

Monthly Budget Statement Report

JULY 2012

EC142 Senqu Local Municipality



BUDGET & TREASURY: IN YEAR MONTHLY REPORT: JULY 2012

1. PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009.

2. BACKGROUND

Section 71 of the MFMA states that the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed in the prescribed format.

Section 52 (d) states that the Mayor of a municipality must, within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

Section 72 of the MFMA states, the accounting officer of a municipality must by 25 January each year (a) assess the performance of the municipality during the first of the financial year.

Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

Further Section 31(1) of the Government Gazette No 32141 dated 17 April 2009 prescribes the following:

“31.(1) the mayor’s quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by section 52(d) of the Act must be –

- (a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
- (b) Consistent with the monthly budget statement for September, December, March and June as Applicable.
- (c) Submitted to the National Treasury and the relevant Provincial Treasury within five days of tabling of the report in the council.”

Report by the Chief Financial Officer

1

In terms of Section 71 of the MFMA the accounting officer must no later than 10 working days after the end of each month submit the monthly budget statement report in the prescribed format as specified in of the Municipal Budget and Reporting Regulations under Schedule C which must include the required tables, charts and explanatory information.

2

The monthly in-year report on the implementation of the Annual Budget in accordance with the Service Delivery Budget Implementation Plan to be submitted to the Mayor, National Treasury and the relevant Provincial Treasury consists out of two parts containing the following information and is attached as follows:

PART 1 – IN YEAR REPORT

- Mayors Report
- Recommendations & Resolutions
- Executive summary
- In-year budget statements tables – C Schedules EC142 Senqu Municipality

PART 2 – SUPPORTING DOCUMENTATION

PART 2 (*Continued*) – SUPPORTING DOCUMENTATION

Appendix A

- Debtors analysis
- Creditors analysis
- Investment portfolio analysis
- Allocation and grant receipts and expenditure
- Councillor allowances and employee benefits
- Material variances to the service delivery and budget implementation plan
- Bank Reconciliation and Expenditure Detail
- Section 66 Employee Benefits Disclosure
- Municipal managers quality certification

Recommendation by the Chief Financial Officer

- That the monthly in-year report for the Financial Month ended be noted.
- That the report be submitted in both an electronic and hard copy format to the National and Provincial Treasury.
- That the monthly in-year report for the Financial Month Ended be placed on the municipal website.

Recommendation by the Municipal Manager

- THAT the report by the CFO regarding the monthly in-year report for financial month ended be noted.
- THAT permission is granted to the CFO to submit the report in both an electronic and hard copy format to the National and Provincial Treasury.
- That the monthly in-year report for the Financial Month Ended be placed on the municipal website.

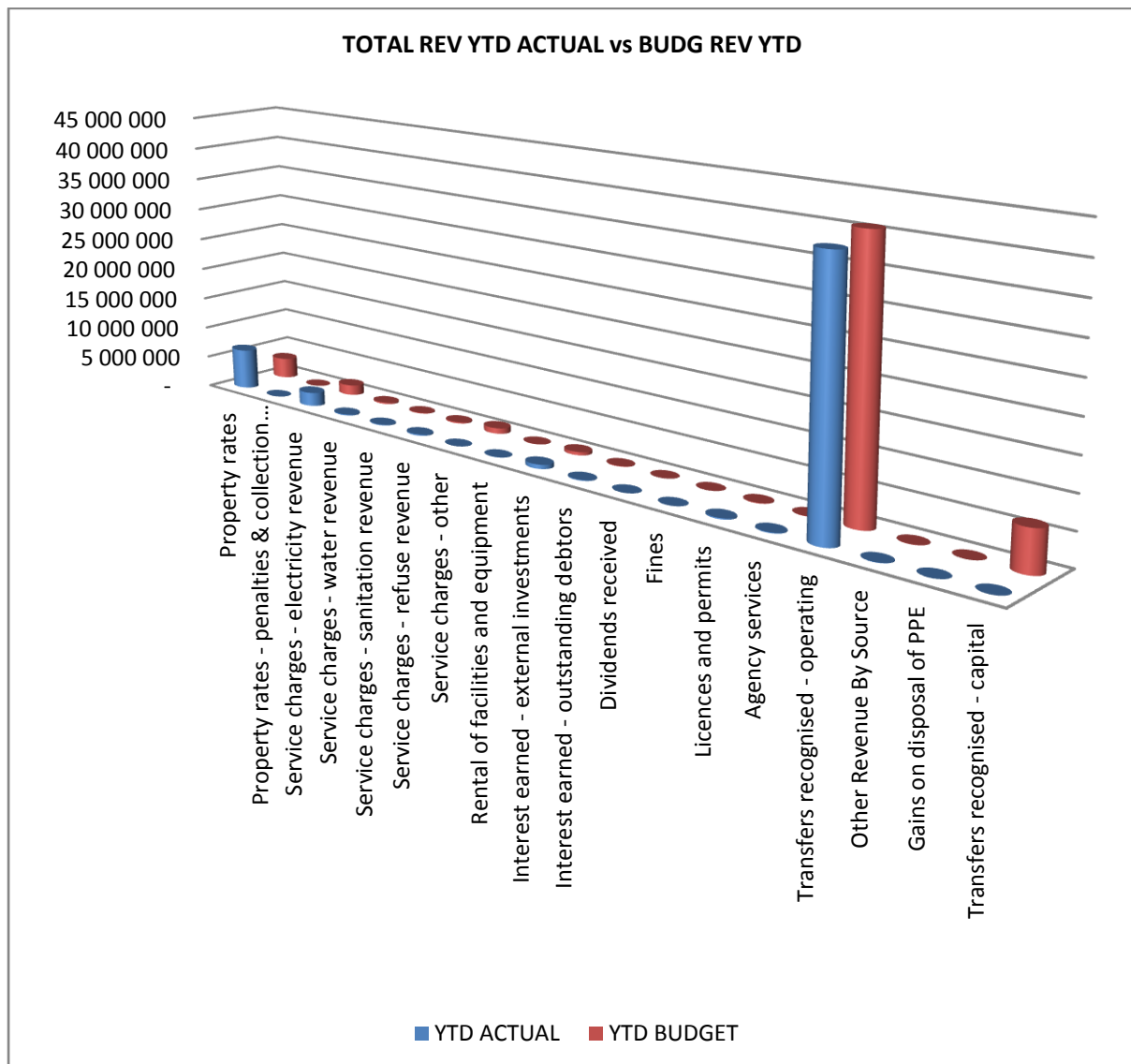
Mayors Report

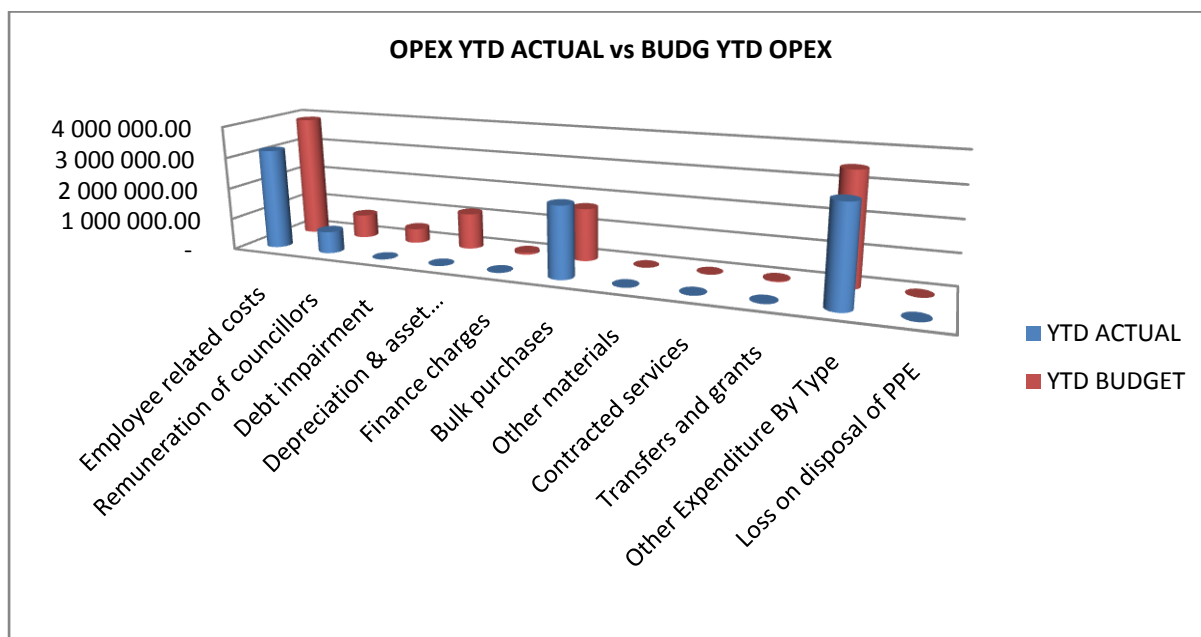
It is my honour to present this Senqu Municipalities In Year Budget Statement for the financial month ended JULY 2012.

The Councils strategic objective to ensure the delivery of sustainable, equitable and cost-effective services depend predominantly on the efficient and effective utilisation of the municipalities budget and the monitoring thereof via the implementation of the service delivery and budget implementation plan as intended.

