

In-Year Report of the Municipality

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

Monthly Budget Statement JANUARY 2015

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

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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 land and 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.

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

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 52 of 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 0.09% above the projected year-to-date budget for the current month. Mainly due to yearly collection of Rates and Equitable Share received quarterly.

Operating expenditure incurred amounts to 78% of year-to-date budget. 22% of the total capital budget has been spent at 30 January 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 January 2015 monthly budget statement is the seventh monthly statement report to reflect the budget approved by Council on the 28 May 2014. It is also the seventh report that will be prepared and submitted to Council after the tabling of the budget for 2014/2015.

Year-to-date revenue raised is 0.09% above the projected year-to-date budget for the current month. Mainly due to yearly collection of Rates and Equitable Share received quarterly.

Operating expenditure incurred amounts to 78% of year-to-date budget. 22% of the total capital budget has been spent at 30 January 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 not been met, with a negative variance of R 579 thousand below 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 R676 thousand. This revenue situation will be monitored closely.

The year-to-date revenue variance is 0.09%, which translates to R84 thousand above year-to-date budget projections for January 2015.

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Operating expenditure by type

Current expenditure is 22% or R25.658 million, below year-to-date budget projections for January 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 R9.535 million or 22% of the approved capital budget of R38.223 million. 84.13% 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 R50.993 million and this has increased by R27.485 million during the year-to-date to R78.479 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 22% below YTD budget.

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Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

EC136 Emalahleni (Ec) - Table C1 Monthly Budget Statement Summary - M07 January

Description R thousands	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
Financial Performance									
Property rates	3 218	2 034	2 809	(1 901)	1 862	1 187	676	57%	2 034
Service charges	21 381	12 650	10 839	(394)	5 408	7 379	(1 971)	-27%	12 650
Investment revenue	3 005	2 086	3 086	331	2 123	1 217	906	75%	7 184
Transfers recognised - operational	98 441	108 178	111 815	305	78 071	63 104	14 967	24%	108 178
Other own revenue	36 260	43 542	44 019	1 160	10 905	25 399	(14 495)	-57%	43 542
Total Revenue (excluding capital transfers and contributions)	162 305	168 489	172 567	(499)	98 370	98 285	84	0%	173 587
Employee costs	47 295	61 639	60 799	3 943	26 554	35 956	(9 402)	-26%	61 639
Remuneration of Councillors	9 812	10 227	10 107	819	5 564	5 966	(402)	-7%	10 227
Depreciation & asset impairment	31 703	23 084	23 084	1 910	13 369	13 466	(97)	-1%	23 084
Finance charges	690	175	175	-	-	102	(102)	-100%	175
Materials and bulk purchases	12 851	17 213	17 213	1 230	9 515	10 041	(527)	-5%	17 213
Transfers and grants	19 672	17 899	21 769	790	12 025	10 441	1 584	17 899	
Other expenditure	73 811	69 216	69 820	2 329	23 665	40 376	(16 711)	-41%	69 216
Total Expenditure	195 833	199 455	202 969	11 021	90 691	116 349	(25 658)	-22%	199 455
Surplus/(Deficit)	(33 527)	(30 966)	(30 401)	(11 520)	7 679	(18 063)	25 742	-143%	(25 867)
Transfers recognised - capital	28 198	30 970	30 537	744	9 414	18 066	(8 651)	-48%	30 970
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(5 329)	4	136	(10 775)	17 093	2	17 091	684489%	5 103
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(5 329)	4	136	(10 775)	17 093	2	17 091	684489%	5 103
Capital expenditure & funds sources									
Capital expenditure	37 101	38 223	-	565	9 535	22 297	(12 761)	-57%	38 223
Capital transfers recognised	28 198	30 970	30 537	523	8 022	18 066	(10 044)	-56%	30 970
Public contributions & donations	1 312	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 591	7 253	(30 537)	42	1 513	4 231	(2 718)	-64%	7 253
Total sources of capital funds	37 101	38 223	-	565	9 535	22 297	(12 761)	-57%	38 223
Financial position									
Total current assets	70 842	31 345	-		85 246				-
Total non current assets	431 526	445 561	-		433 898				-
Total current liabilities	23 773	16 238	-		24 120				-
Total non current liabilities	8 812	14 341	-		9 655				-
Community wealth/Equity	469 783	446 327	-		485 370				
Cash flows									
Net cash from (used) operating	35 396	23 089	23 220	(10 775)	37 057	13 468	23 589	175%	23 220
Net cash from (used) investing	(37 101)	(38 223)	-	(565)	(9 535)	-	(9 535)	#DIV/0!	-
Net cash from (used) financing	(416)	(195)	-	(37)	(37)	-	(37)	#DIV/0!	(195)
Cash/cash equivalents at the month/year end	50 993	16 395	23 220	-	78 479	45 193	33 286	74%	74 019
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 017	1 795	916	770	1 067	700	4 546	47 134	57 946
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

MONTHLY BUDGET STATEMENT FOR JANUARY 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) - M07 January

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	(1 901)	1 862	1 187	676	57%
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-
Service charges - electricity revenue		8 048	7 419	8 019	(653)	3 609	4 328	(719)	-17%
Service charges - water revenue		6 931	2 042	-	-	7	1 191	(1 185)	-99%
Service charges - sanitation revenue		3 707	369	-	-	8	215	(207)	-96%
Service charges - refuse revenue		2 695	2 820	2 820	258	1 785	1 645	140	9%
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		731	604	704	(1)	145	352	(207)	-59%
Interest earned - external investments		3 005	2 086	3 086	331	2 123	1 217	906	75%
Interest earned - outstanding debtors		7 834	5 098	2 558	1 154	3 104	2 974	129	4%
Dividends received		-	-	-	-	-	-	-	-
Fines		115	113	113	15	65	66	(1)	-1%
Licences and permits		383	498	498	38	262	291	(28)	-10%
Agency services		61	1 236	1 236	6	85	721	(636)	-88%
Transfers recognised - operational		98 441	108 178	111 815	305	78 071	63 104	14 967	24%
Other revenue		27 135	35 992	38 910	(51)	7 244	20 996	(13 752)	-65%
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		162 305	168 489	172 567	(499)	98 370	98 285	84	0.09%
Expenditure By Type									
Employee related costs		47 295	61 639	60 799	3 943	26 554	35 956	(9 402)	-26%
Remuneration of councillors		9 812	10 227	10 107	819	5 564	5 966	(402)	-7%
Debt impairment		19 245	3 251	1 071	89	625	1 896	(1 272)	-67%
Depreciation & asset impairment		31 703	23 084	23 084	1 910	13 369	13 466	(97)	-1%
Finance charges		690	175	175	-	-	102	(102)	-100%
Bulk purchases		12 851	17 213	17 213	1 230	9 515	10 041	(527)	-5%
Other materials		-	-	-	-	-	-	-	-
Contracted services		4 034	5 762	5 812	39	2 563	3 361	(797)	-24%
Transfers and grants		19 672	17 899	21 769	790	12 025	10 441	1 584	15%
Other expenditure		42 114	60 203	62 938	2 201	20 476	35 118	(14 642)	-42%
Loss on disposal of PPE		8 419	-	-	-	-	-	-	-
Total Expenditure		195 833	199 455	202 969	11 021	90 691	116 349	(25 658)	-22%
Surplus/(Deficit)		(33 527)	(30 966)	(30 401)	(11 520)	7 679	(18 063)	25 742	(0)
Transfers recognised - capital		28 198	30 970	30 537	744	9 414	18 066	(8 651)	(0)
Contributions recognised - capital		-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 329)	4	136	(10 775)	17 093	2		4
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(5 329)	4	136	(10 775)	17 093	2		4
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(5 329)	4	136	(10 775)	17 093	2		4
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(5 329)	4	136	(10 775)	17 093	2		4

