

# EMTHANJENI MUNICIPALITY



## SEPTEMBER 2014 QUARTERLY BUDGET STATEMENT

# **SCHEDULE C:**

## **QUARTERLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY**

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- **All public libraries within the municipality**
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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, 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.
- **MBRR** - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** - Local Government: Municipal Finance Management Act (56/2003). 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.
- **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. In Emthanjeni Municipality this means at directorate level.

# **PART 1 - IN-YEAR REPORT**

## **Section 1 - Mayor's Report**

### **1.1 In-Year Report - Quarterly Budget Statement**

The quarterly budget statement for September 2014 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

The audited outcomes for 2013/2014 reflected in this report are provisional as the Annual Financial Statements were completed and submitted to Auditor General on 29 August 2014. The final audited outcomes will only be published after the conclusion of the audit and upon receipt of the Report of the Auditor General.

#### **1.1.1 Financial problems or risks facing the municipality**

There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

#### **1.1.2 Relevant information**

Year-to-date operating revenue realised is 0.2% above the year-to-date budget for September 2014.

The revenue includes the annual property rates and other fixed service charges billed to consumers for the 2014/2015 financial year. Operating expenditure incurred amounts to 18% below the year-to-date operating expenditure. 16% of the total capital budget has been spent at 31 December 2014, with 93% of that being funded from grant sources.<sup>i</sup>

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<sup>1</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

## 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 quarterly budget statement and supporting documentation for December 2014.

## Section 3 - Executive Summary

### **3.1 Introduction**

As already stated in the Mayor's Report the financial figures reflected in this report are final audited figures for 2013/2014 and as such are the outcomes based on the audit of the Auditor General.

### **3.2 Consolidated performance**

#### **3.2.1 Against annual budget (original approved and latest adjustments)**

##### **Revenue by Source**

Year-to-date revenue realised 16%, R8.064 million above year-to-date budget projections for September 2014<sup>2</sup>.

##### **Operating expenditure by type**

Year-to-date expenditure is 12% or R5.940 million<sup>3</sup>, below the year-to-date budget as at 30 September 2014.

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

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<sup>2</sup> Table C4 - Total revenue by source (excluding capital transfers and contributions)

<sup>3</sup> Table C4 - Total expenditure by type

## Capital expenditure

Year-to-date expenditure on capital amounts to R3.346 million or 8.2% of the capital budget of R40.5 million<sup>4</sup>. 92% of expenditure to date has been funded from capital transfers recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

## Cash flows

The financial year commenced with positive cash & cash equivalents balance of R0.285 million<sup>6</sup> and this figure as at 30 September 2014 R2.154 million

Refer to section 4 - Supporting Table C9 and Section 7 for more detail on the cash position.

### 3.3 Material variances

<u>Description</u>	Variance
<b>Revenue By Source</b>	
Property rates	6 659
Fines	(1 561)
Gains on disposal of PPE	1 015
<b>Expenditure By Type</b>	
Debt impairment	(2 707)
Depreciation & asset impairment	(2 170)
Transfers and grants	1 856
<b>Capital Expenditure</b>	
Water	(4 277)
Electricity	( 325)
<b>Cash Flow</b>	
Proceeds on disposal of PPE	1 015
Capital assets	(6 801)



### 3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>		
<b>Revenue By Source</b>		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The situation will be corrected in the adjustment budget.
Fines	Traffic violation fines have not been taken into account	The situation is currently being investigated and will be corrected in the next month. If this is not a possibility it will be corrected in the adjustment budget.
Gains on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be corrected in the adjustment budget.
<b>Expenditure By Type</b>		
Debt impairment	Are Done at year end	The situation will be corrected at year end.
Depreciation & asset impairment	Are Done at year end	The situation will be corrected at year end.
Transfers and grants	The payment schedule was not taken into account	The situation will be corrected in the adjustment budget.
<b>Capital Expenditure</b>		
Electricity	Slow capital spending	The situation will be corrected in the adjustment budget.
Water	Slow capital spending	The situation will be corrected in the adjustment budget.
<b>Cash Flow</b>		
Proceeds on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be corrected in the adjustment budget.
Capital assets	Spending on capital expenditure are vey low	Increase capital spending. The situation will be corrected in the adjustment budget.

<sup>4</sup> Table C5 - Total capital expenditure

<sup>5</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

<sup>6</sup> Table C7 - Cash flow (cash and cash equivalents = cashbook and current investment)



