

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 & Quarterly Budget Statement SEPTEMBER 2014

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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 monthly budget statement for September 2014 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The September 2014 Monthly budget statement is the third monthly statement as well as Quarterly statement to reflect the budget approved by Council on 28 May 2014. This is the third 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.

1.1.2 Other relevant information

Year-to-date revenue raised is 15% 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. 5.8% of the total capital budget has been spent at 30 September 2014.

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 September 2014.

Section 3 - Executive Summary

3.1 Introduction

As stated in the Mayor's report the September 2014 monthly budget statement is the third monthly statement as well as the quarterly report to reflect the budget approved by Council on the 28 May 2014. It is also the third report that will be prepared and submitted to Council after the tabling of the budget for 2014/2015.

Year-to-date revenue raised is 15% 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. 5.8% of the total capital budget has been spent at 30 September 2014.

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, water, sanitation, refuse and other service charges) have been met, with a positive variance of R 2 022 million above year-to-date budget targets. Annual property rates currently reflect a positive variance of R2 547 million. This revenue situation will be monitored closely.

The year-to-date revenue variance is 15%, which translates to R6.395 Million above year-to-date budget projections for September 2014.

Operating expenditure by type

Current expenditure is 22% or R10.95 million, below year-to-date budget projections for September 2014.

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 R2.234 million or 5.8% of the approved capital budget of R38.223 million. 60.4% 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 R50.99 million and this has increased by R9.259 million during the year-to-date to R60.252 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.

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 - M03 September

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 218	2 034	-	66	3 056	509	2 547	501%	2 034
Service charges	21 381	12 650	-	1 168	2 637	3 162	(525)	-17%	12 650
Investment revenue	3 004	2 086	-	226	851	521	329	63%	7 184
Transfers recognised - operational	98 441	108 178	-	4 064	40 554	27 044	13 510	50%	108 178
Other own revenue	36 355	43 542	-	431	1 419	10 885	(9 467)	-87%	43 542
Total Revenue (excluding capital transfers and contributions)	162 400	168 489	-	5 954	48 517	42 122	6 395	15%	173 587
Employee costs	47 364	61 639	-	5 059	12 618	15 410	(2 791)	-18%	61 639
Remuneration of Councillors	9 812	10 227	-	775	2 323	2 557	(234)	-9%	10 227
Depreciation & asset impairment	32 187	23 084	-	3 820	5 730	5 771	(41)	-1%	23 084
Finance charges	690	175	-	-	-	44	(44)	-100%	175
Materials and bulk purchases	13 360	17 213	-	1 654	4 794	4 303	490	11%	17 213
Transfers and grants	19 672	17 899	-	3 139	4 351	4 475	(123)		17 899
Other expenditure	70 444	69 216	-	3 490	9 096	17 304	(8 208)	-47%	69 216
Total Expenditure	193 529	199 455	-	17 936	38 912	49 864	(10 952)	-22%	199 455
Surplus/(Deficit)	(31 129)	(30 966)	-	(11 982)	9 605	(7 741)	17 346	-224%	(25 867)
Transfers recognised - capital	28 198	30 970	-	1 770	1 938	7 742	(5 804)	-75%	30 970
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(2 931)	4	-	(10 212)	11 543	1	11 542	1078653%	5 103
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(2 931)	4	-	(10 212)	11 543	1	11 542	1078653%	5 103
Capital expenditure & funds sources									
Capital expenditure	17 070	38 223	-	1 202	2 234	9 556	(7 321)	-77%	38 223
Capital transfers recognised	15 177	30 970	-	629	1 350	7 743	(6 393)	-83%	30 970
Public contributions & donations	238	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 655	7 253	-	573	884	1 813	(929)	-51%	7 253
Total sources of capital funds	17 070	38 223	-	1 202	2 234	9 556	(7 321)	-77%	38 223
Financial position									
Total current assets	71 832	31 345	-		52 204				-
Total non current assets	437 609	445 561	-		432 982				-
Total current liabilities	30 500	16 238	-		(4 616)				-
Total non current liabilities	9 549	14 341	-		(123)				-
Community wealth/Equity	469 392	446 327	-		489 926				-
Cash flows									
Net cash from (used) operating	24 245	23 089	-	(10 212)	11 543	5 772	5 771	100%	-
Net cash from (used) investing	(18 687)	(38 223)	-	(1 225)	(2 244)	-	(2 244)	#DIV/0!	-
Net cash from (used) financing	(1 915)	(195)	-	0	(41)	-	(41)	#DIV/0!	(195)
Cash/cash equivalents at the month/year end	102 824	16 395	-	-	60 252	37 497	22 756	61%	50 798
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	1 342	760	1 337	1 519	718	667	3 701	48 053	58 098
Creditors Age Analysis									
Total Creditors	2	-	-	-	-	-	-	-	2

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.

EC136 Emalahleni (Ec) - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		89 640	102 152	-	1 134	41 529	25 538	15 991	63%	102 152
Executive and council		5 492	6 312	-	9	42	1 578	(1 536)	-97%	6 312
Budget and treasury office		84 148	95 817	-	1 125	41 487	23 954	17 533	73%	95 817
Corporate services		0	23	-	-	-	6	(6)	-100%	23
<i>Community and public safety</i>		1 619	1 755	-	161	354	439	(85)	-19%	1 755
Community and social services		1 571	1 410	-	161	354	352	1	0%	1 410
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		12	278	-	-	-	70	(70)	-100%	278
Housing		37	67	-	-	-	17	(17)	-100%	67
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 174	35 189	-	2 149	2 437	8 797	(6 360)	-72%	35 189
Planning and development		2 884	115	-	10	10	29	(19)	-67%	115
Road transport		32 290	35 074	-	2 139	2 428	8 769	(6 341)	-72%	35 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 087	60 166	-	4 309	6 159	15 041	(8 883)	-59%	60 166
Electricity		19 273	22 971	-	3 907	4 843	5 743	(900)	-16%	22 971
Water		29 071	25 776	-	1	5	6 444	(6 439)	-100%	25 776
Waste water management		9 209	7 260	-	1	13	1 815	(1 802)	-99%	7 260
Waste management		4 535	4 159	-	400	1 298	1 040	259	25%	4 159
<i>Other</i>	4	228	196	-	(30)	(24)	49	(73)	-148%	196
Total Revenue - Standard	2	188 749	199 458	-	7 724	50 455	49 864	591	1%	199 458
Expenditure - Standard										
<i>Governance and administration</i>		62 330	71 376	-	3 726	12 804	17 844	(5 040)	-28%	71 376
Executive and council		24 395	28 973	-	1 442	5 776	7 243	(1 467)	-20%	28 973
Budget and treasury office		24 195	23 443	-	1 115	3 701	5 861	(2 160)	-37%	23 443
Corporate services		13 740	18 959	-	1 169	3 327	4 740	(1 413)	-30%	18 959
<i>Community and public safety</i>		22 257	15 830	-	1 189	2 577	3 958	(1 381)	-35%	15 830
Community and social services		18 583	11 230	-	927	2 059	2 808	(739)	-26%	11 230
Sport and recreation		930	1 041	-	136	242	260	(18)	-7%	1 041
Public safety		1 543	1 748	-	64	79	437	(358)	-82%	1 748
Housing		1 201	1 810	-	62	187	453	(266)	-59%	1 810
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 781	43 928	-	5 887	9 730	10 982	(1 252)	-11%	43 928
Planning and development		8 081	10 057	-	285	811	2 514	(1 704)	-68%	10 057
Road transport		27 700	33 871	-	5 602	8 920	8 468	452	5%	33 871
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70 929	67 855	-	7 095	13 713	16 984	(3 261)	-19%	67 855
Electricity		23 712	28 650	-	4 352	7 672	7 162	510	7%	28 650
Water		29 497	25 776	-	2 089	4 109	6 444	(2 335)	-36%	25 776
Waste water management		11 955	7 260	-	191	593	1 815	(1 222)	-67%	7 260
Waste management		5 755	6 169	-	463	1 338	1 542	(204)	-13%	6 169
<i>Other</i>		382	465	-	40	88	116	(28)	-24%	465
Total Expenditure - Standard	3	191 680	199 453	-	17 936	38 912	49 863	(10 951)	-22%	199 453
Surplus/ (Deficit) for the year		(2 931)	4	-	(10 212)	11 543	1	11 542	#####	4