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

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

The year-to-date revenue reflects an achievement of 100.09% of the year-to-date budget and 58.4% of the annual budget of R168.489 million.

Current expenditure is 22% or R25.658 million below year-to-date budget projections for January 2015. Employee related costs, Remuneration of Councillors, Bulk Purchases, Debt Impairment, Depreciation, Finance Charges, Contracted Services and Other Expenditure are under spent while Transfers and Grants category is over spent.

MONTHLY BUDGET STATEMENT FOR JANUARY 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) - M07 January

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 %
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	–	353	5 033	14 335	(9 302)	-65%
Vote 5 - IPED		–	–	–	–	–	–	–	–
Vote 6 - Technical Services		12 710	3 319	–	–	2 335	1 936	399	21%
Vote 15 -		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	24 463	27 893	–	353	7 368	16 271	(8 903)	-55%
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		809	4 210	–	26	356	2 456	(2 100)	-85%
Vote 2 - Budget and Treasury		1 648	1 160	–	–	386	677	(291)	-43%
Vote 3 - Corporate Services		133	370	–	13	50	216	(165)	-77%
Vote 4 - Community and Social Services		682	2 180	–	170	723	1 272	(549)	-43%
Vote 5 - IPED		1 597	2 290	–	–	24	1 336	(1 312)	-98%
Vote 6 - Technical Services		7 770	120	–	3	628	70	558	798%
Vote 15 -		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	12 638	10 330	–	212	2 168	6 026	(3 858)	-64%
Total Capital Expenditure		37 101	38 223	–	565	9 535	22 297	(12 761)	-57%
Capital Expenditure - Standard Classification									
Governance and administration		2 590	5 740	–	39	792	3 348	(2 556)	-76%
Executive and council		809	4 210	–	26	356	2 456	(2 100)	-85%
Budget and treasury office		1 648	1 160	–	–	386	677	(291)	-43%
Corporate services		133	370	–	13	50	216	(165)	-77%
Community and public safety		8 465	19 700	–	523	5 756	11 492	(5 736)	-50%
Community and social services		2 857	15 303	–	170	2 034	8 927	(6 893)	-77%
Sport and recreation		4 333	4 397	–	353	2 244	2 565	(321)	-13%
Public safety		1 275	–	–	–	1 478	–	1 478	#DIV/0!
Housing		–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–
Economic and environmental services		22 077	5 729	–	3	2 987	3 342	(355)	-11%
Planning and development		1 597	2 290	–	–	24	1 336	(1 312)	-98%
Road transport		20 480	3 439	–	3	2 963	2 006	957	48%
Environmental protection		–	–	–	–	–	–	–	–
Trading services		3 970	7 054	–	–	–	4 115	(4 115)	-100%
Electricity		–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–
Waste management		3 970	7 054	–	–	–	4 115	(4 115)	-100%
Other		–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard Classification	3	37 101	38 223	–	565	9 535	22 297	(12 761)	-57%
Funded by:									
National Government		28 198	30 970	30 537	523	8 022	18 066	(10 044)	-56%
Provincial Government		–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–
Transfers recognised - capital		28 198	30 970	30 537	523	8 022	18 066	(10 044)	-56%
Public contributions & donations	5	1 312	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		7 591	7 253	(30 537)	42	1 513	4 231	(2 718)	-64%
Total Capital Funding		37 101	38 223	–	565	9 535	22 297	(12 761)	-57%

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC136 Emalahleni (Ec) - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	-	17 766	-
Call investment deposits		41 614	14 000	-	60 712	-
Consumer debtors		10 687	13 557	-	469	-
Other debtors		8 543	968	-	5 680	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		619	424	-	619	-
Total current assets		70 842	31 345	-	85 246	-
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	-	425 245	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		259	255	-	259	-
Other non-current assets		1 076	-	-	-	-
Total non current assets		431 526	445 561	-	433 898	-
TOTAL ASSETS		502 368	476 906	-	519 144	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		311	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		16 695	9 316	-	19 277	-
Provisions		6 767	6 922	-	4 842	-
Total current liabilities		23 773	16 238	-	24 120	-
Non current liabilities						
Borrowing		235	657	-	281	-
Provisions		8 577	13 684	-	9 373	-
Total non current liabilities		8 812	14 341	-	9 655	-
TOTAL LIABILITIES		32 585	30 579	-	33 774	-
NET ASSETS	2	469 783	446 327	-	485 370	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		469 783	446 327	-	485 370	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	469 783	446 327	-	485 370	-

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4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC136 Emalahleni (Ec) - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		30 068	49 876	55 108	(2 289)	35 036	30 991	4 046	13%	55 108
Government - operating		98 441	108 178	111 815	305	78 071	63 104	14 967	24%	111 815
Government - capital		22 739	30 970	30 537	744	9 414	18 066	(8 651)	-48%	30 537
Interest		10 839	7 184	5 644	1 485	5 227	4 191	1 036	25%	5 644
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(107 091)	(155 045)	(157 940)	(10 231)	(78 666)	(92 339)	(13 673)	15%	(157 940)
Finance charges		(137)	(175)	(175)	-	-	(102)	(102)	100%	(175)
Transfers and Grants		(19 462)	(17 899)	(21 769)	(790)	(12 025)	(10 441)	1 584	-15%	(21 769)
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 396	23 089	23 220	(10 775)	37 057	13 468	23 589	175%	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		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(37 101)	(38 223)	-	(565)	(9 535)	-	9 535	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(37 101)	(38 223)		(565)	(9 535)		9 535	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(110)	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(306)	(195)	-	(37)	(37)	-	37	#DIV/0!	(195)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(416)	(195)		(37)	(37)		37	#DIV/0!	(195)
NET INCREASE/ (DECREASE) IN CASH HELD		(2 122)	(15 329)	23 220	(11 377)	27 485	13 468			23 025
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	23 220		78 479	45 193			74 019

