



In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (5612003): Municipal Budget and Reporting Regulations⁴ Government Gazette 32141, 17 May 2009

Monthly Budget Statement FEBRUARY 2015

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

Table of Contents	Page
Glossary	3
PART 1 – IN-YEAR REPORT	5
Section 1 – Mayor's Report	5
Section 2 – Resolutions	6
Section 3 – Executive Summary	6
Section 4 – In-year budget statement tables	8
PART 2 – SUPPORTING DOCUMENTATION	17
Section 5 – Debtors' analysis	17
Section 6 – Creditors' analysis	20
Section 7 – Investment portfolio analysis	22
Section 8 – Allocation and grant receipts and expenditure	23
Section 9 – Expenditure on councillor allowances and employee benefits	27
Section 10 – Material variances to the SDBIP	29
Section 11 – Capital programme performance	31
Section 12 – Other supporting documentation	37
Section 13 – Municipal manager's quality certification	38

Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may 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 a municipality affecting or affected by the budget examples include tariff policy rates policy⁴ credit control and debt collection policy.

Capital expenditure - Spending on assets such as landand buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure 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.

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.

IHHS - Informal Housing and Human Settlements provincial grant.

MBRR - Local Government: Municipal Finance Management Act (5612003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (5612003). The principle piece of legislation relating to municipal financial management.Sometimes referred to as the Act.

MIG - Municipal Infrastructure Grant.

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.

NDPG - Neighbourhood Development Partnership Grant.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

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

Rates - Local Government tax based on the assessed 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 or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for February 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The February 2015 Monthly budget statement is the first monthly statementto reflect the adjustment budget approved by Council on 28 February 2015. This is the first report that will be prepared and submitted to Council following the tabling of the adjustment budget for 2014/2015.

1.1.1 Financial problems or risks facing the municipality

There are no financial problems affecting the municipality. Operating revenues and expenditures to date are in line with the projected year to date budgets after taking into account the budget approved on 28 February 2015.

Monitoring and implementation of the capital project continues to receive attention. The municipal manager has already received director's reports on each project to determine the project milestones and identify any possible risks to achieving the year end targets.

Current year performance will be analysed in depth prior to any adjustments budget taking place after the midyear review to ensure capital resources are utilised correctly during the financial year.

1.1.2 Other relevant information

The quarterly budget statement has been prepared as required by Section 52of the MFMA. It incorporates the Section 71 monthly budget statement, such that only the quarterly report is tabled before Council.

Year-to-date revenue raised is 10% under the projected year-to-date budget for the current month.Mainly due to yearly collection of Rental of Facilities, Agency Services and Contributions from CHDM.

Operating expenditure incurred amounts to 79% of year-to-date budget. 31% of the total capital budget has been spent at 28 February 2015.

Section 2 - Resolutions

IN-YEAR REPORTS 2014/2015

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

- (a) That Council notes the monthly and quarterly budget statement and supporting documentation for January 2015.

Section 3 - Executive Summary

3.1 Introduction

The 2013/14 audit report is qualified with matters of emphasis.

As stated in the Mayor's report the February 2015 monthly budget statement is the first monthly statement report to reflect the adjustment budget approved by Council on the 28 February 2015. It is also the first report that will be prepared and submitted to Council after the tabling of the adjustment budget for 2014/2015.

Year-to-date revenue raised is 10% under the projected year-to-date budget for the current month. Mainly due to yearly collection of Rental of Facilities, Agency Services and Contributions from CHDM.

Operating expenditure incurred amounts to 79% of year-to-date budget. 31% of the total capital budget has been spent at 28 February 2015.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

The annual billing for rates and fixed service charges took place in July and are reflected in this report. Budget targets for fixed and variable service charges (electricity, refuse and other service charges) have been met, with a positive variance of R 1 021 million above year-to-date budget targets. Water and Sanitation were transferred to CHDM as from the 1 July 2014. Annual property rates currently reflect a positive variance of R247 thousand. This revenue situation will be monitored closely.

The year-to-date revenue variance is -10%, which translates to R11 913 million under year-to-date budget projections for February 2015.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

Operating expenditure by type

Current expenditure is 21% or R28.515 million, below year-to-date budget projections for February 2015.

Refer to Section 4 - Table C4 for further details on both revenue by source and expenditure by type.

Capital expenditure

Year-to-date expenditure on capital amounts to R12.797 million or 31% of the approved capital budget of R41.071 million. 74.35% of expenditure to date has been funded from capital transfers recognised.

Refer to Section 4 - Table C5 for more detail.

Cash flows

The municipality began the financial year with positive cash & cash equivalents balance of R50.993million and this has increased by R14.446 million during the year-to-date to R65.439 million. Cognisance must be taken of the current commitment against the available cash and investments as shown in Section 7 of this report.

Refer to section 4 - Supporting Table C7 and Section 7 for more detail on the cash position.

3.3 Material variances from SDBIP

The second quarter SDBIP report will be tabled at council after the reviews have taken place.

3.4 Remedial or corrective steps

Remedial or corrective Steps are to be included in the adjustment Budget.

3.5 Conclusion

Performance of revenue compared to budget is good for all sources of revenue. Operating expenditure currently reflects a variance of 21% below YTD budget.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Table C1 Monthly Budget Statement Summary - M08 February

Description	2013/14	Budget Year 2014/15								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	3 218	2 034	2 809	(1)	1 862	1 614	247	15%	2 034	
Service charges	21 381	12 650	10 839	2 480	7 888	7 656	232	3%	12 650	
Investment revenue	3 005	2 086	3 086	284	2 407	1 724	683	40%	7 184	
Transfers recognised - operational	98 441	108 178	111 815	307	78 377	73 674	4 703	6%	108 178	
Other own revenue	36 260	43 542	44 019	503	11 408	29 187	(17 779)	-61%	43 542	
Total Revenue (excluding capital transfers and contributions)	162 305	168 489	172 567	3 572	101 942	113 856	(11 913)	-10%	173 587	
Employee costs	47 295	61 639	60 799	3 940	30 494	40 813	(10 318)	-25%	61 639	
Remuneration of Councillors	9 812	10 227	10 107	829	6 393	6 778	(385)	-6%	10 227	
Depreciation & asset impairment	31 703	23 084	23 084	1 910	15 279	15 390	(110)	-1%	23 084	
Finance charges	690	175	175	-	-	117	(117)	-100%	175	
Materials and bulk purchases	12 851	17 213	17 213	1 131	10 646	11 476	(830)	-7%	17 213	
Transfers and grants	19 672	17 899	21 769	769	12 794	13 566	(772)	-6%	17 899	
Other expenditure	73 811	69 216	69 820	6 509	30 174	46 156	(15 982)	-35%	69 216	
Total Expenditure	195 833	199 455	202 969	15 089	105 780	134 295	(28 515)	-21%	199 455	
Surplus/(Deficit)	(33 527)	(30 966)	(30 401)	(11 517)	(3 838)	(20 439)	16 601	-81%	(25 867)	
Transfers recognised - capital	28 198	30 970	30 537	3 031	12 446	20 502	(8 057)	-39%	30 970	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(5 329)	4	136	(8 486)	8 607	63	8 544	13565%	5 103	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(5 329)	4	136	(8 486)	8 607	63	8 544	13565%	5 103	
Capital expenditure & funds sources										
Capital expenditure	37 101	38 223	41 071	3 261	12 797	27 381	(14 584)	-53%	41 071	
Capital transfers recognised	28 198	30 970	30 967	2 936	10 958	20 645	(9 687)	-47%	30 967	
Public contributions & donations	1 312	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 591	7 253	10 104	325	1 838	6 736	(4 897)	-73%	10 104	
Total sources of capital funds	37 101	38 223	41 071	3 261	12 797	27 381	(14 584)	-53%	41 071	
Financial position										
Total current assets	70 842	31 345	-		74 182				-	
Total non current assets	431 526	445 561	-		434 282				-	
Total current liabilities	23 773	16 238	-		21 962				-	
Total non current liabilities	8 812	14 341	-		9 618				-	
Community wealth/Equity	469 783	446 327	-		476 884					
Cash flows										
Net cash from (used) operating	35 396	23 089	23 220	(8 486)	27 282	3 262	24 020	736%	23 220	
Net cash from (used) investing	(37 101)	(38 223)	(41 071)	(3 245)	(12 797)	(30 803)	18 006	-58%	(41 071)	
Net cash from (used) financing	(416)	(195)	-	(37)	(39)	(546)	507	-93%	(195)	
Cash/cash equivalents at the month/year end	50 993	16 395	(17 850)	-	65 439	3 638	61 802	1699%	32 948	
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	968	931	1 691	911	766	1 061	4 526	49 337	60 191	
Creditors Age Analysis										
Total Creditors	1 957	-	-	-	-	-	-	-	1 957	

