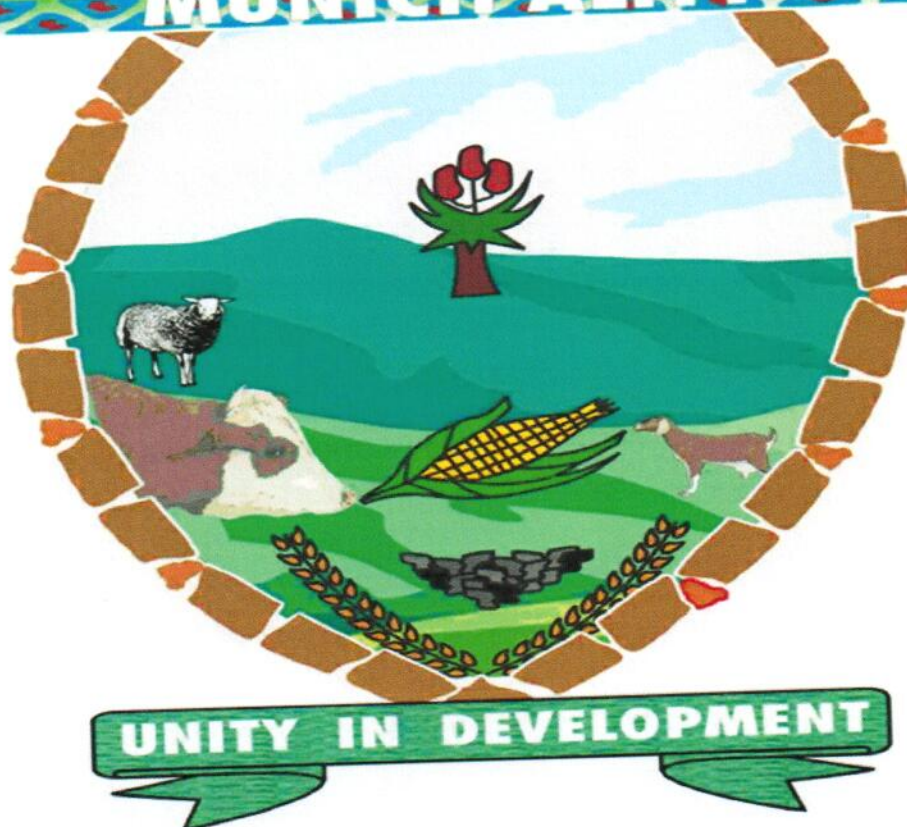


# EMALAHLENI MUNICIPALITY



## 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

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## Quarterly & Monthly Budget Statement MARCH 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 policy, 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.

**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 quarterly & monthly budget statement for March 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The March 2015 Quarterly & Monthly budget statement is the first monthly statement to 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 adjustment 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 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 5% above the projected year-to-date budget for the current month. Mainly due to yearly collection of Service Charges, Interest earned and Transfers recognized operational.

Operating expenditure incurred amounts to 80% of year-to-date budget. 43.9% of the total capital budget has been spent at 31 March 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 March 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 March 2015 quarterly & 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 5% above the projected year-to-date budget for the current month. Mainly due to yearly collection of Service Charges, Interest earned and Transfers recognized operational.

Operating expenditure incurred amounts to 80% of year-to-date budget. 43.9% of the total capital budget has been spent at 31 March 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 916 thousand 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 negative variance of R51 thousand. This revenue situation will be monitored closely.

The year-to-date revenue variance is 5%, which translates to R7 002 million above year-to-date budget projections for March 2015.



### **Operating expenditure by type**

Current expenditure is -20% or R30 198 million, below year-to-date budget projections for March 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 R18.011 million or 43.9% of the approved capital budget of R41.071 million. 87.29% 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 R33.742 million during the year-to-date to R84.735 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 20% below YTD budget.

## **Section 4 - In-year budget statement tables**

### **4.1 Monthly budget statements**

#### **4.1.1 Table C1: s71 Monthly Budget Statement Summary**



**QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015**

**EC136 Emalahleni (Ec) - Table C1 Monthly Budget Statement Summary - M09 March**

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 218	2 034	2 809	1	1 862	1 913	(51)	-3%	2 034
Service charges	21 381	12 650	10 839	892	8 780	8 452	329	4%	12 650
Investment revenue	3 005	2 086	3 086	251	2 658	2 064	594	29%	7 184
Transfers recognised - operational	98 441	108 178	111 815	28 786	107 163	83 210	23 953	29%	108 178
Other own revenue	36 260	43 542	44 019	3 663	15 071	32 895	(17 824)	-54%	43 542
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>162 305</b>	<b>168 489</b>	<b>172 567</b>	<b>33 593</b>	<b>135 535</b>	<b>128 533</b>	<b>7 002</b>	<b>5%</b>	<b>173 587</b>
Employee costs	47 295	61 639	60 799	3 773	34 267	45 809	(11 542)	-25%	61 639
Remuneration of Councillors	9 812	10 227	10 107	794	7 187	7 611	(424)	-6%	10 227
Depreciation & asset impairment	31 703	23 084	23 084	1 910	17 189	17 313	(124)	-1%	23 084
Finance charges	690	175	175	-	-	131	(131)	-100%	175
Materials and bulk purchases	12 851	17 213	17 213	965	11 611	12 910	(1 299)	-10%	17 213
Transfers and grants	19 672	17 899	21 769	1 810	14 604	15 617	(1 013)	-	17 899
Other expenditure	73 811	69 216	69 820	6 233	36 407	52 072	(15 665)	-30%	69 216
<b>Total Expenditure</b>	<b>195 833</b>	<b>199 455</b>	<b>202 969</b>	<b>15 485</b>	<b>121 265</b>	<b>151 463</b>	<b>(30 198)</b>	<b>-20%</b>	<b>199 455</b>
<b>Surplus/(Deficit)</b>	<b>(33 527)</b>	<b>(30 966)</b>	<b>(30 401)</b>	<b>18 108</b>	<b>14 270</b>	<b>(22 930)</b>	<b>37 200</b>	<b>-162%</b>	<b>(25 867)</b>
Transfers recognised - capital	28 198	30 970	30 537	5 811	18 256	23 011	(4 755)	-21%	30 970
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(5 329)</b>	<b>4</b>	<b>136</b>	<b>23 919</b>	<b>32 526</b>	<b>81</b>	<b>32 445</b>	<b>39937%</b>	<b>5 103</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(5 329)</b>	<b>4</b>	<b>136</b>	<b>23 919</b>	<b>32 526</b>	<b>81</b>	<b>32 445</b>	<b>39937%</b>	<b>5 103</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>37 101</b>	<b>38 223</b>	<b>41 071</b>	<b>5 214</b>	<b>18 011</b>	<b>30 803</b>	<b>(12 792)</b>	<b>-42%</b>	<b>41 071</b>
Capital transfers recognised	28 198	30 970	30 967	4 822	15 780	23 225	(7 445)	-32%	30 967
Public contributions & donations	1 312	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 591	7 253	10 104	392	2 231	7 578	(5 347)	-71%	10 104
<b>Total sources of capital funds</b>	<b>37 101</b>	<b>38 223</b>	<b>41 071</b>	<b>5 214</b>	<b>18 011</b>	<b>30 803</b>	<b>(12 792)</b>	<b>-42%</b>	<b>41 071</b>
<b>Financial position</b>									
Total current assets	70 842	31 345	-		93 962				-
Total non current assets	431 526	445 561	-		434 911				-
Total current liabilities	23 773	16 238	-		18 537				-
Total non current liabilities	8 812	14 341	-		9 569				-
<b>Community wealth/Equity</b>	<b>469 783</b>	<b>446 327</b>	<b>-</b>		<b>500 767</b>				<b>-</b>
<b>Cash flows</b>									
Net cash from (used) operating	35 396	23 089	23 220	23 919	51 790	5 204	46 585	895%	23 220
Net cash from (used) investing	(37 101)	(38 223)	(41 071)	(5 214)	(18 011)	(30 803)	12 792	-42%	(41 071)
Net cash from (used) financing	(416)	(195)	-	(37)	(37)	(546)	509	-93%	(195)
<b>Cash/cash equivalents at the month/year end</b>	<b>50 993</b>	<b>16 395</b>	<b>(17 850)</b>	<b>-</b>	<b>84 735</b>	<b>5 580</b>	<b>79 156</b>	<b>1419%</b>	<b>32 948</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	1 003	925	908	1 671	903	758	5 065	49 709	60 942
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