Currently Senqu Local Municipality is meeting the targets set in its SDBIP and should deviations occur it is discussed with Department Heads to take corrective action in a timely manner.

The Progress in implementing the municipalities SDBIP can be seen from the graphs below.





The Municipality is in an able position to meet all its financial obligations and does not face any financial problems or risks that may hamper service delivery efforts.

It is however declared with no uncertain terms that Senqu Municipality will continue to uphold and comply with all applicable laws and regulations, including but not limited to the MFMA, National Treasury Regulations and GRAP Standards to ensure that sound financial practice and good governance is maintained.

At this point in time there is no other information that has a significant impact on Senqu Municipality to declare.

Lastly I would like to thank my fellow Councillors as well as the Accounting Officer and his staff for their efforts and continued hard work.

Resolved By the Mayor

- That the monthly in-year report for the Financial Month ended be noted.
- THAT permission is granted to the CFO to submit the report in both an electronic and hard copy format to the National and Provincial Treasury.
- That the monthly in-year report for the Financial Month ended be placed on the municipal website.

PART 1 IN YEAR REPORT

Executive Summary



31 July 2012

1. Executive Summary

1.1

Table C1: Monthly Budget Statement Summary

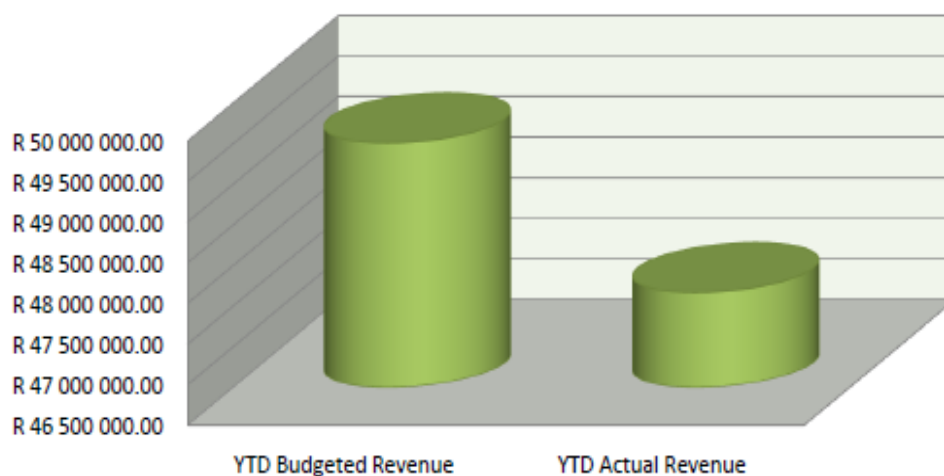
	Financial Month End	31 July 2012
Budgeted Operating Revenue Amounted To	R	148 166 645.52
For the Financial month end , total revenue amounted to	R	49 508 445.06
The year to date revenue amounts to	R	49 508 445.06
and the year to date budgeted revenue amounted to	R	47 665 839.15
This reflects a deviation from Budgeted Revenue of		4%
Budgeted Operating expenditure amounted to	R	144 207 330.48
For the Financial month end , total Operational Expenditure amounted to	R	9 190 604.37
The year to date Operational Expenditure amounts to	R	9 190 604.37
and the year to date budgeted Operational Expenditure amounted to	R	11 516 472.77
This reflects a deviation of		-20%
Taking the above into consideration the net operating deficit/surplus for the year amounted to	R	40 317 840.69
Whilst the cash and cash equivalents for the year stands at		
Budgeted Capital expenditure amounted to	R	45 153 750.00
For the Financial month end , total Capital Expenditure amounted to	R	481 669.22
The year to date Capital Expenditure amounts to	R	481 669.22
and the year to date budgeted Capital Expenditure amounted to	R	-
This reflects a deviation of		#DIV/0!
Outstanding debtors is Standing At	R	21 571 239.83
Creditors Paid during the month amounted to	R	12 768 518.77

1.2

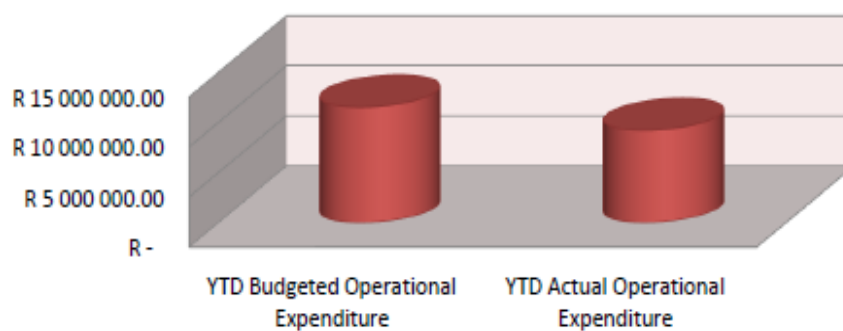
MUNICIPAL INFRASTRUCTURE GRANT

	Financial Month End	31 July 2012
During the Financial month capital expenditure to the amount of	R	-
were realised from the MIG capital grant.		
In terms of the national financial year, the year to date expenditure amounts to	R	-
which is		0%
of the total MIG Adjusted Allocation of	R	26 548 750.00
The YTD Actual Expenditure compared to the YTD Budgeted Expenditure is standing at		#DIV/0!

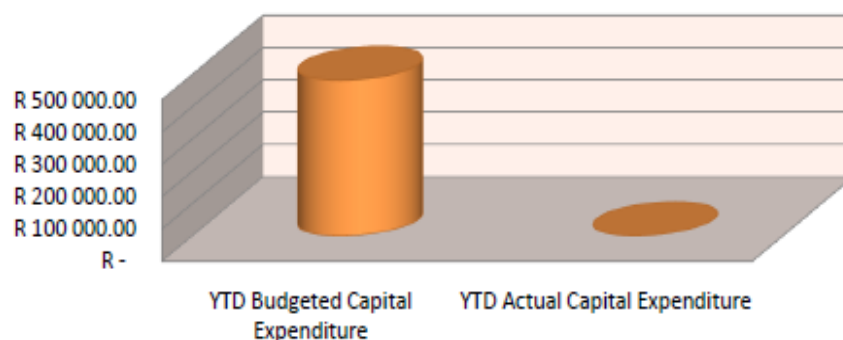
YTD Budgeted Revenue VS YTD Actual Expenditure



YTD Budgeted OPEX VS Actual OPEX



YTD CAPEX VS YTD BUDGETED CAPEX



PART 1
(Continued)
IN YEAR BUDGET STATEMENT TABLES



EC142 Senqu - Table C1 Monthly Budget Statement Summary - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	–	4 425	–	6 374	6 374	3 213	3 161	98%	4 425
Service charges	–	35 177	–	2 580	2 580	2 931	(352)	-12%	35 177
Investment revenue	–	6 903	–	746	746	575	171	30%	6 903
Transfers recognised - operational	–	99 545	–	39 449	39 449	40 770	(1 321)	-3%	99 545
Other own revenue	–	2 117	–	360	360	176	184	104%	2 117
Total Revenue (excluding capital transfers and contributions)	–	148 167	–	49 508	49 508	47 666	1 843	4%	148 167
Employee costs	–	49 846	–	3 193	3 193	3 893	(700)	-18%	49 846
Remuneration of Councillors	–	9 056	–	695	695	755	(60)	-8%	9 056
Depreciation & asset impairment	–	13 810	–	–	–	1 151	(1 151)	-100%	13 810
Finance charges	–	2 319	–	–	–	63	(63)	-100%	2 319
Materials and bulk purchases	–	20 072	–	2 255	2 255	1 673	583	35%	20 072
Transfers and grants	–	333	–	–	–	28	(28)		333
Other expenditure	–	48 771	–	3 048	3 048	3 954	(906)	-23%	48 771
Total Expenditure	–	144 207	–	9 191	9 191	11 516	(2 326)	-20%	144 207
Surplus/(Deficit)	–	3 959	–	40 318	40 318	36 149	4 168	12%	3 959
Transfers recognised - capital	–	26 624	–	–	–	6 319	(6 319)	-100%	26 624
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	30 583	–	40 318	40 318	42 469	(2 151)	-5%	30 583
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	30 583	–	40 318	40 318	42 469	(2 151)	-5%	30 583
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	45 154	–	482	482	–	482	#DIV/0!	45 154
Capital transfers recognised	–	26 624	–	–	–	–	–		26 624
Internally generated funds	–	18 530	–	482	482	–	482	#DIV/0!	18 530
Total sources of capital funds	–	45 154	–	482	482	–	482	#DIV/0!	45 154
<u>Financial position</u>									
Total current assets	–	111 143	–		47 443				111 143
Total non current assets	–	217 350	–		–				217 350
Total current liabilities	–	16 204	–		7 646				16 204
Total non current liabilities	–	30 245	–		(39)				30 245
Community wealth/Equity	–	282 044	–		39 836				282 044
<u>Cash flows</u>									
Net cash from (used) operating	–	46 202	–	881	881	3 850	(2 969)	-77%	–
Net cash from (used) investing	–	(45 140)	–	(482)	(482)	–	(482)	#DIV/0!	–
Net cash from (used) financing	–	(1 172)	–	–	–	(98)	98	-100%	–
Cash/cash equivalents at the month/year end	–	95 779	–	–	399	99 641	(99 242)	-100%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120	121-150	151-180	181 Dys-1	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Revenue Source	1 354	1 152	624	1 035	708	608	3 028	13 063	21 571
<u>Creditors Age Analysis</u>									
Total Creditors	12 769	–	–	–	–	–	–	–	12 769