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

4.1.2 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.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

Description	Ref	2013/14		Budget Year 2014/15						
		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>		82 835	102 152	104 179	563	75 683	68 777	6 906	10%	102 152
Executive and council		5 492	6 312	6 312	8	6 273	4 208	2 064	49%	6 312
Budget and treasury office		77 343	95 817	97 844	555	69 399	64 553	4 845	8%	95 817
Corporate services		0	23	23	-	12	15	(4)	-24%	23
<i>Community and public safety</i>		1 469	1 755	2 457	209	928	1 404	(476)	-34%	1 755
Community and social services		1 421	1 410	2 112	209	928	1 174	(246)	-21%	1 410
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		12	278	278	-	-	185	(185)	-100%	278
Housing		37	67	67	-	-	45	(45)	-100%	67
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 174	35 189	34 884	3 131	13 737	23 701	(9 964)	-42%	35 189
Planning and development		2 884	115	243	10	59	119	(60)	-50%	115
Road transport		32 290	35 074	34 641	3 121	13 678	23 582	(9 904)	-42%	35 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 378	60 166	61 388	2 700	24 204	40 345	(16 141)	-40%	60 166
Electricity		19 273	22 971	24 571	2 268	14 227	15 674	(1 447)	-9%	22 971
Water		29 266	25 776	24 716	-	5 643	16 831	(11 188)	-66%	25 776
Waste water management		9 209	7 260	6 141	0	847	4 467	(3 620)	-81%	7 260
Waste management		4 630	4 159	5 960	432	3 487	3 373	114	3%	4 159
<i>Other</i>	4	228	196	196	1	(165)	130	(295)	-226%	196
Total Revenue - Standard	2	182 085	199 458	203 103	6 604	114 388	134 357	(19 969)	-15%	199 458
Expenditure - Standard										
<i>Governance and administration</i>		59 070	71 376	71 696	6 581	38 178	47 847	(9 669)	-20%	71 376
Executive and council		24 341	28 973	28 362	1 875	15 309	18 947	(3 639)	-19%	28 973
Budget and treasury office		21 046	23 443	24 414	2 161	12 079	16 273	(4 194)	-26%	23 443
Corporate services		13 683	18 959	18 919	2 546	10 791	12 626	(1 835)	-15%	18 959
<i>Community and public safety</i>		21 995	15 830	17 119	1 300	7 280	16 199	(8 919)	-55%	15 830
Community and social services		18 583	11 230	13 057	1 039	5 789	7 986	(2 198)	-28%	11 230
Sport and recreation		667	1 041	1 041	82	645	694	(49)	-7%	1 041
Public safety		1 543	1 748	1 211	93	322	6 312	(5 990)	-95%	1 748
Housing		1 201	1 810	1 810	87	524	1 207	(683)	-57%	1 810
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 739	43 928	45 446	3 598	24 614	29 561	(4 948)	-17%	43 928
Planning and development		8 081	10 057	9 740	547	2 909	6 647	(3 738)	-56%	10 057
Road transport		27 658	33 871	35 706	3 052	21 705	22 914	(1 209)	-5%	33 871
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70 228	67 855	68 217	3 585	35 457	40 369	(4 911)	-12%	67 855
Electricity		23 202	28 650	29 650	1 201	18 761	14 107	4 653	33%	28 650
Water		29 409	25 776	24 716	1 725	11 175	16 831	(5 656)	-34%	25 776
Waste water management		11 862	7 260	6 141	263	1 783	4 467	(2 684)	-60%	7 260
Waste management		5 755	6 169	7 711	396	3 738	4 964	(1 225)	-25%	6 169
<i>Other</i>		382	465	490	24	251	318	(67)	-21%	465
Total Expenditure - Standard	3	187 414	199 453	202 967	15 089	105 780	134 294	(28 514)	-21%	199 453
Surplus/ (Deficit) for the year		(5 329)	4	136	(8 486)	8 607	63	8 544	13565%	4

The under collection in Executive & council is mainly caused by allocations of equitable share not done yet.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Corporate Services; Budget & Treasury; Planning & Development; Community Services and Technical Services.

EC136 Emalahleni (Ec) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description R thousands	Ref	2013/14		Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote									
Vote 1 - Executive and Council	1	5 492	6 312	6 312	8	6 273	4 208	2 064	49.1%
Vote 2 - Budget and Treasury		80 808	95 817	97 844	555	69 399	64 553	4 845	7.5%
Vote 3 - Corporate Services		0	23	23	-	12	15	(4)	-23.5%
Vote 4 - Community and Social Services		6 280	5 764	8 268	641	4 250	4 677	(427)	-9.1%
Vote 5 - IPED		2 921	182	310	10	59	164	(104)	-63.7%
Vote 6 - Technical Services		90 049	91 359	90 347	5 389	34 395	60 739	(26 344)	-43.4%
Total Revenue by Vote	2	185 550	199 458	203 103	6 604	114 388	134 357	(19 969)	-14.9%
Expenditure by Vote									
Vote 1 - Executive and Council	1	24 341	28 973	28 362	1 875	15 309	18 947	(3 639)	-19.2%
Vote 2 - Budget and Treasury		24 511	23 443	24 414	2 161	12 079	16 273	(4 194)	-25.8%
Vote 3 - Corporate Services		13 683	18 959	18 919	2 546	10 791	12 626	(1 835)	-14.5%
Vote 4 - Community and Social Services		25 388	18 904	22 298	1 541	10 423	13 961	(3 538)	-25.3%
Vote 5 - IPED		9 282	11 867	11 550	633	3 433	7 854	(4 421)	-56.3%
Vote 6 - Technical Services		93 674	97 306	97 423	6 333	53 746	64 631	(10 885)	-16.8%
Total Expenditure by Vote	2	190 879	199 453	202 967	15 089	105 780	134 294	(28 514)	-21.2%
Surplus/ (Deficit) for the year	2	(5 329)	4	136	(8 486)	8 607	63	8 544	13565.3%
									4

Unauthorised expenditure by year end would occur either for the municipality as a whole if the budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific votes were overspent.

For the month of January 2015, Executive & Council , Budget & Treasury, Corporate Service , Planning & Development, Community Services and Technical Services reflect an under expenditure against the year-to-date budget forecasts.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

**4.1.4 Table C4: Monthly Budget Statement - Financial Performance
(revenue and expenditure)**

EC136 Emalahleni (Ec) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2013/14		Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		3 218	2 034	2 809	(1)	1 862	1 614	247	15%
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-
Service charges - electricity revenue		8 048	7 419	8 019	2 240	5 849	4 973	876	18%
Service charges - water revenue		6 931	2 042	-	-	7	681	(674)	-99%
Service charges - sanitation revenue		3 707	369	-	-	8	123	(115)	-93%
Service charges - refuse revenue		2 695	2 820	2 820	240	2 025	1 880	145	8%
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		731	604	704	44	189	436	(246)	-57%
Interest earned - external investments		3 005	2 086	3 086	284	2 407	1 724	683	40%
Interest earned - outstanding debtors		7 834	5 098	2 558	344	3 447	2 552	895	35%
Dividends received		-	-	-	-	-	-	-	-
Fines		115	113	113	8	74	76	(2)	-2%
Licences and permits		383	498	498	56	319	332	(13)	-4%
Agency services		61	1 236	1 236	2	86	824	(738)	-90%
Transfers recognised - operational		98 441	108 178	111 815	307	78 377	73 674	4 703	6%
Other revenue		27 135	35 992	38 910	49	7 293	24 967	(17 675)	-71%
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		162 305	168 489	172 567	3 572	101 942	113 856	(11 913)	-10%
Expenditure By Type									
Employee related costs		47 295	61 639	60 799	3 940	30 494	40 813	(10 318)	-25%
Remuneration of councillors		9 812	10 227	10 107	829	6 393	6 778	(385)	-6%
Debt impairment		19 245	3 251	1 071	89	714	1 441	(727)	-50%
Depreciation & asset impairment		31 703	23 084	23 084	1 910	15 279	15 390	(110)	-1%
Finance charges		690	175	175	-	-	117	(117)	-100%
Bulk purchases		12 851	17 213	17 213	1 131	10 646	11 476	(830)	-7%
Other materials		-	-	-	-	-	-	-	-
Contracted services		4 034	5 762	5 812	1 351	3 914	3 858	57	1%
Transfers and grants		19 672	17 899	21 769	769	12 794	13 566	(772)	-6%
Other expenditure		42 114	60 203	62 938	5 069	25 545	40 857	(15 312)	-37%
Loss on disposal of PPE		8 419	-	-	-	-	-	-	-
Total Expenditure		195 833	199 455	202 969	15 089	105 780	134 295	(28 515)	-21%
Surplus/(Deficit)		(33 527)	(30 966)	(30 401)	(11 517)	(3 838)	(20 439)	16 601	(0)
Transfers recognised - capital		28 198	30 970	30 537	3 031	12 446	20 502	(8 057)	(0)
Contributions recognised - capital		-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 329)	4	136	(8 486)	8 607	63		4
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(5 329)	4	136	(8 486)	8 607	63		4
Attributable to minorities		-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(5 329)	4	136	(8 486)	8 607	63		4
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(5 329)	4	136	(8 486)	8 607	63		4

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

The annual budget is approved for 'Total Revenue by Source'.

