



**MTHONJANENI LOCAL  
MUNICIPALITY  
KZN285**

**Mid – Year Budget and Performance  
Assessment 2016/17**

## 1. BACKGROUND:

Section 71 of the Municipal Finance Management Act (MFMA), (Act 56 of 2003) outlines the manner in which the financial reports of the municipality must be submitted.

It prescribes that the Accounting Officer of the Municipality must submit reports, by no later than 10 working days after the end of each month, to the Mayor and the relevant Provincial Treasury, a statement in the *prescribed format* on the state of the municipality's budget.

As stated above, the MFMA Section 71 (1) refers to a prescribed format according to which the annual budget is required to be prepared. National Treasury has issued MFMA Circular No 51, in which this prescribed format has been set out. Furthermore, National Treasury has issued Municipal Budget and Reporting Regulations in terms of Government Gazette Number 32141 dated 17 April 2009. These regulations set out the manner in which Municipalities are required to prepare their Budgets as well as the in-year reporting effective from July 2010.

The objectives of the budget formats reforms in terms of these regulations are:

- ❖ To ensure that the municipal budget and financial reporting formats support the other financial management reforms introduced by the Municipal Finance Management Act (MFMA).
- ❖ To formalise the norms and standards governing municipal budget and financial reporting formats, so as to improve the credibility, sustainability, transparency, accuracy and reliability of budgets and in-year reports of municipalities.
- ❖ To improve Council's ability to deliver basic services to all by addressing issues of financial sustainability.
- ❖ To facilitate informed policy choices by Council and medium term planning of service delivery by aligning targets to achieve backlog elimination.

Section 72 of the Municipal Finance Management Act further requires that;

**72.** (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 financial 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 and 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 adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

**Section 66** of the Municipal Finance Management Act further prescribes that all expenditure incurred by the Municipality on staff salaries, allowances and benefits be reported in a format and for the prescribed period. This report is submitted to the Mayor on a quarterly basis together with the other reports as per section 71.

## 2. DISCUSSION

The details of the report and the supporting C - Schedules is captured into National Treasury templates will be forwarded to National and Provincial Treasury as required in terms of Sections 71 and 72 of the MFMA in both printed and electronic formats.

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## **PART 1 – IN – YEAR REPORT**

### **1. MAYOR’S REPORT**

In terms of the Budget Regulations, Part 1 In-year reporting, the Mayor is required to provide a report /comments on: -

- (a) *a summary of whether the Municipality’s budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;*
- (b) *a summary of any financial problems or risks facing the municipality or any such entity; and*
- (c) *any other information considered relevant by the Mayor”*

## 2. EXECUTIVE SUMMARY

*Table 1* represents an executive summary for the financial period ended 31 December 2016

<b>Table 1 - Summary for Financial Period ended December 2016</b>				
<b>Description</b>	<b>Original BUDGET 2016/17</b>	<b>Year TD BUDGET 2016/17</b>	<b>Actual figures to 31 December 2016</b>	<b>Target Achieved % (Actual vs. Pro-rata)</b>
	<b>R '000</b>	<b>R '000</b>	<b>R '000</b>	<b>%</b>
Revenue	166 324	82 847	100 703	122
Expenditure - Operational	138 900	69 450	54 191	78
Expenditure - Capital	34 242	16 189	24 470	151
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>22 042</b>	
<i>Source: Budget Table C1</i>				

The year to date actual surplus for the month ended 31 December 2016 is R22 042 as per the monthly budget statement summary (Table C1). After taking the Capital year to date expenditure of R 24 470 as outlined in the *table C1* above. The municipality seems to be recognizing more revenue than targeted however the municipality needs to consider comparing the billed revenue versus the actual receipts in order to make sure that the revenue that is anticipated is received. Failure to do that, the municipality might be at risk of not be able to fund the expenditure as budgeted.

## 2.1 REVENUE

### 2.1.1 Operational Revenue Trends

Table 2 demonstrates the source of funding per revenue categories.