## Table C2: Quarterly Budget Statement – Financial Performance (standard classification)

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - 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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>43 449</b>	<b>42 548</b>	<b>42 548</b>	<b>2 296</b>	<b>21 174</b>	<b>10 637</b>	10 537	99%	<b>42 548</b>
Executive and council		5 436	3 238	3 238	1 096	2 252	810	1 442	178%	3 238
Budget and treasury office		37 965	39 235	39 235	1 195	18 908	9 809	9 099	93%	39 235
Corporate services		48	74	74	4	14	19	(5)	-26%	74
<b>Community and public safety</b>		<b>28 010</b>	<b>8 744</b>	<b>8 744</b>	<b>113</b>	<b>347</b>	<b>2 186</b>	(1 839)	-84%	<b>8 744</b>
Community and social services		1 435	1 410	1 410	64	188	244	(56)	-23%	1 410
Sport and recreation		145	102	102	5	6	134	(128)	-95%	102
Public safety		25 941	7 196	7 196	42	142	1 799	(1 657)	-92%	7 196
Housing		489	36	36	3	11	9	2	26%	36
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		<b>14 819</b>	<b>14 694</b>	<b>14 694</b>	<b>1</b>	<b>406</b>	<b>3 673</b>	(3 267)	-89%	<b>14 694</b>
Planning and development		1 235	1 800	1 800	—	400	450	(50)	-11%	1 800
Road transport		13 584	12 894	12 894	1	6	3 223	(3 217)	-100%	12 894
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		<b>116 251</b>	<b>163 455</b>	<b>163 455</b>	<b>8 950</b>	<b>36 184</b>	<b>40 864</b>	(4 680)	-11%	<b>163 455</b>
Electricity		60 590	75 900	75 900	5 313	17 857	18 975	(1 118)	-6%	75 900
Water		25 603	45 961	45 961	1 735	7 036	11 490	(4 455)	-39%	45 961
Waste water management		18 371	25 982	25 982	1 206	7 064	6 495	569	9%	25 982
Waste management		11 687	15 612	15 612	696	4 227	3 903	324	8%	15 612
<b>Other</b>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Standard</b>	2	<b>202 529</b>	<b>229 441</b>	<b>229 441</b>	<b>11 359</b>	<b>58 111</b>	<b>57 360</b>	<b>751</b>	<b>1%</b>	<b>229 441</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>44 409</b>	<b>43 503</b>	<b>43 503</b>	<b>2 475</b>	<b>9 182</b>	<b>10 866</b>	(1 685)	-16%	<b>43 503</b>
Executive and council		15 185	12 680	12 680	777	3 020	3 176	(156)	-5%	12 680
Budget and treasury office		18 155	18 910	18 910	878	3 561	4 710	(1 148)	-24%	18 910
Corporate services		11 069	11 914	11 914	820	2 600	2 981	(381)	-13%	11 914
<b>Community and public safety</b>		<b>40 070</b>	<b>25 764</b>	<b>25 764</b>	<b>1 658</b>	<b>4 994</b>	<b>6 446</b>	(1 452)	-23%	<b>25 764</b>
Community and social services		25 983	10 559	10 559	613	1 728	2 536	(808)	-32%	10 559
Sport and recreation		3 340	3 948	3 948	237	915	1 096	(181)	-17%	3 948
Public safety		6 584	9 018	9 018	634	1 828	2 254	(427)	-19%	9 018
Housing		4 088	2 069	2 069	173	523	517	6	1%	2 069
Health		75	169	169	—	—	42	(42)	-100%	169
<b>Economic and environmental services</b>		<b>39 017</b>	<b>24 681</b>	<b>24 681</b>	<b>1 434</b>	<b>4 382</b>	<b>6 174</b>	(1 792)	-29%	<b>24 681</b>
Planning and development		18 440	9 647	9 647	650	1 881	2 415	(534)	-22%	9 647
Road transport		20 577	15 034	15 034	784	2 501	3 758	(1 258)	-33%	15 034
Environmental protection		—	—	—	—	—	—	—	—	—
<b>Trading services</b>		<b>143 809</b>	<b>106 811</b>	<b>106 811</b>	<b>7 378</b>	<b>25 508</b>	<b>26 703</b>	(1 195)	-4%	<b>106 811</b>
Electricity		82 530	64 771	64 771	4 756	18 191	16 193	1 998	12%	64 771
Water		32 683	14 979	14 979	837	2 156	3 745	(1 589)	-42%	14 979
Waste water management		15 771	12 298	12 298	683	2 158	3 074	(916)	-30%	12 298
Waste management		12 825	14 763	14 763	1 102	3 003	3 691	(688)	-19%	14 763
<b>Other</b>		<b>1 617</b>	<b>907</b>	<b>907</b>	<b>150</b>	<b>410</b>	<b>227</b>	<b>183</b>	<b>81%</b>	<b>907</b>
<b>Total Expenditure - Standard</b>	3	<b>268 923</b>	<b>201 667</b>	<b>201 667</b>	<b>13 095</b>	<b>44 476</b>	<b>50 416</b>	<b>(5 940)</b>	<b>-12%</b>	<b>201 667</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(66 393)</b>	<b>27 774</b>	<b>27 774</b>	<b>(1 736)</b>	<b>13 635</b>	<b>6 944</b>	<b>6 691</b>	<b>96%</b>	<b>27 774</b>

## **Table C2: Quarterly 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.

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### Table C3: Quarterly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

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

#### NC073 Emthanjeni - 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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	5 436	3 238	3 238	1 096	2 252	810	1 442	178.2%	3 238
Vote 2 - FINANCE AND ADMINISTRATION		38 013	39 310	39 310	1 200	18 922	9 827	9 095	92.5%	39 310
Vote 3 - PLANNING AND DEVELOPMENT		1 235	1 800	1 800	-	400	450	(50)	-11.1%	1 800
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 435	1 410	1 410	64	188	244	(56)	-22.9%	1 410
Vote 6 - PUBLIC SAFETY		25 941	7 196	7 196	42	142	1 799	(1 657)	-92.1%	7 196
Vote 7 - SPORT AND RECREATION		145	102	102	5	6	134	(128)	-95.4%	102
Vote 8 - ROAD TRANSPORT		13 584	12 894	12 894	1	6	3 223	(3 217)	-99.8%	12 894
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		489	36	36	3	11	9	2	25.8%	36
Vote 11 - WASTE MANAGEMENT		11 687	15 612	15 612	696	4 227	3 903	324	8.3%	15 612
Vote 12 - WASTE WATER MANAGEMENT		18 371	25 982	25 982	1 206	7 064	6 495	569	8.8%	25 982
Vote 13 - ELECTRICITY		60 590	75 900	75 900	5 313	17 857	18 975	(1 118)	-5.9%	75 900
Vote 14 - WATER		25 603	45 961	45 961	1 735	7 036	11 490	(4 455)	-38.8%	45 961
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>202 529</b>	<b>229 441</b>	<b>229 441</b>	<b>11 359</b>	<b>58 111</b>	<b>57 360</b>	<b>751</b>	<b>1.3%</b>	<b>229 441</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 185	12 680	12 680	776	3 020	3 176	(156)	-4.9%	12 680
Vote 2 - FINANCE AND ADMINISTRATION		29 224	30 824	30 824	1 698	6 161	7 691	(1 529)	-19.9%	30 824
Vote 3 - PLANNING AND DEVELOPMENT		18 440	9 647	9 647	651	1 881	2 415	(534)	-22.1%	9 647
Vote 4 - HEALTH		75	169	169	-	-	42	(42)	-100.0%	169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		25 983	10 559	10 559	613	1 728	2 536	(808)	-31.9%	10 559
Vote 6 - PUBLIC SAFETY		6 584	9 018	9 018	634	1 828	2 254	(427)	-18.9%	9 018
Vote 7 - SPORT AND RECREATION		3 340	3 948	3 948	237	915	1 096	(181)	-16.5%	3 948
Vote 8 - ROAD TRANSPORT		20 577	15 034	15 034	784	2 501	3 758	(1 258)	-33.5%	15 034
Vote 9 - OTHER		1 617	907	907	150	410	227	183	80.9%	907
Vote 10 - HOUSING SERVICES		4 088	2 069	2 069	173	523	517	6	1.2%	2 069
Vote 11 - WASTE MANAGEMENT		12 825	14 763	14 763	1 102	3 003	3 691	(688)	-18.6%	14 763
Vote 12 - WASTE WATER MANAGEMENT		15 771	12 298	12 298	683	2 158	3 074	(916)	-29.8%	12 298
Vote 13 - ELECTRICITY		82 530	64 771	64 771	4 756	18 191	16 193	1 998	12.3%	64 771
Vote 14 - WATER		32 683	14 979	14 979	837	2 156	3 745	(1 589)	-42.4%	14 979
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>268 923</b>	<b>201 667</b>	<b>201 667</b>	<b>13 095</b>	<b>44 476</b>	<b>50 416</b>	<b>(5 940)</b>	<b>-11.8%</b>	<b>201 667</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(66 393)</b>	<b>27 774</b>	<b>27 774</b>	<b>(1 736)</b>	<b>13 635</b>	<b>6 944</b>	<b>6 691</b>	<b>96.3%</b>	<b>27 774</b>