EC142 Senqu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue - Standard</u>									
<i>Governance and administration</i>	–	92 688	–	35 747	35 747	39 533	(3 786)	-10%	92 688
Executive and council	–	4 836	–	4 536	4 536	2 041	2 495	122%	4 836
Budget and treasury office	–	87 799	–	31 199	31 199	37 488	(6 289)	-17%	87 799
Corporate services	–	53	–	12	12	4	8	172%	53
<i>Community and public safety</i>	–	7 139	–	40	40	1 518	(1 478)	-97%	7 139
Community and social services	–	3 062	–	34	34	563	(529)	-94%	3 062
Sport and recreation	–	3 994	–	–	–	948	(948)	-100%	3 994
Public safety	–	23	–	3	3	2	1	56%	23
Housing	–	60	–	2	2	5	(3)	-51%	60
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	26 825	–	848	848	4 873	(4 025)	-83%	26 825
Planning and development	–	2 300	–	–	–	–	–	–	2 300
Road transport	–	24 525	–	848	848	4 873	(4 025)	-83%	24 525
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	–	48 138	–	12 874	12 874	8 061	4 812	60%	48 138
Electricity	–	25 795	–	8 456	8 456	4 443	4 013	90%	25 795
Water	–	7 413	–	160	160	618	(458)	-74%	7 413
Waste water management	–	6 653	–	111	111	554	(443)	-80%	6 653
Waste management	–	8 277	–	4 147	4 147	2 446	1 701	70%	8 277
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	–	174 790	–	49 508	49 508	53 985	(4 477)	-8%	174 790
<u>Expenditure - Standard</u>									
<i>Governance and administration</i>	–	41 962	–	2 469	2 469	3 239	(770)	-24%	41 962
Executive and council	–	23 352	–	1 599	1 599	1 845	(246)	-13%	23 352
Budget and treasury office	–	10 225	–	545	545	846	(302)	-36%	10 225
Corporate services	–	8 384	–	325	325	547	(222)	-41%	8 384
<i>Community and public safety</i>	–	7 843	–	466	466	632	(166)	-26%	7 843
Community and social services	–	6 070	–	379	379	490	(111)	-23%	6 070
Sport and recreation	–	158	–	4	4	13	(9)	-70%	158
Public safety	–	719	–	22	22	58	(36)	-62%	719
Housing	–	896	–	61	61	71	(10)	-15%	896
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	39 673	–	2 418	2 418	3 252	(834)	-26%	39 673
Planning and development	–	11 199	–	840	840	913	(74)	-8%	11 199
Road transport	–	28 475	–	1 578	1 578	2 338	(760)	-33%	28 475
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	–	54 729	–	3 838	3 838	4 394	(556)	-13%	54 729
Electricity	–	29 160	–	2 616	2 616	2 341	275	12%	29 160
Water	–	7 458	–	229	229	602	(373)	-62%	7 458
Waste water management	–	7 976	–	322	322	637	(315)	-49%	7 976
Waste management	–	10 135	–	671	671	814	(144)	-18%	10 135
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	–	144 207	–	9 191	9 191	11 516	(2 326)	-20%	144 207
Surplus/ (Deficit) for the year	–	30 583	–	40 318	40 318	42 469	(2 151)	-5%	30 583

EC142 Senqu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue by Vote</u>									
Vote 1 - Executive & Council	–	4 836	–	4 536	4 536	2 041	2 495	122.2%	4 836
Vote 2 - Planning & Development	–	2 300	–	–	–	–	–		2 300
Vote 3 - Corporate Services	–	53	–	12	12	4	8	172.4%	53
Vote 4 - Budget & Treasury	–	87 799	–	31 199	31 199	37 488	(6 289)	-16.8%	87 799
Vote 5 - Road Transport	–	24 525	–	848	848	4 873	(4 025)	-82.6%	24 525
Vote 6 - Waste Water Management	–	6 653	–	111	111	554	(443)	-80.0%	6 653
Vote 7 - Housing	–	60	–	2	2	5	(3)	-51.2%	60
Vote 8 - Health	–	–	–	–	–	–	–		–
Vote 9 - Community & Social Services	–	3 062	–	34	34	563	(529)	-93.9%	3 062
Vote 10 - Sport & Recreation	–	3 994	–	–	–	948	(948)	-100.0%	3 994
Vote 11 - Public Safety	–	23	–	3	3	2	1	55.5%	23
Vote 12 - Electricity	–	25 795	–	8 456	8 456	4 443	4 013	90.3%	25 795
Vote 13 - Waste Management	–	8 277	–	4 147	4 147	2 446	1 701	69.5%	8 277
Vote 14 - Water	–	7 413	–	160	160	618	(458)	-74.1%	7 413
Vote 15 - Other	–	–	–	–	–	–	–		–
Total Revenue by Vote	–	174 790	–	49 508	49 508	53 985	(4 477)	-8.3%	174 790
<u>Expenditure by Vote</u>									
Vote 1 - Executive & Council	–	23 352	–	1 599	1 599	1 845	(246)	-13.3%	23 352
Vote 2 - Planning & Development	–	11 199	–	840	840	913	(74)	-8.1%	11 199
Vote 3 - Corporate Services	–	8 384	–	325	325	547	(222)	-40.6%	8 384
Vote 4 - Budget & Treasury	–	10 225	–	545	545	846	(302)	-35.6%	10 225
Vote 5 - Road Transport	–	28 475	–	1 578	1 578	2 338	(760)	-32.5%	28 475
Vote 6 - Waste Water Management	–	7 976	–	322	322	637	(315)	-49.4%	7 976
Vote 7 - Housing	–	896	–	61	61	71	(10)	-14.6%	896
Vote 8 - Health	–	–	–	–	–	–	–		–
Vote 9 - Community & Social Services	–	6 070	–	379	379	490	(111)	-22.6%	6 070
Vote 10 - Sport & Recreation	–	158	–	4	4	13	(9)	-70.3%	158
Vote 11 - Public Safety	–	6	–	0	0	1	(0)	-13.0%	6
Vote 12 - Electricity	–	29 873	–	2 637	2 637	2 398	239	10.0%	29 873
Vote 13 - Waste Management	–	10 135	–	671	671	814	(144)	-17.6%	10 135
Vote 14 - Water	–	7 458	–	229	229	602	(373)	-61.9%	7 458
Vote 15 - Other	–	–	–	–	–	–	–		–
Total Expenditure by Vote	–	144 207	–	9 191	9 191	11 516	(2 326)	-20.2%	144 207
Surplus/ (Deficit) for the year	–	30 583	–	40 318	40 318	42 469	(2 151)	-5.1%	30 583

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue By Source</u>									
Property rates		4 425		6 374	6 374	3 213	3 161	98%	4 425
Property rates - penalties & collection charges		–		–	–	–	–		–
Service charges - electricity revenue		19 157		2 157	2 157	1 596	560	35%	19 157
Service charges - water revenue		2 436		146	146	203	(57)	-28%	2 436
Service charges - sanitation revenue		1 093		98	98	91	7	8%	1 093
Service charges - refuse revenue		2 171		179	179	181	(2)	-1%	2 171
Service charges - other		10 319		–	–	860	(860)	-100%	10 319
Rental of facilities and equipment		283		30	30	24	6	27%	283
Interest earned - external investments		6 000		651	651	500	151	30%	6 000
Interest earned - outstanding debtors		903		95	95	75	20	26%	903
Dividends received		–		–	–	–	–		–
Fines		25		6	6	2	4	169%	25
Licences and permits		840		179	179	70	109	156%	840
Agency services		561		101	101	47	54	117%	561
Transfers recognised - operational		99 545		39 449	39 449	40 770	(1 321)	-3%	99 545
Other revenue		408		44	44	34	10	29%	408
Gains on disposal of PPE		–		–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	–	148 167	–	49 508	49 508	47 666	1 843	4%	148 167
<u>Expenditure By Type</u>									
Employee related costs		49 846		3 193	3 193	3 893	(700)	-18%	49 846
Remuneration of councillors		9 056		695	695	755	(60)	-8%	9 056
Debt impairment		5 580		–	–	465	(465)	-100%	5 580
Depreciation & asset impairment		13 810		–	–	1 151	(1 151)	-100%	13 810
Finance charges		2 319		–	–	63	(63)	-100%	2 319
Bulk purchases		20 072		2 255	2 255	1 673	583	35%	20 072
Other materials		–		–	–	–	–		–
Contracted services		–		–	–	–	–		–
Transfers and grants		333		–	–	28	(28)	-100%	333
Other expenditure		43 190		3 048	3 048	3 489	(441)	-13%	43 190
Loss on disposal of PPE		–		–	–	–	–		–
Total Expenditure	–	144 207	–	9 191	9 191	11 516	(2 326)	-20%	144 207
Surplus/(Deficit)	–	3 959	–	40 318	40 318	36 149	4 168	0	3 959
Transfers recognised - capital		26 624		–	–	6 319	(6 319)	(0)	26 624
Contributions recognised - capital		–		–	–	–	–		–
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	30 583	–	40 318	40 318	42 469			30 583
Taxation							–		
Surplus/(Deficit) after taxation	–	30 583	–	40 318	40 318	42 469			30 583
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	–	30 583	–	40 318	40 318	42 469			30 583
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	–	30 583	–	40 318	40 318	42 469			30 583