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 Ermalahleni (Ec) - supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

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	+1 2015/16	+2 2016/17	
R thousands																	
Cash Receipts By Source																	
Property rates	Property rates - penalties & collection charges	—	170	170	170	170	170	170	170	170	170	945	2 809	2 132	2 214	—	—
Service charges - electricity rev enue	Service charges - water rev enue	618	618	618	618	618	618	618	618	618	618	—	8 019	7 775	8 077	—	—
Service charges - sanitation rev enue	Service charges - refuse	170	170	170	170	170	170	170	170	170	170	(1 872)	—	2 140	2 223	—	—
Service charges - other	Rental of facilities and equipment	235	235	235	235	235	235	235	235	235	235	31	31	386	401	3 070	—
Interest earned - ex lental inv estments	Interest earned - outstanding debtors	—	—	—	—	—	—	—	—	—	—	235	2 820	2 955	—	—	—
Dividends receiv ed	Fines	50	50	50	50	50	50	50	50	50	50	50	50	50	50	657	—
Licences and permits	Agency services	174	174	174	174	174	174	174	174	174	174	174	174	3 086	2 186	2 271	—
Transfer receipts - operating	Other revenue	425	425	425	425	425	425	425	425	425	425	425	425	2 558	5 343	5 550	—
Cash Receipts by Source																	
Other Cash Flows by Source	Transfer receipts - capital	103	103	103	103	103	103	103	103	103	103	103	103	1 236	1 295	1 345	542
Contributions & Capital assets	Proceeds on disposal of PPE	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	103	103	111 815	143 222	149 843	—
Short term loans	Borrowing long term/refinancing	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	—
Increase in consumer deposits	Receipt of non-current debtors	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	206 782	216 558
Receipt of non-current receiv ables	Change in non-current inv estments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source		16 632	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	250 393
Cash Payments by Type																	
Employee related costs	Remuneration of councilors	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	67 726
Interest paid	Bulk purchases - Electricity	852	852	852	852	852	852	852	852	852	852	852	852	175	175	184	11 134
Bulk purchases - Water & Sewer	Other materials	15	15	15	15	15	15	15	15	15	15	15	15	1 434	1 434	1 434	18 740
Other materials	Contracted services	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	—	—	—	—
Grants and subsidies paid - other municipalities	Grants and subsidies paid - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General expenses	Cash Payments by Type	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	1 492	3 61	21 769	28 296	33 660
Capital assets	Repayment of borrowing	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	64 009	64 009	62 073	64 482
Repayment of borrowings	Other Cash Flows/Payments	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 698	179 884	187 099	202 203	—
Other Cash Flows/Payments	Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	38 223	38 223	—	—
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	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	(15 003)	52 192	48 190	—
Cash/cash equivalents at the monthly year beginning:	Cash/cash equivalents at the monthly 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	50 993	35 991	88 182	136 372

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Debtors' analysis

5.1 Supporting Table SC3

EC136 Emalahleni (Ec) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

	Description	NT Code	Budget Year 2014/15						Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	(27)	(27)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	194	376	71	69	350	40	249	(10)	1 340	699
Receivables from Non-exchange Transactions - Property Rates	1400	329	942	371	217	216	213	1 164	15 171	18 623	16 982
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	(7)	(7)	-
Receivables from Exchange Transactions - Waste Management	1600	451	435	431	425	426	407	2 346	27 652	32 573	31 257
Receivables from Exchange Transactions - Property Rental Debtors	1700	43	42	43	58	75	40	787	423	1 511	1 383
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	0	-	-	0	0	3 933	3 933	3 933
Total By Income Source	2000	1 017	1 795	916	770	1 067	700	4 546	47 134	57 946	54 218
2013/14 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	252	406	136	135	390	96	755	5 815	7 984	7 190
Commercial	2300	118	825	87	86	97	83	392	3 971	5 658	4 629
Households	2400	618	541	670	525	524	502	3 286	37 775	44 441	42 611
Other	2500	29	23	23	25	56	20	113	(426)	(137)	(212)
Total By Customer Group	2600	1 017	1 795	916	770	1 067	700	4 546	47 134	57 946	54 218