**Table C4: Quarterly Budget Statement – Financial Performance (revenue and expenditure)**

NC073 Emthanjeni - 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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		20 918	23 785	23 785	1 055	12 605	5 946	6 659	112%	23 785
Property rates - penalties & collection charges		150	–	–	–	–	–	–	–	–
Service charges - electricity revenue		56 488	53 614	53 614	3 825	11 886	13 403	(1 517)	-11%	53 614
Service charges - water revenue		18 746	24 575	24 575	1 707	5 182	6 144	(962)	-16%	24 575
Service charges - sanitation revenue		10 302	13 906	13 906	1 191	3 576	3 477	100	3%	13 906
Service charges - refuse revenue		5 705	8 347	8 347	687	2 060	2 087	(27)	-1%	8 347
Service charges - other		415	69	69	39	107	55	52	93%	69
Rental of facilities and equipment		722	755	755	67	185	151	34	23%	755
Interest earned - external investments		1 030	940	940	–	38	235	(197)	-84%	940
Interest earned - outstanding debtors		625	819	819	80	228	205	24	12%	819
Dividends received		–	–	–	–	–	–	–	–	–
Fines		24 425	6 624	6 624	28	95	1 656	(1 561)	-94%	6 624
Licences and permits		1 305	1 874	1 874	20	95	469	(373)	-80%	1 874
Agency services		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		45 455	39 633	39 633	127	15 936	11 408	4 528	40%	39 633
Other revenue		2 979	25 131	25 131	1 498	5 075	4 783	292	6%	25 131
Gains on disposal of PPE		164	120	120	1 035	1 045	30	1 015	3384%	120
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>189 427</b>	<b>200 193</b>	<b>200 193</b>	<b>11 359</b>	<b>58 112</b>	<b>50 048</b>	<b>8 064</b>	<b>16%</b>	<b>200 193</b>
<b>Expenditure By Type</b>										
Employee related costs		59 894	62 980	62 980	5 038	14 951	15 741	(790)	-5%	62 980
Remuneration of councillors		4 157	4 308	4 308	325	970	1 065	(96)	-9%	4 308
Debt impairment		33 530	10 827	10 827	–	–	2 707	(2 707)	-100%	10 827
Depreciation & asset impairment		67 644	8 681	8 681	–	–	2 170	(2 170)	-100%	8 681
Finance charges		855	1 700	1 700	162	228	425	(197)	-46%	1 700
Bulk purchases		43 536	47 529	47 529	4 296	13 738	11 882	1 856	16%	47 529
Other materials		5 588	8 350	8 350	518	1 377	2 087	(711)	-34%	8 350
Contracted services		6 985	8 830	8 830	464	1 399	2 208	(808)	-37%	8 830
Transfers and grants		208	13 669	13 669	534	2 901	3 846	(945)	-25%	13 669
Other expenditure		46 323	34 793	34 793	1 759	8 912	8 285	628	8%	34 793
Loss on disposal of PPE		203	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>268 923</b>	<b>201 667</b>	<b>201 667</b>	<b>13 095</b>	<b>44 476</b>	<b>50 416</b>	<b>(5 940)</b>	<b>-12%</b>	<b>201 667</b>
<b>Surplus/(Deficit)</b>		<b>(79 495)</b>	<b>(1 474)</b>	<b>(1 474)</b>	<b>(1 736)</b>	<b>13 637</b>	<b>(368)</b>	<b>14 004</b>	<b>(0)</b>	<b>(1 474)</b>
Transfers recognised - capital		13 102	29 248	29 248	–	–	7 312	(7 312)	(0)	29 248
Contributions recognised - capital		–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(66 393)</b>	<b>27 774</b>	<b>27 774</b>	<b>(1 736)</b>	<b>13 637</b>	<b>6 944</b>			<b>27 774</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>(66 393)</b>	<b>27 774</b>	<b>27 774</b>	<b>(1 736)</b>	<b>13 637</b>	<b>6 944</b>			<b>27 774</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(66 393)</b>	<b>27 774</b>	<b>27 774</b>	<b>(1 736)</b>	<b>13 637</b>	<b>6 944</b>			<b>27 774</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>(66 393)</b>	<b>27 774</b>	<b>27 774</b>	<b>(1 736)</b>	<b>13 637</b>	<b>6 944</b>			<b>27 774</b>