Table 2 - Revenue by Source					
REVENUE BY SOURCE	Original BUDGET 2016/17	Year TD BUDGET 2016/17	ACTUAL YTD DECEMBER 2016	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Property Rates	9 321	4 660	5 855	1 195	26
Property rates-penalties	580	290	428	138	48
Service charges - electricity revenue	22 702	11 351	8 936	(2 415)	-21
Service charges - refuse revenue	1 086	543	703	160	29
Interest earned - external investments	3 146	1 573	855	(719)	-46
Rental of facilities and equipment	507	253	113	(140)	-55
Fines	20 000	10 000	10 185	185	2
Licences and permits	2 516	1 258	916	(343)	-27
Transfers recognized - Operational	77 172	38 586	48 421	9 835	25
Transfers recognized - Capital	27 399	13 700	21 055	7 355	54
Other revenue	1 287	429	3 236	2 807	654
Gains on disposal of PPE	608	203	-	(203)	-100
<b>Total Revenue</b>	<b>138 900</b>	<b>69 147</b>	<b>79 648</b>	<b>10 501</b>	<b>15</b>

*Source: Budget Table C4*

The revenue that has been recognized by the municipality to date is seating at R 79 648 m that translate to 15% more than the targeted revenue as at December 31. The results seems to be a good achievement for the municipality however the municipality needs to look closer the issue of the revenue recognized from Property Rates and Fines against the actual receipts in order to be in the position to decide whether the anticipated revenue from these revenue sources as shown in Financial Performance would be received, if not so the municipality will need to consider the review of these items to be reduced on the adjustments budget.

## 2.1.2 Departmental Revenue

Table 6 & Figure 5 illustrates the trend in Departmental Revenue as compared to the Budget for the period December 2016.

<b>Table 3 - Revenue per Department - Inclusive of Capital Contributions</b>					
<b>REVENUE BY VOTE</b>	<b>Original BUDGET 2016/17</b>	<b>Year TD BUDGET 2016/17</b>	<b>ACTUAL YTD DECEMBER 2016</b>	<b>YTD variance</b>	<b>YTD variance</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>
Executive and Council					
Municipal Manager	7 286	1 594	1 594	(2 049)	-56.2
Financial Services	83 513	41 756	54 043	12 287	29.4
Corporate and Community	37	18	487	469	2569.2
Protection Services	22 516	11 099	11 258	(159)	-1.4
Technical Services	20 684	10 342	15 127	4 785	46.3
Refuse Removal	1 088	544	703	159	29.2
Electricity	31 202	15 601	17 649	2 048	13.1
<b>Total Revenue</b>	<b>166 325</b>	<b>83 163</b>	<b>100 703</b>	<b>17 540</b>	<b>21.1</b>

*Source: Budget Table C3*

The revenue by vote that has been recognized to date is seating at R 100 703 m which translate to **21%** more that the targeted revenue on Year to date budget as shown on the above table, this is a good achievement for the municipality but again issue of billed revenue versus collection needs to be looked at. The revenue for Corporate and Community vote seems to be under budgeted the municipality needs co consider to increase the budgeted revenue for that particular vote if necessary.



## 2.2 EXPENDITURE - OPERATIONAL

### 2.2.1 Operational Expenditure Trends Inclusive of Operational Projects

Table 4 - Expenditure per Category					
EXPENDITURE BY TYPE	Original BUDGET 2016/17	Year TD BUDGET 2016/2017	ACTUAL YTD DECEMBER 2016	YTD variance	YTD variance (Actual vs. Year TD)
	R'000	R'000	R'000	R'000	%
Employee Related Cost	42 317	21 158	15 448	(5 710)	-27
Remuneration of Councillors	6 107	3 054	2 924	(130)	-4
Debt impairment	11 130	5 565	-	-	-100
Depreciation & asset impairment	3 700	1 850	-	-	-100
Finance charges	-	-	-	-	-
Bulk purchases	22 304	11 152	10 592	(560)	-5
Other materials	10 131	5 066	5 473	407	8
Contracted services	3 073	1 537	2 432	895	58
Transfers and grants	1 189	594	358	(237)	-40
Other expenditure	38 948	19 474	16 965	(2 509)	-13
<b>Total Expenditure</b>	<b>138 900</b>	<b>69 450</b>	<b>54 191</b>	<b>(15 259)</b>	<b>(22)</b>

*Source: Budget Table C4*

## 2.2.2 Departmental Expenditure

*Table 5 & Figure 7* illustrates the Departmental Operational Expenditure as compared to the Budget for all departments.