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

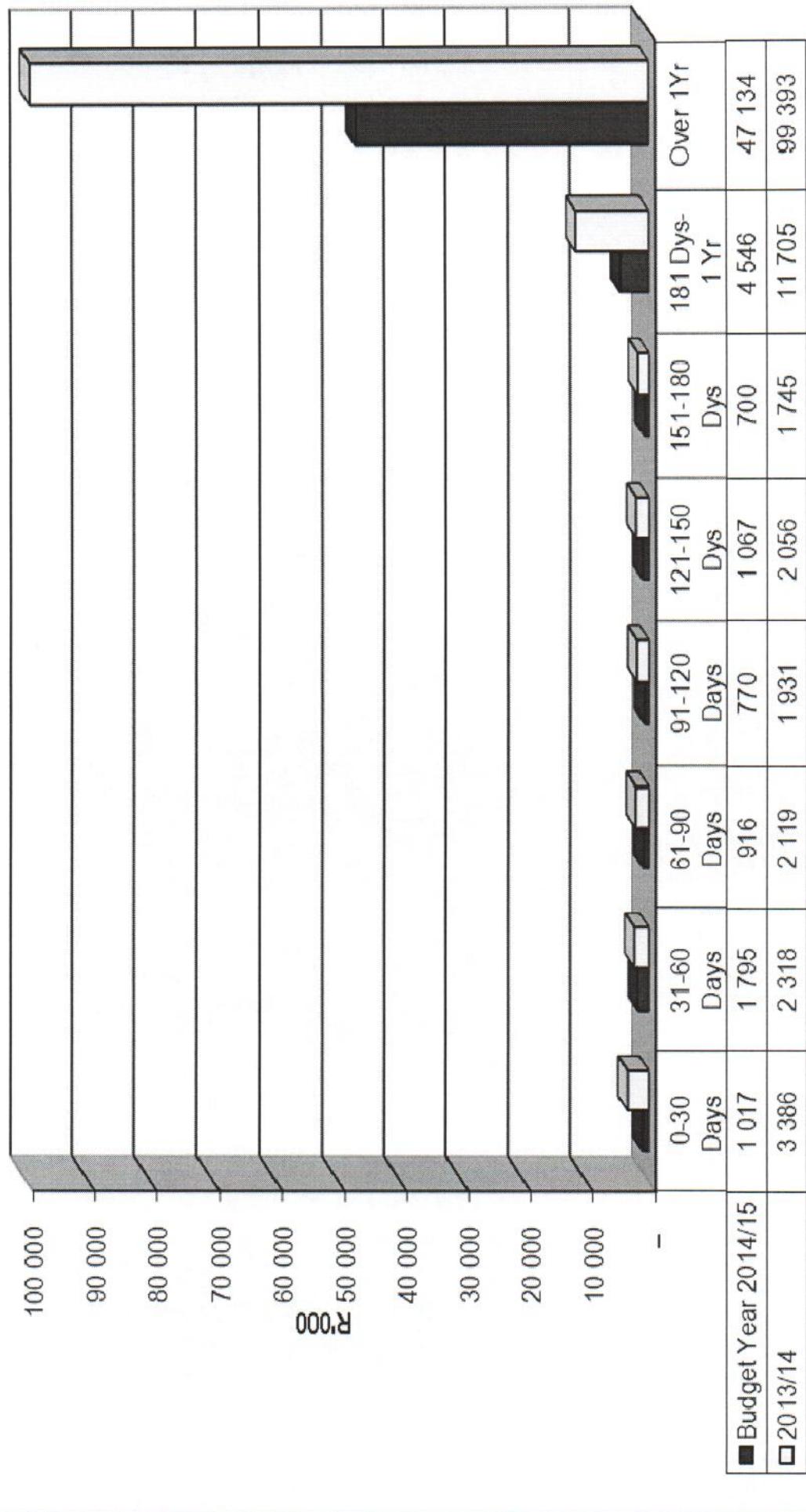
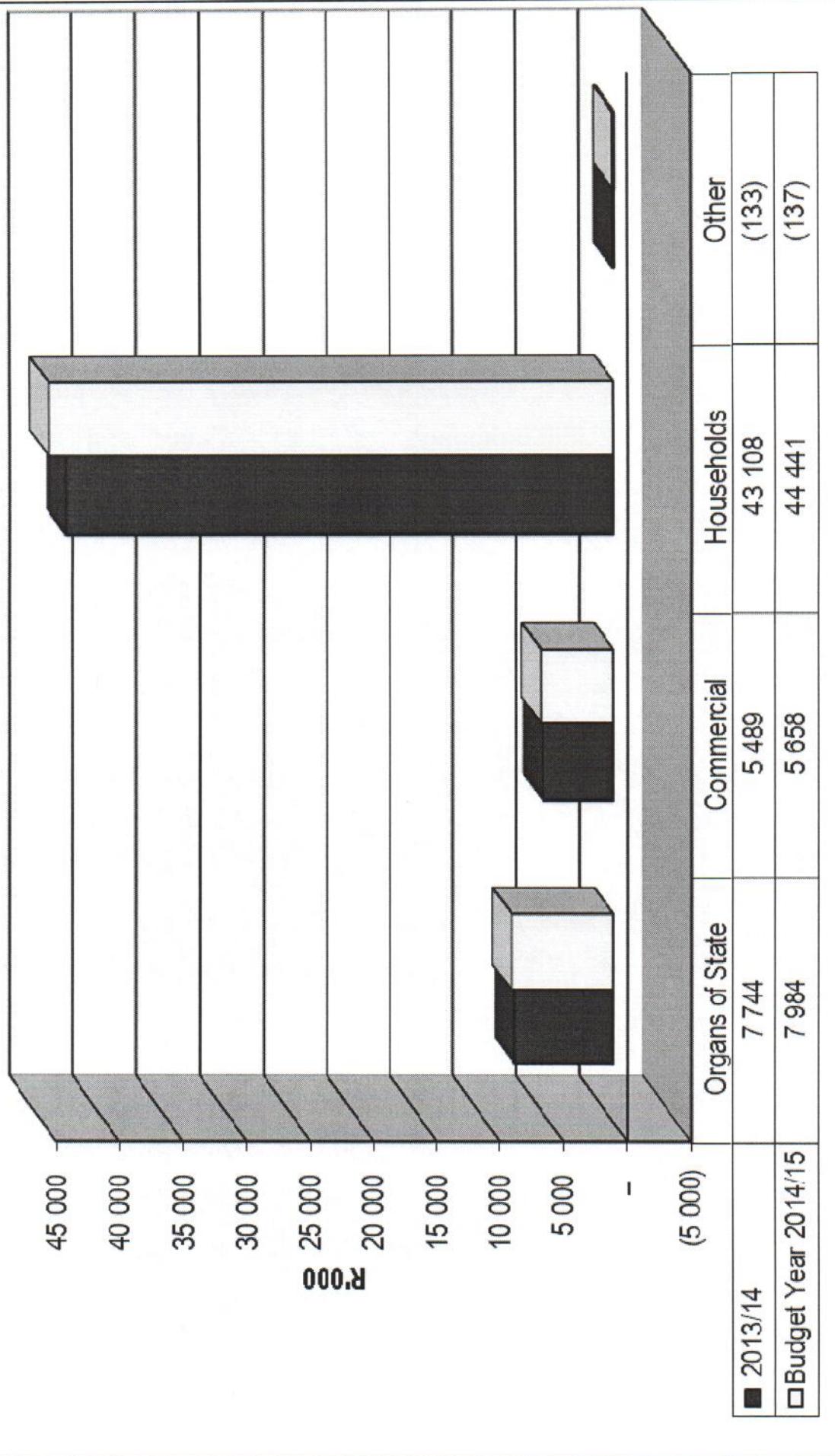


Chart C4 Consumer Debtors (total by Debtor Customer Category)