EC142 Senqu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	–	4 400	–	2	2	–	2	#DIV/0!	4 400
Executive and council		1 000	–	1	1	–	1	#DIV/0!	1 000
Budget and treasury office		500	–	1	1	–	1	#DIV/0!	500
Corporate services		2 900	–	–	–	–	–		2 900
Community and public safety	–	7 644	–	–	–	–	–		7 644
Community and social services		3 150	–	–	–	–	–		3 150
Sport and recreation		3 994	–	–	–	–	–		3 994
Public safety		500	–	–	–	–	–		500
Housing							–		–
Health							–		–
Economic and environmental services	–	28 255	–	479	479	–	479	#DIV/0!	28 255
Planning and development		350	–	–	–	–	–		350
Road transport		27 905	–	479	479	–	479	#DIV/0!	27 905
Environmental protection							–		–
Trading services	–	4 855	–	–	–	–	–		4 855
Electricity		805	–	–	–	–	–		805
Water							–		–
Waste water management		–	–	–	–	–	–		–
Waste management		4 050	–	–	–	–	–		4 050
Other							–		–
Total Capital Expenditure - Standard Classification	–	45 154	–	482	482	–	482	#DIV/0!	45 154
Funded by:									
National Government		26 624					–		26 624
Provincial Government							–		
District Municipality							–		
Other transfers and grants							–		
Transfers recognised - capital	–	26 624	–	–	–	–	–		26 624
Public contributions & donations							–		
Borrowing							–		
Internally generated funds		18 530		482	482		482	#DIV/0!	18 530
Total Capital Funding	–	45 154	–	482	482	–	482	#DIV/0!	45 154

EC142 Senqu - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			500		(440)	500
Call investment deposits			95 279		41 560	95 279
Consumer debtors			6 627		347	6 627
Other debtors			3 068		5 976	3 068
Current portion of long-term receivables			–		–	–
Inventory			5 669		–	5 669
Total current assets		–	111 143	–	47 443	111 143
Non current assets						
Long-term receivables			–		–	–
Investments			–		–	–
Investment property			12 549		–	12 549
Investments in Associate			–		–	–
Property, plant and equipment			202 827		–	202 827
Agricultural			–		–	–
Biological assets			–		–	–
Intangible assets			303		–	303
Other non-current assets			1 671		–	1 671
Total non current assets		–	217 350	–	–	217 350
TOTAL ASSETS		–	328 493	–	47 443	328 493
LIABILITIES						
Current liabilities						
Bank overdraft			–		–	–
Borrowing			1 303		–	1 303
Consumer deposits			466		9	466
Trade and other payables			2 130		976	2 130
Provisions			12 306		6 661	12 306
Total current liabilities		–	16 204	–	7 646	16 204
Non current liabilities						
Borrowing			13 194		–	13 194
Provisions			17 051		(39)	17 051
Total non current liabilities		–	30 245	–	(39)	30 245
TOTAL LIABILITIES		–	46 448	–	7 607	46 448
NET ASSETS	2	–	282 044	–	39 836	282 044
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			180 157		39 836	180 157
Reserves			101 888		–	101 888
TOTAL COMMUNITY WEALTH/EQUITY	2	–	282 044	–	39 836	282 044

EC142 Senqu - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other		40 555		14 202	14 202	3 380	10 823	320%	
Government - operating		99 545		39 449	39 449	8 295	31 153	376%	
Government - capital		26 624		–	–	2 219	(2 219)	-100%	
Interest		6 903		651	651	575	76	13%	
Dividends		–				–	–		
Payments									
Suppliers and employees		(124 773)		(53 421)	(53 421)	(10 398)	43 024	-414%	
Finance charges		(2 319)		–	–	(193)	(193)	100%	
Transfers and Grants		(333)		–	–	(28)	(28)	100%	
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	46 202	–	881	881	3 850	(2 969)	-77%	–
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		–		–	–		–		
Decrease (Increase) in non-current debtors		14		–	–		–		
Decrease (increase) other non-current receivables		–		–	–		–		
Decrease (increase) in non-current investments		–		–	–		–		
Payments									
Capital assets		(45 154)		(482)	(482)	–	482	#DIV/0!	
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(45 140)	–	(482)	(482)	–	482	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		–				–	–		
Borrowing long term/refinancing		–				–	–		
Increase (decrease) in consumer deposits		34				3	(3)	-100%	
Payments									
Repayment of borrowing		(1 206)				(101)	(101)	100%	
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	(1 172)	–	–	–	(98)	(98)	100%	–
NET INCREASE/ (DECREASE) IN CASH HELD	–	(109)	–	399	399	3 753			–
Cash/cash equivalents at beginning:		95 888				95 888			–
Cash/cash equivalents at month/year end:	–	95 779	–		399	99 641			–

PART 2

Supporting Documentation



EC142 Senqu - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material	Remedial or corrective
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	3 161		
	Property rates - penalties & collection charges	–		
	Service charges - electricity revenue	560		
	Service charges - water revenue	(57)		
	Service charges - sanitation revenue	7		
	Service charges - refuse revenue	(2)		
	Service charges - other	(860)		
	Rental of facilities and equipment	6		
	Interest earned - external investments	151		
	Interest earned - outstanding debtors	20		
	Dividends received	–		
	Fines	4		
	Licences and permits	109		
	Agency services	54		
	Transfers recognised - operating	(1 321)		
	Other Revenue By Source	10		
	Gains on disposal of PPE	–		
2	<u>Expenditure By Type</u>			
	Employee related costs	(700)		
	Remuneration of councillors	(60)		
	Debt impairment	(465)		
	Depreciation & asset impairment	(1 151)		
	Finance charges	(63)		
	Bulk purchases	583		
	Other materials	–		
	Contracted services	–		
	Transfers and grants	(28)		
	Other Expenditure By Type	(441)		
	Loss on disposal of PPE	–		
3	<u>Capital Expenditure</u>			
	Executive and council	1		
	Budget and treasury office	1		
	Corporate services	–		
	Community and social services	–		
	Sport and recreation	–		
	Public safety	–		
	Housing	–		
	Health	–		
	Planning and development	–		
	Road transport	479		
	Environmental protection	–		
	Electricity	–		
	Water	–		
	Waste water management	–		
	Waste management	–		

EC142 Senqu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description		NT Code	Budget Year 2012/13								Total	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200	202	149	128	210	197	224	665	4 463	6 239		
Electricity	1300	725	746	283	643	364	255	1 475	2 702	7 193		
Water	1400	233	104	76	45	41	40	433	1 498	2 471		
Sewerage / Sanitation	1500	77	59	54	50	37	33	168	1 811	2 289		
Refuse Removal	1600	113	86	76	79	61	49	250	2 405	3 118		
Housing (Rental Revenue)	1700	5	7	6	7	8	8	37	183	261		
Other	1900									-		
Total By Revenue Source		2000	1 354	1 152	624	1 035	708	608	3 028	13 063	21 571	
2011/12 - totals only										-		
Debtors Age Analysis By Customer Category												
Government	2200	26	7	8	14	10	9	44	191	309		
Business	2300	495	458	169	250	180	155	777	3 372	5 855		
Households	2400	825	663	442	759	510	437	2 171	9 345	15 152		
Other	2500	9	24	5	11	8	7	36	155	255		
Total By Customer Category		2600	1 354	1 152	624	1 035	708	608	3 028	13 063	21 571	

EC142 Senqu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2012/13								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	2 255								2 255
Bulk Water	0200									-
PAYE deductions	0300	456								456
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	438								438
Loan repayments	0600									-
Trade Creditors	0700	9 568								9 568
Auditor General	0800	52								52
Other	0900									-
Total By Customer Type	2600	12 769	-	-	-	-	-	-	-	12 769

EC142 Senqu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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									
		1 year	Call Investment	30/6/2012	679	0.5%	124 993		166 672
Municipality sub-total					679		124 993	–	166 672
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND LIABILITIES	2				679		124 993	–	166 672