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

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) - M03 September

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	--	9	42	1 578	(1 536)	-97.3%	6 312
Vote 2 - Budget and Treasury		87 613	95 817	--	1 125	41 487	23 954	17 533	73.2%	95 817
Vote 3 - Corporate Services		0	23	--	--	--	6	(6)	-100.0%	23
Vote 4 - Community and Social Services		6 334	5 764	--	532	1 628	1 441	187	13.0%	5 764
Vote 5 - IPED		2 921	182	--	10	10	45	(36)	-79.1%	182
Vote 6 - Technical Services		89 854	91 359	--	6 048	7 288	22 840	(15 552)	-68.1%	91 359
		--	--	--	--	--	--	--		--
Total Revenue by Vote	2	192 214	199 458	--	7 724	50 455	49 864	591	1.2%	199 458
Expenditure by Vote	1									
Vote 1 - Executive and Council		24 395	28 973	--	1 442	5 776	7 243	(1 467)	-20.3%	28 973
Vote 2 - Budget and Treasury		27 660	23 443	--	1 115	3 701	5 861	(2 160)	-36.9%	23 443
Vote 3 - Corporate Services		13 740	18 959	--	1 169	3 327	4 740	(1 413)	-29.8%	18 959
Vote 4 - Community and Social Services		25 651	18 904	--	1 565	3 737	4 726	(990)	-20.9%	18 904
Vote 5 - IPED		9 282	11 867	--	348	997	2 967	(1 969)	-66.4%	11 867
Vote 6 - Technical Services		94 417	97 306	--	12 298	21 374	24 326	(2 952)	-12.1%	97 306
		--	--	--	--	--	--	--		--
Total Expenditure by Vote	2	195 145	199 453	--	17 936	38 912	49 863	(10 951)	-22.0%	199 453
Surplus/ (Deficit) for the year	2	(2 931)	4	--	(10 212)	11 543	1	11 542	#####	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 September 2014, Executive & Council , Corporate Service , Planning & Development, Community Services and Technical Services reflect an under expenditure against the year-to-date budget forecasts.

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) - M03 September

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	-	66	3 056	509	2 547	501%	2 034
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		8 048	7 419	-	949	1 849	1 855	(6)	0%	7 419
Service charges - water revenue		6 931	2 042	-	1	7	511	(504)	-99%	2 042
Service charges - sanitation revenue		3 707	369	-	1	8	92	(84)	-91%	369
Service charges - refuse revenue		2 695	2 820	-	217	774	705	69	10%	2 820
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		882	604	-	18	142	151	(9)	-6%	604
Interest earned - external investments		3 004	2 086	-	226	851	521	329	63%	2 086
Interest earned - outstanding debtors		7 738	5 098	-	329	962	1 275	(312)	-24%	5 098
Dividends received		-	-	-	-	-	-	-	-	-
Fines		115	113	-	9	42	28	14	49%	113
Licences and permits		383	498	-	41	114	125	(11)	-8%	498
Agency services		61	1 236	-	0	55	309	(254)	-82%	1 236
Transfers recognised - operational		98 441	108 178	-	4 064	40 554	27 044	13 510	50%	108 178
Other revenue		27 176	35 992	-	33	103	8 998	(8 895)	-99%	35 992
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		162 400	168 489	-	5 954	48 517	42 122	6 395	15%	168 489
Expenditure By Type										
Employee related costs		47 364	61 639	-	5 059	12 618	15 410	(2 791)	-18%	61 639
Remuneration of councillors		9 812	10 227	-	775	2 323	2 557	(234)	-9%	10 227
Debt impairment		22 451	3 251	-	179	268	813	(545)	-67%	3 251
Depreciation & asset impairment		32 187	23 084	-	3 820	5 730	5 771	(41)	-1%	23 084
Finance charges		690	175	-	-	-	44	(44)	-100%	175
Bulk purchases		13 360	17 213	-	1 654	4 794	4 303	490	11%	17 213
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		4 034	5 762	-	36	381	1 440	(1 059)	-74%	5 762
Transfers and grants		19 672	17 899	-	3 139	4 351	4 475	(123)	-3%	17 899
Other expenditure		42 110	60 203	-	3 276	8 447	15 051	(6 604)	-44%	60 203
Loss on disposal of PPE		1 849	-	-	-	-	-	-	-	-
Total Expenditure		193 529	199 455	-	17 936	38 912	49 864	(10 952)	-22%	199 455
Surplus/(Deficit)										
Transfers recognised - capital		28 198	30 970	-	1 770	1 938	7 742	(5 804)	(0)	30 970
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(2 931)	4	-	(10 212)	11 543	1			4
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(2 931)	4	-	(10 212)	11 543	1			4
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(2 931)	4	-	(10 212)	11 543	1			4
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(2 931)	4	-	(10 212)	11 543	1			4

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

The year-to-date revenue reflects an achievement of 115% of the year-to-date budget and 28.8% of the annual budget of R168.489 million.