**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.



# QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

EC136 Emalahleni (Ec) - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

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									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		82 835	102 152	104 179	25 859	101 542	77 627	23 914	31%	102 152
Executive and council		5 492	6 312	6 312	16	6 289	4 734	1 555	33%	6 312
Budget and treasury office		77 343	95 817	97 844	25 815	95 214	72 876	22 338	31%	95 817
Corporate services		0	23	23	27	39	17	22	127%	23
<i>Community and public safety</i>		1 469	1 755	2 457	322	1 250	1 667	(417)	-25%	1 755
Community and social services		1 421	1 410	2 112	322	1 250	1 408	(158)	-11%	1 410
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		12	278	278	-	-	209	(209)	-100%	278
Housing		37	67	67	-	-	50	(50)	-100%	67
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 174	35 189	34 884	8 308	22 045	26 497	(4 451)	-17%	35 189
Planning and development		2 884	115	243	9	69	150	(81)	-54%	115
Road transport		32 290	35 074	34 641	8 299	21 977	26 347	(4 370)	-17%	35 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 378	60 166	61 388	4 915	29 119	45 605	(16 487)	-36%	60 166
Electricity		19 273	22 971	24 571	1 507	15 734	17 898	(2 164)	-12%	22 971
Water		29 266	25 776	24 716	2 436	8 078	18 802	(10 724)	-57%	25 776
Waste water management		9 209	7 260	6 141	346	1 193	4 885	(3 692)	-76%	7 260
Waste management		4 630	4 159	5 960	626	4 113	4 020	93	2%	4 159
<i>Other</i>	4	228	196	196	-	(165)	147	(311)	-212%	196
<b>Total Revenue - Standard</b>	2	182 085	199 458	203 103	39 404	153 792	151 543	2 248	1%	199 458
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		59 070	71 376	71 696	5 120	43 298	53 809	(10 511)	-20%	71 376
Executive and council		24 341	28 973	28 362	1 957	17 266	21 301	(4 035)	-19%	28 973
Budget and treasury office		21 046	23 443	24 414	2 019	14 098	18 309	(4 210)	-23%	23 443
Corporate services		13 683	18 959	18 919	1 143	11 934	14 200	(2 265)	-16%	18 959
<i>Community and public safety</i>		21 995	15 830	17 119	808	8 088	16 429	(8 341)	-51%	15 830
Community and social services		18 583	11 230	13 057	623	6 411	9 254	(2 843)	-31%	11 230
Sport and recreation		667	1 041	1 041	81	727	781	(54)	-7%	1 041
Public safety		1 543	1 748	1 211	40	362	5 037	(4 675)	-93%	1 748
Housing		1 201	1 810	1 810	65	589	1 358	(769)	-57%	1 810
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 739	43 928	45 446	3 406	28 020	33 532	(5 512)	-16%	43 928
Planning and development		8 081	10 057	9 740	591	3 500	7 420	(3 921)	-53%	10 057
Road transport		27 658	33 871	35 706	2 816	24 520	26 112	(1 592)	-6%	33 871
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70 228	67 855	68 217	6 120	41 577	47 331	(5 754)	-12%	67 855
Electricity		23 202	28 650	29 650	1 802	20 563	17 993	2 570	14%	28 650
Water		29 409	25 776	24 716	3 531	14 706	18 802	(4 096)	-22%	25 776
Waste water management		11 862	7 260	6 141	296	2 079	4 885	(2 806)	-57%	7 260
Waste management		5 755	6 169	7 711	490	4 228	5 650	(1 422)	-25%	6 169
<i>Other</i>		382	465	490	31	282	361	(79)	-22%	465
<b>Total Expenditure - Standard</b>	3	187 414	199 453	202 967	15 485	121 265	151 462	(30 197)	-20%	199 453
<b>Surplus/ (Deficit) for the year</b>		(5 329)	4	136	23 919	32 526	81	32 445	39937%	4

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



QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 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) - M09 March

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 %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		5 492	6 312	6 312	16	6 289	4 734	1 555	32.8%	6 312
Vote 2 - Budget and Treasury		80 808	95 817	97 844	25 815	95 214	72 876	22 338	30.7%	95 817
Vote 3 - Corporate Services		0	23	23	27	39	17	22	126.9%	23
Vote 4 - Community and Social Services		6 280	5 764	8 268	949	5 199	5 575	(376)	-6.7%	5 764
Vote 5 - IPED		2 921	182	310	9	69	200	(131)	-65.6%	182
Vote 6 - Technical Services		90 049	91 359	90 347	12 587	46 982	68 141	(21 159)	-31.1%	91 359
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	185 550	199 458	203 103	39 404	153 792	151 543	2 248	1.5%	199 458
Expenditure by Vote	1									
Vote 1 - Executive and Council		24 341	28 973	28 362	1 957	17 266	21 301	(4 035)	-18.9%	28 973
Vote 2 - Budget and Treasury		24 511	23 443	24 414	2 019	14 098	18 309	(4 210)	-23.0%	23 443
Vote 3 - Corporate Services		13 683	18 959	18 919	1 143	11 934	14 200	(2 265)	-16.0%	18 959
Vote 4 - Community and Social Services		25 388	18 904	22 298	1 225	11 648	16 046	(4 398)	-27.4%	18 904
Vote 5 - IPED		9 282	11 867	11 550	656	4 088	8 778	(4 690)	-53.4%	11 867
Vote 6 - Technical Services		93 674	97 306	97 423	8 485	62 231	72 829	(10 598)	-14.6%	97 306
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	190 879	199 453	202 967	15 485	121 265	151 462	(30 197)	-19.9%	199 453
Surplus/ (Deficit) for the year	2	(5 329)	4	136	23 919	32 526	81	32 445	39937.3%	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.



QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 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) - M09 March

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										
Revenue By Source										
Property rates		3 218	2 034	2 809	1	1 862	1 913	(51)	-3%	2 034
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		8 048	7 419	8 019	635	6 484	5 734	750	13%	7 419
Service charges - water revenue		6 931	2 042	-	-	7	511	(504)	-99%	2 042
Service charges - sanitation revenue		3 707	369	-	0	8	92	(84)	-91%	369
Service charges - refuse revenue		2 695	2 820	2 820	257	2 281	2 115	167	8%	2 820
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		731	604	704	186	375	503	(128)	-25%	604
Interest earned - external investments		3 005	2 086	3 086	251	2 658	2 064	594	29%	2 086
Interest earned - outstanding debtors		7 834	5 098	2 558	347	3 794	2 554	1 241	49%	5 098
Dividends received		-	-	-	-	-	-	-	-	-
Fines		115	113	113	16	90	85	5	6%	113
Licences and permits		383	498	498	36	355	374	(19)	-5%	498
Agency services		61	1 236	1 236	10	96	927	(831)	-90%	1 236
Transfers recognised - operational		98 441	108 178	111 815	28 786	107 163	83 210	23 953	29%	108 178
Other revenue		27 135	35 992	38 910	3 068	10 361	28 453	(18 092)	-64%	35 992
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		162 305	168 489	172 567	33 593	135 535	128 533	7 002	5%	168 489
Expenditure By Type										
Employee related costs		47 295	61 639	60 799	3 773	34 267	45 809	(11 542)	-25%	61 639
Remuneration of councillors		9 812	10 227	10 107	794	7 187	7 611	(424)	-6%	10 227
Debt impairment		19 245	3 251	1 071	89	803	1 348	(545)	-40%	3 251
Depreciation & asset impairment		31 703	23 084	23 084	1 910	17 189	17 313	(124)	-1%	23 084
Finance charges		690	175	175	-	-	131	(131)	-100%	175
Bulk purchases		12 851	17 213	17 213	965	11 611	12 910	(1 299)	-10%	17 213
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		4 034	5 762	5 812	1 000	4 914	4 346	568	13%	5 762
Transfers and grants		19 672	17 899	21 769	1 810	14 604	15 617	(1 013)	-6%	17 899
Other expenditure		42 114	60 203	62 938	5 144	30 690	46 377	(15 688)	-34%	60 203
Loss on disposal of PPE		8 419	-	-	-	-	-	-	-	-
Total Expenditure		195 833	199 455	202 969	15 485	121 265	151 463	(30 198)	-20%	199 455
Surplus/(Deficit)										
Transfers recognised - capital		28 198	30 970	30 537	5 811	18 256	23 011	(4 755)	(0)	30 970
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 329)	4	136	23 919	32 526	81			4
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		(5 329)	4	136	23 919	32 526	81			4
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(5 329)	4	136	23 919	32 526	81			4
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(5 329)	4	136	23 919	32 526	81			4

QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

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

The year-to-date revenue reflects an achievement of 105% of the year-to-date budget and 78.54% of the annual budget of R172.567 million.