EC142 Senqu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>RECEIPTS:</u>									
<u>Operating Transfers and Grants</u>									
National Government:	–	97 581	–	38 885	38 885	40 708	(5 818)	-14.3%	97 581
Local Government Equitable Share		85 187		32 849	32 849	38 334	(5 485)	-14.3%	85 187
Finance Management		1 500		1 500	1 500	–			1 500
Nat Gov: Neighbourhood Dev Partners		2 300		–	–	–			2 300
Nat Gov: Councillor Remuneration		4 536		4 536	4 536	2 041			4 536
Municipal Systems Improvement		800		–	–	–			800
IEC Elections		–		–	–	–			–
Municipal Infrastructure (MIG)		1 401		–	–	333	(333)	-100.0%	1 401
Nat Gov: Integrated Nat Electrification		–		–	–	–	–		–
Nat Gov: EPWP Incentive Grant		1 857		–	–	–	–		1 857
Spatial Development Framework		–		–	–	–	–		–
Provincial Government:	–	1 964	–	564	564	62	–		1 964
Libraries		742		–	–	62			742
Internet Communication system									
Greenest Municipality									
Prov Gov: Musong Road		1 222		564	564	–			1 222
Local Elections									
District Municipality:	–	–	–	–	–	–	–		–
<i>District: Ward Committees (MSIG)</i>							–		
Other grant providers:	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
Total Operating Transfers and Grants	–	99 545	–	39 449	39 449	40 770	(5 818)	-14.3%	99 545
<u>Capital Transfers and Grants</u>									
National Government:	–	26 624	–	–	–	6 319	(6 319)	-100.0%	26 624
Municipal Infrastructure (MIG)		26 624		–	–	6 319	(6 319)	-100.0%	26 624
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
<i>[insert description]</i>							–		
Other grant providers:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	–	26 624	–	–	–	6 319	(6 319)	-100.0%	26 624
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	126 169	–	39 449	39 449	47 089	(12 137)	-25.8%	126 169

EC142 Senqu - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2011/12	Budget Year 2012/13							
	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:	–	95 424	–	38 014	38 014	40 850	(2 789)	-6.8%	95 424
Local Government Equitable Share		85 187	–	32 849	32 849	38 334	(5 485)	-14.3%	85 187
Finance Management		1 500		30	30	125	(95)	-76.3%	1 500
Nat Gov: Neighbourhood Dev Partners		2 300		530	530	192	339	176.6%	2 300
Nat Gov: Councillor Remuneration		4 536	–	4 536	4 536	2 041	2 495	122.2%	4 536
Municipal Systems Improvement		500		–	–	42	(42)	-100.0%	500
IEC Elections		–		–	–	–			–
Municipal Infrastructure (MIG)		1 401		69	69	117			1 401
Nat Gov: Integrated Nat Electrification		–		–	–	–			–
Nat Gov: EPWP Incentive Grant		–		–	–	–			–
Spatial Development Framework		–		–	–	–			–
Provincial Government:	–	1 222	–	550	550	102	–		1 222
Prov Gov: Musong Road		1 222		550	550	102			1 222
Local Elections									
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants	–	96 646	–	38 563	38 563	40 952	(2 789)	-6.8%	96 646
Capital expenditure of Transfers and Grants									
National Government:	–	26 624	–	–	–	–	–		26 624
Municipal Infrastructure (MIG)		26 624		–	–	–	–		26 624
0							–		
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	–	26 624	–	–	–	–	–		26 624
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	123 270	–	38 563	38 563	40 952	(2 789)	-6.8%	123 270

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2011/12	Budget Year 2012/13							
	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
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		8 416		642	642	701	(60)	-9%	8 416
Pension and UIF Contributions		–		–	–	–	–		–
Medical Aid Contributions		–		–	–	–	–		–
Motor Vehicle Allowance		–		–	–	–	–		–
Cellphone Allowance		476		37	37	40	(3)	-7%	476
Housing Allowances		–		–	–	–	–		–
Other benefits and allowances		164		16	16	14	3	19%	164
Sub Total - Councillors	–	9 056	–	695	695	755	(60)	-8%	9 056
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		6 077		506	506	506	–		6 077
Pension and UIF Contributions		–		–	–	–	–		–
Medical Aid Contributions		–		–	–	–	–		–
Overtime		–		–	–	–	–		–
Performance Bonus		1 185		99	99	99	–		1 185
Motor Vehicle Allowance		–		–	–	–	–		–
Cellphone Allowance		463		39	39	39	–		463
Housing Allowances		36		3	3	3	–		36
Other benefits and allowances		221		18	18	18	–		221
Payments in lieu of leave		–		–	–	–	–		–
Long service awards		–		–	–	–	–		–
Post-retirement benefit obligations		–		–	–	–	–		–
Sub Total - Senior Managers of Municipality	–	7 982	–	665	665	665	–		7 982
% increase		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		30 337		2 060	2 060	2 528	(468)	-19%	30 337
Pension and UIF Contributions		3 696		307	307	308	(1)	0%	3 696
Medical Aid Contributions		1 429		122	122	119	3	3%	1 429
Overtime		1 161		82	82	97	(15)	-15%	1 161
Performance Bonus		1 950		(64)	(64)	(99)	34	-35%	1 950
Motor Vehicle Allowance		–		–	–	–	–		–
Cellphone Allowance		116		9	9	10	(1)	-7%	116
Housing Allowances		28		2	2	2	(0)	-11%	28
Other benefits and allowances		380		10	10	32	(22)	-68%	380
Payments in lieu of leave		870		–	–	72	(72)	-100%	870
Long service awards		254		–	–	21	(21)	-100%	254
Post-retirement benefit obligations		1 644		–	–	137	(137)	-100%	1 644
Sub Total - Other Municipal Staff	–	41 865	–	2 527	2 527	3 228	(700)	-22%	41 865
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	–	58 903	–	3 887	3 887	4 647	(760)	-16%	58 903

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Budget Year 2012/13											
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source												
Property rates	6 374											(6 374)
Service charges - electricity revenue	2 157											(2 157)
Service charges - water revenue	146											(146)
Service charges - sanitation revenue	98											(98)
Service charges - refuse	179											(179)
Rental of facilities and equipment	30											(30)
Interest earned - external investments	651											(651)
Interest earned - outstanding debtors	95											(95)
Fines	6											(6)
Licences and permits	179											(179)
Agency services	101											(101)
Transfer receipts - operating	39 449											(39 449)
Other revenue	44											(44)
Cash Receipts by Source	49 508	-	-	-	-	-	-	-	-	-	-	(49 508)
Other Cash Flows by Source												
Transfer receipts - capital												-
Contributions & Contributed assets												-
Proceeds on disposal of PPE												-
Short term loans												-
Borrowing long term/refinancing												-
Increase in consumer deposits												-
Receipt of non-current debtors												-
Receipt of non-current receivables												-
Change in non-current investments												-
Total Cash Receipts by Source	49 508	-	-	-	-	-	-	-	-	-	-	(49 508)
Cash Payments by Type												
Employee related costs	3 193											(3 193)
Remuneration of councillors	695											(695)
Interest paid	-											-
Bulk purchases - Electricity	2 255											(2 255)
Bulk purchases - Water & Sewer												-
Other materials												-
Contracted services												-
Grants and subsidies paid - other municipalities	-											-
Grants and subsidies paid - other												-
General expenses	3 048											(3 048)
Cash Payments by Type	9 191	-	-	-	-	-	-	-	-	-	-	(9 191)
Other Cash Flows/Payments by Type												
Capital assets	482											(482)
Repayment of borrowing												-
Other Cash Flows/Payments												-
Total Cash Payments by Type	9 672	-	-	-	-	-	-	-	-	-	-	(9 672)
NET INCREASE/(DECREASE) IN CASH HELD	39 836	-	-	-	-	-	-	-	-	-	-	(39 836)
Cash/cash equivalents at the month/year beginning:		39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836
Cash/cash equivalents at the month/year end:	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	39 836	-

EC142 Senqu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2011/12	Budget Year 2012/13							
	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		45 154	–	482	482	45 154	44 672	98.9%	1%
August						45 154	–		
September						45 154	–		
October						45 154	–		
November						45 154	–		
December						45 154	–		
January						45 154	–		
February						45 154	–		
March						45 154	–		
April						45 154	–		
May						45 154	–		
June						45 154	–		
Total Capital expenditure	–	45 154	–	482					

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	22 030	–	479	479	–	(479)	#DIV/0!	–
Infrastructure - Road transport	–	19 330	–	479	479	–	(479)	#DIV/0!	–
<i>Roads, Pavements & Bridges</i>		19 330		479	479	–	(479)	#DIV/0!	
<i>Storm water</i>		–		–	–	–	–		
Infrastructure - Electricity	–	700	–	–	–	–	–		–
<i>Generation</i>		–		–	–	–	–		
<i>Transmission & Reticulation</i>		700		–	–	–	–		
<i>Street Lighting</i>		–		–	–	–	–		
Infrastructure - Water	–	–	–	–	–	–	–		–
Infrastructure - Sanitation	–	–	–	–	–	–	–		–
Infrastructure - Other	–	2 000	–	–	–	–	–		–
<i>Waste Management</i>		2 000		–	–	–	–		
Community	–	6 494	–	–	–	–	–		–
Parks & gardens		–		–	–	–	–		
Sportsfields & stadia		3 994		–	–	–	–		
Swimming pools		–		–	–	–	–		
Community halls		1 500		–	–	–	–		
Cemeteries		1 000		–	–	–	–		
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	15 980	–	2	2	–	(2)	#DIV/0!	–
General vehicles		10 480		–	–	–	–		
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment		555		–	–	–	–		
Furniture and other office equipment		1 245		2	2	–	(2)	#DIV/0!	
Other Buildings		3 700		–	–	–	–		
Intangibles	–	–	–	–	–	–	–		–
Computers - software & programming							–		
Other							–		
Total Capital Expenditure on new assets	–	44 504	–	482	482	–	(482)	#DIV/0!	–