Current expenditure is 22% or R10.952 million below year-to-date budget projections for September 2014. Employee related costs, Remuneration of Councillors, Transfers and Grants, Debt Impairment, Depreciation, Finance Charges, Contracted Services and Other Expenditure are under spent while Bulk Purchases category is over spent.

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) - M03
September

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		6 437	24 574	-	629	887	6 143	(5 256)	-86%	24 574
Vote 5 - IPED		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		7 816	3 319	-	-	463	830	(367)	-44%	3 319
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	14 254	27 893	-	629	1 350	6 973	(5 623)	-81%	27 893
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		439	4 210	-	7	53	1 053	(999)	-95%	4 210
Vote 2 - Budget and Treasury		672	1 160	-	-	218	290	(72)	-25%	1 160
Vote 3 - Corporate Services		159	370	-	-	6	93	(86)	-93%	370
Vote 4 - Community and Social Services		1 154	2 180	-	1	4	545	(541)	-99%	2 180
Vote 5 - IPED		135	2 290	-	-	11	573	(561)	-98%	2 290
Vote 6 - Technical Services		258	120	-	565	591	30	561	1870%	120
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2 817	10 330	-	573	884	2 583	(1 698)	-66%	10 330
Total Capital Expenditure		17 070	38 223	-	1 202	2 234	9 556	(7 321)	-77%	38 223
Capital Expenditure - Standard Classification										
Governance and administration		1 269	5 740	-	7	278	1 435	(1 157)	-81%	5 740
Executive and council		439	4 210	-	7	53	1 053	(999)	-95%	4 210
Budget and treasury office		672	1 160	-	-	218	290	(72)	-25%	1 160
Corporate services		159	370	-	-	6	93	(86)	-93%	370
Community and public safety		7 844	19 700	-	630	892	4 925	(4 033)	-82%	19 700
Community and social services		2 689	15 303	-	349	352	3 826	(3 474)	-91%	15 303
Sport and recreation		4 902	4 397	-	-	258	1 099	(841)	-76%	4 397
Public safety		253	-	-	282	282	-	282	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 951	5 729	-	565	1 065	1 432	(368)	-26%	5 729
Planning and development		135	2 290	-	-	11	573	(561)	-98%	2 290
Road transport		7 816	3 439	-	565	1 054	860	194	23%	3 439
Environmental protection		-	-	-	0	0	-	0	#DIV/0!	-
Trading services		5	7 054	-	-	-	1 764	(1 764)	-100%	7 054
Electricity		-	-	-	-	-	-	-	-	-
Water		5	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	7 054	-	-	-	1 764	(1 764)	-100%	7 054
Other		-	-	-	0	0	-	0	#DIV/0!	-
Total Capital Expenditure - Standard Classification	3	17 070	38 223	-	1 202	2 234	9 556	(7 321)	-77%	38 223
Funded by:										
National Government		15 177	30 970	-	629	1 350	7 743	(6 393)	-83%	30 970
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		15 177	30 970	-	629	1 350	7 743	(6 393)	-83%	30 970
Public contributions & donations	5	238	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 655	7 253	-	573	884	1 813	(929)	-51%	7 253
Total Capital Funding		17 070	38 223	-	1 202	2 234	9 556	(7 321)	-77%	38 223

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC136 Emalahleni (Ec) - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	–	792	–
Call investment deposits		41 610	14 000	–	59 460	–
Consumer debtors		10 388	13 557	–	(10 672)	–
Other debtors		9 837	968	–	2 624	–
Current portion of long-term receivables		–	–	–	–	–
Inventory		619	424	–	–	–
Total current assets		71 832	31 345	–	52 204	–
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	23	–
Investment property		13 768	25 417	–	14 184	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		423 590	419 890	–	418 400	–
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		250	255	–	250	–
Other non-current assets		–	–	–	124	–
Total non current assets		437 609	445 561	–	432 982	–
TOTAL ASSETS		509 441	476 906	–	485 187	–
LIABILITIES						
Current liabilities						
Bank overdraft		(5)	–	–	2 434	–
Borrowing		307	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables		24 094	9 316	–	(6 610)	–
Provisions		6 104	6 922	–	(441)	–
Total current liabilities		30 500	16 238	–	(4 616)	–
Non current liabilities						
Borrowing		239	657	–	(123)	–
Provisions		9 309	13 684	–	–	–
Total non current liabilities		9 549	14 341	–	(123)	–
TOTAL LIABILITIES		40 049	30 579	–	(4 739)	–
NET ASSETS	2	469 392	446 327	–	489 926	–
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		469 392	446 327	–	489 926	–
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	469 392	446 327	–	489 926	–

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC136 Emalahleni (Ec) - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		48 478	49 876	-	1 335	6 149	13 282	(7 132)	-54%	-
Government - operating		98 441	108 178	-	4 064	40 554	27 044	13 510	50%	-
Government - capital		30 501	30 970	-	1 770	1 938	7 742	(5 804)	-75%	-
Interest		10 742	7 184	-	555	1 813	1 796	17	1%	-
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(159 968)	(155 045)	-	(14 797)	(34 561)	(39 574)	(5 013)	13%	-
Finance charges		(380)	(175)	-	-	-	(44)	(44)	100%	-
Transfers and Grants		(3 569)	(17 899)	-	(3 139)	(4 351)	(4 475)	(123)	3%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 245	23 089	-	(10 212)	11 543	5 772	5 771	100%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 616)	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(23)	(9)	-	(9)	#DIV/0!	-
Payments										
Capital assets		(17 070)	(38 223)	-	(1 202)	(2 234)	-	2 234	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 687)	(38 223)	-	(1 225)	(2 244)	-	2 244	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(852)	-	-	-	1	-	1	#DIV/0!	-
Increase (decrease) in consumer deposits		(211)	-	-	-	(1)	-	(1)	#DIV/0!	-
Payments										
Repayment of borrowing		(852)	(195)	-	0	(41)	-	41	#DIV/0!	(195)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 915)	(195)	-	0	(41)	-	41	#DIV/0!	(195)
NET INCREASE/ (DECREASE) IN CASH HELD		3 644	(15 329)	-	(11 437)	9 259	5 772			(195)
Cash/cash equivalents at beginning:		99 179	31 725	-		50 993	31 725			50 993
Cash/cash equivalents at month/year end:		102 824	16 395	-		60 252	37 497			50 798