Section 6 - Creditor's Analysis

Creditor's Analysis

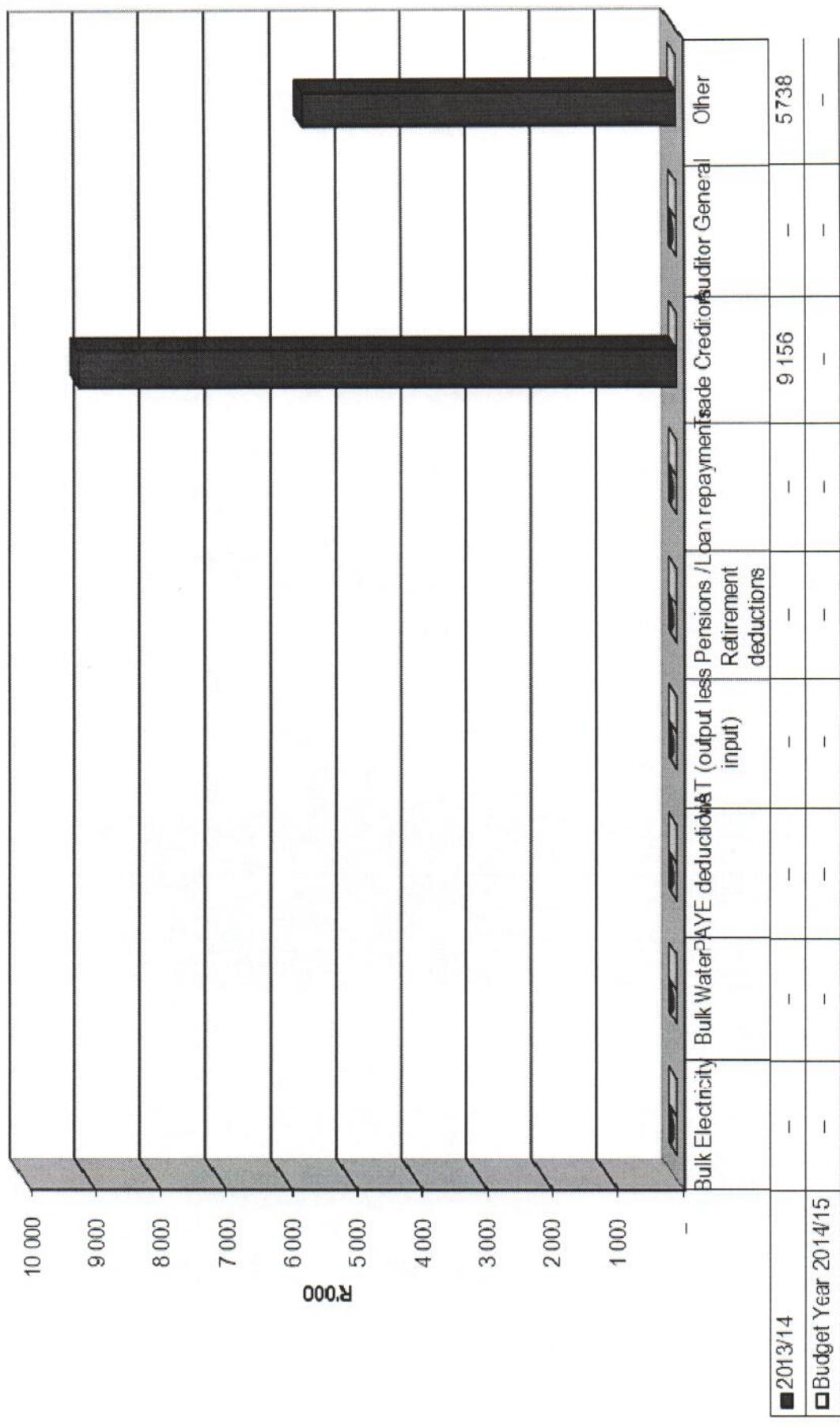
The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

6.1 Supporting Table SC4: Creditor's Aged Analysis

EC136 Emalahleni (Ec) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

R thousands	Description	NT Code	Budget Year 2014/15						Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	90 Days	120 Days	91 - 150 Days	121 - 180 Days	151 - 1 Year
Creditors Age Analysis By Customer Type									
Bulk Electricity	0100	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	5 738
Total By Customer Type	1000	-	-	-	-	-	-	-	-
									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 - M07 January

Investments by maturity Name of institution & investment ID		Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands			Yrs/Months							
Municipality										
Investec Bank: SUFFIX 451			32 days	Fixed deposit		149		27 120	146	27 266
Standard Bank: 088799697-001			32 days	Call deposit		–		–	–	–
First National Bank: 74366334164			32 days	Fixed deposit		142		27 725	102	27 827
Standard Bank: 088799697-011			32 days	Fixed deposit		40		540	5 079	5 619
Municipality sub-total										
Entities										
TOTAL INVESTMENTS AND INTEREST		2				–		55 385	5 327	60 712
Entities sub-total						331			–	–

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 SC6 -Grants receipts

EC136 Emalahleni (Ec) - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January										
Description		Ref	2013/14	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	Ref	Audited Outcome								
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:										
Local Government Equitable Share	102 471	107 353	106 989	262	77 722	62 947	12 301	19.5%	107 353	
EPWP Incentive	78 749	92 038	92 038	-	67 110	53 689	13 421	25.0%	92 038	
Finance Management	1 000	1 217	1 217	222	826	710	-	-	1 217	
Municipal Systems Improvement	1 771	1 800	1 800	38	1 139	1 050	-	-	1 800	
Integrated National Electrification Programme	954	934	934	3	460	545	-	-	934	
Municipal Infrastructure Grant (MIG)	19 996	10 000	11 000	-	8 187	5 833	(1 120)	-100.0%	10 000	
Provincial Government:										
	1 529	932	3 134	43	349	544	(195)	-35.9%	932	
	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	1 529	932	3 134	43	349	544	(195)	-35.9%	932	
District Municipality:										
<i>[Insert description]</i>	3 594	103	538	-	-	60	(60)	-100.0%	103	
	-	-	-	-	-	-	-	-	-	
Other grant providers:										
<i>[Insert description]</i>	106	-	-	-	-	-	-	-	-	
<i>[Insert description]</i>	-	-	-	-	-	-	-	-	-	
<i>[Insert description]</i>	106	-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants	5	107 699	108 388	110 662	305	78 071	63 551	12 046	19.0%	
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)	30 716	30 970	30 537	744	9 414	18 066	(8 651)	-47.9%	30 970	
Municipal Infrastructure Grant (MIG)	-	-	-	-	-	-	-	-	-	
Provincial Government:										
<i>[Insert description]</i>	30 716	30 970	30 537	744	9 414	18 066	(8 651)	-47.9%	30 970	
District Municipality:										
<i>[Insert description]</i>	-	-	-	-	-	-	-	-	-	
Other grant providers:										
<i>[Insert description]</i>	-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants	5	30 716	30 537	744	9 414	18 066	(8 651)	-47.9%	30 970	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	138 415	139 358	141 199	1 050	87 485	81 617	3 394	4.2%	
									139 358	

8.2 Supporting Table SC7 (1)-Grants expenditure

EC136 Emalahleni (Ec) - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description		Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Budget Year 2014/15
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:											
Local Government Equitable Share	82 270	107 353	-	262	77 722	67 110	38 349	32 992	73.8%	107 353	
EPWP Incentive e	69 797	92 038	-	-	38	1 139	750	389	51.9%	92 038	
Finance Management	1 379	1 800	-	3	460	389	71	-	18.2%	1 800	
Municipal Systems Improvement	736	934	-	-	8 187	4 167	4 020	-	96.5%	934	
Integrated National Electrification Programme	9 000	10 000	-	222	826	507	319	-	62.9%	10 000	
EPWP Incentive e	1 358	1 217	-	-	-	568	(568)	-	-100.0%	1 217	
Municipal Infrastructure Grant (MIG)	-	1 364	-	-	-	-	-	-	-	1 364	
Provincial Government:											
356	932	-	43	349	349	349	388	(40)	-10.3%	932	
356	932	-	43	349	349	349	388	(40)	-10.3%	932	
District Municipality:											
2 705	103	-	-	-	-	-	43	(43)	-100.0%	103	
2 705	103	-	-	-	-	-	43	(43)	-100.0%	103	
84	-	-	-	-	-	-	-	-	-	-	
84	-	-	-	-	-	-	-	-	-	-	
LGSETA											
Total operating expenditure of Transfers and Grants:	85 415	108 388	-	305	78 071	45 162	32 909	72.9%	108 388		
Capital expenditure of Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)	20 793	30 970	-	523	8 022	12 904	(4 882)	-37.8%	30 970		
Municipal Infrastructure Grant (MIG)	20 793	30 970	-	523	8 022	12 904	(4 882)	-37.8%	30 970		
Provincial Government:											
District Municipality:											
Other grant providers:											
Total capital expenditure of Transfers and Grants	20 793	30 970	-	523	8 022	12 904	(4 882)	-37.8%	30 970		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	106 208	139 358	-	828	86 093	58 066	28 027	48.3%	139 358		