The year-to-date revenue reflects an achievement of 90% of the year-to-date budget and 65.98% of the annual budget of R172.567 million.

Current expenditure is 21% or R28.515 million below year-to-datebudget projections for January 2015. Employee related costs, Remuneration of Councillors, Bulk Purchases, Debt Impairment, Depreciation, Finance Charges, Transfers and Grants and Other Expenditure are under spent while Contracted Services category is over spent.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

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

EC136 Emalahleni (Ec) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08
February

Vote Description	Ref	2013/14		Budget Year 2014/15					
		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 - Budget and Treasury		-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		11 753	24 574	20 958	1 674	6 707	13 972	(7 265)	-52%
Vote 5 - IPED		-	-	-	-	-	-	-	-
Vote 6 - Technical Services		12 710	3 319	7 190	479	2 813	4 793	(1 980)	-41%
Vote 15 -		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	24 463	27 893	28 147	2 153	9 520	18 765	(9 245)	-49%
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		809	4 210	4 325	26	382	2 883	(2 501)	-87%
Vote 2 - Budget and Treasury		1 648	1 160	1 512	34	420	1 008	(588)	-58%
Vote 3 - Corporate Services		133	370	458	79	129	305	(176)	-58%
Vote 4 - Community and Social Services		682	2 180	5 648	870	1 593	3 766	(2 173)	-58%
Vote 5 - IPED		1 597	2 290	860	68	92	573	(481)	-84%
Vote 6 - Technical Services		7 770	120	120	32	660	80	580	726%
Vote 15 -		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	12 638	10 330	12 923	1 109	3 276	8 616	(5 339)	-62%
Total Capital Expenditure		37 101	38 223	41 071	3 261	12 797	27 381	(14 584)	-53%
Capital Expenditure - Standard Classification									
Governance and administration		2 590	5 740	6 295	139	931	4 197	(3 265)	-78%
Executive and council		809	4 210	4 325	26	382	2 883	(2 501)	-87%
Budget and treasury office		1 648	1 160	1 512	34	420	1 008	(588)	-58%
Corporate services		133	370	458	79	129	305	(176)	-58%
Community and public safety		8 465	19 700	21 803	2 544	8 300	14 536	(6 236)	-43%
Community and social services		2 857	15 303	13 376	1 375	3 409	8 918	(5 508)	-62%
Sport and recreation		4 333	4 397	4 397	942	3 186	2 931	255	9%
Public safety		1 275	-	4 030	226	1 704	2 687	(982)	-37%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		22 077	5 729	8 170	578	3 566	5 447	(1 881)	-35%
Planning and development		1 597	2 290	860	68	92	573	(481)	-84%
Road transport		20 480	3 439	7 310	511	3 474	4 873	(1 400)	-29%
Environmental protection		-	-	0	-	-	0	(0)	-100%
Trading services		3 970	7 054	4 803	-	-	3 202	(3 202)	-100%
Electricity		-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	3 202	(3 202)	-100%
Waste management		3 970	7 054	4 803	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	37 101	38 223	41 071	3 261	12 797	27 381	(14 584)	-53%
Funded by:									
National Government		28 198	30 970	30 537	2 877	10 900	20 358	(9 459)	-46%
Provincial Government		-	-	430	59	59	287	(228)	-80%
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		28 198	30 970	30 967	2 936	10 958	20 645	(9 687)	-47%
Public contributions & donations	5	1 312	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		7 591	7 253	10 104	325	1 838	6 736	(4 897)	-73%
Total Capital Funding		37 101	38 223	41 071	3 261	12 797	27 381	(14 584)	-53%
									41 071

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC136 Emalahleni (Ec) - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9 379	2 395	-	2 448	-
Call investment deposits		41 614	14 000	-	62 991	-
Consumer debtors		10 687	13 557	-	2 536	-
Other debtors		8 543	968	-	5 588	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		619	424	-	619	-
Total current assets		70 842	31 345	-	74 182	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		8 394	25 417	-	8 394	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		421 798	419 890	-	425 629	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		259	255	-	259	-
Other non-current assets		1 076	-	-	-	-
Total non current assets		431 526	445 561	-	434 282	-
TOTAL ASSETS		502 368	476 906	-	508 464	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		311	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		16 695	9 316	-	17 350	-
Provisions		6 767	6 922	-	4 612	-
Total current liabilities		23 773	16 238	-	21 962	-
Non current liabilities						
Borrowing		235	657	-	245	-
Provisions		8 577	13 684	-	9 373	-
Total non current liabilities		8 812	14 341	-	9 618	-
TOTAL LIABILITIES		32 585	30 579	-	31 580	-
NET ASSETS	2	469 783	446 327	-	476 884	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		469 783	446 327	-	476 884	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	469 783	446 327	-	476 884	-

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC136 Emalahleni (Ec) - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description R thousands	Ref 1	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		30 068	49 876	55 108	2 638	36 385	52 553	(16 168)	-31%	55 108
Government - operating		98 441	108 178	111 815	307	78 377	73 674	4 703	6%	111 815
Government - capital		22 739	30 970	30 537	3 031	12 446	20 502	(8 057)	-39%	30 537
Interest		10 839	7 184	5 644	627	5 854	4 276	1 578	37%	5 644
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(107 091)	(155 045)	(157 940)	(14 320)	(92 986)	(134 061)	(41 074)	31%	(157 940)
Finance charges		(137)	(175)	(175)	-	-	(117)	(117)	100%	(175)
Transfers and Grants		(19 462)	(17 899)	(21 769)	(769)	(12 794)	(13 566)	(772)	6%	(21 769)
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 396	23 089	23 220	(8 486)	27 282	3 262	24 020	736%	23 220
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		0	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	16	-	-	-	-	-
Payments										
Capital assets		(37 101)	(38 223)	(41 071)	(3 261)	(12 797)	(30 803)	(18 006)	58%	(41 071)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(37 101)	(38 223)	(41 071)	(3 245)	(12 797)	(30 803)	(18 006)	58%	(41 071)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(110)	-	-	-	(2)	-	(2)	#DIV/0!	-
Payments										
Repayment of borrowing		(306)	(195)	-	(37)	(37)	(546)	(509)	93%	(195)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(416)	(195)	-	(37)	(39)	(546)	(507)	93%	(195)
NET INCREASE/ (DECREASE) IN CASH HELD		(2 122)	(15 329)	(17 850)	(11 767)	14 446	(28 087)			(18 045)
Cash/cash equivalents at beginning:		53 115	31 725	-		50 993	31 725			50 993
Cash/cash equivalents at month/year end:		50 993	16 395	(17 850)		65 439	3 638			32 948

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

Refer to section 7 for a more comprehensive picture of the cash position of the municipality which includes non-current investments and commitments against available cash resources.