Table 5 - Expenditure per Department (Excluding Commitments)					
EXPENDITURE BY VOTE	Original BUDGET 2016/17	Year TD BUDGET 2016/17	ACTUAL YTD DECEMBER 2016	YTD variance	YTD variance
	R'000	R'000	R'000	R'000	%
Executive & Council	8 272	4 136	5 571	1 435	34.7
Municipal Manager	14 387	7 193	4 790	(2 404)	-33.4
Financial Services	27 526	13 763	7 207	(6 556)	-47.6
Corporate and Community Services	17 870	8 935	7 411	(1 524)	-17.1
Protection Services	11 393	5 696	3 922	(1 232)	-57.1
Technical Services	26 995	13 498	10 818	(2 679)	-19.9
Refuse Removal	1 882	941	675	(267)	-28.3
Electricity	26 259	13 130	12 861	(269)	-2.0
<b>Total Expenditure</b>	<b>138 900</b>	<b>69 450</b>	<b>54 191</b>	<b>(15 259)</b>	<b>-22.0</b>

*Source: Budget Table C3*

### (a) Employee related costs

Although employee related expenditure is within budgetary limits, Salaries are below the proportional budget and this is mainly attributable to some vacancies that are currently in the process of being filled. It should be noted that the Corporate department has made a notable progress in the filling of all the vacant positions, and it is expected that this variance should improve towards the end of the second half of the 2016/17 financial year. It is recommended that the salary budget be revised during the adjustment budget and any savings be reallocated to items with anticipated shortfalls.

(b) **Bulk Purchases**

Bulk purchases are within the budgetary limits therefore no adjustments or review needed for the 2016/17 financial year.

(c) **Debt Impairment**

Mthonjaneni Local Municipality accounts for debt impairment at the end of the financial year however it is recommended to account for impairments on a monthly basis for accurate reporting purposes.

(d) **Depreciation and Asset Impairment**

Mthonjaneni Local Municipality accounts for depreciation and asset impairment at the end of the financial year however it is recommended to account for impairments on a monthly basis for accurate reporting purposes.

(e) **Transfers and Grants**

Mthonjaneni Local Municipality's transfers and grants consist of three items which are free basic electricity, Indigent burials and Indigents support. The municipality seems to be under spending on these items since the expenditure is currently seating at 40% below December proportional budget. It should be noted that the municipality is considering increasing the Indigent burial vote during the January 2017 adjustments budget

(f) **Contract Services**

There is an impending shortfall in the Contract Services as it is currently 58% overspent against the December proportional budget, it is recommended that this item be topped up in the January 2017 adjustment budget, to be funded from savings from other expenditure items as well as any additional revenue that may be realized.

## 2.3 EXPENDITURE - CAPITAL

### 2.3.1 Capital Expenditure Trends

Table 6 illustrates the capital expenditure as at 31 December 2016 by Vote.

Expenditure by Vote	Original Budget 2016/17	Actual Year to Date Dec 16	Year to Date Budget 2016/17	Year to Date Variance	Target Achieved %
	R'000	R'000	R'000	R'000	
Executive & Council	960	1 956	491	1 466	299
Municipal Manager	22	-	-	(22)	-100
Financial Services	61	13	31	(17)	-57
Corporate and Community Services	163	-	82	(82)	-100
Protection Services	197	-	99	(99)	-100
Technical Services	22 339	12 694	11 268	1 426	13
Refuse Removal	1 700	-	850	(850)	-100
Electricity	8 800	9 806	4 400	5 406	123
<b>TOTAL</b>	<b>34 242</b>	<b>24 470</b>	<b>16 189</b>	<b>8 281</b>	<b>51</b>

Source: Budget Table C5

Capital expenditure of Mthonjaneni Local Municipality is currently seating at R 24 470 m which translate to **51%** above the December proportional budget, this shows that the municipality is doing very well in terms of implementing its capital budget as per the Integrated Development Plan. The municipality should continue with this culture of making sure that the service is delivered to the people of Mthonjaneni Municipality.

