4 688	2 989	2 744	1 777	1 637	1 615	1 540	21 915	38 905	28 484		
Other		2500	230	535	68	67	66	59	(30)	216	1 211	378		
Total By Customer Group		2600	10 141	5 429	3 870	2 382	2 443	2 501	2 576	40 026	69 368	49 928	-	-

The preliminary age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT.



4.2. DEBTORS ANALYSIS

4.2.1. *Outstanding Debtors*

This report serves to inform Council on the status of outstanding debtors for December 2015.

1. Debtors Age Analyses

The total amount of debtors outstanding for December 2015 is R 69 367 000 (Arrear debt amounts to R59 226 000, excluding agreements), which is an average increase of 1 % from November 2015. It should be noted that outstanding debt for longer than 90 days is R 49 907 000, which is 72 % of the total debt.

Current debt, payable 28th January 2016, is R 10 141 313 which is 15% of total debt.

4.2.2. *Monthly Debits Raised*

This report serves to inform Councillors on the debits raised on consumer accounts for December 2015.

1. Assessment Rates is on target, 126 % has been levied.
2. Electricity is on target, 124. % has been levied.
3. Refuse is on target, 101 % has been levied.
4. Sewerage is on target, 93 % has been levied.
5. Water is on target, 99 % has been levied.

4.2.3. *Credit Control*

This report serves to inform Council on the processes of Credit Control for the month of December 2015.

1. 769 Final demands (14 Days) were delivered.
2. No pre-paid electric meters were restricted.
3. R 154 702 was recovered through pre-paid electricity restriction.
4. No Summonses were issued.



4.2.4. Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2015.

1. The total applications approved for all services by the end of December 2015 were 2150.
2. 2124 Consumers receive Free Basic Electricity only.
1. The outstanding amount for Indigent consumers is R10 451 976, of which 90 days plus amounts to R 8 291 432.59.
2. Subsidies were allocated for the following services:
 - Refuse - R 38 943.24
 - Rates - R 403 029.62
 - Sewerage - R 326 967.20
 - Electricity - R 146 492.28
 - Water - R 94 769.76

2.2.5. Debt Collection

This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2015.

Attorneys

1. All the accounts with external attorneys will be closed.
2. Legal matters are handled by our Legal Department.

2.2.6. Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for December 2015:

1. The total outstanding debt of Councillors on 31 December 2015 was R 9 855.62.
2. An amount of R21 550.37 was Received in December 2015 for 9 Councillors, who did not pay their current account in full on the due date. (60 day arrears amount was R5 609.38).

2.2.7. Arrears Employees

A list of the accounts is available for scrutiny in the office of the Municipal Manager. The following information was extracted from the list:



1. The outstanding debt of employees as on 31 December 2015 was R100 193.44.
2. An amount of R78 423.32 was deducted from the December 2015 salaries for 137 officials with arrangements totalling R 116 340.63.
3. Number of employees who has agreements to pay in place: 137

4.3. CREDITORS ANALYSIS

4.3.1. Supporting Table SC4

WC012 Cederberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description R thousands	NT Code	Budget Year 2015/16									Prior year totals for char (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	1 893	3 393	-			-			5 286	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	1 893	3 393	-	-	-	-	-	-	5 286	

4.4. INVESTMENT PORTFOLIO ANALYSIS

4.4.1. Supporting Table SC5

WC012 Cederberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

WCo12 Cedarberg - Supporting Table SCS Monthly Budget Statement - Investment portfolio - Mu-tear 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
R thousands		Yrs/Months							
Municipality									
Call Account - ABSA Bank LTD		0	Call		30	4,5%	4 437	526	4 964
Municipality sub-total					30		4 437	526	4 964
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				30		4 437	526	4 964



4.5. INVESTMENT PORTFOLIO ANALYSIS

4.5.1. Summary of Investment Portfolio as at 31 December 2015.

		Movements for the month					Interest earned		Interest earned	
	Balance as at	Investments matured	Investments made	Interest capitalised	Costs & Fees	Balance as at	Month	Yield	Year to date	Yield
	01 December 2015					30 December 2015				
WC012										
	4 437 216.48	1 950 000.00	2 476 291.03	12 751.88	0.00	4 963 507.51	26 893.59	4.50%	224 271.50	4.50%

4.6. CASH AND CASH EQUIVALENTS

4.6.1. Cash and cash equivalents for the month December 2015.

Funds Allocations

The schedule reflecting all council's Investments as at 31 December 2015 R 4 993.



More information with regard to Investments is as follows:

REPORTING ON CAPITAL COMMITMENTS & CASH: 31 DECEMBER 2015			
		CURRENT MONTH	PREVIOUS MONTH
INVESTMENTS (CALL ACCOUNT)		R 4 993 599	R 4 437 216
CURRENT ACCOUNT		R - 994 589	R 6 307 224
CASH ON HAND		R 309 104	R 891 799
Services Account		R 0	R 948 808
		R 4 308 115	R 12 585 048
COMMITMENTS			
TRADE CREDITORS (30 DAYS AND OLDER)		R 3 393 471	R 3 409 452
BULK ELECTRICITY (CURRENT)		R 3 393 471	R 3 409 452
		R 0	
SURPLUS/(DEFICIT)		R 914 644	R 9 175 596
* E21 - AGREEMENT SIGNED WITH ESKOM TO PAY WITHIN 30DAYS			


4.7. BANK RECONCILIATION

4.7.1. Bank Reconciliation and Payments made in December 2015.

Attached in annexure is the computerised bank reconciliation for December 2015.

All payments are recorded in the cashbook (general ledger) as from Cheque number 54977 to 54983 and 1652 and 1627 electronic transfer number 1018662 to 101930.

The reconciliation, together with the supporting details, is attached. The ledger account printout (cashbook) will be available for scrutiny.

BANKREKONSILIASIE 2015/2016		DECEMBER
BANK	Opening Balance	
Opening Balance		R -6 654 116.02
Total Income		R 20 147 988.72
Total Expenses		R -21 157 734.68
BANKCHARGES		R -73 652.02
Total Journal Corrections		R -1 257.30
Closing Balance		R -7 738 771.30
		R -
Reconciliation of the Bank Accounts		
Closing Balance on Bank Statement (40-5357-8397)		R -994 588.86
Closing Balance on Bank Statement (40-7639-1003)		R -
Closing Balance on Bank Statement (40-7639-1273)		R -
Closing Balance on Bank Statement (40-7873-7035)		R -
Outstanding Deposits - CASH ON HAND		R 309 104.09
TE VEEL / TE MIN GEBANK - KASSIERE		R -498.83
INBETAAL DEUR CASHIER - MAAR NIE IN DIE GROOTBOEK NIE		R -5 087.00
Outstanding Cheques / EFT Payments		R -6 979 101.20
EFT'S NOT IN THE LEDGER OR INCORRECT		R 277 916.43
BANKCHARGES MORE OR NOT IN THE LEDGER		R -87.00
RC IN LEDGER - JOERNALE		R 1 453.60
Unpaid Cheques		R 2 997.60
DUBBELD TE MIN / TE VEEL KWITEER		R -42.40
Unallocated Deposits: Bank Transfers		R -363 413.83
Post Office: DIFFERENCES		R 12 576.10
Cashbook Closing Balance as at 31 December 2015		R -7 738 771.30
		R 0.00
Compiled by:		
Verified by:		



4.8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

4.8.1. Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 2 501 000. For the period December 2015 conditional grants to the value of R 34.712 000 were received. The value of the unspent conditional grants at the end of December 2015 is R 17.029 000.