4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

EC136 Emalaheni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework												
		July			August			September			October			November			January		Feb		March		April		May	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget									
R thousands	1																									
Cash Receipts By Source																										
Property rates	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	945	2 809	2 132	2 214							
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Property rates - electricity revenue	618	618	618	618	618	618	618	618	618	618	618	618	618	618	618	1 218	8 019	7 775	8 077							
Service charges - water revenue	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	(1 872)	-	2 140	2 223							
Service charges - sanitation revenue	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	(338)	-	3 386	401							
Service charges - refuse	235	235	235	235	235	235	235	235	235	235	235	235	235	235	235	(235)	-	2 955	3 070							
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	174	174	174	174	174	174	174			
Interest earned - external investments	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174				
Interest earned - outstanding debtors	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425				
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Fines	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9				
Licences and permits	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42				
Agency services	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103				
Transfer receipts - operating	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015					
Other revenues	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999				
Total Cash Receipts by Source	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041					
Other Cash Flows by Source																										
Transfer receipts - capital	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581				
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 inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total Cash Receipts by Source	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622				
Cash Payments by Type																										
Employer related costs	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137				
Remuneration of councillors	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852			
Interest paid	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15			
Bulk purchases - Electricity	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434				
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other materials	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480				
Contracted services	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492				
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Grants and subsidies paid - other	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288				
General expenses	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698					
Cash Payments by Type																										
Other Cash Flows/Payments by Type																										
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other Cash Flows/Payments by Type	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698					
NET INCREASE/(DECREASE) IN CASH HELD	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924				
Cash/cash equivalents at the month/year end:	50 983	52 917	54 841	56 765	58 689	60 614	62 538	64 462	66 386	68 310	70 234	72 158	74 082	75 991	76 882	77 754	78 627	79 501	80 372	81 239	82 107	83 099				
Cash/cash equivalents at the month/year end:	52 917	54 841	56 765	58 689	60 614	62 538	64 462	66 386	68 310	70 234	72 158	74 082	75 991	76 882	77 754	78 627	79 501	80 372	81 239	82 107	83 099	84 074				

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Debtors' analysis

5.1 Supporting Table SC3

Debtors age analysis

EC136 Emalahleni (Ec) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

	Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	Budget Year 2014/15				
															Budget Year 2014/15	Budget Year 2014/15	Budget Year 2014/15		
R thousands															(27)	(27)	(27)		
	Debtors Age Analysis By Income Source														2 444	2 444	2 444		
	Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	210	127	304	71	69	348	250	1 099	1 706	3 085	3 085	3 085	32 816	32 816	32 816		
	Trade and Other Receivables from Exchange Transactions - Property Rates	1400	265	318	912	368	214	214	-	-	15 406	18 796	17 301	17 301	17 301	396	396	396	
	Receivables from Non-exchange Transactions - Property Management	1500	-	-	-	-	-	-	-	-	(7)	(7)	(7)	(7)	-	12 169	12 169	12 169	
	Receivables from Exchange Transactions - Waste Water Management	1600	447	443	433	429	424	425	2 366	27 891	32 857	31 534	31 534	31 534	36 084	36 084	36 084		
	Receivables from Exchange Transactions - Waste Management	1700	47	43	42	43	58	75	811	435	1 554	1 554	1 554	1 554	508	28 765	28 765	28 765	
	Receivables from Exchange Transactions - Property Rental Debtors	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Interest on Arrear Debtor Accounts	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1900	-	0	-	0	0	0	0	0	0	3 933	3 933	3 933	3 933	3 800	3 800	3 800	
	Other	2000	968	931	1 691	911	766	1 061	4 526	49 337	60 191	56 600	56 600	56 600	56 600	-	114 538	114 538	114 538
	Total By Income Source		3 386	2 318	2 119	1 931	2 056	1 745	11 705	99 393	124 653	116 830							
2013/14 - totals only																			
	Debtors Age Analysis By Customer Group																		
	Organs of State	2200	196	182	332	135	133	389	684	5 963	8 013	7 303	7 303	7 303	2 254	2 254	2 254		
	Commercial	2300	122	113	798	86	85	94	397	4 014	5 708	4 676	4 676	4 676	6 411	6 411	6 411		
	Households	2400	537	610	539	668	523	523	3 333	38 172	44 905	43 219	43 219	43 219	100 581	100 581	100 581		
	Other	2500	114	27	22	22	25	25	111	1 188	1 565	1 401	1 401	1 401	5 293	5 293	5 293		
	Total By Customer Group	2600	968	931	1 691	911	766	1 061	4 526	49 337	60 191	56 600	56 600	56 600	-	114 538	114 538	114 538	

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors whereas the age analysis only includes those consumer amounts which have become due and not the 'future' amounts which will only fall due in coming months for consumers who pay for their accounts by 30 September annually or monthly on an instalment bases.

Chart C3 Aged Consumer Debtors Analysis

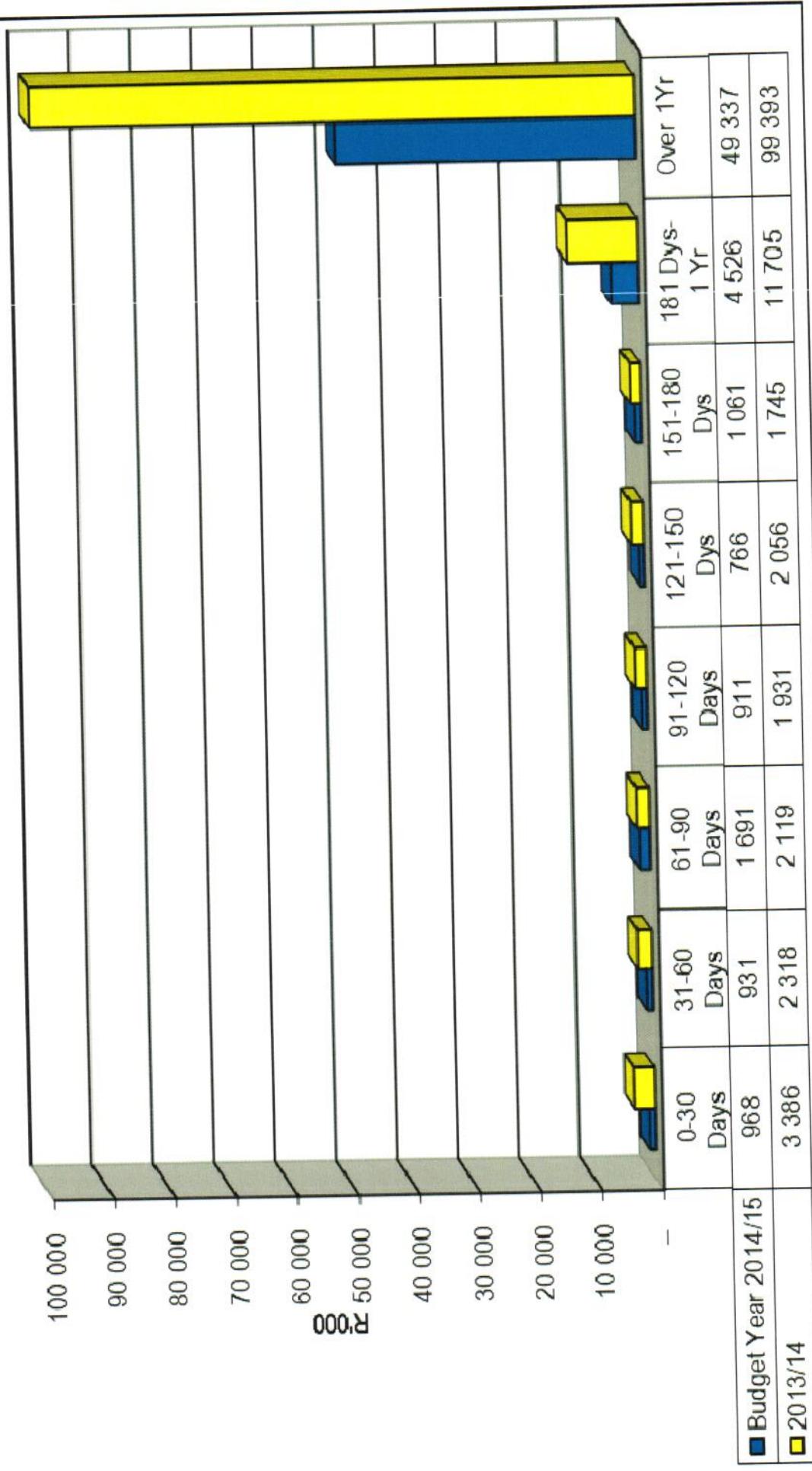
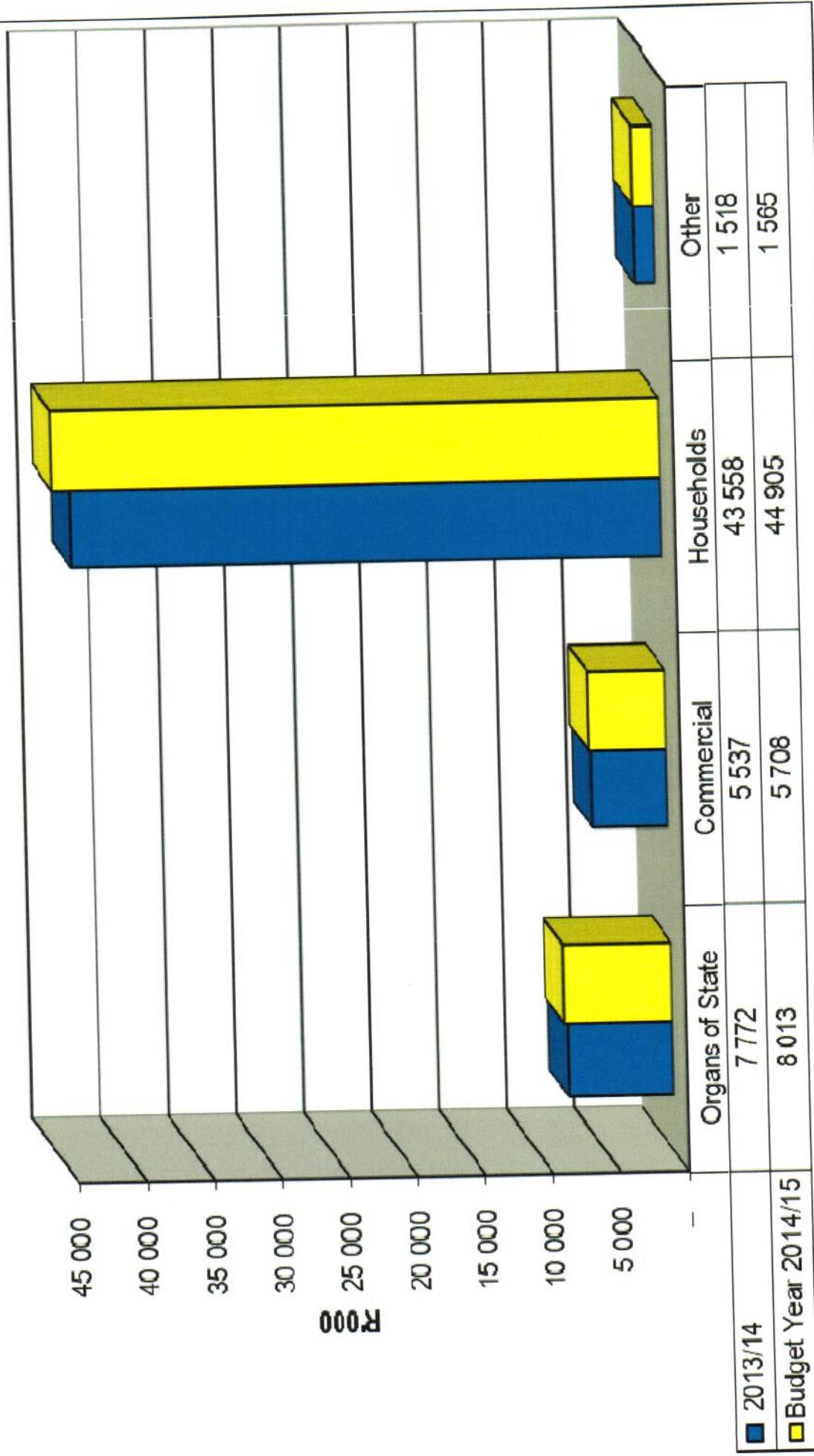