### 3. IN-YEAR BUDGET STATEMENT TABLES

The following monthly budget statement tables respectively have been prepared in accordance with the Municipal Budgeting and Reporting Regulations:

<b>TABLE NUMBER</b>	<b>DESCRIPTION</b>	<b>ANNEXURE</b>
Table C1	Monthly Budget Statement Summary	
Table C2	Monthly Budget Financial Performance (Standard Classification)	
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## PART 2 – SUPPORTING DOCUMENTATION

### 2.1.2 Debtors Analysis

Table 7 - Debtors Age Analysis							
Description	Budget Year 2016/17						Total
	0-30 Days R'000	31-60 Days R'000	61-90 Days R'000	91-120 Days R'000	121-150 Days R'000	151-180 R'000	
R thousands							
<b>Debtors Age Analysis By Income Source</b>							
Property Rates	1 042	431	1 379	291	1	3 410	6 554
Electricity	1 731	96	166	28	38	221	2 279
Waste Management	179	43	40	36	35	288	620
Interest on Arrear Debtor Accounts	200	-	-	424	-	-	624
<b>Total By Income Source</b>	<b>3 152</b>	<b>569</b>	<b>1 584</b>	<b>779</b>	<b>73</b>	<b>3 919</b>	<b>10 076</b>
<b>Debtors Age Analysis By Customer Group</b>							
Organs of State	186	134	1 080	427	29	1 250	3 105
Commercial	1 449	172	89	72	12	598	2 393
Households	1 099	187	202	170	32	1 202	2 891
Other	417	77	214	110	0	869	1 688
<b>Total By Customer Group</b>	<b>3 152</b>	<b>569</b>	<b>1 584</b>	<b>779</b>	<b>73</b>	<b>3 919</b>	<b>10 076</b>
<i>Source: Venus Debtors Age Analysis BP 136</i>							

The municipality has a high amount of outstanding debtors as at December 31, this shows that the municipality is not fully implementing its Credit Control and Debt Collection policy. It is recommended that the municipality should develop a debt collection strategy in order to make sure that all monies owed to the Council are recovered.

### 2.1.3 Creditors Analysis

Table 8 - Creditors Age Analysis						
Description	Budget Year 2016/17					
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	Total
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
<b>Creditors Age Analysis By Customer Type</b>						
Bulk Electricity	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-
Trade Creditors	161	-	-	-	-	-
Auditor General	475	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total By Customer Type December 2016</b>	<b>636</b>	-	-	-	-	-

*Source: Budget Table SC4*

### Creditors Payments

In terms of section 65 (1) of Municipal Finance Management Act No. 56 of 2003, the accounting officer of a municipality is responsible for the management of the expenditure of the municipality. Section (2) (e) states that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

Mthonjaneni local municipality is doing well in complying with this act in terms of creditor payments as it is shown on the above table, there are no long overdue payments.

## 2.1.4 Investment Portfolio Analysis

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
INVESTEC		03 Months	FIXED	2017/01/27	23	6.8%	4 036	(39)	4 020
INVESTEC		01 Months	FIXED	2015/10/16	–	0.0%	–	–	–
FNB		03 Months	FIXED	2015/08/12	25	6.5%	1 540	–	1 540
FNB		–	CALL	GUARANTEE	2	2.9%	500	–	500
FNB		–	CALL	–	18	5.5%	3 260	18	3 278
NEDBANK		03 Months	FIXED	2017/01/13	154	7.8%	15 000	–	15 000
<b>Municipality sub-total</b>					222		24 335	(21)	24 338
<b>Entities</b>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				222		24 335	(21)	24 338



## 2.1.5 Allocation and grant receipts and expenditure

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		43 957	75 872	-	2 915	51 563	52 536	-		75 872
Local Government Equitable Share		38 963	63 687	-	-	43 427	43 427	-		63 687
Finance Management		1 800	2 738	-	-	2 738	2 738	-		2 738
Municipal Systems Improvement		930	-	-	-	-	-	-		-
EPWP Incentiv e		2 264	2 161	-	-	540	1 513	-		2 161
	3							-		
Municipal Demarcation Transition Grant		-	7 286	-	2 915	4 858	4 858	-		7 286
<b>Provincial Government:</b>		723	738	-	-	738	738	-		738
Sport and Recreation		-	-	-	-	-	-	-		-
	4							-		
Arts and Culture		723	738	-	-	738	738	-		738
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		177
COGTA								-		177
<b>Total Operating Transfers and Grants</b>	5	44 680	76 610	-	2 915	52 301	53 274	-		76 787
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		20 904	27 399	-	10 000	21 973	21 973	-		27 399
Municipal Infrastructure Grant (MIG)		12 904	18 899	-	10 000	15 473	15 473	-		18 899
								-		
INEP		8 000	8 500	-	-	6 500	#####	-		8 500
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
<b>Total Capital Transfers and Grants</b>	5	20 904	27 399	-	10 000	21 973	21 973	-		27 399
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	65 584	104 009	-	12 915	74 274	75 247	-		104 186