8.3 Supporting Table SC7 (2)-Grants expenditure approved rollovers

EC136 Emalahleni (Ec) - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

		Budget Year 2014/15			
R thousands	Description	Ref	Approved Rollover 2013/14	Monthly actual	YearTD actual
	EXPENDITURE				
	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>[Insert description]</i>				-
	Total operating expenditure of Approved Roll-overs		-	-	-
	Capital expenditure of Approved Roll-overs				
	National Government:				
	Municipal Infrastructure Grant (MIG)		721	-	721
	Municipal Infrastructure Grant (MIG)		721	-	721
	Provincial Government:				
	District Municipality:				
	<i>[Insert description]</i>				-
	<i>[Insert description]</i>				-
	Other grant providers:				
	Total capital expenditure of Approved Roll-overs		721	-	721
	TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		721	-	721

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

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

		2013/14		2014/15		Budget Year 2014/15		YearTD budget		YTD variance		YTD variance %		Full Year Forecast	
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD actual	YearTD budget	YearTD budget	YTD variance	YTD variance %			D	
Councillors (Political Office Bearers plus Other)	1	A	B	C											
Basic Salaries and Wages		9 812	10 227	10 107	819	5 564	5 966	(402)	(402)	-7%	-7%	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	9 812	10 227	10 107	819	5 564	5 966	(402)	(402)	-7%	-7%	10 227	4.2%		
% Increase	4														
Senior Managers of the Municipality															
Basic Salaries and Wages		6 371	7 085	6 685	456	3 428	4 133	(705)	(705)	-17%	-17%	7 085			
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—	—	—	—		
Medical Aid Contributions		—	—	—	—	—	—	—	—	—	—	—	—		
Overtime		—	—	—	—	—	—	—	—	—	—	—	—		
Performance Bonus		(2 303)	—	—	—	—	—	—	—	—	—	—	—		
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	4 068	7 085	6 685	456	3 428	4 133	(705)	(705)	-17%	-17%	7 085	74.2%		
% Increase	4														
Other Municipal Staff															
Basic Salaries and Wages		29 907	37 014	36 289	2 673	17 830	21 592	(3 762)	(3 762)	-17%	-17%	37 014			
Pension and UIF Contributions		3 780	6 175	6 175	370	2 519	3 602	(1 084)	(1 084)	-30%	-30%	6 175			
Medical Aid Contributions		1 298	2 350	2 350	124	850	1 371	(521)	(521)	-38%	-38%	2 350			
Overtime		1 503	1 590	1 874	134	737	927	(190)	(190)	-21%	-21%	1 590			
Performance Bonus		—	—	—	—	—	—	—	—	—	—	—	—		
Motor Vehicle Allowance		884	1 393	1 393	82	508	813	(305)	(305)	-37%	-37%	1 393			
Cellphone Allowance		468	516	516	37	119	301	(182)	(182)	-60%	-60%	516			
Housing Allowances		143	225	225	3	74	131	(57)	(57)	-44%	-44%	225			
Other benefits and allowances		2 757	5 016	5 016	65	470	2 926	(2 457)	(2 457)	-84%	-84%	5 016			
Payments in lieu of leave		430	—	—	—	—	—	—	—	—	—	—	—		
Long service awards		1 817	276	276	—	9	161	(152)	(152)	-95%	-95%	276			
Post-retirement benefit obligations		241	—	—	—	12	—	—	—	—	—	—	—		
Sub Total - Other Municipal Staff	4	43 227	54 555	54 114	3 487	23 126	31 823	(8 697)	(8 697)	#DIV/0!	#DIV/0!	54 555	26.2%		
% Increase															
Total Municipal Entities		57 106	71 867	70 906	4 762	32 118	41 922	(9 805)	(9 805)	-23%	-23%	71 867			
TOTAL SALARY, ALLOWANCES & BENEFITS		57 106	71 867	70 906	4 762	32 118	41 922	(9 805)	(9 805)	-23%	-23%	71 867			
% Increase															
TOTAL MANAGERS AND STAFF		47 295	61 639	60 799	3 943	26 554	35 956	(9 402)	(9 402)	-26%	-26%	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.

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

EC136 Emalahleni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description		Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework			
			1 July Outcome	2 August Outcome	3 Sept Outcome	4 October Outcome	5 Nov Outcome	6 Dec Outcome	7 January Budget	8 Feb Budget	9 March Budget	10 April Budget	11 May Budget	12 June Budget	13 Budget Year 2014/15	14 Budget Year +1 2015/16	15 Budget Year +2 2016/17	
Cash Receipts By Source																		
R thousands		1	170	170	170	170	170	170	170	170	170	170	170	170	945	2 809	2 132	
Property rates	Property penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	618	618	618	618	618	618	618	618	618	618	618	618	618	618	1 216	8 019	7 775	
Service charges - water revenue	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	(338)	386	401	
Service charges - refuse	235	235	235	235	235	235	235	235	235	235	235	235	235	235	235	2 820	2 955	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	50	50	150	704	633	
Interest earned - external investments	174	174	174	174	174	174	174	174	174	174	174	174	174	174	1 174	3 086	2 186	
Interest earned - outstanding debtors	425	425	425	425	425	425	425	425	425	425	425	425	425	425	(2 115)	2 558	5 550	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	113	123	
Licences and permits	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	498	522	
Agency services	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	1 236	1 345	
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	12 652	143 222	149 843	
Other revenue	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	2 989	5 917	38 910	38 074	
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	18 119	172 567	206 782	
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	2 148	30 537	32 508	
Contributions & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increases in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	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	5 137	4 296	60 799	61 750	
Remuneration of councillors	852	852	852	852	852	852	852	852	852	852	852	852	852	852	175	10 107	10 178	
Interest paid	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	184	11 134	
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	17 213	18 040	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other municipalities	480	480	480	480	480	480	480	480	480	480	480	480	480	480	530	5 812	6 038	
Grants and subsidies paid - other municipalities	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	21 769	28 296	33 660	
General expenses	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	-	-	-	
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	14 698	18 212	179 884	187 099	
Other Cash Flows/Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38 223	38 223	-	
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	56 434	218 107	187 099	
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	(36 167)	(15 003)	52 192	
Cash/cash equivalents at the monthly year beginning:	50 983	52 917	54 841	56 765	58 689	60 614	62 538	64 462	66 386	68 310	70 234	72 158	74 081	76 012	80 993	35 991	35 991	48 190
Cash/cash equivalents at the monthly year end:	52 917	54 841	56 765	58 689	60 614	62 538	64 462	66 386	68 310	70 234	72 158	74 081	76 012	80 993	35 991	35 991	48 190	