WC012 Cederberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - 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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		35 925	50 355	-	-	29 844	25 178	3 425	13.6%	50 355
Local Gov ernment Equitable Share		30 797	34 235		-	25 664	17 118	8 547	49.9%	34 235
Finance Management		1 450	1 450		-	1 450	725			1 450
Municipal Systems Improvement		604	630		-	630	315			630
Water Services Operating Subsidy		-	-				-			-
EPWP Incentive		1 328	1 007		-	705	504			1 007
MIG: PMU		747	782		-	782	391	391	100.0%	782
Department of Rural Development and Land Reform(DRDLR)		-	-				-	-		
Crayfish Walkout		-	-				-	-		
Fisheries		-	-				-	-		
							-	-		
Operating Transfers and Grants		1 000	12 251		-	613	6 126	(5 513)	-90.0%	12 251
Provincial Government:		25 720	3 800	-	-	11 029	1 900	9 129	480.5%	3 800
Provincial Government: Library Services		3 254	3 476		-	2 317	1 738	579	33.3%	3 476
Community developmetn Work Programme			-		-		-			-
Community developmetn Work Programme		157	162		-	162	81	81	100.0%	162
Maintenance and Construction of Roads		50	62		-	-	31	(31)	-100.0%	62
Sustainability Operational Support Grant		-	100		-	-	50	(50)	-100.0%	100
Other transfers and grants [insert description]		22 259	-		-	8 549	-	8 549	#DIV/0!	-
District Municipality:		288	-	-	-	-	-	-		-
West coast District Municipality (FMG)		288	-					-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	61 934	54 155	-	-	40 873	27 078	12 553	46.4%	54 155
Capital Transfers and Grants										
National Government:		27 501	51 773	-	4 038	28 485	25 886	2 599	10.0%	51 773
Municipal Infrastructure Grant (MIG)		14 170	14 498		-	14 255	7 249	7 006	96.6%	14 498
Regional Bulk Infrastructure		9 000	-				-			-
Rural Transport Services and Infrastructure			-				-			-
Other Capital Transfers and Grant			-				-			-
Municipal System Improvement Grant		330	-				-			-
WSOG		3 000	3 000		-	3 000	1 500	1 500	100.0%	3 000
INEG		1 000	3 000		500	2 000	1 500	500	33.3%	3 000
Regional Bulk Infrastructure			30 975		3 538	8 930	15 488	(6 557)	-42.3%	30 975
Municipal System Improvement Grant			300		-	300	150	150	100.0%	300
Other capital transfers [insert description]					-		-	-		
Provincial Government:		6 841	5 449	-	-	2 660	2 725	(65)	-2.4%	5 449
Housing			2 789		-	-	1 395	(1 395)	-100.0%	2 789
provincial Government: Library Services		-	2 660		-	2 660	1 330			2 660
Other capital transfers		6 841								
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		</



4.8.2. Grant Expenditure

WC012 Cederberg - 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:		35 925	50 355	-	2 486	13 474	25 178	(11 703)	-46.5%	50 355
Local Government Equitable Share		30 797	34 235		1 685	10 824	17 118	(6 293)	-36.8%	34 235
Finance Management		1 450	1 450		305	657	725	(68)	-9.4%	1 450
Municipal Systems Improvement		604	630		65	438	315	123	39.1%	630
Water Services Operating Subsidy		-	-		-	-	-	-	-	-
EPWP Incentive		1 328	1 007		343	966	504	462	91.8%	1 007
MIG: PMU		747	782		88	590	391	199	50.8%	782
Operating Transfers and Grants		1 000	12 251		-	-	6 126	(6 126)	-100.0%	12 251
Provincial Government:		24 649	3 800	-	430	10 118	1 900	8 218	432.5%	3 800
Provincial Government: Library Services		3 254	3 476		272	1 845	1 738	107	6.1%	3 476
Community development Work Programme		197	162		13	84	81	3	3.7%	162
Maintenance and Construction of Roads		50	62		-	-	31	(31)	-100.0%	62
Sustainability Operational Support Grant		-	100		-	-	50	(50)	-100.0%	100
Other transfers and grants [insert description]		21 148	-		145	8 189	-	8 189	#DIV/0!	-
District Municipality:		288	-	-	-	-	-	-	-	-
West coast District Municipality (FMG)		288						-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]								-	-	
Total operating expenditure of Transfers and Grants:		60 863	54 155	-	2 916	23 592	27 078	(3 486)	-12.9%	54 155
Capital expenditure of Transfers and Grants										
National Government:		27 951	51 773	-	1 024	16 194	25 886	(9 693)	-37.4%	51 773
Municipal Infrastructure Grant (MIG)		14 170	14 498		478	6 852	7 249	(397)	-5.5%	14 498
WSOG		2 097	3 000		546	716	1 500	(784)	-52.3%	3 000
INEG		2 353	3 000		-	775	1 500	(725)	-48.3%	3 000
Regional Bulk Infrastructure		9 000	30 975		-	7 834	15 488	(7 654)	-49.4%	30 975
Municipal System Improvement Grant		330	300		-	17	150	(133)	-88.7%	300
Other capital transfers [insert description]		-					-	-	-	
Provincial Government:		6 835	5 449	-	850	850	2 725	(1 874)	-68.8%	5 449
			2 789		-	-	1 395	(1 395)	-100.0%	2 789
		6 835	2 660		850	850	1 330	(480)	-36.1%	2 660
District Municipality:		-	-	-	-	-	-	-	-	-
								-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-
								-	-	
Total capital expenditure of Transfers and Grants		34 786	57 222	-	1 874	17 044	28 611	(11 567)	-40.4%	57 222
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		95 648	111 377	-	4 790	40 636	55 689	(15 053)	-27.0%	111 377

Attached summary of the Grants and Subsidies as at 31 December 2015, divided into National and Provincial government