KZN285 Mthonjaneni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		43 957	75 872	-	973	4 521	4 043	478	11.8%	-
Local Government Equitable Share		38 963	63 687		-	-	-	-		
Finance Management		1 800	2 738		232	1 878	#####	509	37.2%	
Municipal Systems Improvement		930	-		-	-	-	-		
EPWP Incentive		2 264	2 161		173	1 049	#####	(32)	-2.9%	
								-		
Municipal Demarcation Transition Grant		-	7 286		568	1 594	#####	-		
Provincial Government:		723	738	-	101	475	369	106	28.8%	-
Sport and Recreation					-		-	-		
								-		
								-		
Arts and Culture		723	738		101	475	369 000.00	106	28.8%	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	177	-	-	-	15	(15)	-100.0%	-
COGTA			177				15	(15)	-100.0%	
<b>Total operating expenditure of Transfers and Grants:</b>		<b>44 680</b>	<b>76 787</b>	<b>-</b>	<b>1 074</b>	<b>4 997</b>	<b>4 427</b>	<b>569</b>	<b>12.9%</b>	<b>-</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		20 904	27 399	-	1 326	21 055	13 700	7 355	53.7%	-
Municipal Infrastructure Grant (MIG)		12 904	18 899		1 326	12 555	#####	3 105	32.9%	
								-		
								-		
INEP		8 000	8 500		-	8 500	#####	4 250	100.0%	
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		<b>20 904</b>	<b>27 399</b>	<b>-</b>	<b>1 326</b>	<b>21 055</b>	<b>13 700</b>	<b>7 355</b>	<b>53.7%</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>65 584</b>	<b>104 186</b>	<b>-</b>	<b>2 401</b>	<b>26 051</b>	<b>18 127</b>	<b>7 925</b>	<b>43.7%</b>	<b>-</b>