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 receipt and cash flows

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

EC136 Ennahdheni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

R thousands	Description	Ref	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			
Cash Receipts By Source	Property rates	1	170	170	170	170	170	170	170	170	170	170	170	(1 965)	-	2 132	2 2
	Service charges - electricity revenue		-	618	618	618	618	618	618	618	618	618	618	(9 801)	-	7 775	8 01
	Service charges - water revenue		170	170	170	170	170	170	170	170	170	170	170	(1 872)	-	2 140	2 2
	Service charges - sanitation revenue		31	31	31	31	31	31	31	31	31	31	31	(336)	-	396	41
	Service charges - refuse		235	235	235	235	235	235	235	235	235	235	235	(2 585)	-	2 855	3 0
	Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment		50	50	50	50	50	50	50	50	50	50	50	(553)	-	633	61
	Interest earned - external investments		174	174	174	174	174	174	174	174	174	174	174	(1 912)	-	2 186	2 2
	Interest earned - outstanding debtors		425	425	425	425	425	425	425	425	425	425	425	(4 674)	-	5 343	5 5
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines		-	9	9	9	9	9	9	9	9	9	9	(104)	-	119	1
	Licences and permits		42	42	42	42	42	42	42	42	42	42	42	(457)	-	522	5
	Agency services		103	103	103	103	103	103	103	103	103	103	103	(1 133)	-	1 295	1 3
	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	(99 163)	-	143 222	149 8
	Other revenue		2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	(32 993)	-	38 074	40 2
Total Cash Receipts by Source			14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	14 041	(154 448)	-	206 782	216 5
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	(28 389)	-	32 508	33 8
	Contributions & contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	(182 037)	-	239 200	250 3
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	(56 503)	-	61 750	67 7
	Remuneration of councillors		852	852	852	852	852	852	852	852	852	852	852	(9 375)	-	10 716	11 1
	Interest paid		15	15	15	15	15	15	15	15	15	15	15	(161)	-	184	1
	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	(15 779)	-	18 040	18 7
	Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services		480	480	480	480	480	480	480	480	480	480	480	(5 281)	-	6 038	6 2
	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	(16 408)	-	20 296	33 6
	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	(58 166)	-	62 073	64 4
	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	(161 673)	-	187 099	202 2
Other Cash Flows/Payments by Type	Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	(161 673)	-	187 099	202 2
NET INCREASE/(DECREASE) IN CASH HELD	Cash/cash equivalents at the month/year beginning		1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	1 924	(21 165)	-	52 192	48 1
	Cash/cash equivalents at the month/year end		-	1 924	3 848	5 772	7 696	9 620	11 544	13 468	15 392	17 317	19 241	21 165	-	52 192	52 1
	Cash/cash equivalents at the month/year end		1 924	3 848	5 772	7 696	9 620	11 544	13 468	15 392	17 317	19 241	21 165	-	52 192	52 1	100 3
	Cash/cash equivalents at the month/year end		1 924	3 848	5 772	7 696	9 620	11 544	13 468	15 392	17 317	19 241	21 165	-	52 192	52 1	100 3

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Debtors' analysis

5.1 Supporting Table SC3

Debtor's age analysis

EC136 Enalaheni (Ec) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	(27)	(27)	(27)	-	32 904
Trade and Other Receivables from Exchange Transactions - Electricity	1300	554	41	42	81	53	41	176	1 596	2 563	1 946	-	489
Receivables from Non-exchange Transactions - Property Rates	1400	273	263	828	137	224	222	1 190	15 898	19 035	17 671	-	13 120
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	(7)	(7)	(7)	-	36 188
Receivables from Exchange Transactions - Waste Management	1600	440	416	428	391	393	391	2 247	26 282	30 989	29 704	-	28 912
Receivables from Exchange Transactions - Property Rental Debtors	1700	75	40	39	911	47	14	89	381	1 596	1 442	-	508
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	(0)	3 930	3 930	3 930	-	3 814
Total By Income Source	2000	1 342	760	1 337	1 519	718	667	3 701	48 053	58 098	54 658	-	115 933
2013/14 - totals only		3 386	2 318	2 119	1 931	2 056	2 056	2 056	110 030	125 952	118 130	-	93 481
Debtors Age Analysis By Customer Group													
Organs of State	2200	425	124	446	316	92	109	479	6 210	8 201	7 207	-	2 254
Commercial	2300	123	94	179	37	69	65	368	3 840	4 776	4 360	-	6 521
Households	2400	573	520	651	1 146	537	476	2 749	36 513	43 164	41 421	-	101 865
Other	2500	222	23	61	19	20	18	105	1 489	1 957	1 651	-	5 293
Total By Customer Group	2600	1 342	760	1 337	1 519	718	667	3 701	48 053	58 098	54 658	-	115 933