4.9. EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

4.9.1. Supporting Table SC8

WC012 Cederberg - 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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 150	3 210		317	1 587	1 338	250	19%	3 210
Pension and UIF Contributions		338	379		30	176	158	18	11%	379
Medical Aid Contributions		81	97		10	55	40	15	38%	97
Motor Vehicle Allowance		572	552		36	235	230	5	2%	552
Cellphone Allowance		30	23		2	10	10	1	9%	23
Housing Allowances		-	-		-	-	-	-	-	-
Other benefits and allowances		136	413		3	17	172	(155)	-90%	413
Sub Total - Councillors		4 307	4 674	-	397	2 082	1 947	134	7%	4 674
% increase	4		8.5%							8.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 526	3 625		302	1 812	1 812	0	0%	3 625
Pension and UIF Contributions		627	675		56	337	337	-	-	675
Medical Aid Contributions		-	20		2	10	10	-	-	20
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		414	-		-	-	-	-	-	-
Motor Vehicle Allowance		571	631		53	315	315	-	-	631
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		72	72		6	36	36	-	-	72
Other benefits and allowances		-	319		27	159	160	(0)	0%	319
Payments in lieu of leave		186	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 396	5 341	-	445	2 671	2 671	(0)	0%	5 341
% increase	4		-1.0%							-1.0%
Other Municipal Staff										
Basic Salaries and Wages		40 165	37 297		2 902	21 384	18 649	2 736	15%	37 297
Pension and UIF Contributions		6 781	6 079		604	3 440	3 040	401	13%	6 079
Medical Aid Contributions		2 495	2 601		203	1 220	1 300	(80)	-6%	2 601
Overtime		3 055	2 250		281	1 583	1 125	458	41%	2 250
Performance Bonus		-	-		-	-	-	-	-	-
Motor Vehicle Allowance		3 152	3 309		279	1 610	1 655	(45)	-3%	3 309
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		285	170		54	269	85	184	216%	170
Other benefits and allowances		7 746	5 777		381	4 126	2 889	1 237	43%	5 777
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		252	-		-	-	-	-	-	-
Post-retirement benefit obligations		1 652	1 250		160	963	625	338	54%	1 250
Sub Total - Other Municipal Staff		65 582	58 733	-	4 864	34 594	29 366	5 228	18%	58 733
% increase	4		-10.4%							-10.4%
Total Parent Municipality		75 286	68 748	-	5 707	39 347	33 985	5 362	16%	68 748



4.9.2. Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R 2 250**

Overtime payments are managed closely.

From 1 July 2015 till 31 December 2015	Estimates for the year	Estimate for 6 months	Actual to Date	Deviation
Overtime	2 250	1 245	1 244	none

Summary of number of employees and Councillors paid during December 2015.

		<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>
EPWP	Temporary	98	204	112
Post Retirement		11	39	38
Permanent		301	301	294
Councillors		11	10	10
TOTAL		421	554	454



4.10. MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLAMENTATION PLAN

4.10.1. Supporting Table SC1

WC012 Cederberg - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>		No material deviations	None
2	<u>Expenditure By Type</u>		High Bulk Purchases - Due to high demand season from July - December 2015	Amended in the 15/16 Adjustment Budget
3	<u>Capital Expenditure</u>		Adjustments in Amended Revenue Bill	Amended in the 15/16 Adjustment Budget
4	<u>Financial Position</u>		No material deviations	None
5	<u>Cash Flow</u>		Collections below 90% in November and December 2015	Disconnection of services from 20 January 2016
6	<u>Measureable performance</u>		No material deviations	None
7	<u>Municipal Entities</u>		N/A	None



4.11. CAPITAL PERFORMANCE PROGRAMME

4.11.1. Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC012 Cederberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	866	—		339	339	—	(339)	#DIV/0!	0%
August	2 374	2 374		1 837	2 176	2 374	198	8.3%	3%
September	2 388	2 388		8 407	10 583	4 762	(5 821)	-122.2%	15%
October	1 582	1 582		4 675	15 258	6 344	(8 914)	-140.5%	22%
November	1 733	11 733		2 916	18 174	18 077	(97)	-0.5%	26%
December	1 122	17 645		1 995	20 169	35 722	15 553	43.5%	29%
January	1 247	5 133				40 855	—		
February	1 175	4 115				44 970	—		
March	2 576	2 604				47 574	—		
April	6 636	3 252				50 826	—		
May	3 085	14 012				64 838	—		
June	8 000	5 743				70 581	—		
Total Capital expenditure	32 783	70 581	—	20 169					