Current expenditure is 20% or R30.198 million below year-to-date budget projections for March 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.



QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 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) - M09 March

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 %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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	3 147	9 854	15 718	(5 865)	-37%	20 958
Vote 5 - IPED		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		12 710	3 319	7 190	717	3 531	5 392	(1 862)	-35%	7 190
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>24 463</b>	<b>27 893</b>	<b>28 147</b>	<b>3 864</b>	<b>13 384</b>	<b>21 111</b>	<b>(7 726)</b>	<b>-37%</b>	<b>28 147</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		809	4 210	4 325	2	384	3 244	(2 860)	-88%	4 325
Vote 2 - Budget and Treasury		1 648	1 160	1 512	154	574	1 134	(560)	-49%	1 512
Vote 3 - Corporate Services		133	370	458	-	129	344	(214)	-62%	458
Vote 4 - Community and Social Services		682	2 180	5 648	958	2 551	4 236	(1 685)	-40%	5 648
Vote 5 - IPED		1 597	2 290	860	237	328	645	(317)	-49%	860
Vote 6 - Technical Services		7 770	120	120	-	660	90	570	634%	120
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>12 638</b>	<b>10 330</b>	<b>12 923</b>	<b>1 350</b>	<b>4 627</b>	<b>9 693</b>	<b>(5 066)</b>	<b>-52%</b>	<b>12 923</b>
<b>Total Capital Expenditure</b>		<b>37 101</b>	<b>38 223</b>	<b>41 071</b>	<b>5 214</b>	<b>18 011</b>	<b>30 803</b>	<b>(12 792)</b>	<b>-42%</b>	<b>41 071</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>2 590</b>	<b>5 740</b>	<b>6 295</b>	<b>156</b>	<b>1 087</b>	<b>4 721</b>	<b>(3 634)</b>	<b>-77%</b>	<b>6 295</b>
Executive and council		809	4 210	4 325	2	384	3 244	(2 860)	-88%	4 325
Budget and treasury office		1 648	1 160	1 512	154	574	1 134	(560)	-49%	1 512
Corporate services		133	370	458	-	129	344	(214)	-62%	458
<b>Community and public safety</b>		<b>8 465</b>	<b>19 700</b>	<b>21 803</b>	<b>4 105</b>	<b>12 404</b>	<b>16 353</b>	<b>(3 948)</b>	<b>-24%</b>	<b>21 803</b>
Community and social services		2 857	15 303	13 376	1 776	5 185	10 032	(4 847)	-48%	13 376
Sport and recreation		4 333	4 397	4 397	1 001	4 187	3 298	890	27%	4 397
Public safety		1 275	-	4 030	1 328	3 032	3 023	9	0%	4 030
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>22 077</b>	<b>5 729</b>	<b>8 170</b>	<b>954</b>	<b>4 520</b>	<b>6 127</b>	<b>(1 608)</b>	<b>-26%</b>	<b>8 170</b>
Planning and development		1 597	2 290	860	237	328	645	(317)	-49%	860
Road transport		20 480	3 439	7 310	717	4 191	5 482	(1 291)	-24%	7 310
Environmental protection		-	-	0	-	-	0	(0)	-100%	0
<b>Trading services</b>		<b>3 970</b>	<b>7 054</b>	<b>4 803</b>	<b>-</b>	<b>-</b>	<b>3 602</b>	<b>(3 602)</b>	<b>-100%</b>	<b>4 803</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 970	7 054	4 803	-	-	3 602	(3 602)	-100%	4 803
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>37 101</b>	<b>38 223</b>	<b>41 071</b>	<b>5 214</b>	<b>18 011</b>	<b>30 803</b>	<b>(12 792)</b>	<b>-42%</b>	<b>41 071</b>
<b>Funded by:</b>										
National Government		28 198	30 970	30 537	4 822	15 722	22 903	(7 181)	-31%	30 537
Provincial Government		-	-	430	-	59	323	(264)	-82%	430
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>28 198</b>	<b>30 970</b>	<b>30 967</b>	<b>4 822</b>	<b>15 780</b>	<b>23 225</b>	<b>(7 445)</b>	<b>-32%</b>	<b>30 967</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>1 312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>7 591</b>	<b>7 253</b>	<b>10 104</b>	<b>392</b>	<b>2 231</b>	<b>7 578</b>	<b>(5 347)</b>	<b>-71%</b>	<b>10 104</b>
<b>Total Capital Funding</b>		<b>37 101</b>	<b>38 223</b>	<b>41 071</b>	<b>5 214</b>	<b>18 011</b>	<b>30 803</b>	<b>(12 792)</b>	<b>-42%</b>	<b>41 071</b>

QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

# 4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC136 Emalahleni (Ec) - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9 379	2 395	–	38 497	–
Call investment deposits		41 614	14 000	–	46 238	–
Consumer debtors		10 687	13 557	–	3 139	–
Other debtors		8 543	968	–	5 469	–
Current portion of long-term receivables		–	–	–	–	–
Inventory		619	424	–	619	–
<b>Total current assets</b>		<b>70 842</b>	<b>31 345</b>	<b>–</b>	<b>93 962</b>	<b>–</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		8 394	25 417	–	8 394	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		421 798	419 890	–	426 258	–
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		259	255	–	259	–
Other non-current assets		1 076	–	–	–	–
<b>Total non current assets</b>		<b>431 526</b>	<b>445 561</b>	<b>–</b>	<b>434 911</b>	<b>–</b>
<b>TOTAL ASSETS</b>		<b>502 368</b>	<b>476 906</b>	<b>–</b>	<b>528 873</b>	<b>–</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		311	–	–	–	–
Consumer deposits		–	–	–	0	–
Trade and other payables		16 695	9 316	–	14 296	–
Provisions		6 767	6 922	–	4 241	–
<b>Total current liabilities</b>		<b>23 773</b>	<b>16 238</b>	<b>–</b>	<b>18 537</b>	<b>–</b>
<b>Non current liabilities</b>						
Borrowing		235	657	–	208	–
Provisions		8 577	13 684	–	9 361	–
<b>Total non current liabilities</b>		<b>8 812</b>	<b>14 341</b>	<b>–</b>	<b>9 569</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>32 585</b>	<b>30 579</b>	<b>–</b>	<b>28 106</b>	<b>–</b>
<b>NET ASSETS</b>	2	<b>469 783</b>	<b>446 327</b>	<b>–</b>	<b>500 767</b>	<b>–</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		469 783	446 327	–	500 767	–
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>469 783</b>	<b>446 327</b>	<b>–</b>	<b>500 767</b>	<b>–</b>



QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

# 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC136 Emalahleni (Ec) - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	4 209	41 183	57 354	(16 171)	-28%	55 108
Government - operating		98 441	108 178	111 815	28 786	107 163	83 210	23 953	29%	111 815
Government - capital		22 739	30 970	30 537	5 811	18 256	23 011	(4 755)	-21%	30 537
Interest		10 839	7 184	5 644	599	6 453	4 618	1 835	40%	5 644
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(107 091)	(155 045)	(157 940)	(13 675)	(106 661)	(147 240)	(40 579)	28%	(157 940)
Finance charges		(137)	(175)	(175)	-	-	(131)	(131)	100%	(175)
Transfers and Grants		(19 462)	(17 899)	(21 769)	(1 810)	(14 604)	(15 617)	(1 013)	6%	(21 769)
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 396	23 089	23 220	23 919	51 790	5 204	46 585	895%	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)	(41 071)	(5 214)	(18 011)	(30 803)	(12 792)	42%	(41 071)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(37 101)	(38 223)	(41 071)	(5 214)	(18 011)	(30 803)	(12 792)	42%	(41 071)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(110)	-	-	0	-	-	-		-
Payments										
Repayment of borrowing		(306)	(195)	-	(37)	(37)	(546)	(509)	93%	(195)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(416)	(195)	-	(37)	(37)	(546)	(509)	93%	(195)
NET INCREASE/ (DECREASE) IN CASH HELD		(2 122)	(15 329)	(17 850)	18 668	33 742	(26 145)			(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)		84 735	5 580			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.

# QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

EC136 Emalahleni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Ref	Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		Budget Year 2014/15												Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
1	<b>R thousands</b>															
	<b>Cash Receipts By Source</b>															
	Property rates	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	1 218	8 019	7 775	8 077
	Service charges - water revenue	170	170	170	170	170	170	170	170	170	170	170	(1 872)	—	2 223	2 223
	Service charges - sanitation revenue	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	2 820	2 955	3 070
	Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	150	704	633	657
	Interest earned - external investments	174	174	174	174	174	174	174	174	174	174	174	1 174	3 086	2 186	2 271
	Interest earned - outstanding debtors	425	425	425	425	425	425	425	425	425	425	425	(2 115)	2 558	5 343	5 550
	Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Fines	9	9	9	9	9	9	9	9	9	9	9	9	113	119	123
	Licences and permits	42	42	42	42	42	42	42	42	42	42	42	41	498	522	542
	Agency services	103	103	103	103	103	103	103	103	103	103	103	103	1 236	1 295	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	12 652	111 815	143 222	149 843
	Other revenue	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	5 917	38 910	38 074	40 241
	<b>Cash Receipts by Source</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>18 119</b>	<b>172 567</b>	<b>206 782</b>	<b>216 558</b>
	<b>Other Cash Flows by Source</b>															
	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	2 148	30 537	32 508	33 835
	Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Increase in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Change in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Total Cash Receipts by Source</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>20 267</b>	<b>203 105</b>	<b>239 290</b>	<b>250 393</b>
	<b>Cash Payments by Type</b>															
	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	4 296	60 799	61 750	67 726
	Remuneration of councillors	852	852	852	852	852	852	852	852	852	852	852	732	10 107	10 718	11 134
	Interest paid	15	15	15	15	15	15	15	15	15	15	15	15	175	184	191
	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	17 213	18 040	18 740
	Bulk purchases - Water & Sewer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other materials	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Contracted services	480	480	480	480	480	480	480	480	480	480	480	530	5 812	6 038	6 272
	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	5 361	21 769	28 296	33 660
	Grants and subsidies paid - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	General expenses	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 843	64 009	62 073	64 482
	<b>Cash Payments by Type</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>18 212</b>	<b>179 884</b>	<b>187 099</b>	<b>202 203</b>
	<b>Other Cash Flows/Payments by Type</b>															
	Capital assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Total Cash Payments by Type</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>18 212</b>	<b>179 884</b>	<b>187 099</b>	<b>202 203</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>(36 167)</b>	<b>(15 003)</b>	<b>52 192</b>	<b>48 190</b>
	Cash/cash equivalents at the month/year beginning:	50 993	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	38 192
	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	35 991	35 991	88 182	136 372



## PART 2 - SUPPORTING DOCUMENTATION

### Section 5 - Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtor's age analysis

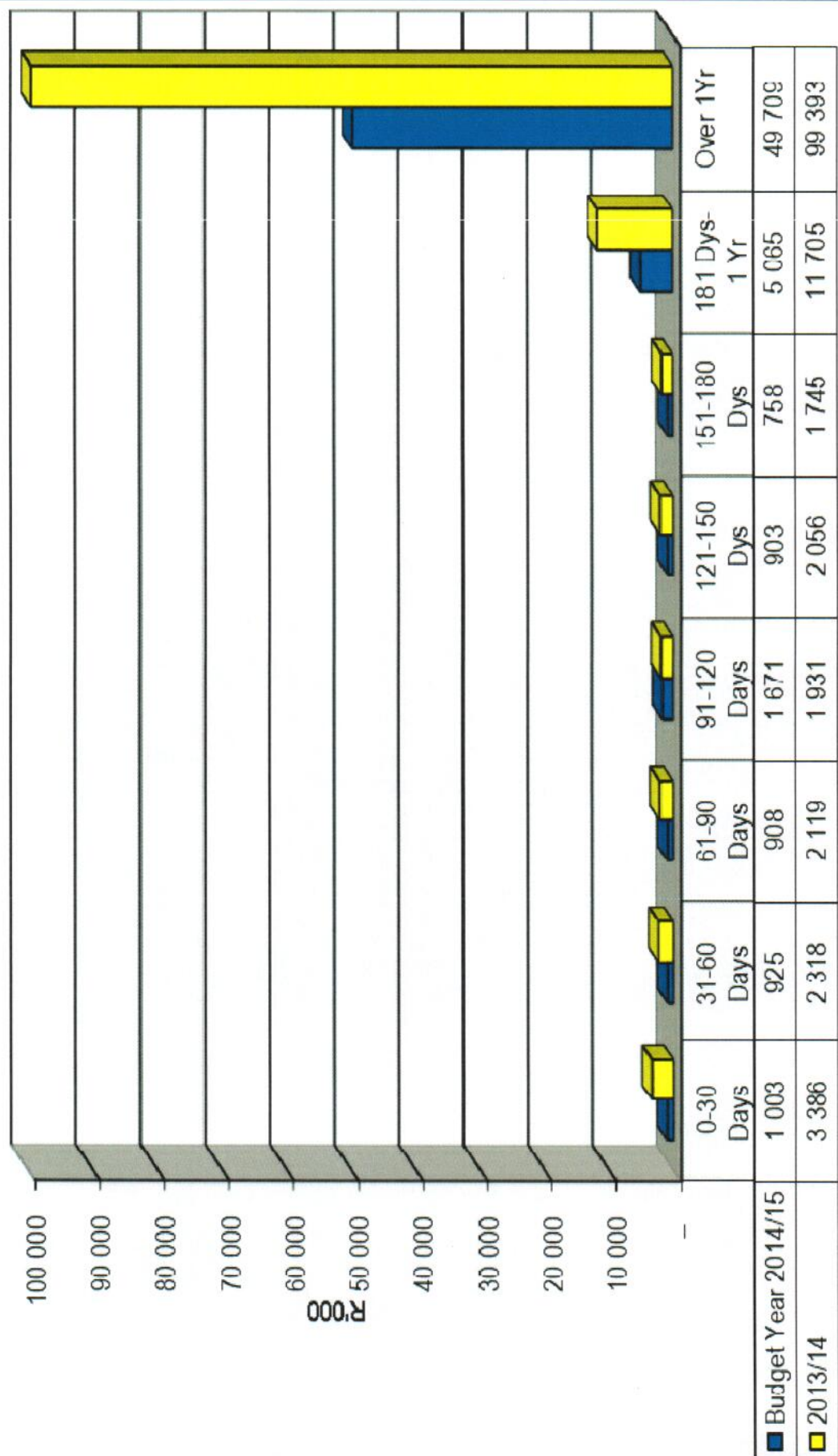
EC136 Emalahleni (Ec) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	-	-	-	-	-	-	-	-	-	(27)	(27)	-	32 816
Trade and Other Receivables from Exchange Transactions - Electricity		1300	132	195	117	294	71	69	595	1 706	3 180	2 736	-	-	396
Receivables from Non-exchange Transactions - Property Rates		1400	297	244	308	905	362	209	1 199	15 444	18 968	18 119	-	-	12 169
Receivables from Exchange Transactions - Waste Water Management		1500	-	-	-	-	-	-	-	(8)	(8)	(8)	-	-	36 084
Receivables from Exchange Transactions - Waste Management		1600	465	440	439	430	427	422	2 401	28 135	33 159	31 814	-	-	28 765
Receivables from Exchange Transactions - Property Rental Debtors		1700	109	46	43	42	43	58	870	526	1 737	1 539	-	-	508
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	-	-	3 800
Total By Income Source		2000	1 003	925	908	1 671	903	758	5 065	49 709	60 942	58 106	-	-	114 538
2013/14 - totals only			3 386	2 318	2 119	1 931	2 056	1 745	11 705	99 393	124 653	116 830			114 538
Debtors Age Analysis By Customer Group															
Organs of State		2200	214	181	173	328	131	130	1 085	5 769	8 011	7 443	-	-	2 254
Commercial		2300	111	101	101	783	82	82	432	4 061	5 753	5 439	-	-	6 411
Households		2400	637	531	607	538	667	523	3 400	38 677	45 581	43 805	-	-	100 581
Other		2500	41	112	26	22	22	24	149	1 202	1 598	1 419	-	-	5 293
Total By Customer Group		2600	1 003	925	908	1 671	903	758	5 065	49 709	60 942	58 106	-	-	114 538