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

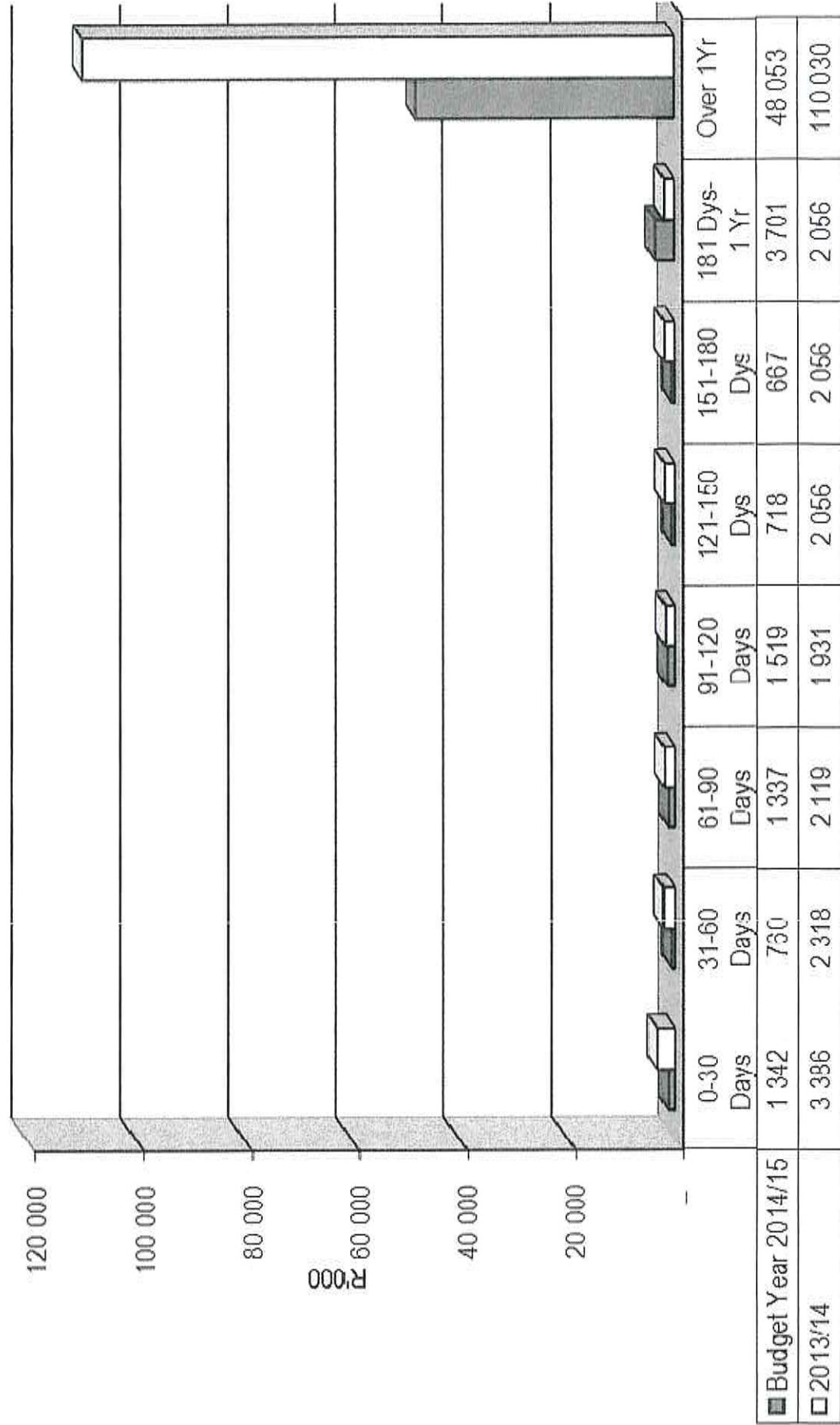
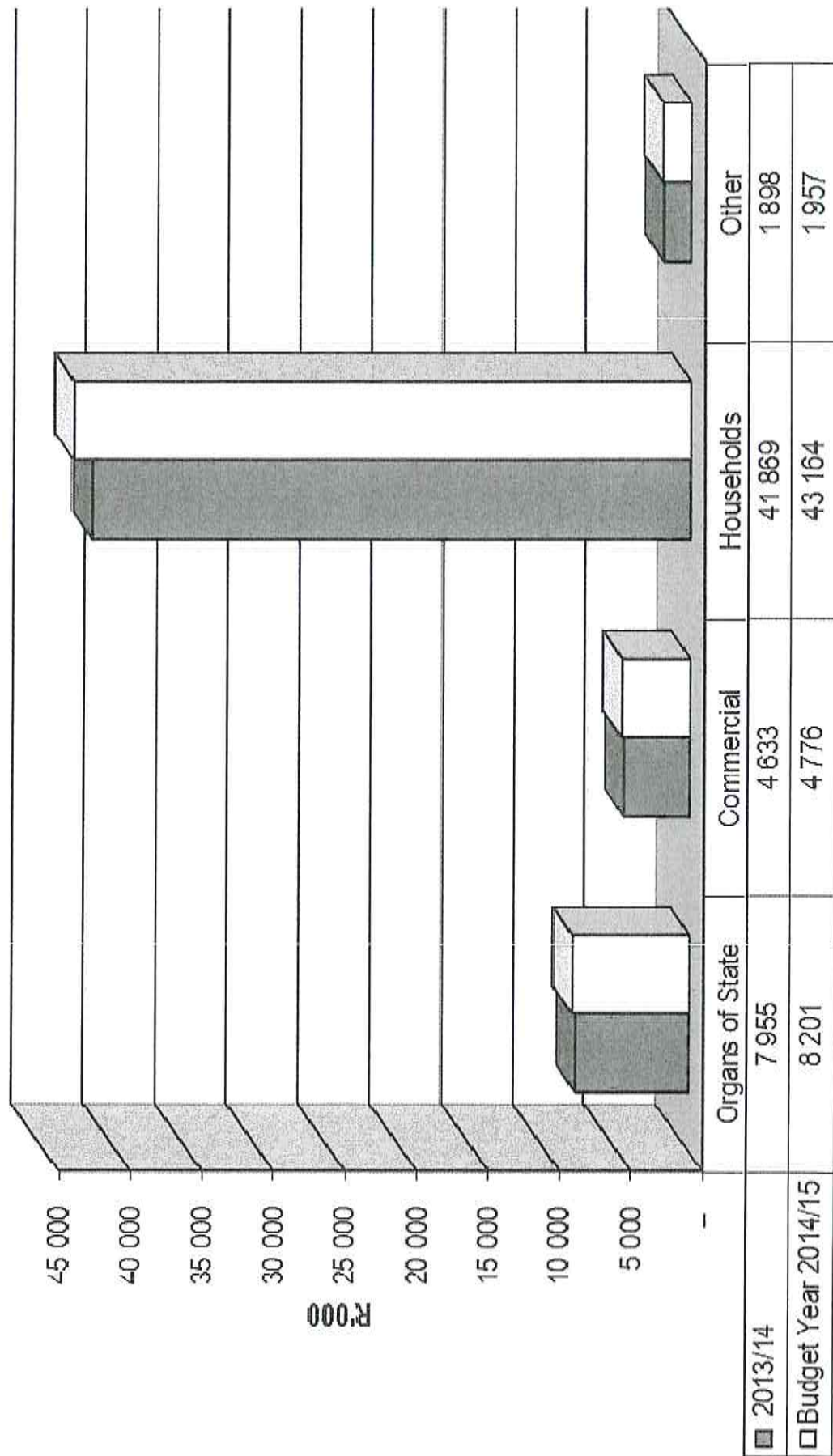


Chart C4 Consumer Debtors (total by Debtor Customer Category)



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 - M03 September

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	2	-	-	-	-	-	-	-	2	9 156
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2	-	-	-	-	-	-	-	2	9 156



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 - M03 September

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							
<u>Municipality</u> Investec Bank: SUFFIX 451 Standard Bank: 088799697-001 First National Bank: 74366334164 Standard Bank: 088799697-011		32 day s	Fixed deposit		-		6 735	15 035	21 770
		32 day s	Call deposit		-		-	-	-
		32 day s	Fixed deposit		176		23 522	11 616	35 137
		32 day s	Fixed deposit		47		362	2 190	2 552
<u>Municipality sub-total</u> <u>Entities</u>					223		30 619	28 841	59 460
<u>Entities sub-total</u>					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				223		30 619	28 841	59 460