Chart C4 Consumer Debtors (total by Debtor Customer Category)



Section 6 - Creditor's Analysis

Creditor's Analysis

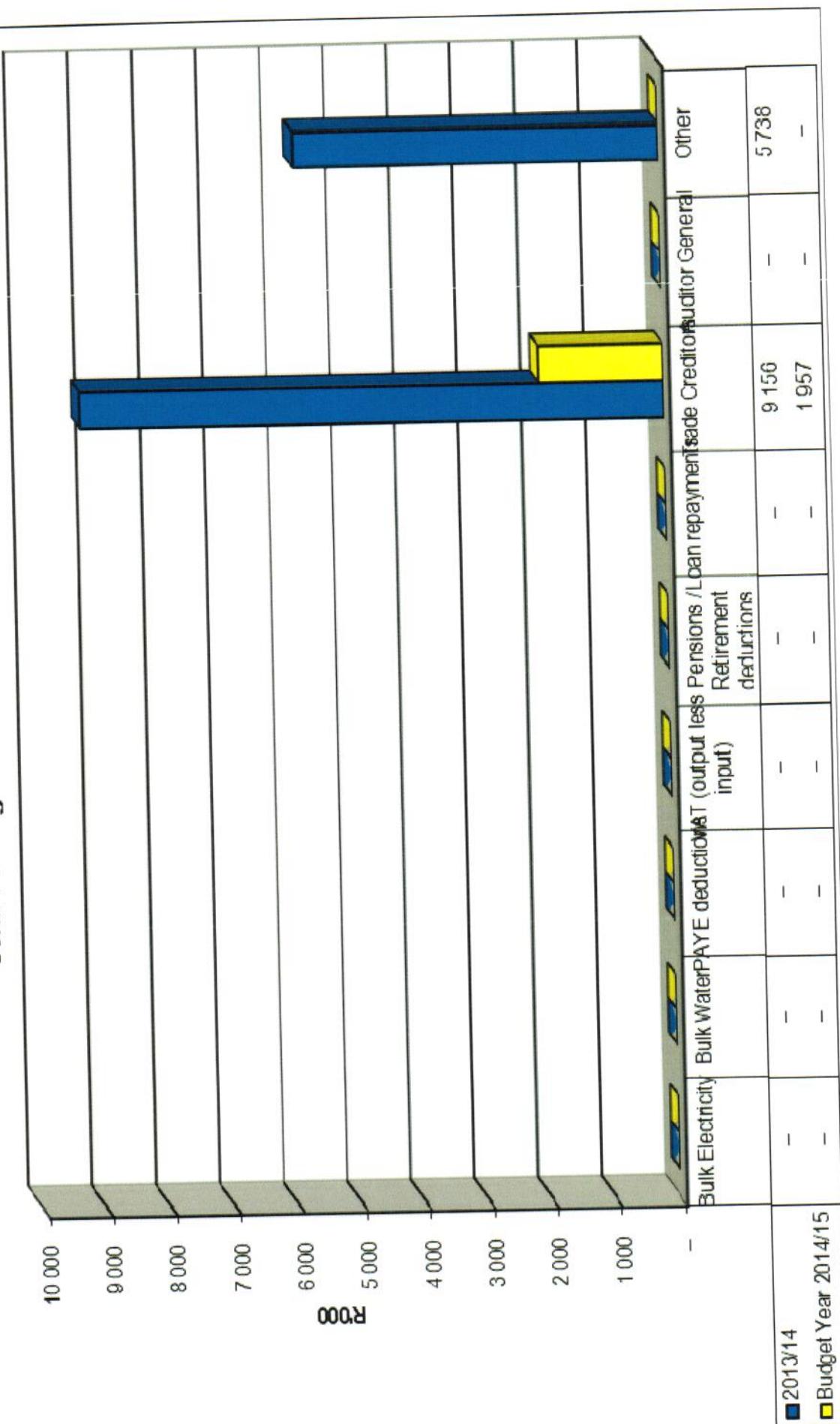
The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

6.1 Supporting Table SC4: Creditor's Aged Analysis

EC136 Emalahleni (Ec) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2014/15						Prior year totals for chart (same period)		
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
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	-	-	-	-	-	-	-	1 957	9 156
Trade Creditors	0700	1 957	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	5 738
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 957	-	-	-	-	-	-	-	1 957
										14 893

Chart C5 Aged Creditors Analysis



Section 7- Investment Portfolio Analysis

Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

7.1 Supporting Table SC5:Investment Portfolio Analysis

EC136 Emalahleni (Ec) - Supporting Table SC5 Monthly Budget Statement		Investment portfolio - M08 February				Market value at end of the month	
Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Market value at beginning of the month	Change in market value
R thousands		Yrs/Months					
Municipality							
Investec Bank: SUFIX 451		32 days	Fixed deposit	127		27 266	329
Standard Bank: 088799697-001		32 days	Call deposit	–		–	–
First National Bank: 74366334164		32 days	Fixed deposit	125		27 827	125
Standard Bank: 088799697-011		32 days	Fixed deposit	27		5 619	1 825
Municipality sub-total					279	60 712	2 279
Entities							
Entities sub-total					–		–
TOTAL INVESTMENTS AND INTEREST	2				279	60 712	2 279
							62 991

Section 8- Allocation and grant receipts and expenditure

Allocation and grant receipts and expenditure

The disclosure an allocation and grant expenditure must reflect particulars of-

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as result of
 - (i) an adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) changes in grants from other providers