EC142 Senqu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-		-
Infrastructure - Road transport	-	-	-	-	-	-	-		-
Infrastructure - Electricity	-	-	-	-	-	-	-		-
Infrastructure - Water	-	-	-	-	-	-	-		-
Infrastructure - Sanitation	-	-	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-	-	-		-
Community	-	650	-	-	-	-	-		-
Community halls Renewals		650		-	-	-	-		
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of ex	-	650	-	-	-	-	-		-

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	1 338	-	2	2	111	109	97.8%	1 338
Infrastructure - Road transport	-	710	-	0	0	59	59	99.7%	710
Roads, Pavements & Bridges		424		0	0	35	35	99.5%	424
Storm water		286		-	-	24	24	100.0%	286
Infrastructure - Electricity	-	519	-	2	2	43	41	94.7%	519
Generation		-		-	-	-	-		-
Transmission & Reticulation		254		1	1	21	20	95.1%	254
Street Lighting		265		1	1	22	21	94.4%	265
Infrastructure - Water	-	36	-	-	-	3	3	100.0%	36
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation Water		36		-	-	3	3	100.0%	36
Infrastructure - Sanitation	-	32	-	-	-	3	3	100.0%	32
Reticulation Sanitation		32		-	-	3	3	100.0%	32
Sewerage purification		-		-	-	-	-		-
Infrastructure - Other	-	41	-	-	-	3	3	100.0%	41
Waste Management		-		-	-	-	-		-
Transportation		41		-	-	3	3	100.0%	41
Gas		-		-	-	-	-		-
Other		-		-	-	-	-		-
Community	-	55	-	-	-	5	5	100.0%	55
Parks & gardens		-		-	-	-	-		-
Sports Fields & stadia		30		-	-	2	2	100.0%	30
Security and policing		22		-	-	2	2	100.0%	22
Cemeteries		3		-	-	0	0	100.0%	3
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	2 190	-	117	117	183	66	36.1%	2 190
General vehicles		1 364		75	75	114	39	34.3%	1 364
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		218		40	40	18	(22)	-120.4%	218
Furniture and other office equipment		185		2	2	15	14	89.4%	185
Civic Land and Buildings		424		0	0	35	35	98.8%	424
Total Repairs and Maintenance Expenditure	-	3 583	-	119	119	299	179	60.1%	3 583

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	10 886	–	–	–	907	907	100.0%	10 886
Infrastructure - Road transport	–	10 436	–	–	–	870	870	100.0%	10 436
<i>Roads, Pavements & Bridges</i>		9 484	–	–	–	790	790	100.0%	9 484
<i>Storm water</i>		952	–	–	–	79	79	100.0%	952
Infrastructure - Electricity	–	152	–	–	–	13	13	100.0%	152
<i>Transmission & Reticulation</i>		152	–	–	–	13	13	100.0%	152
Infrastructure - Water	–	–	–	–	–	–	–		–
Infrastructure - Sanitation	–	–	–	–	–	–	–		–
Infrastructure - Other	–	297	–	–	–	25	25	100.0%	297
<i>Waste Management</i>		297	–	–	–	25	25	100.0%	297
Community	–	0	–	–	–	0	0	100.0%	–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	2 844	–	–	–	237	237	100.0%	2 844
General vehicles		512	–	–	–	43	43	100.0%	512
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment		1 106	–	–	–	92	92	100.0%	1 106
Computers - hardware/equipment		371	–	–	–	31	31	100.0%	371
Furniture and other office equipment		497	–	–	–	41	41	100.0%	497
Other Land		355	–	–	–	30	30	100.0%	355
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–		–
Other		2	–	–	–	0	0	100.0%	2
Intangibles	–	81	–	–	–	7	7	100.0%	81
Computers - software & programming		81	–	–	–	7	7	100.0%	81
Total Repairs and Maintenance Expendit	–	13 810	–	–	–	1 151	1 151	100.0%	13 810

PART 2

Supporting Documentation

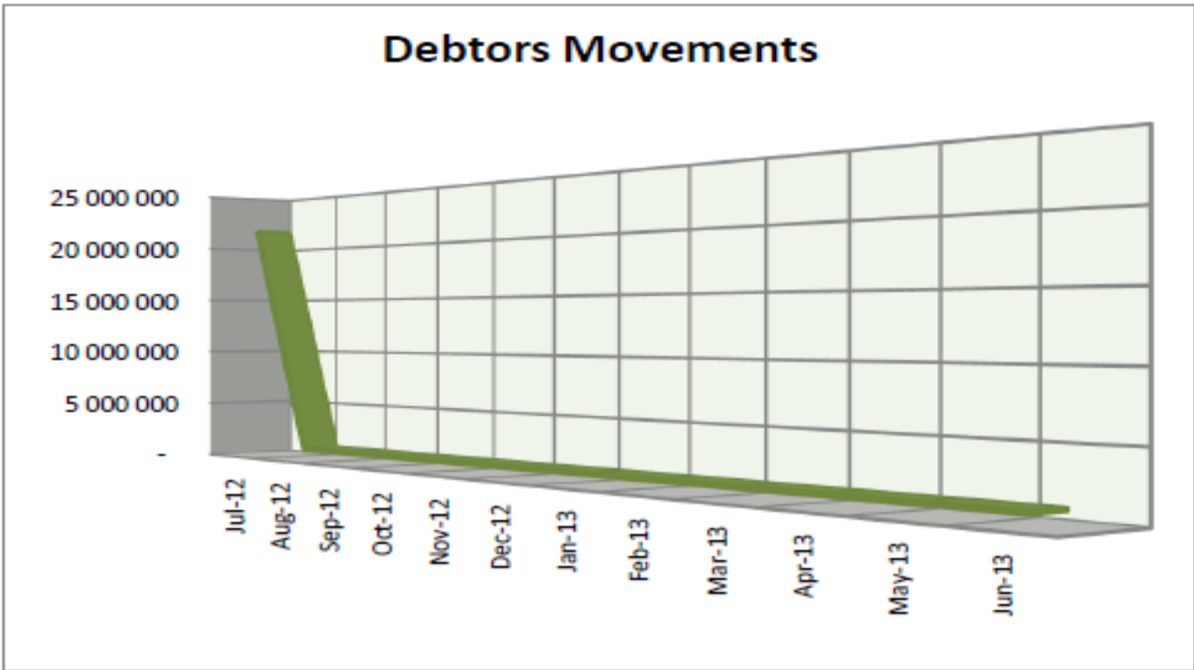
Appendix A



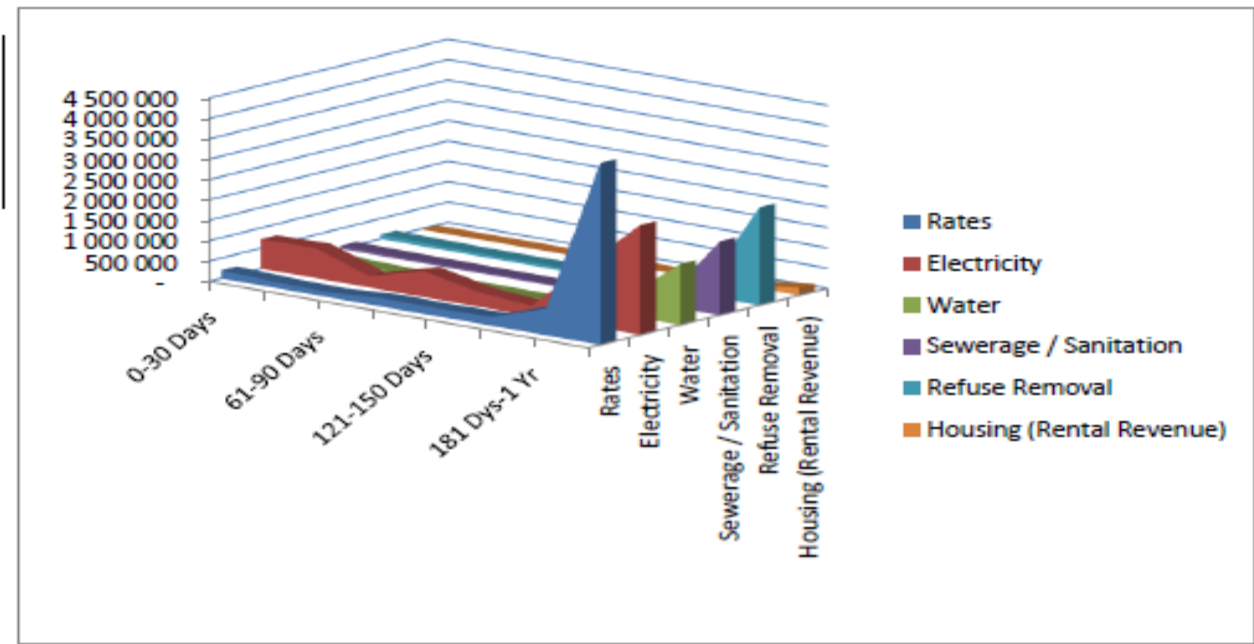
Part 2: Supporting Documentation

1. Debtors Analysis

Supporting Table SC3 provides a breakdown of the consumer debtors. Below a historical representation of Debtors Movement can be seen