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

NC073 Emthanjeni - 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
<b>R thousands</b>	1									
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		785	1 840	1 840	1	103	460	(357)	-78%	1 840
Executive and council		585	153	153	1	16	38	(23)	-59%	153
Budget and treasury office		79	1 317	1 317	-	87	422	(334)	-79%	1 317
Corporate services		120	370	370	-	-	-	-		370
<b>Community and public safety</b>		777	631	631	-	88	158	(70)	-45%	631
Community and social services		63	295	295	-	-	74	(74)	-100%	295
Sport and recreation		-	251	251	-	88	63	25	39%	251
Public safety		-	85	85	-	-	21	(21)	-100%	85
Housing		714	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		15 901	14 728	14 728	1 967	3 156	3 682	(526)	-14%	14 728
Planning and development		500	12	12	-	3	3	(0)	-1%	12
Road transport		15 401	14 716	14 716	1 967	3 153	3 679	(526)	-14%	14 716
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		3 995	23 390	23 390	-	-	5 847	(5 847)	-100%	23 390
Electricity		2 314	1 300	1 300	-	-	325	(325)	-100%	1 300
Water		1 681	17 110	17 110	-	-	4 277	(4 277)	-100%	17 110
Waste water management		-	3 180	3 180	-	-	795	(795)	-100%	3 180
Waste management		-	1 800	1 800	-	-	450	(450)	-100%	1 800
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	21 457	40 589	40 589	1 968	3 346	10 147	(6 801)	-67%	40 589
<b>Funded by:</b>										
National Government		15 313	28 448	28 448	1 932	3 088	7 112	(4 024)	-57%	28 448
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		15 313	28 448	28 448	1 932	3 088	7 112	(4 024)	-57%	28 448
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-		-
<b>Borrowing</b>	6	-	6 000	6 000	-	-	-	-		6 000
<b>Internally generated funds</b>		6 144	6 141	6 141	36	258	3 035	(2 777)	-91%	6 141
<b>Total Capital Funding</b>		21 457	40 589	40 589	1 968	3 346	10 147	(6 801)	-67%	40 589

**Table C6: Quarterly Budget Statement - Financial Position**

**NC073 Emthanjeni - 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
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12 210	2 844	2 844	116	2 844
Call investment deposits		—	11 788	11 788	—	11 788
Consumer debtors		40 291	9 171	9 171	50 519	9 171
Other debtors		263	9 243	9 243	18 875	9 243
Current portion of long-term receivables		32	—	—	—	—
Inventory		64 941	45 899	45 899	64 958	45 899
<b>Total current assets</b>		<b>117 736</b>	<b>78 943</b>	<b>78 943</b>	<b>134 467</b>	<b>78 943</b>
<b>Non current assets</b>						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		5 004	4 272	4 272	5 004	4 272
Investments in Associate		—	—	—	—	—
Property, plant and equipment		913 923	942 332	942 332	922 734	942 332
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		384	1 283	1 283	384	1 283
Other non-current assets		85	168	168	21	168
<b>Total non current assets</b>		<b>919 397</b>	<b>948 055</b>	<b>948 055</b>	<b>928 143</b>	<b>948 055</b>
<b>TOTAL ASSETS</b>		<b>1 037 133</b>	<b>1 026 998</b>	<b>1 026 998</b>	<b>1 062 610</b>	<b>1 026 998</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		11 925	1 026	1 026	7 362	1 026
Borrowing		2 758	1 374	1 374	3 338	1 374
Consumer deposits		1 949	1 932	1 932	1 963	1 932
Trade and other payables		20 720	11 306	11 306	17 229	11 306
Provisions		1 414	2 017	2 017	46 842	2 017
<b>Total current liabilities</b>		<b>38 765</b>	<b>17 654</b>	<b>17 654</b>	<b>76 734</b>	<b>17 654</b>
<b>Non current liabilities</b>						
Borrowing		3 231	11 176	11 176	3 166	11 176
Provisions		40 657	34 194	34 194	—	34 194
<b>Total non current liabilities</b>		<b>43 888</b>	<b>45 370</b>	<b>45 370</b>	<b>3 166</b>	<b>45 370</b>
<b>TOTAL LIABILITIES</b>		<b>82 653</b>	<b>63 024</b>	<b>63 024</b>	<b>79 900</b>	<b>63 024</b>
<b>NET ASSETS</b>	2	<b>954 480</b>	<b>963 974</b>	<b>963 974</b>	<b>982 710</b>	<b>963 974</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		954 480	692 667	692 667	980 457	692 667
Reserves		—	271 307	271 307	2 253	271 307
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>954 480</b>	<b>963 974</b>	<b>963 974</b>	<b>982 710</b>	<b>963 974</b>



## Table C7: Quarterly Budget Statement - Cash Flow

### NC073 Emthanjeni - 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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		101 218	153 090	153 090	8 519	29 492	38 272	(8 780)	-23%	153 090
Government - operating		38 122	39 633	39 633	–	16 923	9 908	7 015	71%	39 633
Government - capital		15 152	29 248	29 248	–	3 000	7 312	(4 312)	-59%	29 248
Interest		1 030	940	940	–	38	235	(197)	-84%	940
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(141 418)	(163 870)	(163 870)	(12 400)	(41 347)	(40 967)	380	-1%	(163 870)
Finance charges		(855)	(1 700)	(1 700)	(162)	(228)	(425)	(197)	46%	(1 700)
Transfers and Grants		(208)	(13 669)	(13 669)	(534)	(2 901)	(3 417)	(517)	15%	(13 669)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13 042</b>	<b>43 672</b>	<b>43 672</b>	<b>(4 576)</b>	<b>4 977</b>	<b>10 918</b>	<b>5 941</b>	<b>54%</b>	<b>43 672</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		632	120	120	1 035	1 045	30	1 015	3384%	120
Decrease (Increase) in non-current debtors		26	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(21 550)	(40 589)	(40 589)	(1 968)	(3 346)	(10 147)	(6 801)	67%	(40 589)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(20 893)</b>	<b>(40 469)</b>	<b>(40 469)</b>	<b>(933)</b>	<b>(2 301)</b>	<b>(10 117)</b>	<b>(7 817)</b>	<b>77%</b>	<b>(40 469)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	6 000	6 000	–	–	1 500	(1 500)	-100%	6 000
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	135	135	1	34	34	1	2%	135
<b>Payments</b>										
Repayment of borrowing		(2 504)	(3 384)	(3 384)	(520)	(842)	(846)	(4)	0%	(3 384)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 504)</b>	<b>2 751</b>	<b>2 751</b>	<b>(519)</b>	<b>(808)</b>	<b>688</b>	<b>1 495</b>	<b>217%</b>	<b>2 751</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 354)</b>	<b>5 954</b>	<b>5 954</b>	<b>(6 028)</b>	<b>1 869</b>	<b>1 488</b>			<b>5 954</b>
Cash/cash equivalents at beginning:		10 640	(2 629)	(2 629)		285	(2 629)			285
Cash/cash equivalents at month/year end:		285	3 324	3 324		2 154	(1 141)			6 239