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 - M07 January

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	-	-		26 495	-		
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	-	9 535					

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

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 - M07 January

Description	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
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		15 733	4 869	—	—	2 335	2 840	506	17.8%	4 869
Infrastructure - Road transport		14 541	3 319	—	—	2 335	1 936	(399)	-20.6%	3 319
Roads, Pavements & Bridges		14 541	3 319	—	—	2 335	1 936	(399)	-20.6%	3 319
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	—	—	—	904	904	100.0%	1 550
Waste Management		—	—	—	—	—	—	—	—	—
Transportation		—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—
Other		1 192	1 550	—	—	—	904	904	100.0%	1 550
Community		6 924	15 490	—	523	4 252	9 036	4 784	52.9%	15 490
Parks & gardens		281	—	—	—	42	—	(42)	#DIV/0!	—
Sportsfields & stadia		4 333	4 397	—	353	2 244	2 565	321	12.5%	4 397
Swimming pools		—	—	—	—	—	—	—	—	—
Community halls		1 244	8 443	—	—	1 311	4 925	3 614	73.4%	8 443
Libraries		—	—	—	—	—	—	—	—	—
Recreational facilities		—	—	—	—	—	—	—	—	—
Fire, safety & emergency		—	—	—	—	—	—	—	—	—
Security and policing		—	—	—	—	—	—	—	—	—
Buses		—	—	—	—	—	—	—	—	—
Clinics		—	—	—	—	—	—	—	—	—
Museums & Art Galleries		—	—	—	—	—	—	—	—	—
Cemeteries		135	2 650	—	170	655	1 546	891	57.6%	2 650
Social rental housing		—	—	—	—	—	—	—	—	—
Other		931	—	—	—	—	—	—	—	—
Heritage assets				—	—	—	—	—	—	—
Buildings		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Investment properties				—	—	—	—	—	—	—
Housing development		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Other assets		14 444	17 614	—	42	2 949	10 275	7 326	71.3%	17 614
General vehicles		1 112	2 900	—	—	315	1 692	1 377	81.4%	2 900
Specialised vehicles		—	—	—	—	—	—	—	—	—
Plant & equipment		6 135	460	—	—	561	268	(292)	-109.0%	460
Computers - hardware/equipment		592	500	—	26	176	292	116	39.6%	500
Furniture and other office equipment		444	370	—	16	196	216	20	9.1%	370
Abattoirs		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Civic Land and Buildings		6 161	13 134	—	—	1 701	7 662	5 960	77.8%	13 134
Other Buildings		—	—	—	—	—	—	—	—	—
Other Land		—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—
Other		—	250	—	—	—	146	146	100.0%	250
Agricultural assets				—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Biological assets				—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Intangibles				—	250	—	—	146	146	100.0%
Computers - software & programming		—	250	—	—	—	146	146	100.0%	250
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	37 101	38 223	—	565	9 535	22 297	12 761	57.2%	38 223

MONTHLY BUDGET STATEMENT FOR JANUARY 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 - M07

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								
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 assets	1	-	-	-	-	-	-	-	-

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

11.2.3 Supporting Table SC13c

EC136 Emalahleni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 980	6 115	-	148	1 209	3 567	2 358	66.1%	6 115
Infrastructure - Road transport		1 190	1 439	-	-	169	839	671	79.9%	1 439
Roads, Pavements & Bridges		940	1 130	-	-	68	659	591	89.7%	1 130
Storm water		250	309	-	-	101	180	80	44.2%	309
Infrastructure - Electricity		1 056	1 363	-	148	193	795	602	75.7%	1 363
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		226	333	-	148	193	194	1	0.7%	333
Street Lighting		830	1 030	-	-	-	601	601	100.0%	1 030
Infrastructure - Water		2 702	2 945	-	-	820	1 718	898	52.3%	2 945
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		2 702	2 945	-	-	820	1 718	898	52.3%	2 945
Infrastructure - Sanitation		32	368	-	-	28	215	187	86.9%	368
Reticulation		32	368	-	-	28	215	187	86.9%	368
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		110	547	-	-	0	319	319	99.9%	547
Parks & gardens		13	34	-	-	-	20	20	100.0%	34
Sportsfields & stadia		-	41	-	-	-	24	24	100.0%	41
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		97	103	-	-	0	60	60	99.7%	103
Social rental housing		-	368	-	-	-	215	215	100.0%	368
Other		-	-	-	-	-	-	-	-	-
Heritage assets										
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties										
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3 622	5 886	-	282	2 153	3 434	1 281	37.3%	5 886
General vehicles		772	939	-	25	325	548	223	40.7%	939
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2 483	3 433	-	257	1 671	2 002	332	16.6%	3 433
Computers - hardware/equipment		-	12	-	-	-	7	7	100.0%	12
Furniture and other office equipment		95	120	-	-	2	70	68	97.5%	120
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		272	1 383	-	0	155	807	652	80.8%	1 383
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	-	430	3 362	7 320	3 957	54.1%	12 548

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

11.2.4 Supporting Table SC13d

EC136 Emalahleni (Ec) - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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
Depreciation by Asset Class/Sub-class										
Infrastructure		18 430	21 070	22 921	1 775	12 428	12 291	(137)	-1.1%	21 070
Infrastructure - Road transport		17 625	20 531	-	1 726	12 084	11 977	(108)	-0.9%	20 531
Roads, Pavements & Bridges		17 625	20 531	-	1 726	12 084	11 977	(108)	-0.9%	20 531
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		507	532	-	49	344	310	(33)	-10.7%	532
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		507	532	-	49	344	310	(33)	-10.7%	532
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		298	7	22 921	-	-	4	4	100.0%	7
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		298	7	22 921	-	-	4	4	100.0%	7
Community		866	909	-	66	461	530	70	13.1%	909
Parks & gardens		-	-	-	2	12	-	(12)	#DIV/0!	-
Sportsfields & stadia		570	599	-	54	377	349	(28)	-7.9%	599
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		104	109	-	10	69	64	(5)	-7.9%	109
Libraries		5	5	-	0	3	3	(0)	-7.9%	5
Recreational facilities		17	18	-	-	-	11	11	100.0%	18
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		169	177	-	-	-	103	103	100.0%	177
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets										
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		8	8	-	-	-	5	5	100.0%	8
Housing development		-	-	-	-	-	-	-	-	-
Other		8	8	-	-	-	5	5	100.0%	8
Other assets		888	933	-	69	481	544	64	11.7%	933
General vehicles		275	289	-	-	-	169	169	100.0%	289
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		25	27	-	-	-	16	16	100.0%	27
Computers - hardware/equipment		293	308	-	12	81	180	99	55.0%	308
Furniture and other office equipment		149	156	-	57	400	91	(309)	-339.2%	156
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		146	153	-	-	-	89	89	100.0%	153
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets										
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		157	164	-	-	-	96	96	100.0%	164
Computers - software & programming		157	164	-	-	-	96	96	100.0%	164
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		20 348	23 084	22 921	1 910	13 369	13 466	97	0.7%	23 084