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target

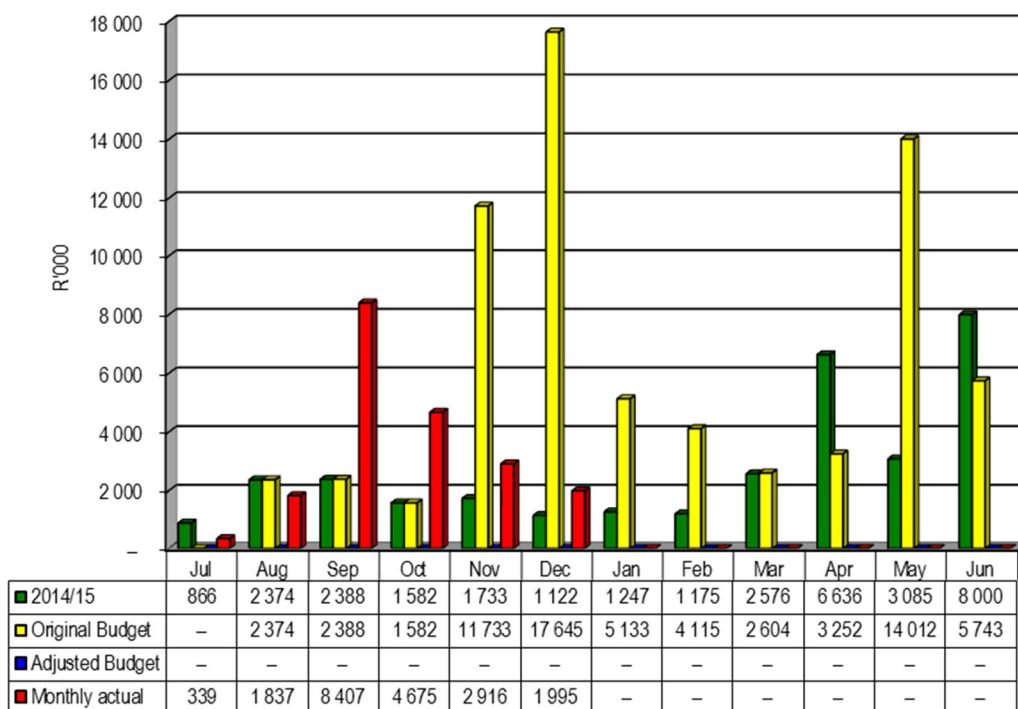
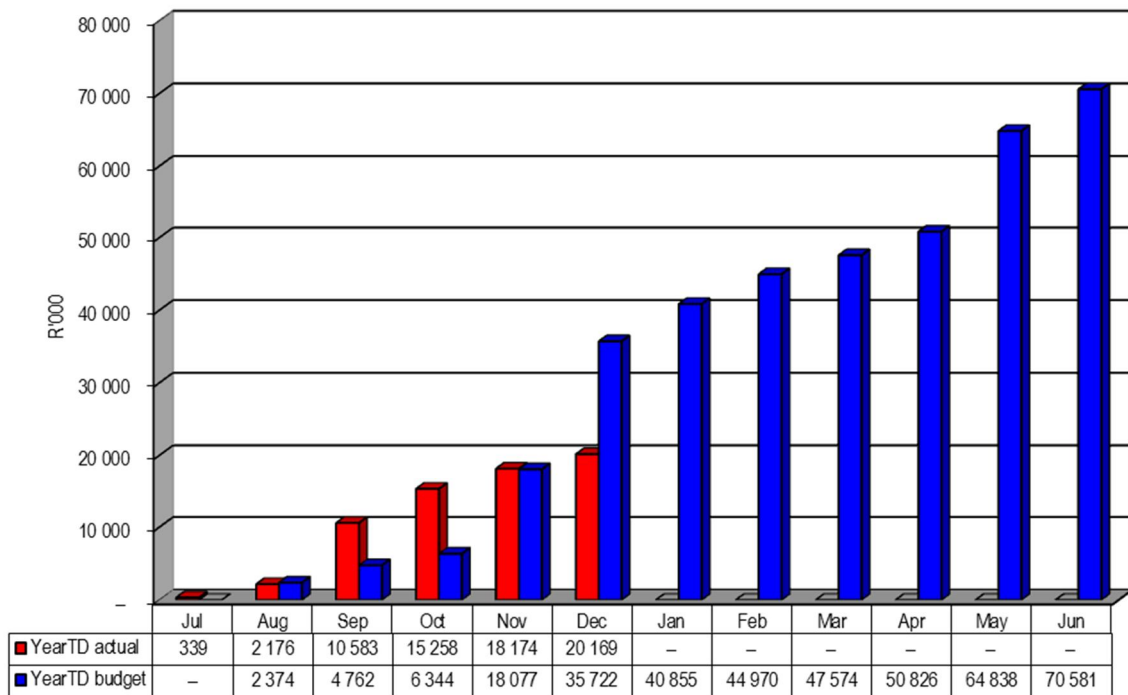




Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target





Mid-Year Budget & Performance Report 2015/16



4.11.2. Capital Expenditure Report for the period ended 31 December 2015.

CEDERBERG MUNISIPALITEIT							
Capital Project Expenditure	Cederberg Dept	Funding Source	Budget	December Expenses	Expenses YTD	Shadow Cost	Available
WARD-BASED CAPITAL PROJECTS	COUNCIL	OPERATING	R 300 000.00	R 0.00	R 440 012.00	R 0.00	R -140 012.00
WARD-BASED CAPITAL PROJECTS	COUNCIL	OPERATING	R 100 000.00	R 0.00	R 0.00	R 0.00	R 100 000.00
OFFICE FURNITURE/EQUIPMENT	FINANCE	OPERATING	R 30 000.00	R 0.00	R 1 379.43	R 381.58	R 28 238.99
FILING CABINETS	FINANCE	OPERATING	R 20 000.00	R 0.00	R 0.00	R 0.00	R 20 000.00
ELECTRONIC TENDER SYSTEM	FINANCE	OPERATING	R 100 000.00	R 0.00	R 0.00	R 0.00	R 100 000.00
ENTRANCE UPGRADE & BEAUTIFICATION-RESORTS	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 45 000.00	R 14 750.00	R 14 750.00	R 0.00	R 30 250.00
COMPLETION OF DRIVER TESTING CENTRE	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 15 000.00	R 0.00	R 0.00	R 0.00	R 15 000.00
UPGRADE SPORT FIELDS	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 300 000.00	R 0.00	R 177 950.09	R 57 140.26	R 64 909.65
OFFICE FURNITURE/EQUIPMENT	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 35 000.00	R 23 750.00	R 28 978.01	R 44 621.88	R -38 599.89
LED PROJECTS	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 105 000.00	R 0.00	R 0.00	R 0.00	R 105 000.00
UPGRADE COMMUNITY FACILITIES	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 0.00	R 0.00	R 11 072.00	R 33 130.66	R -44 202.66
FEASIBILITY STUDY: CDAL SPORTS FACILITIES	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 60 000.00	R 0.00	R 0.00	R 0.00	R 60 000.00
CRDP: EMERGING FARMERS PROJECTS	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 50 000.00	R 0.00	R 0.00	R 0.00	R 50 000.00
TOURISM INFRASTRUCTURE	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 65 000.00	R 0.00	R 0.00	R 0.00	R 65 000.00
RECEPTION SYSTEM	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 30 000.00	R 0.00	R 0.00	R 0.00	R 30 000.00
UPGRADING OF SWIMMING POOLS	COMMUNITY DEVELOPMENT SERVICES	OPERATING	R 150 000.00	R 0.00	R 0.00	R 0.00	R 150 000.00
IT EQUIPMENT & SOFTWARE	CORPORATE	OPERATING	R 75 000.00	R 28 053.00	R 84 794.84	R 9 350.00	R -19 144.84
OFFICE FURNITURE	CORPORATE	OPERATING	R 200 000.00	R 1 250.00	R 15 076.73	R 2 478.10	R 182 445.17
BUILDING UPGRADE	CORPORATE	OPERATING	R 100 000.00	R 0.00	R 61 497.80	R 0.00	R 38 502.20
UPGRADE ROADS CEDERBERG	ENGINEERING	LOAN	R 160 000.00	R 0.00	R 0.00	R 0.00	R 160 000.00
UPGRADE SEWERAGE NETWORK	ENGINEERING	LOAN	R 115 000.00	R 0.00	R 55 039.00	R 45 739.98	R 14 221.02
EQUIPMENT & METER REPLACEMENT	ENGINEERING	LOAN	R 305 000.00	R 52 932.39	R 171 442.54	R 26 193.52	R 107 363.94
EXT LOAN: DESALINATION PLANT LAMBERTSBAY	ENGINEERING	LOAN	R 0.00	R 0.00	R 816 988.29	R 0.00	R -816 988.29
SPECIALISED/ENGINEERING VEHICLES & PLANT	ENGINEERING	LOAN	R 1 500 000.00	R 0.00	R 1 027 865.43	R 0.00	R 472 134.57
EQUIPMENT	ENGINEERING	OPERATING	R 0.00	R 0.00	R 47 840.00	R 16 764.86	R -64 604.86
EXTERNAL LOAN: Electrical Network Clanwilliam	ENGINEERING	LOAN	R 9 500 000.00	R 0.00	R 0.00	R 0.00	R 9 500 000.00
MIG: UPGRADE ROADS AND STORMWATER CDAL	ENGINEERING	MIG	R 5 758 342.00	R 63 045.20	R 63 045.20	R 0.00	R 5 695 296.80
ELANDSBAAI-NEW CONSTRUCTION OF PAVED ROADS	ENGINEERING	MIG	R 0.00	R 0.00	R 1 129 846.25	R 0.00	R -1 129 846.25
Elandsbaai-New Municipal Building/Multi-purpose hall	ENGINEERING	MIG	R 986 012.00	R 0.00	R 0.00	R 0.00	R 986 012.00
UPGRADE SPORTS FIELDS LBAY	ENGINEERING	MIG	R 2 700 000.00	R 415 096.18	R 4 315 653.23	R 3 588 790.61	R -5 204 443.84
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	ENGINEERING	INEG	R 3 000 000.00	R 0.00	R 0.00	R 0.00	R 3 000 000.00
MSG-IT Document Archive Management System	CORPORATE	MSG	R 300 000.00	R 0.00	R 16 949.00	R 0.00	R 283 051.00
UPGRADING GRAAFWATER WATER SCHEME	ENGINEERING	WSOG	R 3 000 000.00	R 545 503.96	R 715 501.76	R 0.00	R 2 284 498.24
RBIG: WATER TREATMENT WORKS - CLANW	ENGINEERING	RBIG	R 10 975 000.00	R 0.00	R 0.00	R 0.00	R 10 975 000.00
RBIG: WASTE WATER TREATMENT WORKS - CITRUSDAL	ENGINEERING	RBIG	R 20 000 000.00	R 0.00	R 6 799 192.28	R 0.00	R 13 200 807.72
Citrusdal Riverview: Roads Upgrades for Human Settlements	ENGINEERING	HSDG	R 2 789 000.00	R 0.00	R 0.00	R 0.00	R 2 789 000.00
New Library: Citrusdal Main Road - Building Works	COMMUNITY DEVELOPMENT SERVICES	LIBRARY	R 2 660 000.00	R 850 278.20	R 850 278.20	R 0.00	R 1 809 721.80
TOTAL	TOTAL	TOTAL	R 70 581 600.00	R 1 994 658.93	R 17 299 922.26	R 3 824 591.45	R 49 457 086.29