## Supporting Table SC9: Quarterly Budget Statement – Actual & revised targets for cash receipts & cash flows

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

NC073 Emthanjeni - 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 Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates		1 110	2 278	1 295									18 150	22 834	23 632	23 682	
Property rates - penalties & collection charges		-	-	-									-	-	-	-	
Service charges - electricity revenue		3 623	4 465	3 716									39 128	50 932	52 424	52 655	
Service charges - water revenue		1 400	1 231	1 000									19 716	23 346	24 397	26 908	
Service charges - sanitation revenue		928	990	533									10 760	13 211	13 938	14 204	
Service charges - refuse		607	436	325									6 482	7 851	8 283	8 544	
Service charges - other		33	36	38									(42)	64	67	71	
Rental of facilities and equipment		59	59	67									610	795	838	867	
Interest earned - external investments		18	20	-									902	940	1 099	1 144	
Interest earned - outstanding debtors		-	-	-									-	-	-	-	
Dividends received		-	-	-									-	-	-	-	
Fines		25	41	28									6 529	6 624	7 014	7 470	
Licences and permits		48	27	20									1 609	1 704	1 790	1 897	
Agency services		-	-	-									-	-	-	-	
Transfer receipts - operating		15 589	1 334	-									22 710	39 633	44 583	37 855	
Other revenue		1 903	1 673	1 499									20 655	25 729	19 825	23 018	
<b>Cash Receipts by Source</b>		<b>25 342</b>	<b>12 591</b>	<b>8 519</b>	-	-	-	-	-	-	-	-	<b>147 210</b>	<b>193 663</b>	<b>197 890</b>	<b>198 316</b>	
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		3 000	-	-									26 248	29 248	11 969	41 305	
Contributions & Contributed assets		-	-	-									-	-	-	-	
Proceeds on disposal of PPE		3	7	1 035									(925)	120	127	134	
Short term loans		-	-	-									6 000	6 000	-	-	
Borrowing long term/refinancing		-	-	-									-	-	-	-	
Increase in consumer deposits		14	20	1									101	135	140	140	
Receipt of non-current debtors		-	-	-									-	-	-	-	
Receipt of non-current receivables		-	-	-									-	-	-	-	
Change in non-current investments		-	-	-									-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>28 359</b>	<b>12 618</b>	<b>9 555</b>	-	-	-	-	-	-	-	-	<b>178 633</b>	<b>229 166</b>	<b>210 126</b>	<b>239 895</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		4 977	4 937	5 038									46 605	61 556	62 244	63 131	
Remuneration of councillors		319	325	325									3 339	4 308	4 502	4 750	
Interest paid		34	33	162									1 472	1 700	1 734	1 804	
Bulk purchases - Electricity		6 197	3 009	4 168									31 855	45 229	47 264	49 155	
Bulk purchases - Water & Sewer		95	142	128									1 936	2 300	2 404	2 497	
Other materials		258	600	518									7 093	8 470	8 766	8 985	
Contracted services		596	338	464									6 554	7 953	8 231	8 527	
Grants and subsidies paid - other municipalities		-	-	-									-	-	-	-	
Grants and subsidies paid - other		1 463	904	534									10 768	13 669	13 990	13 666	
General expenses		2 155	4 999	1 759									25 142	34 054	33 058	35 420	
<b>Cash Payments by Type</b>		<b>16 094</b>	<b>15 286</b>	<b>13 095</b>	-	-	-	-	-	-	-	-	<b>134 763</b>	<b>179 239</b>	<b>182 193</b>	<b>187 935</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		816	561	1 968									37 243	40 589	18 371	47 904	
Repayment of borrowing		161	162	520									2 542	3 384	3 384	3 384	
Other Cash Flows/Payments		-	-	-									-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>17 071</b>	<b>16 010</b>	<b>15 583</b>	-	-	-	-	-	-	-	-	<b>174 548</b>	<b>223 212</b>	<b>203 948</b>	<b>239 223</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>11 288</b>	<b>(3 391)</b>	<b>(6 028)</b>	-	-	-	-	-	-	-	-	<b>4 085</b>	<b>5 954</b>	<b>6 177</b>	<b>672</b>	
Cash/cash equivalents at the month/year beginning:		285	11 573	8 182	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	285	6 239	12 416	
Cash/cash equivalents at the month/year end:		11 573	8 182	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	6 239	6 239	12 416	13 088	

## PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

### Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2014/15											
		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200		1 700	1 110	875	978	943	7 135		12 740	9 930		16 795
Trade and Other Receivables from Exchange Transactions - Electricity	1300		3 927	1 191	703	556	389	3 230		9 997	4 879		6 807
Receivables from Non-exchange Transactions - Property Rates	1400		957	436	7 972	279	267	4 508		14 420	13 027		6 290
Receivables from Exchange Transactions - Waste Water Management	1500		921	560	503	438	425	4 175		7 023	5 542		11 042
Receivables from Exchange Transactions - Waste Management	1600		506	319	291	257	247	2 319		3 940	3 114		5 244
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 614
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		125	74	59	59	58	554		930	731		2 198
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>8 136</b>	<b>3 690</b>	<b>10 404</b>	<b>2 568</b>	<b>2 330</b>	<b>21 921</b>	<b>-</b>	<b>49 050</b>	<b>37 223</b>	<b>-</b>	<b>51 992</b>
<b>2013/14 - totals only</b>			<b>8416879</b>	<b>3515160</b>	<b>10333988</b>	<b>1740413</b>	<b>1730727</b>	<b>24831079</b>		<b>50 568</b>	<b>38 636</b>		<b>32181198</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200		567	373	2 139	284	246	1 131		4 742	3 801		742
Commercial	2300		2 435	228	212	101	75	707		3 758	1 094		2 822
Households	2400		4 510	2 714	7 704	1 940	1 807	18 274		36 948	29 724		43 133
Other	2500		624	375	349	243	202	1 810		3 603	2 603		5 295
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>8 136</b>	<b>3 690</b>	<b>10 404</b>	<b>2 568</b>	<b>2 330</b>	<b>21 921</b>	<b>-</b>	<b>49 050</b>	<b>37 223</b>	<b>-</b>	<b>51 992</b>

# Creditors' analysis

## Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2014/15								Total	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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	1 654	22								1 676	662
Auditor General	0800	-									-	-
Other	0900	1 705									1 705	1 701
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 359</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 381</b>	<b>2 363</b>

## Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b><u>Municipality</u></b>									
General Investment		Yrs	Fixed Deposit	30/06/2015		7.5%	11 788	940	12 728
<b>Municipality sub-total</b>					-		11 788	940	12 728
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		11 788	940	12 728