MONTHLY BUDGET STATEMENT FOR JANUARY 2015

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

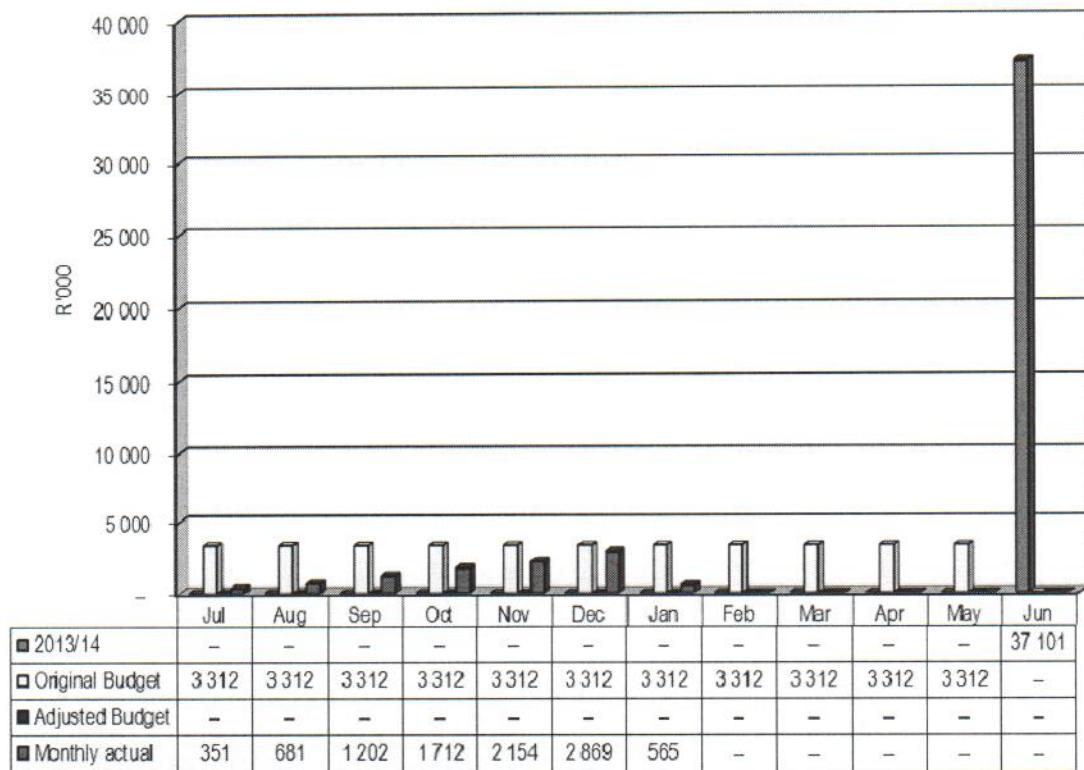
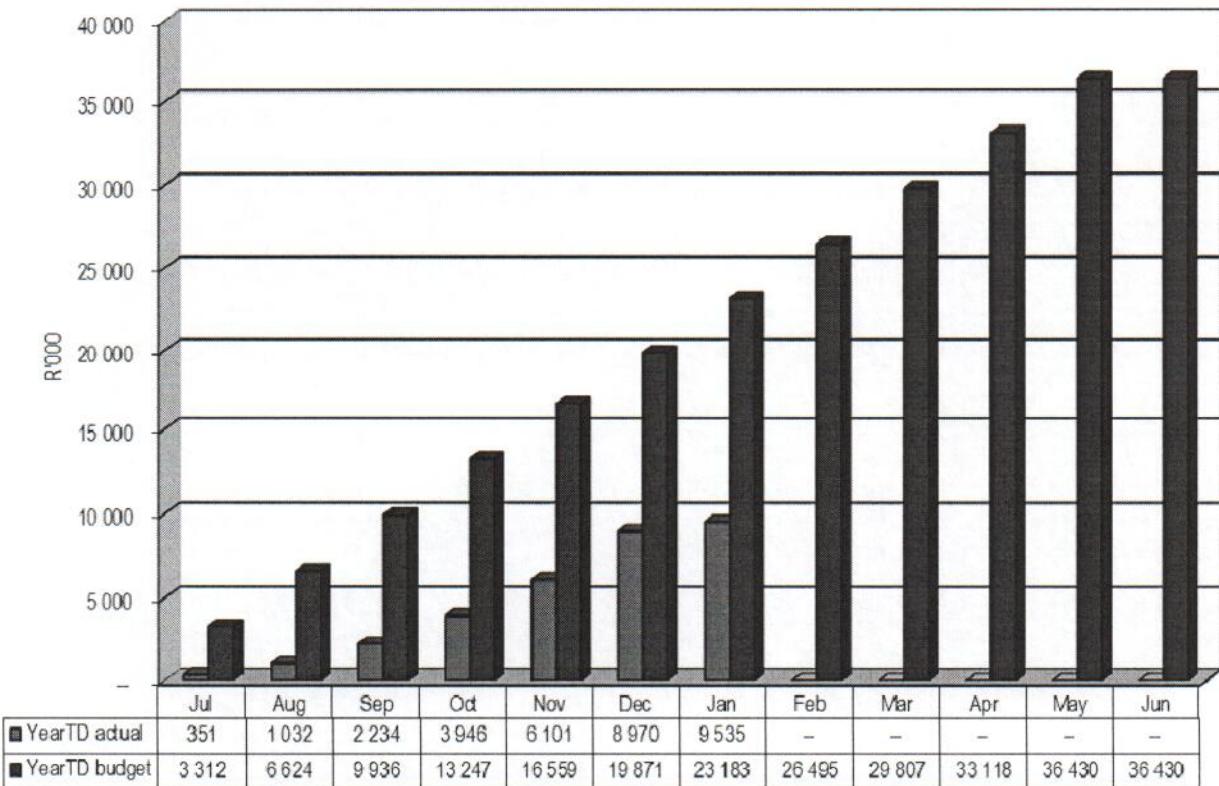


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



Section 12 – Other Supporting Documentation

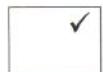
12.1 Other Information

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 SITHMBELE WISEMAN VATALA

Municipal Manager of Emalahleni Municipality (EC136)

Signature:



Date:

13 FEBRUARY 2015