4.12. OTHER SUPPORTING DOCUMENTATION - ANNEXURES

4.12.1. Deviations

The list of deviations from, and ratification of minor breaches of the procurement process for the period December 2015 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

CEDERBERG MUNICIPALITY							
DEVIATION REPORT 2015-2016							
DECEMBER 2015							
(i) in an emergency;							
(ii) if such goods or services are produced or available from a single provider only;							
(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;							
(iv) acquisition of animals for zoos; or							
(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;							
GENERAL COUNCIL							
ORDER NO	SUCCESSFUL TENDERER	REASON	DEVIATION CATEGORY	DEVIATION APPROVED BY MM	AMOUNT	OTHER QUOTES	VOTE
1018162	SURE SWARTLAND TRAVEL	FLIGHT AND ACCOMMODATION ARRANGEMENTS	SEC 36(1)(a)(v)	YES (E. ALFRED)	R 6 981.08	NONE	111 440 4503
					R 6 981.08		
OFFICE OF MUNICIPAL MANAGER							
ORDER NO	SUCCESSFUL TENDERER	REASON	DEVIATION CATEGORY	DEVIATION APPROVED BY MM	AMOUNT	OTHER QUOTES	VOTE
1018162	SURE SWARTLAND TRAVEL	FLIGHT AND ACCOMMODATION ARRANGEMENTS	SEC 36(1)(a)(v)	YES (E. ALFRED)	R 10 151.40	NONE	211 440 4503
					R 10 151.40		
TREASURY / FINANCE							
ORDER NO	SUCCESSFUL TENDERER	REASON	DEVIATION CATEGORY	DEVIATION APPROVED BY MM	AMOUNT	OTHER QUOTES	VOTE
00023456	ONS KONTEI	PLACING OF ADVERT NOTICE 88/2015	SECTION 36(1)(a)(v)	YES	R 2 083.79	NONE	511 440 4403
00023455	ELEXPART	RESTRUCTURING OF ELEC. TARIFFS	SECTION 36(1)(a)(v)	YES	R 222 072.00	NONE	311 440 4463
					R 224 155.79		
COMMUNITY DEVELOPMENT SERVICES							
ORDER NO	SUCCESSFUL TENDERER	REASON	DEVIATION CATEGORY	DEVIATION APPROVED BY MM	AMOUNT	OTHER QUOTES	VOTE
1017188	SABC TV LICENCE	TV LICENCES	SEC 36(1)(a)(v)	YES	R 4 662.67	NONE	726 440 4528
1018187	SURE SWARTLAND TRAVEL	FLIGHT AND ACCOMMODATION ARRANGEMENTS	SEC 36(1)(a)(v)	YES (E. ALFRED)	R 6 137.44	NONE	411 440 4503
1018384	CITRUSDAL SENTRALE SPORTKLUB	HIRING OF FACILITIES	SEC 36(1)(a)(v)	YES (N. MERCUUR)	R 2 500.00	NONE	411 440 4566
					R 13 300.11		
CORPORATE AND STRATEGIC SERVICES							
ORDER NO	SUCCESSFUL TENDERER	REASON	DEVIATION CATEGORY	DEVIATION APPROVED BY MM	AMOUNT	OTHER QUOTES	VOTE
1018861	IGNITE CONSULT	PERFORMANCE MANAGEMENT SYSTEM	SEC 36(1)(a)(v)	YES (E. ALFRED)	R 50 975.10	NONE	511 440 4463
1018355 / 1018657 / 1018853	VODACOM SELFONE	EXISTING CELLPHONE CONTRACTS	SEC 36(1)(a)(v)	YES	R 230 817.50	NONE	511 440 4541
1018330 / 1018653 / 1018850	MTN	EXISTING CELLPHONE CONTRACTS	SEC 36(1)(a)(v)	YES	R 611.82	NONE	511 440 4541
1018842 / 1018471	WESTERN CAPE CAR RENTAL	HIRING OF VEHICLE: MAYORAL DUTIES	SEC 36(1)(a)(v)	YES (A. TITUS)	R 53 747.90	NONE	511 440 4500
1018555	XNAU	REQUIRED SERVICES: COMMUNICATION, TOURISM & FESTIVAL ACTIVITIES	SEC 36(1)(a)(v)	YES (A. TITUS)	R 148 750.00	NONE	511 440 4463
1018608	IHLATHI BUSINESS	2014 - 2015 ANNUAL REPORT	SEC 36(1)(a)(v)	YES (A. TITUS)	R 220 590.00	NONE	511 440 4463
					R 705 492.32		
TECHNICAL SERVICES							
ORDER NO	SUCCESSFUL TENDERER	REASON	DEVIATION CATEGORY	DEVIATION APPROVED BY MM	AMOUNT	OTHER QUOTES	VOTE
00023483	D&D PUMPS	REPLACE PUMP: WADRIFT, LAMBERTSBAY. MORE THAN R30000.00 MUST BE ADVERTISED AS A FORMAL WRITTEN QUOTATION.	SECTION 36(1)(a)(v)	YES	R 81 720.90	YES, 2	654 750 7522
00023613	SI SAM CIVIL CONSTRUCTION	EMERGENCY INSTALLATION OF WATER TANKS, WUPPERTHAL AND LANGBOME.	SECTION 36(1)(a)(v)	YES (A. TITUS)	R 112 083.33	NONE	742 380 3834
00023578	KAAP AGRI	SUPPLY OF 4x5000L WATER TANKS, WUPPERTHAL AND LANGBOME.	SECTION 36(1)(a)(v)	YES (A. TITUS)	R 16 989.19	NONE	654 750 7522
00023577	KAAP AGRI	SUPPLY OF 4x5000L WATER TANKS, WUPPERTHAL.	SECTION 36(1)(a)(v)	YES (A. TITUS)	R 17 538.81	NONE	654 750 7522
00023576	SI SAM CIVIL CONSTRUCTION	TRANSPORTATION OF WATER TANKS FROM GRAAFWATER TO WUPPERTHAL.	SECTION 36(1)(a)(v)	YES (A. TITUS)	R 16 262.10	NONE	654 750 7522
00023572	KAAP AGRI	SUPPLY OF 4x5000L WATER TANKS, PALEISHEUWEL.	SECTION 36(1)(a)(v)	YES (A. TITUS)	R 16 989.19	NONE	654 750 7522
00023570	WESKUS ELEKTRIES	SUPPLY OF STREETLIGHTS, INFORMAL SETTLEMENT CLANWILLIAM	SEC 36(1)(a)(v)	YES	R 6 156.00	YES, 1	694 380 3825
					R 267 739.52		
TOTAL AMOUNT					R 1 227 820.22		