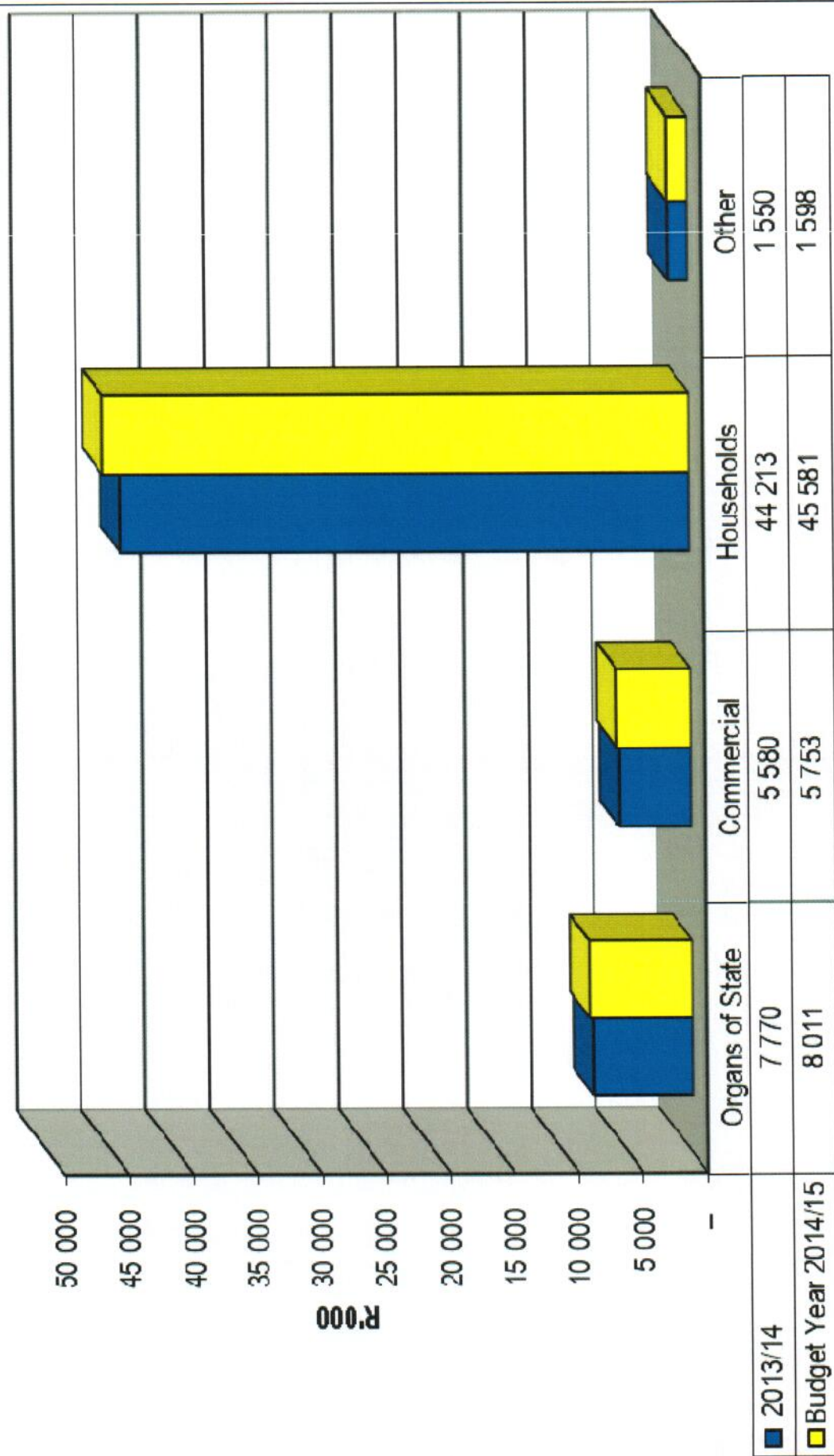
The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Supporting Table SC3. The financial position includes the total annual billing to date and some debtor classifications which do not form part of the consumer debtors whereas the age analysis only includes 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

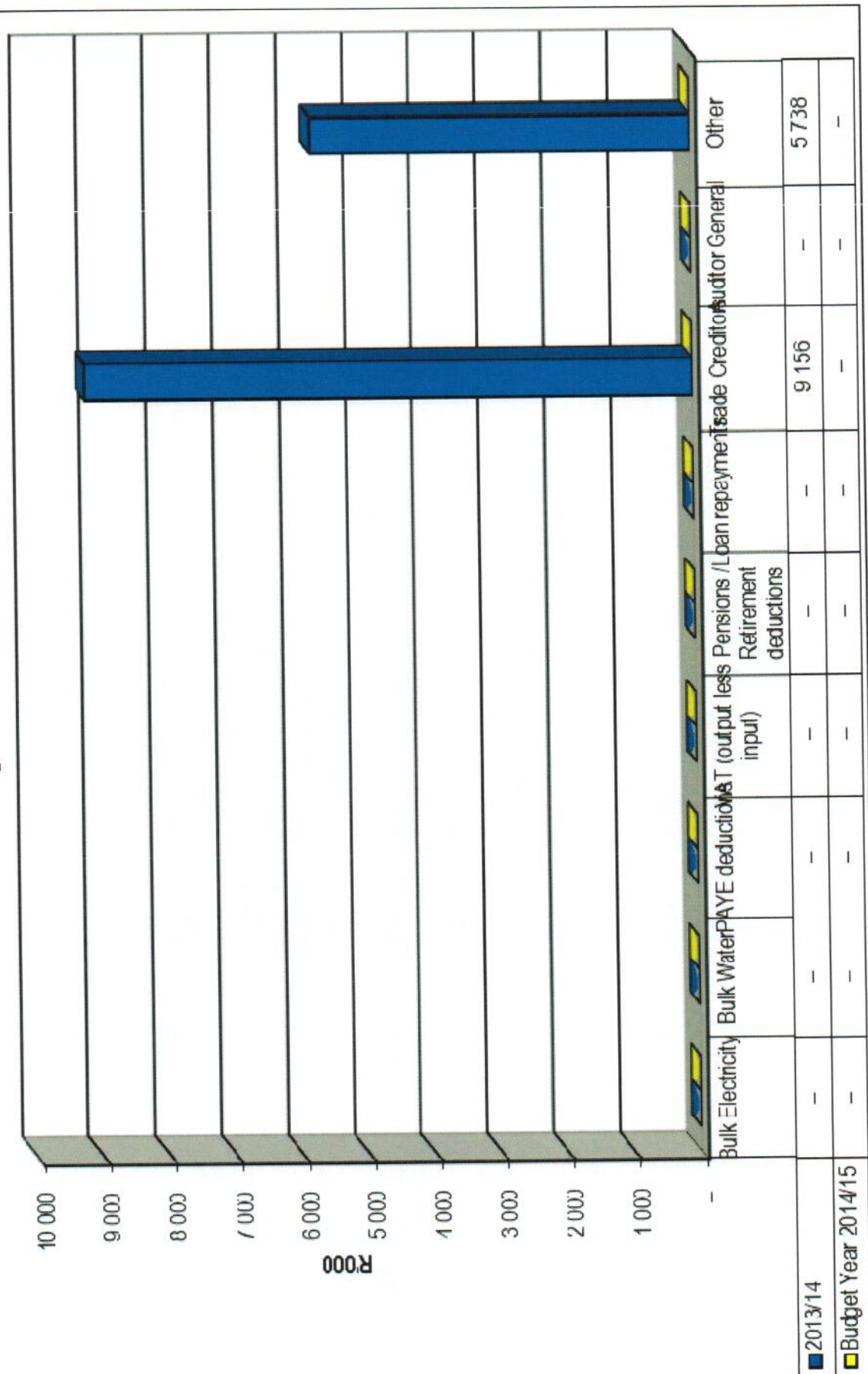
The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