8.1 Supporting Table SCC6 -Grants receipts

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description		Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget Year 2014/15	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1,2										
RECEIPTS:												
Operating Transfers and Grants												
National Government:												
Local Government Equitable Share		78 749	92 038	92 038	—	67 110	61 359	5 751	9 4%	92 038		
EPWP Incentive		1 000	1 217	1 217	33	859	811			1 217		
Finance Management		1 771	1 800	1 800	95	1 235	1 200			1 800		
Municipal Systems Improvement		954	934	934	18	478	623			934		
Integrated National Electrification Programme		19 996	10 000	11 000	—	8 187	7 000			10 000		
Municipal Infrastructure Grant (MIG)		—	1 364	—	—	—	1 120	(1 120)	-100.0%	1 364		
Provincial Government:												
1 529		932	3 134	160	509	1 355	(847)	-62.5%	932			
—		—	—	—	—	—	—	—	—	—		
1 529		932	3 134	160	509	1 355	(847)	-62.5%	932			
Other transfers and grants [insert description]												
District Municipality:												
[insert description]		3 594	103	538	—	—	—	557	(557)	-100.0%	103	
3 594		—	—	538	—	—	—	557	(557)	-100.0%	103	
Other grant providers:												
[insert description]		106	—	—	—	—	—	—	—	—	—	
106		—	—	—	—	—	—	—	—	—	—	
LGSETA												
5		107 699	108 388	110 662	307	78 377	74 025	3 228	4.4%	108 388		
Total Operating Transfers and Grants												
Capital Transfers and Grants												
National Government:												
Municipal Infrastructure Grant (MIG)		30 716	30 970	30 537	3 031	12 446	20 502	(8 057)	-39.3%	30 970		
Municipal Infrastructure Grant (MIG)		—	—	—	—	—	—	—	—	30 970		
Provincial Government:												
[insert description]		30 716	30 970	30 537	3 031	12 446	20 502	(8 057)	-39.3%	30 970		
District Municipality:												
[insert description]		—	—	—	—	—	—	—	—	—	—	
Other grant providers:												
[insert description]		—	—	—	—	—	—	—	—	—	—	
Total Capital Transfers and Grants		5	30 716	30 970	30 537	3 031	12 446	20 502	(8 057)	-39.3%	30 970	
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	138 415	139 358	141 199	3 338	90 823	94 528	(4 829)	5.1%	139 358	

8.2 Supporting Table SC7(1)-Grants expenditure

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description		Ref	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:											
Local Government Equitable Share		82 270	107 353	-	-	146	77 869	44 730	33 138	74.1%	107 353
EPWP Incentive		69 797	92 038	-	-	-	67 110	38 349	28 761	75.0%	92 038
Finance Management		1 379	1 800	-	-	95	1 235	750	485	64.6%	1 800
Municipal Systems Improvement		736	934	-	-	18	478	389	88	22.7%	934
Integrated National Electrification Programme		9 000	10 000	-	-	-	8 187	4 167	4 020	96.5%	10 000
EPWP Incentive		1 358	1 217	-	-	33	859	507	352	69.5%	1 217
Municipal Infrastructure Grant (MIG)		-	1 364	-	-	-	-	568	(568)	-100.0%	1 364
Provincial Government:											
Other transfers and grants [insert description]		356	932	-	-	160	509	388	120	31.0%	932
District Municipality:											
[insert description]		2 705	103	-	-	-	-	43	(43)	-100.0%	103
Other grant providers:		2 705	103	-	-	-	-	43	(43)	-100.0%	103
[insert description]		84	-	-	-	-	-	-	-	-	-
Other grant providers:		84	-	-	-	-	-	-	-	-	-
LGSETA											
Total operating expenditure of Transfers and Grants:		85 415	108 388	-	-	307	78 377	45 162	33 216	73.5%	108 388
Capital expenditure of Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)		20 793	30 970	-	-	2 877	10 900	12 904	(2 005)	-15.5%	30 970
Municipal Infrastructure Grant (MIG)		20 793	30 970	-	-	2 877	10 900	-	-	-	30 970
Provincial Government:											
District Municipality:											
Other grant providers:											
Total capital expenditure of Transfers and Grants		20 793	30 970	-	-	2 877	10 900	12 904	(2 005)	-15.5%	30 970
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 208	139 358	-	-	3 184	89 277	58 066	31 211	53.8%	139 358

8.3 Supporting Table Sc7(2)-Grants expenditure approved rollovers

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description		Ref	Approved Rollover 2013/14		YearTD actual	YearTD variance	YTD variance %
R thousands	EXPENDITURE		Monthly actual	YTD variance			
Operating expenditure of Approved Roll-overs							
National Government:			-	-			
Local Government Equitable Share							
EPWP Incentive							
Finance Management							
Municipal Systems Improvement							
Integrated National Electrification Programme							
Municipal Infrastructure Grant (MIG)			-	-			
Provincial Government:							
Other transfers and grants [insert description]			-	-			
District Municipality:							
<i>[insert description]</i>			-	-			
<i>Other grant providers:</i>							
<i>[insert description]</i>			-	-			
Total operating expenditure of Approved Roll-overs							
Capital expenditure of Approved Roll-overs			-	-			
National Government:							
Municipal Infrastructure Grant (MIG)			-	-			
Municipal Infrastructure Grant (MIG)			-	-			
Provincial Government:							
District Municipality:							
<i>Other grant providers:</i>			-	-			
<i>Total capital expenditure of Approved Roll-overs</i>			-	-			
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS			721	721	100.0%		

Section 9- Councillor and board member allowances and employee benefits

Expenditure on councillor and board members allowances and employee benefits

The disclosure on councillor and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) councillor allowances
- (b) board member allowances, and
- (c) employee benefits

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February									
Budget Year 2014/15									
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1	A	B	C					D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	9 812	10 227	10 107	829	6 393	6 778	(385)	-6%	10 227
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	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	2 4	9 812	10 227	10 107	829	6 393	6 778	(385)	-6%
% increase									4.2%
Senior Managers of the Municipality									
Basic Salaries and Wages	6 371	7 085	6 685	456	3 884	4 692	(808)	-17%	7 085
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	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2 4	4 068	7 085	6 685	456	3 884	4 692	(808)	-17%
% increase									74.2%
Other Municipal Staff									
Basic Salaries and Wages	29 907	37 014	36 289	2 686	20 516	24 333	(3 817)	-16%	37 014
Pension and UIF Contributions	3 780	6 175	6 175	365	2 884	4 117	(1 233)	-30%	6 175
Medical Aid Contributions	1 298	2 350	2 350	135	985	1 567	(582)	-37%	2 350
Overtime	1 503	1 590	1 874	107	844	1 154	(310)	-27%	1 590
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	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	4	43 227	54 555	54 114	3 484	26 610	36 121	(9 511)	-22%
% increase									26.2%
Total Municipal Entities	57 106	71 867	70 906	4 770	36 888	47 591	(10 703)	-22%	71 867
TOTAL SALARY, ALLOWANCES & BENEFITS	4	57 106	71 867	70 906	4 770	36 888	47 591	(10 703)	25.8%
% increase									-25%
TOTAL MANAGERS AND STAFF	47 295	61 639	60 799	3 940	30 494	40 813	(10 318)	-25%	61 639

Section 10- Material variances

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

10.1 Supporting Table SC9:Monthly Budget Statement .Actual and revised targets for cash receipts and cash flows

This table shows the cash flow for the budget year setting out the receipts by source and payments by type, per month for the budget year with actual for the past months and revised forecasts for future months, and also shows in total the total budget for the following two budget years.

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Ref	Description	Budget Year 2014/15												Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
R thousands	1																	
Cash Receipts By Source																		
Property rates	170	170	170	170	170	170	170	170	170	170	170	170	945	2 809	2 132	2 214		
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	618	618	618	618	618	618	618	618	618	618	618	618	8 019	7 775	8 077	8 077		
Service charges - water revenue	170	170	170	170	170	170	170	170	170	170	170	170	(1 872)	2 140	2 223	2 223		
Service charges - sanitation revenue	31	31	31	31	31	31	31	31	31	31	31	31	(338)	386	401	401		
Service charges - refuse	235	235	235	235	235	235	235	235	235	235	235	235	2 955	2 955	3 070	3 070		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
Interest earned - external inv estments	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174		
Interest earned - outstanding debtors	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425	425		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9		
Licences and permits	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42		
Agency services	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103		
Transfer receipts - operating	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	12 652	11 815	14 3222		
Other revenue	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	38 910	38 074	40 241		
Cash Receipts by Source	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	18 119	172 567	216 558		
Other Cash Flows by Source																		
Transfer receipts - capital	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 148	30 537	32 508		
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 inv estments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	20 267	203 105	239 290		
Cash Payments by Type																		
Employee related costs	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	4 296	60 799	61 750		
Remuneration of councillors	852	852	852	852	852	852	852	852	852	852	852	852	852	732	10 107	10 718		
Interest paid	15	15	15	15	15	15	15	15	15	15	15	15	15	15	175	184		
Bulk purchases - Electricity	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	17 213	18 040		
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other materials	480	480	480	480	480	480	480	480	480	480	480	480	480	530	5 812	6 038		
Contracted services	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	5 361	21 769	28 296		
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Grants and subsidies paid - other	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 843	64 009	62 073		
General expenses	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	18 212	179 884	187 099		
Cash Payments by Type																		
Other Cash Flows/Payments by Type																		
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments by Type																		
Total Cash Payments by Type	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	56 434	218 107	187 099	202 203	
NET INCREASE/(DECREASE) IN CASH HELD	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	(36 167)	(15 003)	52 192	48 190		
Cash/cash equivalents at the monthly year end:	50 993	52 917	54 841	56 765	58 689	60 614	62 538	64 462	66 386	68 310	70 234	72 158	72 158	35 991	35 991	35 991	35 991	
Cash/cash equivalents at the monthly year end:																		

Section 11 : Capital Programme Performance

Capital Programs Performance

The disclosure on capital programs performance must include at least-

- (a) capital expenditure by month,
- (b) a summary of capital expenditure by asset class and sub-class

11.1 Supporting Table SC12

The Municipality is 57% behind the budgeted capital spend for January 2015, when comparing the year to date budgeted with the year to date actual expenditure.