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

MONTHLY BUDGET STATEMENT SEPTEMBER 2014

EC136 Emalahleni (Ec) - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

R thousands	Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
RECEIPTS:	Operating Transfers and Grants	1,2										
	National Government:		102 471	127 353	-	4 077	41 188	27 617	13 076	47.3%	127 353	
	Local Government Equitable Share		78 749	92 038	-	-	36 431	23 009	13 422	58.3%	92 038	
	EPWP Incentive		1 000	1 217	-	327	327	304	-	-	1 217	
	Finance Management		1 771	1 800	-	686	712	450	-	-	1 800	
	Municipal Systems Improvement		954	934	-	-	-	233	-	-	934	
	Integrated National Electrification Programme		19 996	30 000	-	2 943	2 943	2 500	-	-	30 000	
	Municipal Infrastructure Grant (MIG)		-	1 364	-	120	775	1 120	(345)	-30.8%	1 364	
	Provincial Government:		1 529	932	-	108	141	233	(92)	-39.5%	932	
			-	-	-	-	-	-	-	-	-	
	Other transfers and grants [insert description]		1 529	932	-	108	141	233	(92)	-39.5%	932	
	District Municipality:		3 594	103	-	-	-	-	26	(26)	-100.0%	103
			-	-	-	-	-	-	-	(26)	-100.0%	103
	Other grant providers:		106	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
LGSETA		106	-	-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants			107 699	128 388	-	4 184	41 329	27 876	12 958	46.5%	128 388	
Capital Transfers and Grants												
National Government:		30 716	30 970	-	1 770	1 938	7 742	(5 804)	-75.0%	30 970		
Municipal Infrastructure Grant (MIG)		30 716	30 970	-	1 770	1 938	7 742	(5 804)	-75.0%	30 970		
Provincial Government:		-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants			30 716	30 970	-	1 770	1 938	7 742	(5 804)	-75.0%	30 970	
TOTAL RECEIPTS OF TRANSFERS & GRANTS			138 415	159 358	-	5 954	43 267	35 619	7 154	20.1%	159 358	

8.2 Supporting Table SC7 (1)-Grants expenditure

EC136 Emalahleni (Ec) - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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

EC136 Emalahleni (Ec) - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September
Budget Year 2014/15

Description	Ref	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
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:						
[insert description]						
Other grant providers:						
[insert description]						
Total operating expenditure of Approved Roll-overs						
Capital expenditure of Approved Roll-overs						
National Government:						
Municipal Infrastructure Grant (MIG)						
Provincial Government:						
Municipal Infrastructure Grant (MIG)						
District Municipality:						
Other grant providers:						
Total capital expenditure of Approved Roll-overs						
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS						

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 SEPTEMBER 2014

EC136 Emalahleni (Ec) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		2013/14	Budget Year 2014/15							
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)	1	A	B	C						D
Basic Salaries and Wages		9 812	10 227	-	775	2 323	2 557	(234)	-9%	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	-	775	2 323	2 557	(234)	-9%	10 227
% increase	4		4.2%							4.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 371	7 085	-	1 651	2 672	1 771	901	51%	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	-	1 651	2 672	1 771	901	51%	7 085
% increase	4		74.2%							74.2%
Other Municipal Staff										
Basic Salaries and Wages		29 907	37 014	-	2 612	7 689	9 254	(1 555)	-17%	37 014
Pension and UIF Contributions		3 780	6 175	-	358	1 073	1 544	(470)	-30%	6 175
Medical Aid Contributions		1 298	2 350	-	122	364	587	(224)	-38%	2 350
Overtime		1 503	1 590	-	124	256	397	(141)	-36%	1 590
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		884	1 393	-	72	217	348	(132)	-38%	1 393
Cellphone Allowance		468	516	-	15	43	129	(86)	-67%	516
Housing Allowances		143	225	-	16	47	56	(9)	-16%	225
Other benefits and allowances		2 757	5 016	-	81	227	1 254	(1 027)	-82%	5 016
Payments in lieu of leave		430	-	-	-	-	-	-	-	-
Long service awards		1 886	276	-	9	9	69	(60)	-87%	276
Post-retirement benefit obligations		241	-	-	-	12	-	12	#DIV/0!	-
Sub Total - Other Municipal Staff	4	43 297	54 555	-	3 408	9 946	13 639	(3 692)	-27%	54 555
% increase			26.0%							26.0%
Total Municipal Entities		57 176	71 867	-	5 834	14 941	17 967	(3 025)	-17%	71 867
TOTAL SALARY, ALLOWANCES & BENEFITS		57 176	71 867	-	5 834	14 941	17 967	(3 025)	-17%	71 867
% increase	4		25.7%							25.7%
TOTAL MANAGERS AND STAFF		47 364	61 639	-	5 059	12 618	15 410	(2 791)	-18%	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 forecast 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 SEPTEMBER 2014

EC136 Emalahleni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Framework +2 2016
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		170	170	170	170	170	170	170	170	170	170	170	(1 865)	2 132	2	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		618	618	618	618	618	618	618	618	618	618	618	(5 801)	7 775	8	
Service charges - water revenue		170	170	170	170	170	170	170	170	170	170	170	(1 872)	2 140	2	
Service charges - sanitation revenue		31	31	31	31	31	31	31	31	31	31	31	(336)	386		
Service charges - refuse		235	235	235	235	235	235	235	235	235	235	235	(2 585)	2 995	3	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		50	50	50	50	50	50	50	50	50	50	50	(553)	633		
Interest earned - external investments		174	174	174	174	174	174	174	174	174	174	174	(1 912)	2 196	2	
Interest earned - outstanding debtors		425	425	425	425	425	425	425	425	425	425	425	(4 574)	5 343	5	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		9	9	9	9	9	9	9	9	9	9	9	(104)	119		
Licences and permits		42	42	42	42	42	42	42	42	42	42	42	(457)	522		
Agency services		103	103	103	103	103	103	103	103	103	103	103	(1 133)	1 295	1	
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	(93 163)	143 222	149	
Other revenue		2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	2 999	(32 993)	38 074	40	
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	(154 448)	206 782	216	
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	(28 389)	32 598	33	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	16 622	(182 837)	239 290	250	
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	(58 503)	61 750	67	
Remuneration of councillors		852	852	852	852	852	852	852	852	852	852	852	(9 375)	10 718	11	
Interest paid		15	15	15	15	15	15	15	15	15	15	15	(161)	184		
Bulk purchases - Electricity		1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	1 434	(15 779)	18 040	18	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		480	480	480	480	480	480	480	480	480	480	480	(5 281)	6 038	6	
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	(16 406)	28 296	33	
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	(58 166)	62 073	64	
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	(161 673)	187 099	202	
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	(161 673)	187 099	202	
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	(21 165)	52 192	48	
Cash/cash equivalents at the month/year beginning:		-	1 924	3 848	5 772	7 696	9 620	11 544	13 468	15 392	17 317	19 241	21 165	-	52	
Cash/cash equivalents at the month/year end:		1 924	3 848	5 772	7 696	9 620	11 544	13 468	15 392	17 317	19 241	21 165	-	52 192	100	

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 77% behind the budgeted capital spend for September 2014, 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 September 2014.