## Allocation and grant receipts and expenditure: - Operating Revenue Framework

### NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - 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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		38 493	38 876	38 876	-	16 923	9 024	8 099	89.7%	38 876
Local Government Equitable Share		34 819	35 342	35 342	-	13 989	5 890	8 099	137.5%	35 342
Finance Management		1 550	1 600	1 600	-	1 600	400			1 600
Municipal Systems Improvement		890	934	934	-	934	233			934
EPWP Incentive		1 234	1 000	1 000	-	400	2 500			1 000
Energy Efficiency and Demand Management Integrated National Electrification Programme	3							-		
<b>Provincial Government:</b>		6 962	757	757	-	-	189	(189)	-100.0%	757
Health subsidy		1 150	-	-	-	-	-	-		-
Housing		458	-	-	-	-	-	-		-
Sport and Recreation		679	757	757	-	-	189	(189)	-100.0%	757
Department of Education	4	235						-		
Department of Roads		2 389						-		
Department of Water Affairs		2 050						-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	45 455	39 633	39 633	-	16 923	9 213	7 909	85.9%	39 633
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		13 102	29 248	29 248	-	3 000	7 312	(152)	-2.1%	29 248
Municipal Infrastructure Grant (MIG)		13 102	12 608	12 608	-	3 000	3 152	(152)	-4.8%	12 608
Regional Bulk Infrastructure			16 640	16 640	-	-	4 160			16 640
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	13 102	29 248	29 248	-	3 000	7 312	(152)	-2.1%	29 248
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	58 557	68 881	68 881	-	19 923	16 525	7 757	46.9%	68 881

## Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - 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 %	
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		38 259	38 876	38 876	634	3 461	3 962	(502)	-12.7%	38 876
Local Government Equitable Share		34 819	35 342	35 342	735	2 169	3 079	(909)	-29.5%	35 342
Finance Management		1 550	1 600	1 600	127	613	400	213	53.3%	1 600
Municipal Systems Improvement		890	934	934	(272)	573	233	340	145.5%	934
EPWP Incentive		1 000	1 000	1 000	44	105	250	(145)	-58.0%	1 000
Energy Efficiency and Demand Management					-			-		
Integrated National Electrification Programme								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		6 811	757	757	27	53	179	(126)	-70.3%	757
Health subsidy		1 311	-	-				-		-
Sport and Recreation		679	757	757	27	53	179	(126)	-70.3%	757
Department of Education		268						-		
Department of Roads		2 503						-		
Department of Water Affairs		2 050						-		
<b>District Municipality:</b>		458	-	-	-	-	-	-		-
[insert description]		458						-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		45 528	39 633	39 633	661	3 514	4 141	(627)	-15.1%	39 633
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		14 362	28 448	28 448	2 203	3 520	7 112	(3 592)	-50.5%	28 448
Municipal Infrastructure Grant (MIG)		14 362	11 808	11 808	2 203	3 520	2 952	568	19.2%	11 808
Bulk Infrastructure			16 640	16 640	-		4 160	(4 160)	-100.0%	16 640
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		14 362	28 448	28 448	2 203	3 520	7 112	(3 592)	-50.5%	28 448
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		59 891	68 081	68 081	2 864	7 034	11 253	(4 219)	-37.5%	68 081

# Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 920	2 962	2 962	223	662	741	(79)	-11%	2 962
Pension and UIF Contributions		338	-	-	28	83	-	83	#DIV/0!	-
Medical Aid Contributions		38	-	-	3	9	-	9	#DIV/0!	-
Motor Vehicle Allowance		629	985	985	72	216	246	(30)	-12%	985
Cellphone Allowance		198	314	314	-	-	79	(79)	-100%	314
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		34	47	47	-	-	12	(12)	-100%	47
<b>Sub Total - Councillors</b>		<b>4 157</b>	<b>4 308</b>	<b>4 308</b>	<b>325</b>	<b>970</b>	<b>1 077</b>	<b>(107)</b>	<b>-10%</b>	<b>4 308</b>
<b>% increase</b>	4		<b>3.6%</b>	<b>3.6%</b>						<b>3.6%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 102	3 369	3 369	247	701	842	(141)	-17%	3 369
Pension and UIF Contributions		469	560	560	23	65	140	(75)	-53%	560
Medical Aid Contributions		132	159	159	12	31	40	(9)	-23%	159
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		475	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		588	847	847	55	167	212	(45)	-21%	847
Cellphone Allowance		177	151	151	25	52	38	15	39%	151
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		168	217	217	17	96	54	41	76%	217
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 112</b>	<b>5 303</b>	<b>5 303</b>	<b>380</b>	<b>1 112</b>	<b>1 326</b>	<b>(214)</b>	<b>-16%</b>	<b>5 303</b>
<b>% increase</b>	4		<b>3.7%</b>	<b>3.7%</b>						<b>3.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		35 534	43 450	43 450	3 539	10 300	10 801	(501)	-5%	43 450
Pension and UIF Contributions		6 403	7 592	7 592	592	1 768	1 933	(165)	-9%	7 592
Medical Aid Contributions		2 140	1 505	1 505	183	556	380	177	47%	1 505
Overtime		2 262	2 070	2 070	160	428	572	(145)	-25%	2 070
Performance Bonus		2 993	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 269	892	892	84	243	223	20	9%	892
Cellphone Allowance		254	168	168	13	39	70	(30)	-44%	168
Housing Allowances		1 124	702	702	8	23	40	(17)	-42%	702
Other benefits and allowances		2 436	1 244	1 244	80	481	282	199	71%	1 244
Payments in lieu of leave		366	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	54	54	-	-	9	(9)	-100%	54
<b>Sub Total - Other Municipal Staff</b>		<b>54 781</b>	<b>57 677</b>	<b>57 677</b>	<b>4 658</b>	<b>13 839</b>	<b>14 309</b>	<b>(470)</b>	<b>-3%</b>	<b>57 677</b>
<b>% increase</b>	4		<b>5.3%</b>	<b>5.3%</b>						<b>5.3%</b>
<b>Total Parent Municipality</b>		<b>64 051</b>	<b>67 288</b>	<b>67 288</b>	<b>5 363</b>	<b>15 921</b>	<b>16 712</b>	<b>(792)</b>	<b>-5%</b>	<b>67 288</b>