Below is the graph which shows the Capital Expenditure Trend as at 30 January 2015.

EC136 Emalahleni (Ec) - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2013/14	Budget Year 2014/15							
	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	-	3 312	-	351	351	3 312	2 961	89.4%	1%
August	-	3 312	-	681	1 032	6 624	5 591	84.4%	3%
September	-	3 312	-	1 202	2 234	9 936	7 701	77.5%	6%
October	-	3 312	-	1 712	3 946	13 247	9 301	70.2%	11%
November	-	3 312	-	2 154	6 101	16 559	10 458	63.2%	17%
December	-	3 312	-	2 869	8 970	19 871	10 901	54.9%	25%
January	-	3 312	-	565	9 535	23 183	13 647	58.9%	26%
February	-	3 312	-	3 261	12 797	26 495	13 698	51.7%	35%
March	-	3 312	-	-		29 807	-		
April	-	3 312	-	-		33 118	-		
May	-	3 312	-	-		36 430	-		
June	37 101	-	-	-		36 430	-		
Total Capital expenditure	37 101	36 430	-	12 797					

11.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing asset by asset class (These two tables total to Table C5)
- (c) SC13c: Expenditure on repairs and maintenance by asset class
- (d) SC13d: Depreciation by asset class

11.2.1 Supporting Table SC13a

EC136 Emalahleni (Ec) - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2013/14	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		15 733	4 869	7 190	479	2 813	4 793	1 980	41.3%	7 190
Infrastructure - Road transport		14 541	3 319	7 190	479	2 813	4 793	1 980	41.3%	7 190
Roads, Pavements & Bridges		14 541	3 319	7 190	479	2 813	4 793	1 980	41.3%	7 190
Storm water		—	—	—	—	—	—	—	—	—
Infrastructure - Electricity		—	—	—	—	—	—	—	—	—
Generation		—	—	—	—	—	—	—	—	—
Transmission & Reticulation		—	—	—	—	—	—	—	—	—
Street Lighting		—	—	—	—	—	—	—	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—
Dams & Reservoirs		—	—	—	—	—	—	—	—	—
Water purification		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Sewerage purification		—	—	—	—	—	—	—	—	—
Infrastructure - Other		1 192	1 550	—	—	—	—	—	—	—
Waste Management		—	—	—	—	—	—	—	—	—
Transportation		—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—
Other		1 192	1 550	—	—	—	—	—	—	—
	6 924	15 490	17 523	2 172	6 424	11 682	5 258	45.0%	17 523	
Community										
Parks & gardens		281	—	49	—	42	32	(10)	-30.5%	49
Sportsfields & stadia		4 333	4 397	4 397	942	3 186	2 931	(255)	-8.7%	4 397
Swimming pools		—	—	—	—	—	—	—	—	—
Community halls		1 244	8 443	10 428	505	1 817	6 952	5 135	73.9%	10 428
Libraries		—	—	—	—	—	—	—	—	—
Recreational facilities		—	—	—	—	—	—	—	—	—
Fire, safety & emergency		—	—	—	—	—	—	—	—	—
Security and policing		—	—	—	—	—	—	—	—	—
Buses		—	—	—	—	—	—	—	—	—
Clinics		—	—	—	—	—	—	—	—	—
Museums & Art Galleries		—	—	—	—	—	—	—	—	—
Cemeteries		135	2 650	2 650	725	1 379	1 767	387	21.9%	2 650
Social rental housing		—	—	—	—	—	—	—	—	—
Other		931	—	—	70	59	59	47	(12)	-25.4%
	—	—	—	—	—	—	—	—	—	70
Heritage assets										
Buildings		—	—	—	—	—	—	—	—	—
Other		—	—	70	59	59	47	(12)	-25.4%	70
Investment properties										
Housing development		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
	14 444	17 614	16 288	552	3 501	10 858	7 358	67.8%	16 288	
Other assets										
General vehicles		1 112	2 900	3 760	—	315	2 507	2 192	87.4%	3 760
Specialised vehicles		—	—	—	—	—	—	—	—	—
Plant & equipment		6 135	460	794	2	563	529	(33)	-6.3%	794
Computers - hardware/equipment		592	500	908	139	315	605	290	47.9%	908
Furniture and other office equipment		444	370	743	158	354	495	141	28.4%	743
Abattoirs		—	—	—	—	—	—	—	—	—
Markets		6 161	13 134	10 023	252	1 954	6 682	4 728	70.8%	10 023
Civic Land and Buildings		—	—	—	—	—	—	—	—	—
Other Buildings		—	—	—	—	—	—	—	—	—
Other Land		—	—	—	—	—	—	—	—	—
Surplus Assets - (investment or inventory)		—	—	—	—	—	—	—	—	—
Other		—	250	60	—	—	40	40	100.0%	60
	—	—	—	—	—	—	—	—	—	—
Agricultural assets										
List sub-class		—	—	—	—	—	—	—	—	—
Biological assets										
List sub-class		—	—	—	—	—	—	—	—	—
Intangibles										
Computers - software & programming		—	250	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	37 101	38 223	41 071	3 261	12 797	27 381	14 584	53.3%	41 071

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

11.2.2 Supporting Table SC13b

EC136 Emalahleni (Ec) - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08										
Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	-	-	-	-	-	-	-	-

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

11.2.3 Supporting Table SC13c

EC136 Emalahleni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

Description	Ref	2013/14		Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		4 980	6 115	5 937	103	1 312	3 958	2 646	66.8%
Infrastructure - Road transport		1 190	1 439	1 397	99	268	931	663	71.2%
Roads, Pavements & Bridges		940	1 130	1 097	99	167	731	564	77.1%
Storm water		250	309	300	-	101	200	99	49.7%
Infrastructure - Electricity		1 056	1 363	1 323	4	197	882	686	77.7%
Generation		-	-	-	-	-	-	-	-
Transmission & Reticulation		226	333	323	4	197	215	19	8.8%
Street Lighting		830	1 030	1 000	-	-	667	667	100.0%
Infrastructure - Water		2 702	2 945	2 859	-	820	1 906	1 086	57.0%
Dams & Reservoirs		-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-
Reticulation		2 702	2 945	2 859	-	820	1 906	1 086	57.0%
Infrastructure - Sanitation		32	368	357	-	28	238	210	88.2%
Reticulation		32	368	357	-	28	238	210	88.2%
Sewerage purification		-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
		110	547	531	-	0	354	354	99.9%
Community		13	34	33	-	-	22	22	100.0%
Parks & gardens		-	41	40	-	-	27	27	100.0%
Sportsfields & stadia		-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	100	-	-	67	67	100.0%
Cemeteries		97	103	357	-	0	238	238	99.9%
Social rental housing		-	368	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
		3 622	5 886	5 773	1 020	3 172	3 849	677	17.6%
Other assets		772	939	911	86	411	608	197	32.4%
General vehicles		-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		2 483	3 433	2 702	851	2 522	1 801	(721)	-40.0%
Computers - hardware/equipment		-	12	12	-	-	8	8	100.0%
Furniture and other office equipment		95	120	116	-	2	78	76	97.7%
Abattoirs		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Civic Land and Buildings		272	1 383	2 032	83	238	1 355	1 116	82.4%
Other Buildings		-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8 712	12 548	12 241	1 122	4 485	8 161	3 676	45.0%
									12 241