EC136 Emalahleni (Ec) - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	-	-	-	13 247	-	-	-
November	-	3 312	-	-	-	16 559	-	-	-
December	-	3 312	-	-	-	19 871	-	-	-
January	-	3 312	-	-	-	23 183	-	-	-
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	-	2 234					

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 - M03 September

Description		Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2014/15 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			7 749	4 869	--	--	463	1 217	755	62.0%	4 869
Infrastructure - Road transport			7 749	3 319	--	--	463	830	367	44.2%	3 319
Roads, Pavements & Bridges			7 749	3 319	--	--	463	830	367	44.2%	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			--	1 550	--	--	--	388	388	100.0%	1 550
Waste Management			--	--	--	--	--	--	--	--	--
Transportation			--	--	--	--	--	--	--	--	--
Gas			--	--	--	--	--	--	--	--	--
Other			--	1 550	--	--	--	388	388	100.0%	1 550
Community			5 884	15 490	--	347	606	3 872	3 267	84.4%	15 490
Parks & gardens			--	--	--	--	--	--	--	--	--
Sportsfields & stadia			4 902	4 397	--	--	258	1 099	841	76.5%	4 397
Swimming pools			--	--	--	--	--	--	--	--	--
Community halls			--	8 443	--	347	347	2 111	1 763	83.5%	8 443
Libraries			--	--	--	--	--	--	--	--	--
Recreational facilities			54	--	--	--	--	--	--	--	--
Fire, safety & emergency			--	--	--	--	--	--	--	--	--
Security and policing			--	--	--	--	--	--	--	--	--
Buses			--	--	--	--	--	--	--	--	--
Clinics			--	--	--	--	--	--	--	--	--
Museums & Art Galleries			--	--	--	--	--	--	--	--	--
Cemeteries			907	2 650	--	--	--	652	652	100.0%	2 650
Social rental housing			--	--	--	--	--	--	--	--	--
Other			--	--	--	--	--	--	--	--	--
Heritage assets			--	--	--	--	--	--	--	--	--
Buildings			--	--	--	--	--	--	--	--	--
Other			--	--	--	--	--	--	--	--	--
Investment properties			--	--	--	--	--	--	--	--	--
Housing development			--	--	--	--	--	--	--	--	--
Other			--	--	--	--	--	--	--	--	--
Other assets			3 331	17 614	--	655	1 166	4 404	3 238	73.5%	17 614
General vehicles			256	2 900	--	--	162	725	563	77.7%	2 900
Specialised vehicles			--	--	--	--	--	--	--	--	--
Plant & equipment			260	460	--	561	561	115	(446)	-387.7%	460
Computers - hardware/equipment			516	500	--	7	138	125	(13)	-10.1%	500
Furniture and other office equipment			321	370	--	5	20	93	72	78.2%	370
Abattoirs			--	--	--	--	--	--	--	--	--
Markets			1 379	--	--	--	--	--	--	--	--
Civic Land and Buildings			599	13 134	--	282	285	3 284	2 998	91.3%	13 134
Other Buildings			--	--	--	--	--	--	--	--	--
Other Land			--	--	--	--	--	--	--	--	--
Surplus Assets - (Investment or Inventory)			--	--	--	--	--	--	--	--	--
Other			--	250	--	--	--	63	63	100.0%	250
Agricultural assets			--	--	--	--	--	--	--	--	--
List sub-class			--	--	--	--	--	--	--	--	--
Biological assets			--	--	--	--	--	--	--	--	--
List sub-class			--	--	--	--	--	--	--	--	--
Intangibles			126	250	--	--	--	63	63	100.0%	250
Computers - software & programming			126	250	--	--	--	63	63	100.0%	250
Other			--	--	--	--	--	--	--	--	--
Total Capital Expenditure on new assets		1	17 070	38 223	--	1 202	2 234	9 556	7 321	76.6%	38 223

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 - M03

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

11.2.3 Supporting Table SC13c

EC136 Emalaheni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description		Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2014/15				
		1				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			5 226	6 115	-	822	822	1 529	707	-46.2%	6 115
Infrastructure - Road transport			1 106	1 439	-	6	6	360	353	98.2%	1 439
Roads, Pavements & Bridges			883	1 130	-	6	6	282	276	97.7%	1 130
Storm water			223	309	-	-	-	77	77	100.0%	309
Infrastructure - Electricity			647	1 363	-	-	-	341	341	100.0%	1 363
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			315	333	-	-	-	83	83	100.0%	333
Street Lighting			332	1 030	-	-	-	258	258	100.0%	1 030
Infrastructure - Water			2 386	2 945	-	815	815	736	(79)	-10.8%	2 945
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			2 386	2 945	-	815	815	736	(79)	-10.8%	2 945
Infrastructure - Sanitation			1 086	368	-	-	-	92	92	100.0%	368
Reticulation			1 086	368	-	-	-	92	92	100.0%	368
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Community			86	547	-	-	-	137	137	100.0%	547
Parks & gardens			-	34	-	-	-	9	9	100.0%	34
Sportsfields & stadia			4	41	-	-	-	10	10	100.0%	41
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			1	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			82	103	-	-	-	26	26	100.0%	103
Social rental housing			-	368	-	-	-	92	92	100.0%	368
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			1 987	5 886	-	256	606	1 472	865	58.8%	5 886
General vehicles			1 042	939	-	120	223	235	12	5.2%	939
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			127	3 433	-	128	327	858	531	61.9%	3 433
Computers - hardware/equipment			2	12	-	-	-	3	3	100.0%	12
Furniture and other office equipment			78	120	-	1	1	30	28	95.1%	120
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			737	1 383	-	6	56	346	290	83.9%	1 383
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			7 299	12 548	-	1 077	1 428	3 137	1 709	54.5%	12 548