## Capital programme performance

NC073 Emthanjeni - 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
<b>R thousands</b>									
<b><u>Monthly expenditure performance trend</u></b>									
July	1 669	1 803	1 803	816	816	1 803	986	54.7%	2%
August	3 286	10 571	10 571	561	1 378	12 374	10 996	88.9%	3%
September	1 085	1 742	1 742	1 968	3 346	14 116	10 770	76.3%	8%
October	661	1 618	1 618			15 734	-		
November	1 141	3 615	3 615			19 349	-		
December	2 680	2 489	2 489			21 839	-		
January	1 089	784	784			22 622	-		
February	2 605	4 321	4 321			26 944	-		
March	1 794	5 070	5 070			32 014	-		
April	1 421	3 900	3 900			35 914	-		
May	1 620	2 618	2 618			38 532	-		
June	2 406	2 057	2 057			40 589	-		
<b>Total Capital expenditure</b>	<b>21 457</b>	<b>40 589</b>	<b>40 589</b>	<b>3 346</b>					

### Supporting Table C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
- SC13b: Capital expenditure on renewal of existing assets by asset class
- These two tables total to Table C5.
- SC13c: Expenditure on repairs and maintenance by asset class

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets 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								%	
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12 299	30 448	30 448	1 932	3 085	8 555	5 470	63.9%	30 448
Infrastructure - Road transport		10 682	13 808	13 808	1 932	3 085	4 395	1 310	29.8%	13 808
<i>Roads, Pavements &amp; Bridges</i>		10 682	13 808	13 808	1 932	3 085	4 395	1 310	29.8%	13 808
Infrastructure - Electricity		918	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		918								
Infrastructure - Water		699	16 640	16 640	-	-	4 160	4 160	100.0%	16 640
<i>Reticulation</i>		699	16 640	16 640	-	-	4 160	4 160	100.0%	16 640
<b>Total Capital Expenditure on new assets</b>	1	12 299	30 448	30 448	1 932	3 085	8 555	5 470	63.9%	30 448

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets 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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6 969	1 250	1 250	35	68	154	86	56.0%	1 250
<b>Infrastructure - Road transport</b>		4 640	500	500	35	68	92	24	25.9%	500
<i>Roads, Pavements &amp; Bridges</i>		4 640	500	500	35	68	92	24	25.9%	500
<b>Infrastructure - Electricity</b>		611	250	250	-	-	21	21	100.0%	250
<i>Transmission &amp; Reticulation</i>		611	250	250	-	-	21	21	100.0%	250
<b>Infrastructure - Water</b>		406	470	470	-	-	39	39	100.0%	470
<i>Water purification</i>		406	470	470	-	-	39	39	100.0%	470
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure - Other</b>		1 312	30	30	-	-	3	3	100.0%	30
<i>Waste Management</i>		-	30	30	-	-	3	3	100.0%	30
<i>Other</i>		1 312	-	-	-	-	-	-	-	-
<b>Community</b>		63	396	396	-	3	64	61	95.4%	396
Parks & gardens		-	51	51	-	-	7	7	100.0%	51
Sportsfields & stadia		-	65	65	-	-	8	8	100.0%	65
Community halls		63	250	250	-	-	41	41	100.0%	250
Cemeteries		-	30	30	-	3	8	5	60.4%	30
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 126	8 495	8 495	1	190	1 374	1 184	86.1%	8 495
General v ehicles		959	3 660	3 660	-	-	723	723	100.0%	3 660
Specialised v ehicles		-	1 770	1 770	-	-	148	148	100.0%	1 770
Plant & equipment		153	552	552	-	92	118	27	22.5%	552
Computers - hardware/equipment		515	698	698	1	88	68	(20)	-29.2%	698
Furniture and other office equipment		-	462	462	-	11	46	35	76.3%	462
Other Buildings		500	510	510	-	-	60	60	100.0%	510
Other		-	844	844	-	-	212	212	100.0%	844
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	9 159	10 141	10 141	36	261	1 592	1 331	83.6%	10 141
<b>Specialised vehicles</b>		-	1 770	1 770	-	-	148	148	0	1 770
Refuse		-	1 770	1 770	-	-	148	148	0	1 770

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 435	5 918	5 918	(324)	233	1 480	1 246	84.2%	5 918
<b>Infrastructure - Road transport</b>		1 277	1 592	1 592	30	221	398	177	44.4%	1 592
<i>Roads, Pavements &amp; Bridges</i>		1 277	1 592	1 592	30	221	398	177	44.4%	1 592
<b>Infrastructure - Electricity</b>		929	1 821	1 821	(429)	(283)	455	738	162.2%	1 821
<i>Transmission &amp; Reticulation</i>		929	1 821	1 821	(429)	(283)	455	738	162.2%	1 821
<b>Infrastructure - Water</b>		697	864	864	74	169	216	47	21.9%	864
<i>Dams &amp; Reservoirs</i>			172	172	-	5	43	38	87.6%	172
<i>Water purification</i>			273	273	2	15	68	54	78.7%	273
<i>Reticulation</i>		697	419	419	72	149	105	(44)	-42.0%	419
<b>Infrastructure - Sanitation</b>		464	822	822	-	43	205	162	79.1%	822
<i>Reticulation</i>		464	822	822	-	43	205	162	79.1%	822
<b>Infrastructure - Other</b>		1 068	819	819	-	84	205	121	59.2%	819
<i>Waste Management</i>		987	819	819	-	84	205	121	59.2%	819
<i>Other</i>		81						-		
<b>Community</b>		2 805	1 875	1 875	13	206	469	263	56.0%	1 875
Parks & gardens		232	38	38			10	10	100.0%	38
Sportsfields & stadia		104	66	66			17	17	100.0%	66
Swimming pools		587	321	321	-	5	80	75	94.0%	321
Community halls		244	433	433	-	25	108	84	77.3%	433
Libraries		128	44	44			11	11	100.0%	44
Fire, safety & emergency		-	879	879	12	173	220	47	21.3%	879
Cemeteries		-	39	39			10	10	100.0%	39
Other		1 509	56	56	1	4	14	10	71.9%	56
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	182	182	-	1	45	45	98.2%	182
Housing development			182	182	-	1	45	45	98.2%	182
<b>Other assets</b>		4 958	4 457	4 457	481	806	1 114	308	27.6%	4 457
General vehicles		2 322	2 066	2 066	285	336	516	181	35.0%	2 066
Specialised vehicles		-	366	366	-	-	92	92	100.0%	366
Plant & equipment		488	252	252	31	43	63	20	31.0%	252
Computers - hardware/equipment		290	370	370	129	169	93	(76)	-82.2%	370
Furniture and other office equipment		139	511	511	-	73	128	55	42.7%	511
Other Buildings		856	532	532	28	147	133	(14)	-10.5%	532
Other Land		236	161	161	-	12	40	29	70.9%	161
Other		627	198	198	7	27	50	23	46.2%	198
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	59	59	-	-	15	15	100.0%	59
Computers - software & programming			59	59	-	-	15	15	100.0%	59
<b>Total Repairs and Maintenance Expenditure</b>		<b>12 198</b>	<b>12 491</b>	<b>12 491</b>	<b>169</b>	<b>1 246</b>	<b>3 123</b>	<b>1 876</b>	<b>60.1%</b>	<b>12 491</b>
<b>Specialised vehicles</b>		-	366	366	-	-	92	92	0	366
Refuse			366	366	-	-	92	92	0	366