MONTHLYBUDGET STATEMENT FOR FEBRUARY 2015

11.2.4 Supporting Table SC13d

EC136 Emalahleni (Ec) - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	Budget Year 2014/15									
		2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1										
Depreciation by Asset Class/Sub-class											
Infrastructure		18 430	21 070	20 023	1 775	14 203	11 680	(2 523)	-21.6%	20 023	
Infrastructure - Road transport		17 625	20 531	19 127	1 726	13 811	11 157	(2 653)	-23.8%	19 127	
Roads, Pavements & Bridges		17 625	20 531	19 127	1 726	13 811	11 157	(2 653)	-23.8%	19 127	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		507	532	496	49	393	289	(103)	-35.7%	496	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		507	532	496	49	393	289	(103)	-35.7%	496	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		298	7	400	-	-	233	233	100.0%	400	
Waste Management		-	-	200	-	-	117	117	100.0%	200	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		298	7	200	-	-	117	117	100.0%	200	
Community		866	909	1 298	66	526	757	231	30.5%	1 298	
Parks & gardens		-	-	37	2	13	22	9	39.8%	37	
Sportsfields & stadia		570	599	922	54	431	538	107	19.9%	922	
Swimming pools		-	-	-	-	-	-	-	-	-	
Community halls		104	109	104	10	79	61	(18)	-29.1%	104	
Libraries		5	5	5	0	4	3	(1)	-29.1%	5	
Recreational facilities		17	18	-	-	-	-	-	-	-	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	
Cemeteries		169	177	230	-	-	134	134	100.0%	230	
Social rental housing		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Heritage assets											
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties		8	8	104	-	-	61	61	100.0%	104	
Housing development		-	-	-	-	-	-	-	-	-	
Other		8	8	104	-	-	61	61	100.0%	104	
Other assets		888	933	853	69	549	497	(52)	-10.4%	853	
General vehicles		275	289	304	-	-	177	177	100.0%	304	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		25	27	10	-	-	6	6	100.0%	10	
Computers - hardware/equipment		293	308	193	12	92	113	20	17.9%	193	
Furniture and other office equipment		149	156	195	57	457	114	(343)	-300.7%	195	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		146	153	145	-	-	85	85	100.0%	145	
Other Buildings		-	-	6	-	-	3	3	100.0%	6	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Agricultural assets											
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	
Biological assets											
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	
Intangibles		157	164	157	-	-	92	92	100.0%	157	
Computers - software & programming		157	164	157	-	-	92	92	100.0%	-	
Other		-	-	-	-	-	-	-	-	-	
Total Depreciation		20 348	23 084	22 435	1 910	15 279	13 087	(2 192)	-16.7%	22 435	

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2015

Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target

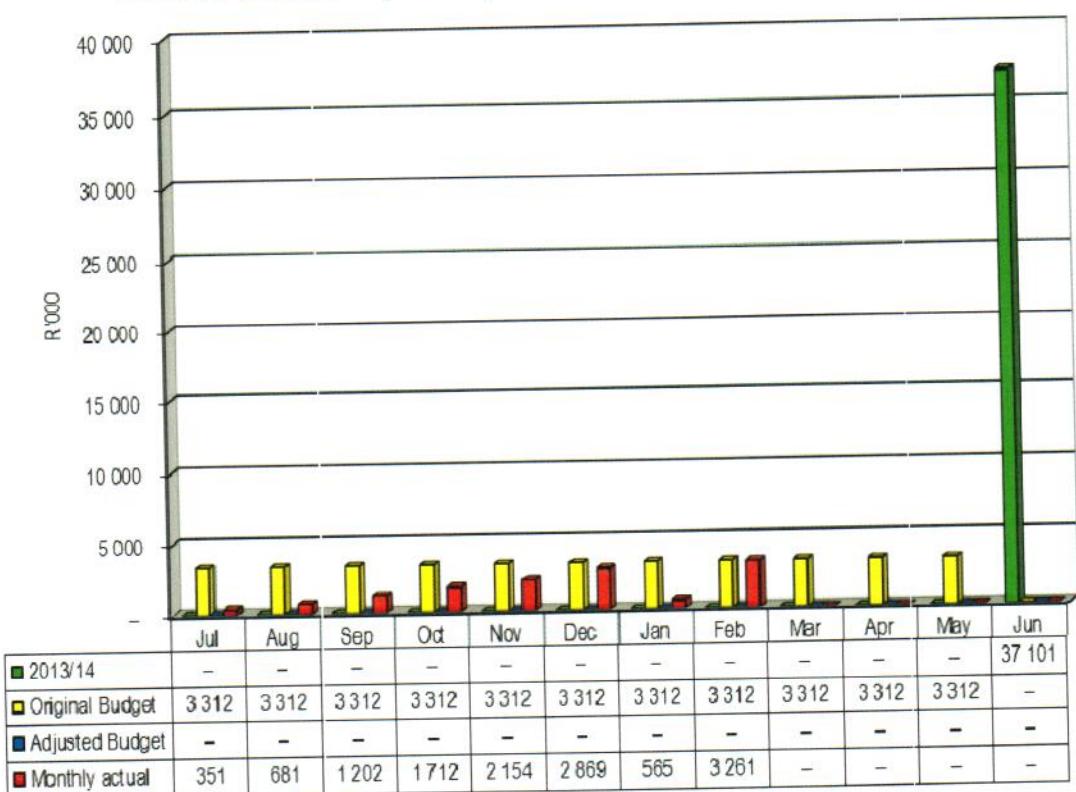
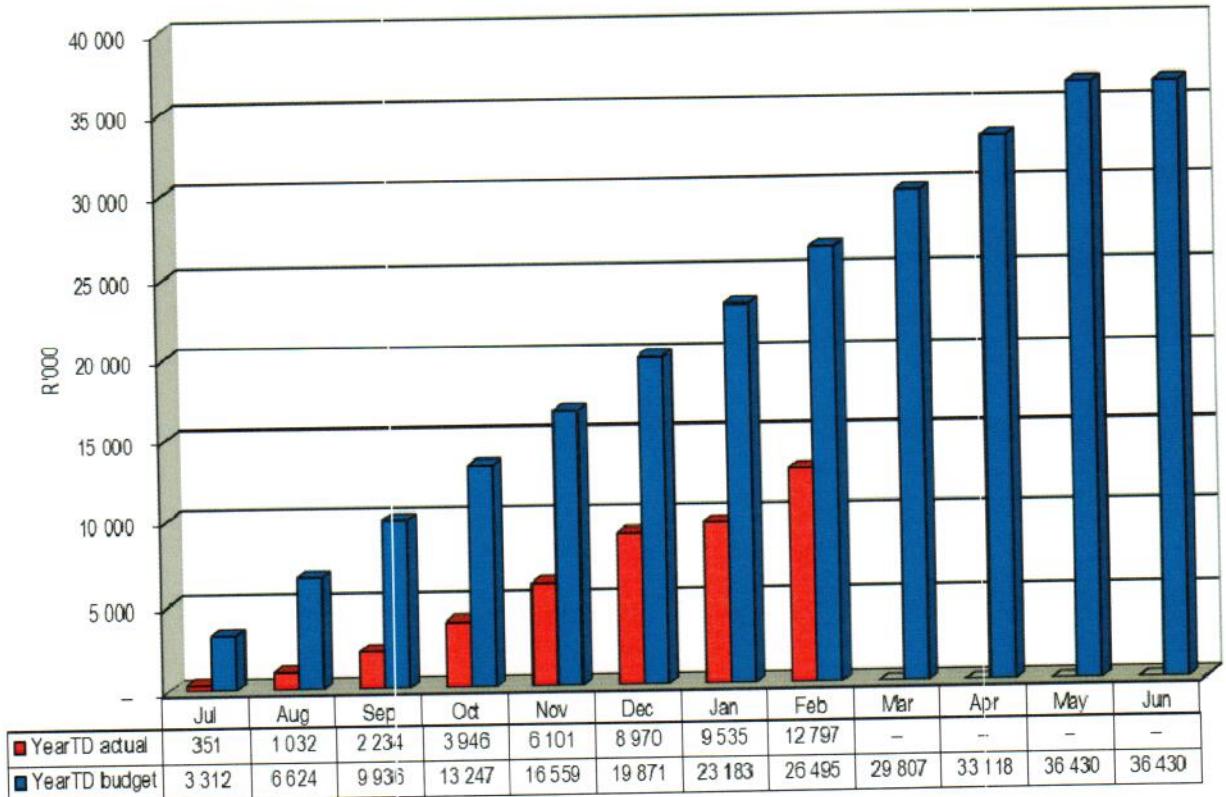


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



Section 12 – Other Supporting Documentation

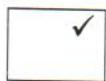
12.1 Other Information

None

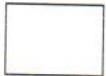
Section 13 – Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Dr SW Vatala, the Municipal Manager of Emalahleni Municipality, hereby certifies that:



the monthly budget statement;



quarterly report on the implementation of the budget;

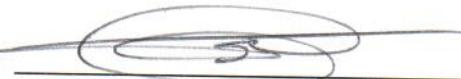


mid-year budget and performance assessment;

for the month of January 2015 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: DR SW VATALA

Municipal Manager of Emalahleni Municipality (EC136)

Signature: 

Date: 11 MARCH 2015