## 2.1.6 Councillor and board member allowances and employee benefits

KZN285 Mthonjaneni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2015/16		Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		1 849	1 898		325	1 391	949	442	47%	
Pension and UIF Contributions		268	333		49	218	167	52	31%	
Medical Aid Contributions		42	44		4	18	22	(4)	-19%	
Motor Vehicle Allowance		715	734		127	538	367	171	47%	
Cellphone Allowance		230	316		43	192	158	34	22%	
Housing Allowances		-	-		-	-	-	-	-	
Other benefits and allowances		65	42		12	43	21	22	106%	
<b>Sub Total - Councillors</b>		<b>3 168</b>	<b>3 367</b>		<b>560</b>	<b>2 400</b>	<b>1 684</b>	<b>717</b>	<b>43%</b>	
<b>% Increase</b>	4		<b>6.3%</b>							
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 251	2 721		63	1 422	1 361	61	5%	
Pension and UIF Contributions		5	-		0	2	-	2	#DIV/0!	
Medical Aid Contributions		-	-		-	-	-	-	-	
Overtime		-	-		-	-	-	-	-	
Performance Bonus		265	525		-	-	263	(263)	-100%	
Motor Vehicle Allowance		523	686		15	305	343	(38)	-11%	
Cellphone Allowance		-	24		-	-	12	(12)	-100%	
Housing Allowances		-	-		-	-	-	-	-	
Other benefits and allowances		31	4		1	8	2	6	314%	
Payments in lieu of leave		-	-		-	380	-	380	#DIV/0!	
Long service awards		-	-		-	-	-	-	-	
Post-retirement benefit obligations		-	-		-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 075</b>	<b>3 960</b>		<b>79</b>	<b>2 117</b>	<b>1 980</b>	<b>137</b>	<b>7%</b>	
<b>% Increase</b>	4		<b>28.8%</b>							
<b>Other Municipal Staff</b>	2									
Basic Salaries and Wages		17 615	17 098		3 400	8 451	8 549	(98)	-1%	
Pension and UIF Contributions		2 162	2 279		256	992	1 140	(147)	-13%	
Medical Aid Contributions		1 175	1 231		116	443	616	(172)	-28%	
Overtime		1 090	1 157		96	440	579	(139)	-24%	
Performance Bonus		-	-		-	-	-	-	-	
Motor Vehicle Allowance		650	660		163	563	330	233	71%	
Cellphone Allowance		7	-		2	7	-	7	#DIV/0!	
Housing Allowances		-	-		-	-	-	-	-	
Other benefits and allowances		1 642	931		164	657	466	192	41%	
Payments in lieu of leave		69	-		45	233	-	233	#DIV/0!	
Long service awards		118	250		7	56	125	(69)	-55%	
Post-retirement benefit obligations		-	100		-	-	50	(50)	-100%	
<b>Sub Total - Other Municipal Staff</b>		<b>24 527</b>	<b>23 706</b>		<b>4 250</b>	<b>11 843</b>	<b>11 853</b>	<b>(10)</b>	<b>0%</b>	
<b>% Increase</b>	4		<b>-3.3%</b>							
<b>Total Parent Municipality</b>		<b>30 770</b>	<b>31 033</b>		<b>4 889</b>	<b>16 360</b>	<b>15 517</b>	<b>843</b>	<b>5%</b>	
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-		-	-	-	-	-	
Pension and UIF Contributions		-	-		-	-	-	-	-	
Medical Aid Contributions		-	-		-	-	-	-	-	
Overtime		-	-		-	-	-	-	-	
Performance Bonus		-	-		-	-	-	-	-	
Motor Vehicle Allowance		-	-		-	-	-	-	-	
Cellphone Allowance		-	-		-	-	-	-	-	
Housing Allowances		-	-		-	-	-	-	-	
Other benefits and allowances		-	-		-	-	-	-	-	
Board Fees		-	-		-	-	-	-	-	
Payments in lieu of leave		-	-		-	-	-	-	-	
Long service awards		-	-		-	-	-	-	-	
Post-retirement benefit obligations		-	-		-	-	-	-	-	
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>% Increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-		-	-	-	-	-	
Pension and UIF Contributions		-	-		-	-	-	-	-	
Medical Aid Contributions		-	-		-	-	-	-	-	
Overtime		-	-		-	-	-	-	-	
Performance Bonus		-	-		-	-	-	-	-	
Motor Vehicle Allowance		-	-		-	-	-	-	-	
Cellphone Allowance		-	-		-	-	-	-	-	
Housing Allowances		-	-		-	-	-	-	-	
Other benefits and allowances		-	-		-	-	-	-	-	
Payments in lieu of leave		-	-		-	-	-	-	-	
Long service awards		-	-		-	-	-	-	-	
Post-retirement benefit obligations		-	-		-	-	-	-	-	
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>% Increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-		-	-	-	-	-	
Pension and UIF Contributions		-	-		-	-	-	-	-	
Medical Aid Contributions		-	-		-	-	-	-	-	
Overtime		-	-		-	-	-	-	-	
Performance Bonus		-	-		-	-	-	-	-	
Motor Vehicle Allowance		-	-		-	-	-	-	-	
Cellphone Allowance		-	-		-	-	-	-	-	
Housing Allowances		-	-		-	-	-	-	-	
Other benefits and allowances		-	-		-	-	-	-	-	
Payments in lieu of leave		-	-		-	-	-	-	-	
Long service awards		-	-		-	-	-	-	-	
Post-retirement benefit obligations		-	-		-	-	-	-	-	
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>% Increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>30 770</b>	<b>31 033</b>		<b>4 889</b>	<b>16 360</b>	<b>15 517</b>	<b>843</b>	<b>5%</b>	
<b>% Increase</b>	4		<b>0.9%</b>							
<b>TOTAL MANAGERS AND STAFF</b>		<b>27 602</b>	<b>27 666</b>		<b>4 329</b>	<b>13 960</b>	<b>13 833</b>	<b>127</b>	<b>1%</b>	