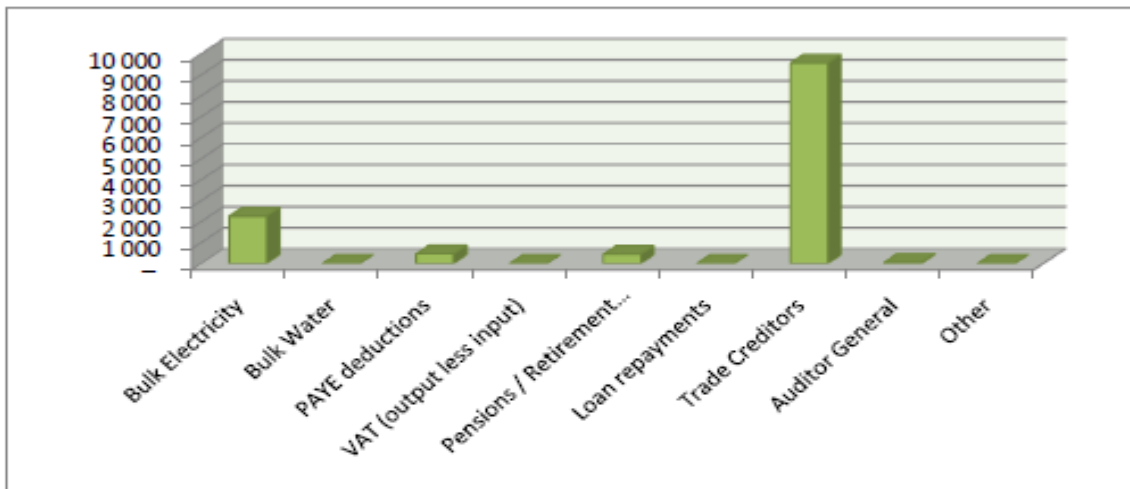
Total Outstanding Debtors Ammounted is ammoi R 21 571 239.83 and is graphically represented below



2. Creditor Payments

Total Creditor Payments Including Capital and Operational Expenditure Amounted to R 12 768 518.77 and no creditor payment were outstanding for more than 30 days

Below a graphical representation can be seen detailing specific expenditure by type



3. Investment portfolio analysis

Supporting Table SC5 display the Council's Investment Portfolio and indicates investments held at the end of the financial month amounting to R 166 672 034.47

During the end of the financial month total interest accrued is R 679 030.67

4. Allocation and grant receipts and expenditure

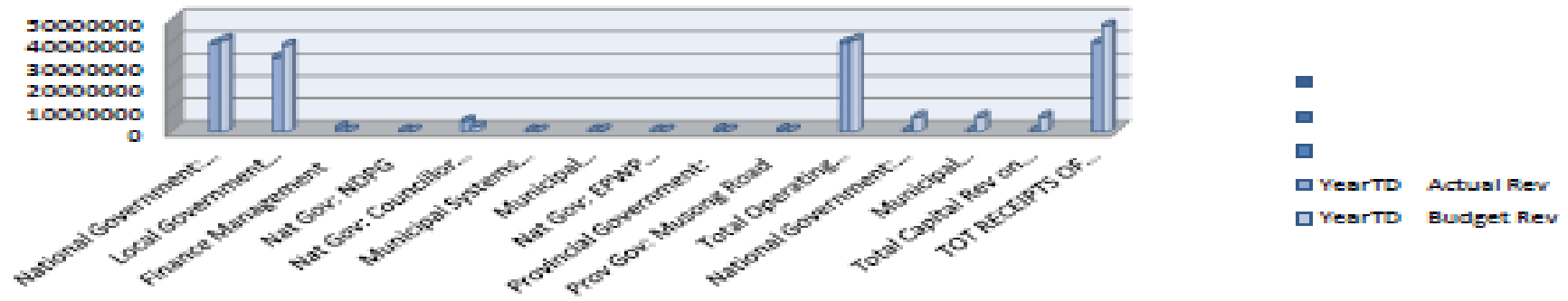
Supporting Tables SC 6 & 7 provide detail of grants separately as income and expenditure

as far as revenue is recognised and expenditure is appropriated the below table represents a graphical representation of actual Grant revenue received to date vs Actual Spending on grant revenue

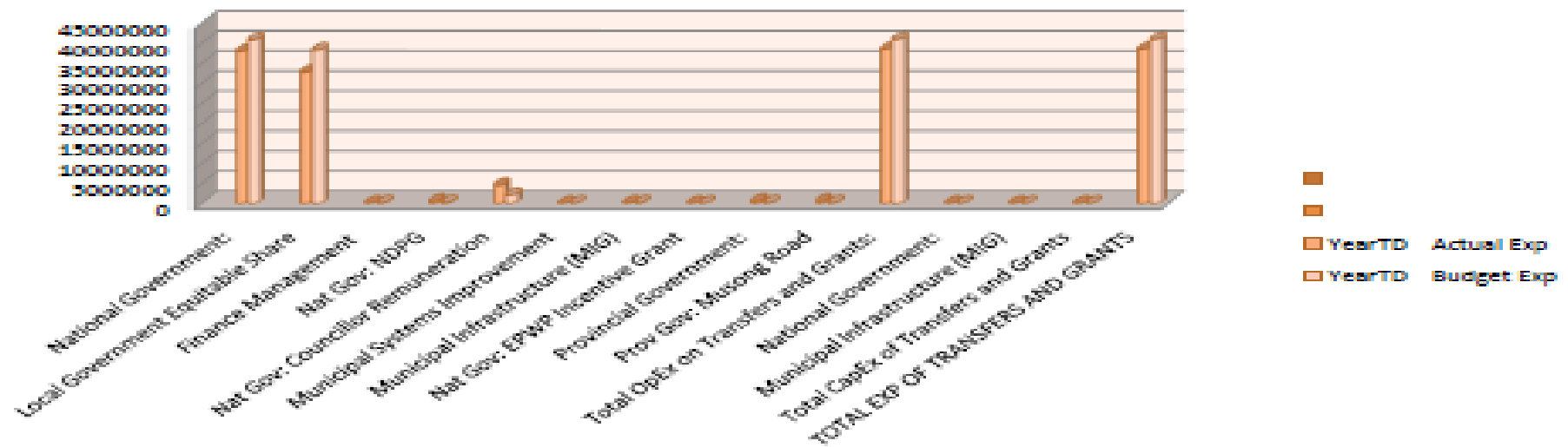
REVENUE YTD VS BUDGET REVENUE YTD	YTD (M) Actual Rev	YTD (M) Budget Rev	YTD variance
National Government: OPEX	38 885 000	40 707 954	-5 817 754
Local Government Equitable Share	32 849 000	38 334 150	-5 485 150
Finance Management	1 500 000	-	-
Nat Gov: NDPG	-	-	-
Nat Gov: Councillor Remuneration	4 536 000	2 041 200	-
Municipal Systems Improvement	-	-	-
Municipal Infrastructure (MIG)	-	332 604	-332 604
Nat Gov: EPWP Incentive Grant	-	-	-
Provincial Government:	563 541	61 814	-
Prov Gov: Musong Road	563 541	61 814	-
Total Operating Transfers and Grants	39 448 541	40 769 768	-5 817 754
National Government: CAPEX	-	6 319 476	-6 319 476
Municipal Infrastructure (MIG)	-	6 319 476	-6 319 476
Total Capital Rev on Grants	-	6 319 476	-6 319 476
TOT RECEIPTS OF TRANSFERS & GRANT	39 448 541	47 089 244	-12 137 230

ACT EXP YTD VS BUDGET EXP YTD	YTD (M) Actual Exp	YTD (M) Budget Exp	YTD variance
National Government:	38 013 711	40 850 454	-2 788 868
Local Government Equitable Share	32 849 000	38 334 150	-5 485 150
Finance Management	29 579	125 000	-95 421
Nat Gov: NDPG	530 236	191 667	338 570
Nat Gov: Councillor Remuneration	4 536 000	2 041 200	2 494 800
Municipal Systems Improvement	-	41 667	-41 667
Municipal Infrastructure (MIG)	68 895	116 771	-
Nat Gov: EPWP Incentive Grant	-	-	-
Provincial Government:	549 715	101 816	-
Prov Gov: Musong Road	549 715	101 816	-
Total OpEx on Transfers and Grants:	38 563 425	40 952 270	-2 788 868
National Government:	-	-	-
Municipal Infrastructure (MIG)	-	-	-
Total CapEx of Transfers and Grants	-	-	-
TOTAL EXP OF TRANSFERS AND GRANTS	38 563 425	40 952 270	-2 788 868

GRANT REV YTD vs BUDG REV YTD



GRANT EXP YTD vs BUDG GRANT EXP YTD



5. Councillor allowances and employee benefits

This table (SC8) provides the detail for Councillor and employee benefits. For the financial month end for total salaries, allowances and benefits paid amounted to R 3 887 291.91
 The year to date actual amount R 3 887 291.91
 Budgeted YTD Amounts to R 4 647 348.45
 which shows a deviation of -16%

Please see table below for an outlay of as per section 66 of the MFMA , Expenditure on staff benefits

MFMA SECT 66 REPORT: Expenditure on staff benefits

BENEFITS	2011/2012 BUDGET	EXPEND TO DATE	% SPENT	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Salaries;	43 617 686.09	3 246 429	7.44%	3 246 429											
Relief Personnel;	1 676 325.16	-	0.00%	-											
Housing Subsidy / Allow	28 240.25	2 088	7.39%	2 088											
Compensation Commission	370 725.77	-	0.00%	-											
Contribution Medical Aid	1 429 463.75	122 431	8.56%	122 431											
Contribution Pension Fund	3 468 122.99	286 738	8.27%	286 738											
Contribution UIF;	228 022.87	19 899	8.73%	19 899											
Contribution Bargaining	11 412.03	1 250	10.95%	1 250											
Annual Bonus;	3 134 508.65	34 400	1.10%	34 400											
Contr. Leave Reserve;	869 949.13	-	0.00%	-											
Telephone Allowance;	591 368.25	45 742	7.73%	45 742											
Standby Allowance / Over	1 160 504.49	81 725	7.04%	81 725											
Other Allowance;	1 897 966.25	9 664		9 664											
Skills Development Levy	418 394.42	36 927	8.83%	36 927											
Actuarial Loss;	460 658.57	-	0.00%	-											
	59 363 349	3 887 292	6.55%	3 887 292	-	-	-	-	-	-	-	-	-	-	-

6. Material variances to the service delivery and budget implementation plan

Supporting Table SC9 provides the detail of the cash inflow for the budget setting out receipts by source and payments by type per month.