### 6.1 Supporting Table SC4: Creditor's Aged Analysis

EC136 Emalahleni (Ec) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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
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	-	-	-	-	-	-	-	-	-	9 156
	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 - M09 March

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>Municipality</b>									
Investec Bank: SUFFIX 451		32 days	Fixed deposit		115		27 595	(10 087)	17 508
Standard Bank: 088799697-001		32 days	Call deposit		-		-	-	-
First National Bank: 74366334164		32 days	Fixed deposit		129		27 952	129	28 081
Standard Bank: 088799697-011		32 days	Fixed deposit		5		7 444	(6 794)	649
<b>Municipality sub-total</b>					248		62 991	(16 753)	46 238
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				248		62 991	(16 753)	46 238

## **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**

## QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

R thousands	Description	Ref	2013/14			Budget Year 2014/15					YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget					
RECEIPTS:		1,2											
Operating Transfers and Grants													
National Government:			102 471	107 353	106 989	27 600	105 469	81 112	23 303	28.7%	107 353		
Local Government Equitable Share			78 749	92 038	92 038	24 928	92 038	69 029	23 010	33.3%	92 038		
EPWP Incentive			1 000	1 217	1 217	188	1 048	913			1 217		
Finance Management			1 771	1 800	1 800	224	1 458	1 350			1 800		
Municipal Systems Improvement			954	934	934	—	478	701			934		
Integrated National Electrification Programme			19 996	10 000	11 000	847	9 034	8 000			10 000		
EPWP Incentive			—	—	—	—	—	—	—		—		
Municipal Infrastructure Grant (MIG)			—	—	—	—	—	—	—		—		
Provincial Government:			1 529	932	3 134	1 414	1 414	1 120	294	26.2%	1 364		
						189	698	1 800	(1 102)	-61.2%	932		
			1 529	932	3 134	189	698	1 800	(1 102)	-61.2%	932		
Other transfers and grants [insert description]													
District Municipality:			3 594	103	538	996	996	552	443	80.3%	103		
						—	—	—	—		—		
			3 594	103	538	996	996	552	443	80.3%	103		
Other grant providers:			106	—	—	—	—	—	—		—		
						—	—	—	—		—		
			106	—	—	—	—	—	—		—		
Total Operating Transfers and Grants		5	107 699	108 388	110 662	28 786	107 163	83 464	22 644	27.1%	108 388		
Capital Transfers and Grants													
National Government:			30 716	30 970	30 537	5 811	18 256	23 011	(4 755)	-20.7%	30 970		
Municipal Infrastructure Grant (MIG)			—	—	—	—	—	—	—		—		
Municipal Infrastructure Grant (MIG)			30 716	30 970	30 537	5 811	18 256	23 011	(4 755)	-20.7%	30 970		
Provincial Government:			—	—	—	—	—	—	—		—		
			—	—	—	—	—	—	—		—		
			—	—	—	—	—	—	—		—		
District Municipality:			—	—	—	—	—	—	—		—		
			—	—	—	—	—	—	—		—		
Other grant providers:			—	—	—	—	—	—	—		—		
			—	—	—	—	—	—	—		—		
Total Capital Transfers and Grants		5	30 716	30 970	30 537	5 811	18 256	23 011	(4 755)	-20.7%	30 970		
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	138 415	139 358	141 199	34 596	125 419	106 475	17 890	16.8%	139 358		



## 8.2 Supporting Table SC7(1)-Grants expenditure

QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

EC136 Emalaheni (Ec) - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

2013/14		Budget Year 2014/15								
Ref	Description	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:	82 270	107 353	-	2 672	105 469	44 730	60 739	135.8%	107 353
	Local Government Equitable Share	69 797	92 038	-	-	92 038	38 349	53 689	140.0%	92 038
	EPWP Incentive			-			-	-		
	Finance Management			-						
	Municipal Systems Improvement	1 379	1 800	-	224	1 458	750	708	94.4%	1 800
	Integrated National Electrification Programme	736	934	-	-	478	389	88	22.7%	934
	EPWP Incentive	9 000	10 000	-	847	9 034	4 167	4 867	116.8%	10 000
	Municipal Infrastructure Grant (MIG)	1 358	1 217	-	188	1 048	507	541	106.6%	1 217
	Provincial Government:	-	1 364	-	1 414	1 414	568	845	148.7%	1 364
		356	932	-	189	698	388	310	79.7%	932
		Other transfers and grants [insert description]								
		District Municipality:	356	932	-	189	698	388	310	79.7%
		2 705	103	-	-	-	43	(43)	-100.0%	103
	[insert description]									
	Other grant providers:	2 705	103	-	-	-	43	(43)	-100.0%	103
		84	-	-	-	-	-	-		-
	LGSETA	84						-		-
	Total operating expenditure of Transfers and Grants:	85 415	108 388	-	2 862	106 167	45 162	61 005	135.1%	108 388
	Capital expenditure of Transfers and Grants									
	National Government:	20 793	30 970	-	4 822	15 722	12 904	2 818	21.8%	30 970
	Municipal Infrastructure Grant (MIG)	20 793	30 970	-	4 822	15 722	12 904	2 818	21.8%	30 970
	Municipal Infrastructure Grant (MIG)									
	Provincial Government:	-	-	-	-	-	-	-		-
	District Municipality:	-	-	-	-	-	-	-		-
	Other grant providers:	-	-	-	-	-	-	-		-
	Total capital expenditure of Transfers and Grants	20 793	30 970	-	4 822	15 722	12 904	2 818	21.8%	30 970
	TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	106 208	139 358	-	7 684	121 889	58 066	63 823	109.9%	139 358



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

QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

EC136 Emalahleni (Ec) - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

		Budget Year 2014/15				
Description	Ref	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share						
EPWP Incentiv e						
Finance Management						
Municipal Systems Improvement						
Integrated National Electrification Programme						
Municipal Infrastructure Grant (MIG)						
<b>Provincial Government:</b>		-	-	-	-	
Other transfers and grants [insert description]						
<b>District Municipality:</b>		-	-	-	-	
[insert description]						
<b>Other grant providers:</b>		-	-	-	-	
[insert description]						
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		721	27	731	(10)	-1.5%
Municipal Infrastructure Grant (MIG)		721	27	731	(10)	-1.5%
Municipal Infrastructure Grant (MIG)		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		721	27	731	(10)	-1.5%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		721	27	731	(10)	-1.5%



## 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

QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

EC136 Emalahleni (Ec) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

R thousands	Ref	2013/14 Audited Outcome	Budget Year 2014/15						Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Councillors (Political Office Bearers plus Other)</b>	1	A	B	C					D
Basic Salaries and Wages		9 812	10 227	10 107	794	7 187	7 611	(424)	-6%
Pension and UIF Contributions		—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>	2	9 812	10 227	10 107	794	7 187	7 611	(424)	-6%
<b>% increase</b>	4		4.2%	3.0%					4.2%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		6 371	7 085	6 885	456	4 340	5 190	(850)	-16%
Pension and UIF Contributions		—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	2	4 068	7 085	6 885	456	4 340	5 190	(850)	-16%
<b>% increase</b>	4		74.2%	64.3%					74.2%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		29 907	37 014	36 289	2 528	23 044	27 322	(4 278)	-16%
Pension and UIF Contributions		3 780	6 175	6 175	391	3 275	4 632	(1 357)	-29%
Medical Aid Contributions		1 298	2 350	2 350	132	1 117	1 762	(645)	-37%
Overtime		1 503	1 590	1 874	157	1 001	1 334	(333)	-25%
Performance Bonus		—	—	—	—	—	—	—	—
Motor Vehicle Allowance		884	1 393	1 393	156	759	1 045	(286)	-27%
Cellphone Allowance		468	516	516	18	153	387	(234)	-61%
Housing Allowances		143	225	225	3	80	168	(88)	-52%
Other benefits and allowances		2 757	5 016	5 016	(48)	499	3 762	(3 264)	-87%
Payments in lieu of leave		430	—	—	—	—	—	—	—
Long service awards		1 817	276	276	(9)	—	207	(207)	-100%
Post-retirement benefit obligations		241	—	—	(12)	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>	4	43 227	54 555	54 114	3 317	29 927	40 619	(10 692)	-26%
<b>% increase</b>			26.2%	25.2%					26.2%
<b>Total Municipal Entitles</b>		57 106	71 867	70 906	4 566	41 454	53 420	(11 966)	-22%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		57 106	71 867	70 906	4 566	41 454	53 420	(11 966)	-22%
<b>% increase</b>	4		25.8%	24.2%					25.8%
<b>TOTAL MANAGERS AND STAFF</b>		47 295	61 639	60 799	3 773	34 267	45 809	(11 542)	-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.