4.12.3. Irregular/Unauthorized Expenditure

No Irregular and/or unauthorized Expenditure for the period December 2015 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

4.12.4. Tender Awards

No tender awards made at Supply Chain for the month of December 2015



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4.12.5 Approved Budget Virements: 2ND QUARTER of 2015/2016.

VIREMENT SUMMARY: OCTOBER 2015					
DATE	VIREMENT FROM VOTE		VIREMENT TO VOTE		AMOUNT
	VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
06/10/2015	111 440 4502	GENERAL COUNCIL: SEMINARS / IMBIZO'S	111 440 4483	GENERAL COUNCIL: ENTERTAINMENT EXPENSES	R 13 632.00
TOTAL					R 13 632.00
07/10/2015	511 440 4469	CORPORATE AND STRATEGIC SERVICES: SOFTWARE SYSTEMS	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 200 000.00
TOTAL					R 200 000.00
12/10/2015	11 440 4502	GENERAL COUNCIL: SEMINARS / IMBIZO'S	111 440 4483	GENERAL COUNCIL: ENTERTAINMENT EXPENSES	R 600.00
TOTAL					R 600.00
19/10/2015	511 440 4482	CORPORATE AND STRATEGIC SERVICES: SUPPORT - SOFTWARE SYSTEMS	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 100 000.00
	511 440 4485	CORPORATE AND STRATEGIC SERVICES: DEVELOPMENT & TRAINING	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 100 000.00
					R 200 000.00
19/10/2015	654 380 3833	WATER: VEHICLES	674 380 3833	REFUSE REMOVAL: VEHICLES	R 10 000.00
TOTAL					R 10 000.00
20/10/2015	654 440 4427	WATER: FUEL AND OIL	641 440 4427	ROADS: FUEL AND OIL	R 80 000.00
TOTAL					R 80 000.00
23/10/2015	411 440 4607	COMMUNITY DEVELOPMENT SERVICES: MAYORAL PROJECTS	411 440 4435	COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 15 000.00
	411 440 4563	COMMUNITY DEVELOPMENT SERVICES: HIV/AIDS AWARENESS CAMPAIGN		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 2 500.00
	411 440 4535	COMMUNITY DEVELOPMENT SERVICES: IMPOUNDING OF STRAY ANIMALS		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 2 000.00
	411 440 4495	COMMUNITY DEVELOPMENT SERVICES: PROCESSION OF DOCUMENTS		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 2 500.00
	411 440 4480	COMMUNITY DEVELOPMENT SERVICES: CELEBRATION OF NATIONAL DAYS		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 12 300.00
	411 440 4439	COMMUNITY DEVELOPMENT SERVICES: ECOLOGICAL CLEANING		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 2 500.00
	411 440 4438	COMMUNITY DEVELOPMENT SERVICES: YGD / VULNERABLE GROUP ASSISTANCE		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 11 400.00
	411 440 4436	COMMUNITY DEVELOPMENT SERVICES: SOCIAL COHESION PROGRAMMES		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 3 500.00
	411 440 4402	COMMUNITY DEVELOPMENT SERVICES: POVERTY RELIEF - FOOD SECURITY		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 5 000.00
	411 440 4425	COMMUNITY DEVELOPMENT SERVICES: FIRE-FIGHTING		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 1 800.00
	411 440 4461	COMMUNITY DEVELOPMENT SERVICES: COMMISSIONS PAID		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 5 500.00
	411 440 4557	COMMUNITY DEVELOPMENT SERVICES: INSURANCE CLAIMS PAID		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 5 000.00
	411 440 4566	COMMUNITY DEVELOPMENT SERVICES: WARD BASED PROJECTS		COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 5 000.00
TOTAL					R 74 000.00
26/10/2015	711 750 7520	MIG: UPGRADE ROADS AND STORMWATER CITRUSDAL	711 750 8300	MIG: UPGRADE SPORT FIELDS LAMBERTS BAY	R 4 214 566.00
TOTAL					R 4 214 566.00
26/10/2015	641 380 3817	ROADS: MAINTENANCE - RE-SEALING OF ROADS	674 380 3805	REFUSE REMOVAL: MAINTAINING	R 30 000.00
TOTAL					R 30 000.00
28/10/2015	411 750 7503	UPGRADE COMMUNITY FACILITIES	411 750 7547	EQUIPMENT	R 15 500.00
TOTAL					R 15 500.00
29/10/2015	641 380 3817	MAINTENANCE RESEALING OF ROADS	674 380 3833	REFUSE REMOVAL VEHICLES	R 30 000.00
TOTAL					R 30 000.00