7. Bank Reconciliation

Opening balance	R 757 767.04
Expenses	R -53 716 967.77
Deposits	R 54 302 364.16
LESS Total of uncleared entri	R -186 111.75
PLUS Unknown items	R -
Bank Statement Balance	R 1 157 051.68
Cashbook balance	R 1 343 163.43

7. Service Delivery Overview

KEY CAPITAL PROJECTS				
	TOT BUDG	YTD BUDGET	YTD ACTUAL	% SPENT
Cemeteries	500 000	-	-	0.00%
Fleet Bay	700 000	-	-	0.00%
Fencing: Cemeteries	500 000	-	-	0.00%
Renovations: Community Halls	650 000	-	-	0.00%
Buildings	2 000 000	-	-	0.00%
Access Roads	7 930 180	-	-	0.00%
Bridges	10 700 000	-	-	0.00%
Sport Facilities	3 993 570	-	-	0.00%
Solid Waste Sites	2 000 000	-	-	0.00%
Project: Driver License Train				
Centre	1 200 000	-	-	0.00%
Animal Pounds	500 000	-	-	0.00%
Community Halls	1 500 000	-	-	0.00%
Project: Surfaced Road;	-	-	134 054.77	#DIV/0!
Project: Sterkspruit Taxi Ra	-	-	345 342.53	#DIV/0!

KEY SERVICE DELIVERY PROJECTS				
	YEAR BUDGET	YTD BUDGET	YTD ACTUAL	YTD % SPENT
Project: IDP & Budget	370 000	30 833.33	7 200.00	1.95%
Project: MFMA Impl	1 500 000	125 000.00	29 579.00	1.97%
Project: MIG PMU	1 401 250	116 770.83	68 895.24	4.92%
Project: Perf Mang	1 000 000	83 333.33	-	0.00%
Project: NDPG	2 300 000	191 666.67	530 236.33	23.05%
Project: Asset Register	500 000	41 666.67	-	0.00%
Project: Valuation Roll	250 000	20 833.33	-	0.00%
Project: Musong Road	1 221 790	101 815.83	549 714.88	44.99%
LED	400 000	33 333.33	-	0.00%
Project: SPU	400 000	33 333.33	-	0.00%

FBS IMPLEMENTATION				
	TOT BUDG	YTD BUDGET	YTD ACTUAL	% SPENT
FBS; Rates	1 263 622	105 302	1 301 186	102.97%
FBS; Sewerage	3 137 600	261 467	285 692	9.11%
FBS; Water	1 815 801	151 317	165 432	9.11%
FBS; Electricity	6 255 065	521 255	11 108	0.18%
FBS; Refuse	3 949 931	329 161	328 900	8.33%

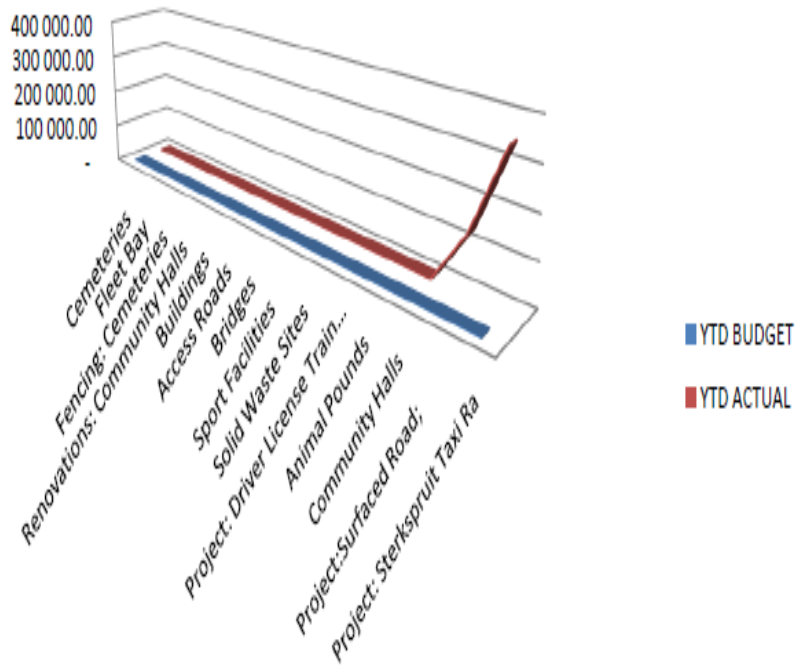
From the above tables the progress relating to actual year to date expenditure and budgeted year to date expenditure can be seen.

The tables also express the total % budget spent for individual key projects

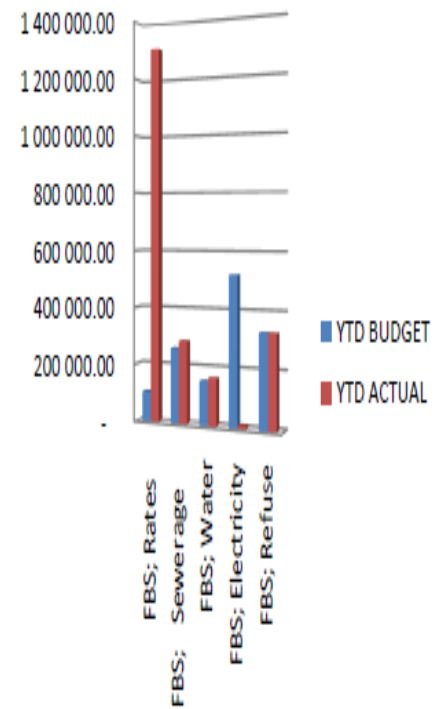
This report attempts to draw attention to expenditure patterns and highlight areas in need of corrective action to ensure that optimum service delivery takes place.

Below a graphical representation can be seen regarding budgeted YTD and Actual YTD Expenditure on Key Focus Areas

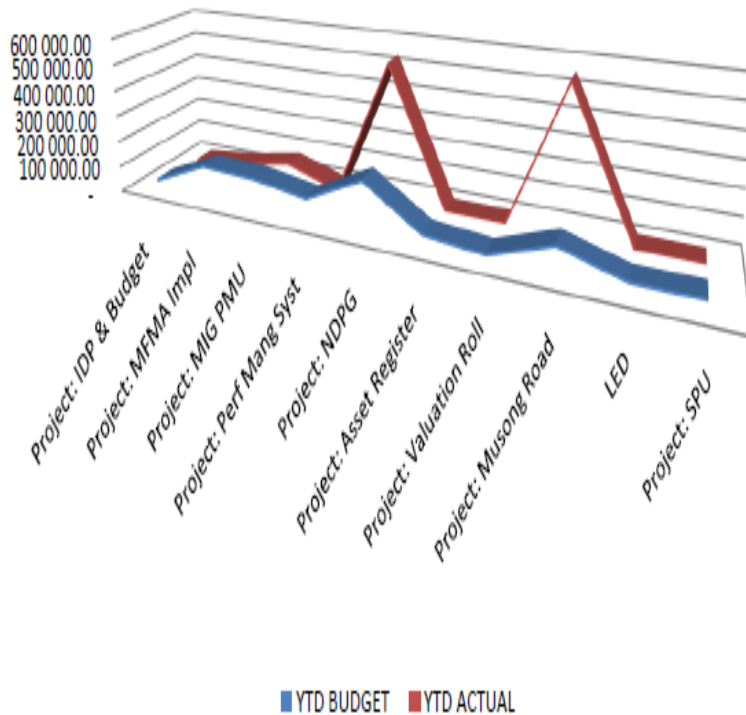
KEY CAPITAL PROJECTS



FBS IMPLEMENTATION



KEY SERVICE DELIVERY PROJECTS



Municipal Managers Quality Certificate –JULY 2012

I, **MAXSON MXOLISI YAWA**, the Municipal Manager of SENQU Local Municipality, hereby certify that –

(Mark as appropriate)



The Budget Statement

☐

Quarterly report on the implementation of the budget and financial state of affairs of the municipality

☐

Mid Year Budget and Performance Assessment

For the month of **JULY 2012** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____
Municipal Manager of Senqu Local Municipality EC142

Signature: _____

Date: _____