# QUARTERLY & MONTHLY BUDGET STATEMENT FOR MARCH 2015

EC136 Emalaheni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Ref	Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
														Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
1	<b>R thousands</b>															
	<b>Cash Receipts By Source</b>															
	Property rates	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	1 218	8 019	7 775	8 077
	Service charges - water revenue	170	170	170	170	170	170	170	170	170	170	170	(1 872)	—	2 223	2 223
	Service charges - sanitation revenue	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	2 820	2 955	3 070
	Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	150	704	633	657
	Interest earned - external investments	174	174	174	174	174	174	174	174	174	174	174	1 174	3 086	2 186	2 271
	Interest earned - outstanding debtors	425	425	425	425	425	425	425	425	425	425	425	(2 115)	2 558	5 343	5 550
	Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Fines	9	9	9	9	9	9	9	9	9	9	9	9	113	119	123
	Licences and permits	42	42	42	42	42	42	42	42	42	42	42	41	498	522	542
	Agency services	103	103	103	103	103	103	103	103	103	103	103	103	1 236	1 295	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	12 652	111 815	143 222	149 843
	Other revenue	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	5 917	38 910	38 074	40 241
	<b>Cash Receipts by Source</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>14 041</b>	<b>18 119</b>	<b>172 567</b>	<b>206 782</b>	<b>216 558</b>
	<b>Other Cash Flows by Source</b>															
	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	2 148	30 537	32 508	33 835
	Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Increase in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Change in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Total Cash Receipts by Source</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>16 622</b>	<b>20 267</b>	<b>203 105</b>	<b>239 290</b>	<b>250 393</b>
	<b>Cash Payments by Type</b>															
	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	4 296	60 799	61 750	67 726
	Remuneration of councillors	852	852	852	852	852	852	852	852	852	852	852	732	10 107	10 718	11 134
	Interest paid	15	15	15	15	15	15	15	15	15	15	15	15	175	184	191
	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	17 213	18 040	18 740
	Bulk purchases - Water & Sewer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other materials	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Contracted services	480	480	480	480	480	480	480	480	480	480	480	530	5 812	6 038	6 272
	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	5 361	21 769	28 296	33 660
	Grants and subsidies paid - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	General expenses	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 843	64 009	62 073	64 482
	<b>Cash Payments by Type</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>18 212</b>	<b>179 884</b>	<b>187 099</b>	<b>202 203</b>
	<b>Other Cash Flows/Payments by Type</b>															
	Capital assets	—	—	—	—	—	—	—	—	—	—	—	—	38 223	—	—
	Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Other Cash Flows/Payments</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
	<b>Total Cash Payments by Type</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>14 698</b>	<b>56 434</b>	<b>218 107</b>	<b>187 099</b>	<b>202 203</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>1 924</b>	<b>(36 167)</b>	<b>(15 003)</b>	<b>52 192</b>	<b>48 190</b>
	Cash/cash equivalents at the month/year beginning:	50 993	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
	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	35 991	35 991	88 182	136 372



## 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 56% behind the budgeted capital spend for March 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 31 March 2015.

EC136 Emalahleni (Ec) - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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									
<b>Monthly expenditure performance trend</b>									
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	-	5 214	18 011	29 807	11 796	39.6%	49%
April	-	3 312	-	-	-	33 118	-	-	-
May	-	3 312	-	-	-	36 430	-	-	-
June	37 101	-	-	-	-	36 430	-	-	-
<b>Total Capital expenditure</b>	<b>37 101</b>	<b>36 430</b>	<b>-</b>	<b>18 011</b>					

## 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 Emalaheni (Ec) - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
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 new assets by Asset Class/Sub-class										
Infrastructure		15 733	4 869	7 190	717	3 531	5 392	1 862	34.5%	7 190
Infrastructure - Road transport		14 541	3 319	7 190	717	3 531	5 392	1 862	34.5%	7 190
Roads, Pavements & Bridges		14 541	3 319	7 190	717	3 531	5 392	1 862	34.5%	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	2 777	9 201	13 143	3 941	30.0%	17 523
Community		281	-	49	-	42	36	(6)	-16.0%	49
Parks & gardens		4 333	4 397	4 397	1 001	4 187	3 298	(890)	-27.0%	4 397
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	818	2 634	7 821	5 187	66.3%	10 428
Community halls		1 244	8 443	10 428	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		135	2 650	2 650	958	2 338	1 987	(350)	-17.6%	2 650
Social rental housing		-	-	-	-	-	-	-	-	-
Other		931	-	-	-	-	-	-	-	-
		-	-	70	-	59	53	(6)	-11.5%	70
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	70	-	59	53	(6)	-11.5%	70
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		14 444	17 614	16 288	1 720	5 220	12 216	6 995	57.3%	16 288
Other assets		1 112	2 900	3 760	140	454	2 820	2 366	83.9%	3 760
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		6 135	460	794	237	799	596	(204)	-34.2%	794
Computers - hardware/equipment		592	500	908	2	317	681	364	53.5%	908
Furniture and other office equipment		444	370	743	15	369	557	188	33.8%	743
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		6 161	13 134	10 023	1 328	3 281	7 517	4 236	56.3%	10 023
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	250	60	-	-	45	45	100.0%	60
Other		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Intangibles		-	250	-	-	-	-	-	-	-
Computers - software & programming		-	250	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	37 101	38 223	41 071	5 214	18 011	30 803	12 792	41.5%	41 071



# 11.2.2 Supporting Table SC13b

EC136 Emalaheni (Ec) - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	-	-	-	-	-	-	-	-

# 11.2.3 Supporting Table SC13c

EC136 Emalahleni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

EC136 Emalahleni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - MOS March										
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	5 937	1 256	2 568	4 453	1 884	42.3%	5 937
Infrastructure - Road transport		1 190	1 439	1 397	6	274	1 048	773	73.8%	1 397
Roads, Pavements & Bridges		940	1 130	1 097	6	174	823	649	78.9%	1 097
Storm water		250	309	300	-	101	225	124	55.3%	300
Infrastructure - Electricity		1 056	1 363	1 323	-	197	992	796	80.2%	1 323
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		226	333	323	-	197	242	46	18.9%	323
Street Lighting		830	1 030	1 000	-	-	750	750	100.0%	1 000
Infrastructure - Water		2 702	2 945	2 859	1 242	2 062	2 144	82	3.8%	2 859
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		2 702	2 945	2 859	1 242	2 062	2 144	82	3.8%	2 859
Infrastructure - Sanitation		32	368	357	7	35	268	233	86.8%	357
Reticulation		32	368	357	7	35	268	233	86.8%	357
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		110	547	531	-	0	398	398	99.9%	531
Community		13	34	33	-	-	25	25	100.0%	33
Parks & gardens		-	41	40	-	-	30	30	100.0%	40
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	100	-	-	75	75	100.0%	100
Museums & Art Galleries		97	103	357	-	0	268	268	99.9%	357
Cemeteries		-	368	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		3 622	5 886	5 773	175	3 347	4 330	983	22.7%	5 773
Other assets		772	939	911	111	522	684	162	23.6%	911
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2 483	3 433	2 702	5	2 527	2 026	(501)	-24.7%	2 702
Computers - hardware/equipment		-	12	12	-	-	9	9	100.0%	12
Furniture and other office equipment		95	120	116	30	31	87	56	64.1%	116
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		272	1 383	2 032	28	266	1 524	1 257	82.5%	2 032
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		8 712	12 548	12 241	1 431	5 915	9 181	3 265	35.6%	12 241