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VIREMENT SUMMARY: NOVEMBER 2015					
DATE	VIREMENT FROM VOTE		VIREMENT TO VOTE		AMOUNT
	VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
02/11/2015	411 380 3806	COMMUNITY DEVELOPMENT SERVICES: BUILDINGS	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: INSTANDHOUDING	R 4 000.00
TOTAL					R 4 000.00
03/11/2015	111 440 4502	GENERAL COUNCIL: SEMINARS/IMBIZO'S	111 440 4427	GENERAL COUNCIL: FUEL AND OIL	R 6 500.00
TOTAL					R 6 500.00
04/11/2015	694 380 3809	ELECTRICITY: NETWORK MAINTENANCE	694 440 4401	ELECTRICITY: CONNECTIONS (MATERIALS)	R 1 938.00
	694 380 3809	ELECTRICITY: NETWORK MAINTENANCE	694 440 4401	ELECTRICITY: CONNECTIONS (MATERIALS)	R 6 233.00
TOTAL					R 8 171.00
05/11/2015	411 380 3806	COMMUNITY DEVELOPMENT SERVICES: BUILDINGS	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: INSTANDHOUDING	R 16 000.00
TOTAL					R 16 000.00
10/11/2015	654 750 7522	WATER: EQUIPMENT&METER REPLACEMENT	642 750 7581	SEWERAGE: UPGRADE SEWERAGE NETWORK	R 25 000.00
TOTAL					R 25 000.00
13/11/2015	111 440 4502	GENERAL COUNCIL: SEMINARS/IMBIZO'S	111 440 4427	GENERAL COUNCIL: FUEL AND OIL	R 7 200.00
TOTAL					R 7 200.00
17/11/2015	411 380 3829	COMMUNITY DEVELOPMENT SERVICES: EQUIPMENT	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: OFFICE FURNITURE / EQUIPMENT	R 9 000.00
	411 750 7555	COMMUNITY DEVELOPMENT SERVICES: UPGRADE - COMMUNITY FACILITIES	411 750 7547	COMMUNITY DEVELOPMENT SERVICES: OFFICE FURNITURE / EQUIPMENT	R 11 000.00
TOTAL					R 20 000.00
19/11/2015	411 4404 437	COMMUNITY DEVELOPMENT SERVICES: PRINTING & STATIONERY	411 440 4415	COMMUNITY DEVELOPMENT SERVICES: PROTECTIVE CLOTHING	R 6 000.00
TOTAL					R 6 000.00
23/11/2015	511 440 4427	CORPORATE AND STRATEGIC SERVICES: FUEL AND OIL	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 20 500.00
23/11/2015	511 440 4445	CORPORATE AND STRATEGIC SERVICES: HIRING OF EQUIPEMENT	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 30 000.00
23/11/2015	511 440 4469	CORPORATE AND STRATEGIC SERVICES: LICENSES - SOFTWARE SYSTEMS	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 20 000.00
23/11/2015	511 440 4469	CORPORATE AND STRATEGIC SERVICES: LICENSES - SOFTWARE SYSTEMS	511 440 4501	CORPORATE AND STRATEGIC SERVICES: LEGAL EXPENSES	R 10 000.00
23/11/2015	511 440 4445	CORPORATE AND STRATEGIC SERVICES: HIRING OF EQUIPEMENT	511 440 4501	CORPORATE AND STRATEGIC SERVICES: LEGAL EXPENSES	R 50 000.00
23/11/2015	511 440 4485	CORPORATE AND STRATEGIC SERVICES: DEVELOPMENT & TRAINING	511 440 4501	CORPORATE AND STRATEGIC SERVICES: LEGAL EXPENSES	R 50 000.00
23/11/2015	511 440 4491	CORPORATE AND STRATEGIC SERVICES: POSTAGE / COURIER	511 440 4501	CORPORATE AND STRATEGIC SERVICES: LEGAL EXPENSES	R 40 000.00
23/11/2015	511 40 4551	CORPORATE AND STRATEGIC SERVICES: MOVING EXPENSES	511 440 4501	CORPORATE AND STRATEGIC SERVICES: LEGAL EXPENSES	R 15 000.00
23/11/2015	511 440 4575	CORPORATE AND STRATEGIC SERVICES: WORKMEN'S COMPENSATION	511 440 4501	CORPORATE AND STRATEGIC SERVICES: LEGAL EXPENSES	R 12 000.00
TOTAL					R 247 500.00
23/11/2015	411 440 4407	COMMUNITY DEVELOPMENT SERVICES: PAUPER FUNERAL	411 440 4435	COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 1 000.00
TOTAL					R 1 000.00
24/11/2015	411 440 4407	COMMUNITY DEVELOPMENT SERVICES: PAUPER FUNERAL	411 440 4435	COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 1 000.00
TOTAL					R 1 000.00