11.2.4 Supporting Table SC13d

EC136 Emalahleni (Ec) - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		18 988	21 070	-	3 551	5 326	5 267	(59)	-1.1%	21 070
Infrastructure - Road transport		17 699	20 531	-	3 453	5 179	5 133	(46)	-0.9%	20 531
Roads, Pavements & Bridges		17 699	20 531	-	3 453	5 179	5 133	(46)	-0.9%	20 531
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		507	532	-	98	147	133	(14)	-10.7%	532
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		507	532	-	98	147	133	(14)	-10.7%	532
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		782	7	-	-	-	2	2	100.0%	7
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		782	7	-	-	-	2	2	100.0%	7
Community		866	909	-	132	197	227	30	13.1%	909
Parks & gardens		-	-	-	3	5	-	(5)	#DIV/0!	-
Sportsfields & stadia		570	599	-	108	162	150	(12)	-7.9%	599
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		104	109	-	20	30	27	(2)	-7.9%	109
Libraries		5	5	-	1	1	1	(0)	-7.9%	5
Recreational facilities		17	18	-	-	-	5	5	100.0%	18
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		169	177	-	-	-	44	44	100.0%	177
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		8	8	-	-	-	2	2	100.0%	8
Housing development		-	-	-	-	-	-	-	-	-
Other		8	8	-	-	-	2	2	100.0%	8
Other assets		888	933	-	137	206	233	27	11.7%	933
General vehicles		275	289	-	-	-	72	72	100.0%	289
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		25	27	-	-	-	7	7	100.0%	27
Computers - hardware/equipment		293	308	-	23	35	77	42	55.0%	308
Furniture and other office equipment		149	156	-	114	171	39	(132)	-339.2%	156
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		146	153	-	-	-	38	38	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	-	-	-	41	41	100.0%	164
Computers - software & programming		157	164	-	-	-	41	41	100.0%	164
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		20 906	23 084	-	3 820	5 730	5 771	41	0.7%	23 084

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

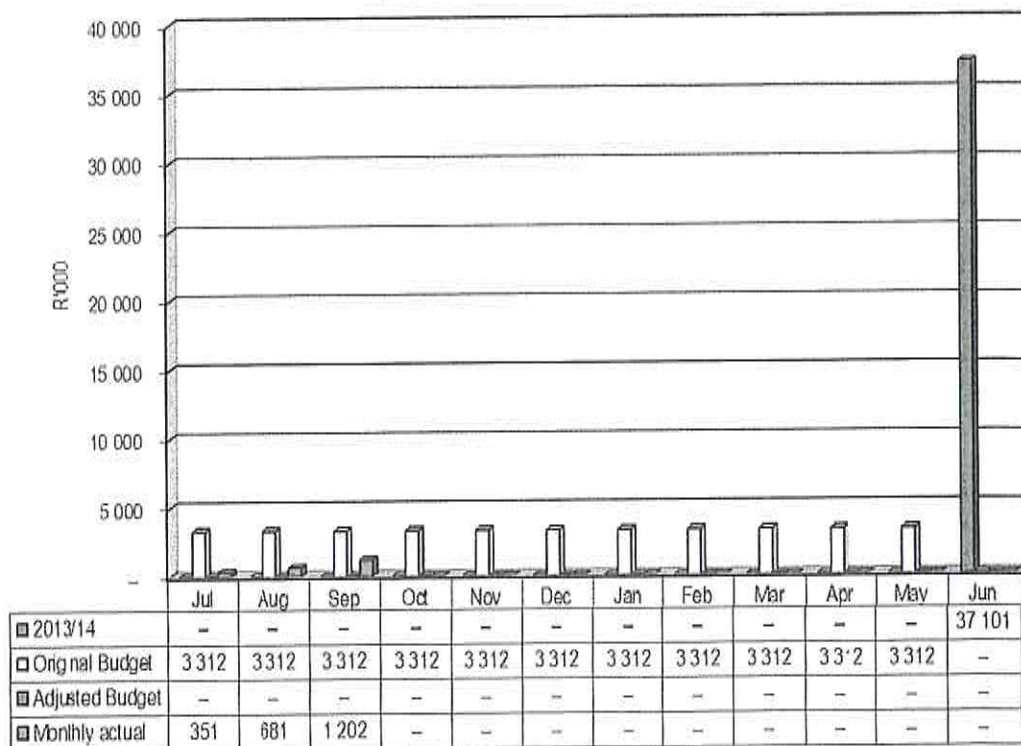
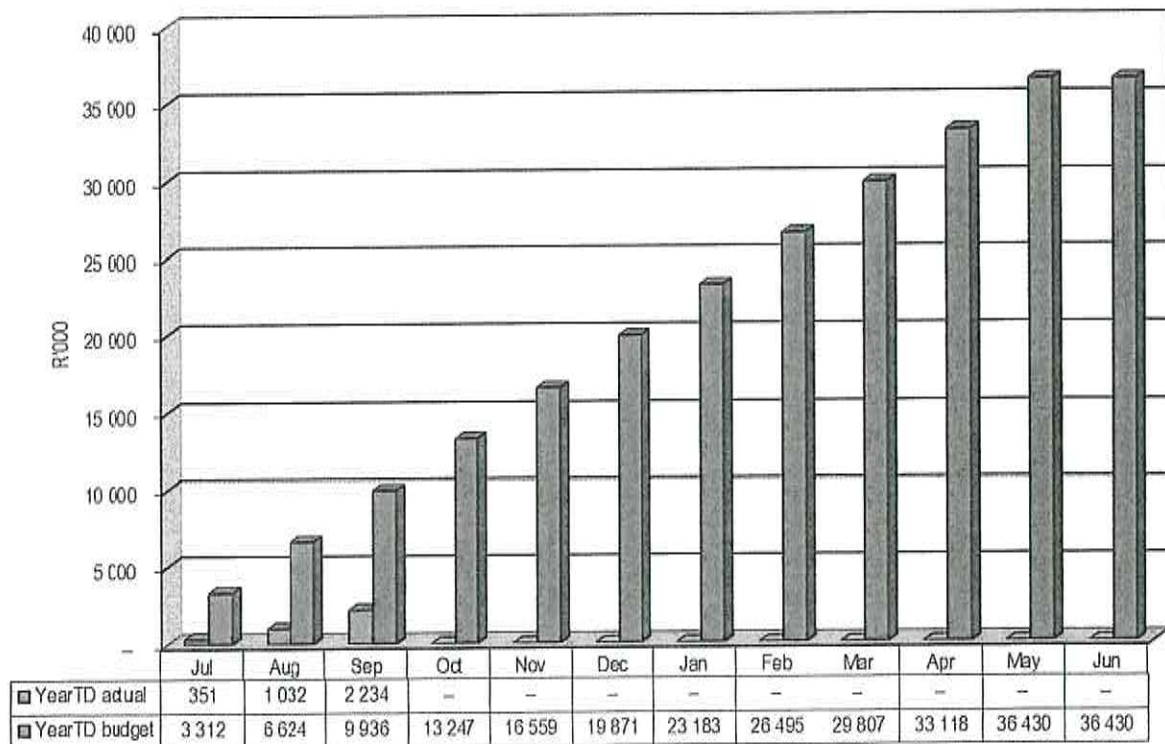


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 February 2014 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: SITEMBELE WISEMAN VATALA

Municipal Manager of Emalahleni Municipality (EC136)

Signature: _____



Date: _____

13/10/2014