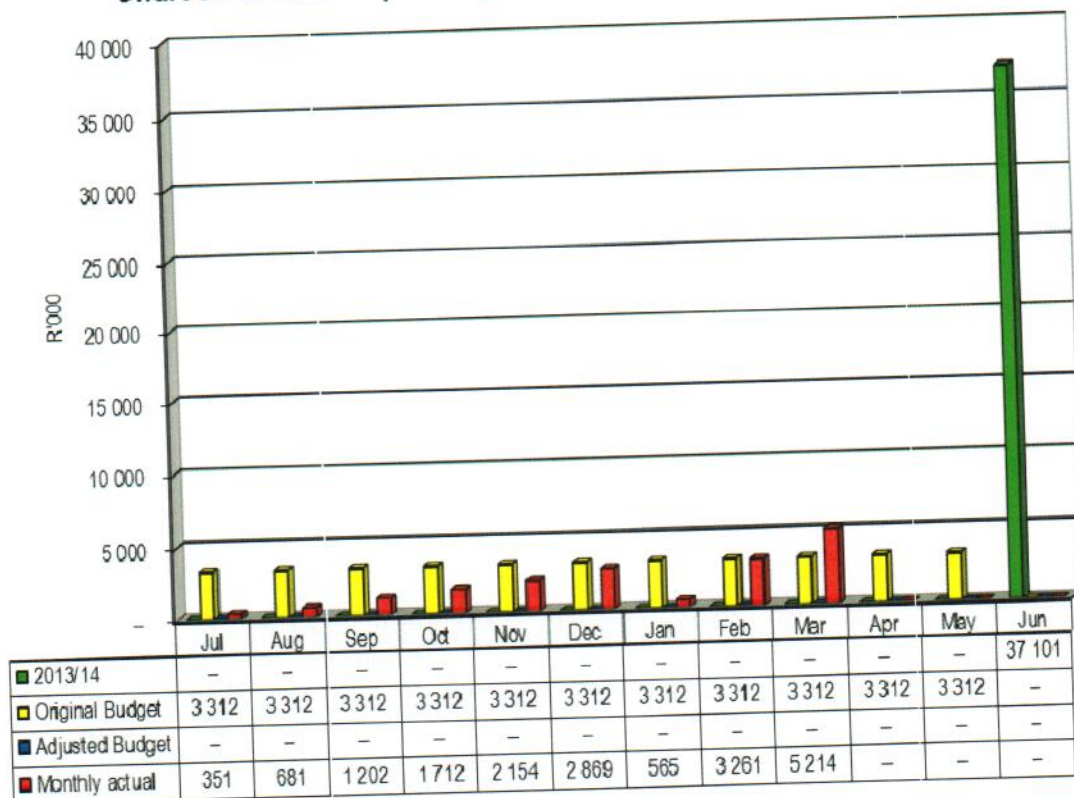
# 11.2.4 Supporting Table SC13d

EC136 Emalaheni (Ec) - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

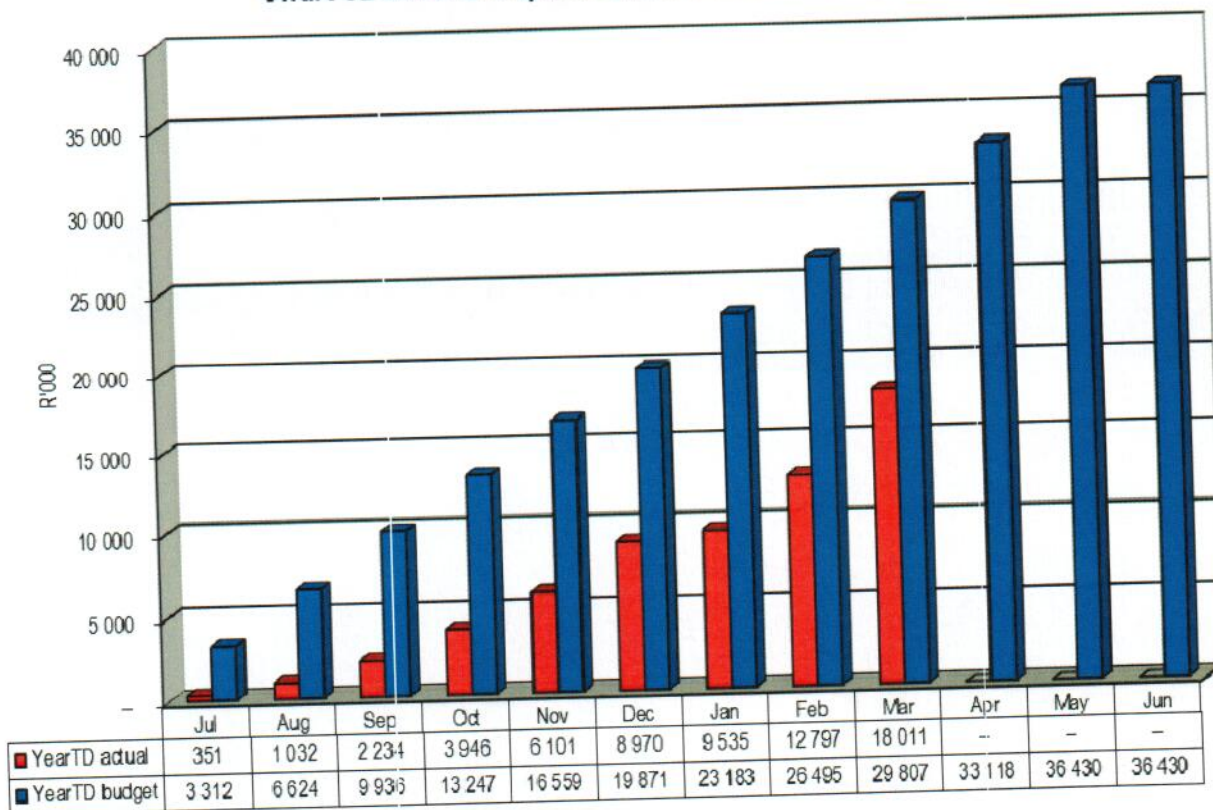
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18 430	21 070	20 023	1 775	15 979	15 017	(962)	-6.4%	20 023
Infrastructure - Road transport		17 625	20 531	19 127	1 726	15 537	14 345	(1 192)	-8.3%	19 127
Roads, Pavements & Bridges		17 625	20 531	19 127	1 726	15 537	14 345	(1 192)	-8.3%	19 127
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		507	532	496	49	442	372	(70)	-18.8%	496
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		507	532	496	49	442	372	(70)	-18.8%	496
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		298	7	400	-	-	300	300	100.0%	400
Waste Management		-	-	200	-	-	150	150	100.0%	200
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		298	7	200	-	-	150	150	100.0%	200
<b>Community</b>		866	909	1 298	66	592	974	382	39.2%	1 298
Parks & gardens		-	-	37	2	15	28	13	47.3%	37
Sportsfields & stadia		570	599	922	54	485	691	207	29.9%	922
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		104	109	104	10	89	78	(10)	-13.0%	104
Libraries		5	5	5	0	4	4	(0)	-13.0%	5
Recreational facilities		17	18	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		169	177	230	-	-	172	172	100.0%	230
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		8	8	104	-	-	78	78	100.0%	104
Housing development		-	-	-	-	-	-	-	-	-
Other		8	8	104	-	-	78	78	100.0%	104
<b>Other assets</b>		888	933	853	69	618	639	21	3.4%	853
General vehicles		275	289	304	-	-	228	228	100.0%	304
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		25	27	10	-	-	7	7	100.0%	10
Computers - hardware/equipment		293	308	193	12	104	145	41	28.2%	193
Furniture and other office equipment		149	156	195	57	514	147	(367)	-250.7%	195
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		146	153	145	-	-	109	109	100.0%	145
Other Buildings		-	-	6	-	-	4	4	100.0%	6
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		157	164	157	-	-	118	118	100.0%	157
Computers - software & programming		157	164	157	-	-	118	118	100.0%	157
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		20 348	23 084	22 435	1 910	17 189	16 826	(363)	-2.2%	22 435



**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 March 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: 13-04-2015