Mid-Year Budget & Performance Report 2015/16



VIREMENT SUMMARY: DECEMBER 2015					
DATE	VIREMENT FROM VOTE		VIREMENT TO VOTE		AMOUNT
	VOTE NUMBER	DESCRIPTION	VOTE NUMBER	DESCRIPTION	
02/12/2015	511 440 4445	CORPORATE AND STRATEGIC SERVICES: HIRING OF EQUIPMENT	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 100 000.00
	511 440 4485	CORPORATE AND STRATEGIC SERVICES: DEVELOPMENT & TRAINING	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 100 000.00
	TOTAL				R 200 000.00
02/12/2015	411 440 4427	COMMUNITY DEVELOPMENT SERVICES: FUEL AND OIL	411 440 4463	COMMUNITY DEVELOPMENT SERVICES: CONSULTANT FEES	R 42 000.00
	TOTAL				R 42 000.00
03/12/2015	654 380 3813	WATER: MAINTENANCE - NETWORKS WATER	674 380 3833	REFUSE REMOVAL: VEHICLES	R 5 000.00
	TOTAL				R 5 000.00
03/12/2015	411 750 7554	COMMUNITY DEVELOPMENT SERVICES: LED PROJECTS	411 750 7547	COMMUNITY DEVELOPMENT SERVICES: OFFICE FURNITURE / EQUIPMENT	R 12 000.00
	411 380 3804	COMMUNITY DEVELOPMENT SERVICES: PROJEK - EPWP	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: MAINTAINING	R 9 000.00
	TOTAL				R 21 000.00
03/12/2015	674 440 4427	REFUSE REMOVAL: FUEL AND OIL	641 440 4427	ROADS: FUEL AND OIL	R 80 000.00
	TOTAL				R 80 000.00
03/12/2015	511 380 3805	CORPORATE AND STRATEGIC SERVICES: INSTANDHOUDING	511 380 3803	CORPORATE AND STRATEGIC SERVICES: GEBOUE	R 10 000.00
	TOTAL				R 10 000.00
03/12/2015	411 440 4423	COMMUNITY DEVELOPMENT SERVICES: FINE COLLECTIONS	411 440 4435	COMMUNITY DEVELOPMENT SERVICES: DONATIONS	R 20 000.00
	TOTAL				R 20 000.00
03/12/2015	641 750 7502	ROADS: UPGRADE ROADS CEDERBERG	654 750 7522	WATER: EQUIPMENT & METER REPLACEMENT	R 81 721.00
	TOTAL				R 81 721.00
08/12/2015	641 380 3805	ROADS: MAINTAINING	674 380 3805	REFUSE REMOVAL: MAINTENANCE	R 3 000.00
	TOTAL				R 3 000.00
08/12/2015	411 380 3804	COMMUNITY DEVELOPMENT SERVICES: PROJEK - EPWP	411 380 3806	COMMUNITY DEVELOPMENT SERVICES: BUILDINGS	R 5 800.00
	TOTAL				R 5 800.00
08/12/2015	411 440 4402	COMMUNITY DEVELOPMENT SERVICES: POVERTY RELIEF	411 440 4437	COMMUNITY DEVELOPMENT SERVICES: PRINTING & STATIONERY	R 2 500.00
	411 440 4411	COMMUNITY DEVELOPMENT SERVICES: MARKETING	411 440 4437	COMMUNITY DEVELOPMENT SERVICES: PRINTING & STATIONERY	R 2 500.00
08/12/2015	411 440 4461	COMMUNITY DEVELOPMENT SERVICES: COMMISSION PAID	411 440 4437	COMMUNITY DEVELOPMENT SERVICES: PRINTING & STATIONERY	R 2 500.00
	411 440 4533	COMMUNITY DEVELOPMENT SERVICES: CLEANING MATERIALS	411 440 4437	COMMUNITY DEVELOPMENT SERVICES: PRINTING & STATIONERY	R 2 500.00
	TOTAL				R 10 000.00
09/12/2015	411 380 3804	COMMUNITY DEVELOPMENT SERVICES: PROJEK - EPWP	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: MAINTAINING	R 21 500.00
	TOTAL				R 21 500.00
10/12/2015	411 380 3804	COMMUNITY DEVELOPMENT SERVICES: PROJEK - EPWP	411 380 3806	COMMUNITY DEVELOPMENT SERVICES: BUILDINGS	R 6 000.00
	TOTAL				R 6 000.00
11/12/2015	411 440 4411	COMMUNITY DEVELOPMENT SERVICES: MARKETING	411 440 4415	COMMUNITY DEVELOPMENT SERVICES: PROTECTIVE CLOTHING	R 4 000.00
	TOTAL				R 4 000.00
14/12/2015	411 750 7555	COMMUNITY DEVELOPMENT SERVICES: UPGRADE - COMMUNITY FACILITIES	411 750 7503	COMMUNITY DEVELOPMENT SERVICES: ENTRANCE UPGRADE & BEAUTIFICATION RESORTS	R 3 000.00
	TOTAL				R 3 000.00
14/12/2015	642 750 7581	SEWERAGE: UPGRADE SEWERAGE NETWORK	654 750 7522	WATER: EQUIPMENT & METER REPLACEMENT	R 7 500.00
	TOTAL				R 7 500.00
15/12/2015	511 440 4403	CORPORATE AND STRATEGIC SERVICES: ADVERTISING	511 440 4463	CORPORATE AND STRATEGIC SERVICES: CONSULTANT FEES	R 24 000.00
	TOTAL				R 24 000.00
15/12/2015	641 750 7502	ROADS: UPGRADE ROADS CEDERBERG	654 750 7522	WATER: EQUIPMENT & METER REPLACEMENT	R 51 000.00
	TOTAL				R 51 000.00
17/12/2015	111 440 4503	GENERAL COUNCIL: TRAVEL AND SUBSISTANCE	111 440 4464	GENERAL COUNCIL: HOSTING OF EVENTS/FUNCTIONS	R 17 425.00
	TOTAL				R 17 425.00
17/12/2015	411 380 3804	COMMUNITY DEVELOPMENT SERVICES: PROJEK - EPWP	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: MAINTAINING	R 6 000.00
	TOTAL				R 6 000.00
18/12/2015	654 380 3833	WATER: VEHICLES	674 380 3833	REFUSE REMOVAL: VEHICLES	R 10 000.00
	TOTAL				R 10 000.00
18/12/2015	641 380 3805	ROADS: MAINTAINING	674 380 3805	REFUSE REMOVAL: VEHICLES	R 5 000.00
	TOTAL				R 5 000.00
18/12/2015	411 380 3804	COMMUNITY DEVELOPMENT SERVICES: PROJEK - EPWP	411 380 3805	COMMUNITY DEVELOPMENT SERVICES: MAINTAINING	R 10 000.00
	TOTAL				R 10 000.00
18/12/2015	641 380 3805	ROADS: MAINTAINING	641 380 3833	PARKS AND GARDENS: VEHICLES	R 1 500.00
	TOTAL				R 1 500.00
21/12/2015	411 440 4460	COMMUNITY DEVELOPMENT SERVICES: SMALL FARMER DEVELOPMENT	441 440 4463	COMMUNITY DEVELOPMENT SERVICES: CONSULTANCY FEES	R 5 000.00
	TOTAL				R 5 000.00



4.12.6. Summary of all Withdrawals during the 2nd QUARTER of 2015/2016.

MFMA Section 11 (4a)

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	CEDERBERG MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:	WC012	
QUARTER ENDED:	30-Dec-15	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Amount	Reason for withdrawal
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
	R 0.00	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Name and Surname:	E. ALFRED
	Rank/Position:	CFO



4.13. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, A Titus, the acting municipal manager of Cederberg Municipality, hereby certify that –

(mark as appropriate)

- ☒ The monthly budget statement
- ☒ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☒ Mid- year budget and performance assessment

For the month of December 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

A TITUS

Acting Municipal Manager of Cederberg Municipality – WC012


Signature

Date: 2016-01-08



SENIOR MANAGER'S SIGNATURE

DATE:

CHIEF FINANCIAL OFFICER SIGNATURE

DATE:

MUNICIPAL MANAGER'S SIGNATURE

DATE:

MMC: FINANCE SIGNATURE

DATE:

EXECUTIVE MAYOR'S/SPEAKER SIGNATURE

DATE