NC073 Emthanjeni - 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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		41 234	4 765	4 765	-	-	-	-		4 765
<b>Infrastructure - Road transport</b>		18 940	2 433	2 433	-	-	-	-		2 433
<i>Roads, Pavements &amp; Bridges</i>		18 940	2 433	2 433						2 433
<b>Infrastructure - Electricity</b>		6 764	482	482	-	-	-	-		482
<i>Transmission &amp; Reticulation</i>		6 764	482	482						482
<b>Infrastructure - Water</b>		7 441	955	955	-	-	-	-		955
<i>Reticulation</i>		7 441	955	955						955
<b>Infrastructure - Sanitation</b>		4 735	683	683	-	-	-	-		683
<i>Reticulation</i>		4 735	683	683						683
<b>Infrastructure - Other</b>		3 353	213	213	-	-	-	-		213
<i>Waste Management</i>		3 353	213	213						213
<i>Gas</i>										
<b>Community</b>		11 432	1 450	1 450	-	-	-	-		1 450
Community halls		4 870	614	614						614
Libraries		3 517	460	460						460
Clinics		947	125	125						125
Cemeteries		744	124	124						124
Other		1 353	127	127						127
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
<b>Investment properties</b>		338	20	20	-	-	-	-		20
Other		338	20	20						20
<b>Other assets</b>		14 640	2 445	685	-	-	-	-		685
General v ehicles		4 382	326	326						326
Specialised v ehicles		4 400	1 760	-	-	-	-	-		-
Computers - hardw are/equipment		3 353	115	115						115
Furniture and other office equipment		138	12	12						12
Civic Land and Buildings		676	49	49						49
Other Buildings		1 691	183	183						183
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		67 644	8 681	6 921	-	-	-	-		6 921
<b>Specialised vehicles</b>		4 400	1 760	-	-	-	-	-		-
Refuse		4 400	1 760							

## SDBIP Revenue by Source

Revenue by Source 2014/2015 Regulation 19.																
MBRR																
Line Item	Previous	Annual Budget		Current Month			Year to Date						Forecast	Future Years		
	Year			Budget	Budget	Actual	Budget	Budget	Actual	Variance SDBIP		Variance Current		Revised	Budget Year	
R thousands	Actual	[SDBIP]	[Current]	[SDBIP]	[Current]		[SDBIP]	[Current]		R	%	R	%		1	2
Property Rates	20 918	23 785	23 785	1 450	1 450	1 055	5 946	5 946	12 605	6 659	112%	6 659	112%	23 785	24 617	24 669
Property rates - penalties	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Charges - Electricity	56 488	53 614	53 614	5 090	5 090	3 825	13 403	13 403	11 886	(1 517)	-11%	(1 517)	-11%	53 614	55 183	55 426
Service Charges - Water	18 746	24 575	24 575	1 855	1 855	1 707	6 144	6 144	5 182	(962)	-16%	(962)	-16%	24 575	25 681	28 325
Service Charges - Sanitation	10 302	13 906	13 906	1 159	1 159	1 191	3 477	3 477	3 576	100	3%	100	3%	13 906	14 671	14 952
Service Charges - Refuse	5 705	8 347	8 347	689	689	687	2 087	2 087	2 060	(27)	-1%	(27)	-1%	8 347	8 719	8 994
Service Charges - Other	415	69	69	5	5	39	55	55	107	52	93%	52	93%	69	67	71
Rental of Facilities	722	755	755	78	78	67	151	151	185	34	23%	34	23%	755	838	867
Interest Earned - External Investments	1 030	940	940	104	104	-	235	235	38	(197)	-84%	(197)	-84%	940	1 099	1 144
Interest Earned - Outstanding Debtors	625	819	819	73	73	80	205	205	228	24	12%	24	12%	819	851	883
Dividends Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24 425	6 624	6 624	351	351	28	1 656	1 656	95	(1 561)	-94%	(1 561)	-94%	6 624	7 014	7 470
Licences & Permits	1 305	1 874	1 874	88	88	20	469	469	95	(373)	-80%	(373)	-80%	1 874	1 790	1 897
Agency Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - Operational	45 455	39 633	39 633	1 000	1 000	127	11 408	11 408	15 936	4 528	40%	4 528	40%	39 633	44 583	37 855
Other Revenue	2 979	25 131	25 131	1 583	1 583	1 498	4 783	4 783	5 075	292	6%	292	6%	25 131	20 071	23 265
Gains on Disposal of Assets	164	120	120	10	10	1 035	30	30	1 045	1 015	3384%	1 015	3384%	120	127	134
<b>Total</b>	<b>189 427</b>	<b>200 193</b>	<b>200 193</b>	<b>13 534</b>	<b>13 534</b>	<b>11 359</b>	<b>50 048</b>	<b>50 048</b>	<b>58 112</b>	<b>8 064</b>	<b>16%</b>	<b>8 064</b>	<b>16%</b>	<b>200 193</b>	<b>205 312</b>	<b>205 951</b>

## Expenditure by type

Expenditure by Type 2014/2015 Regulation 19. MBRR																
Line Item	Previous	Annual Budget		Current Month			Year to Date							Forecast	Future Years	
	Year			Budget	Budget	Actual	Budget	Budget	Actual	Variance SDBIP		Variance Current		Revised	Budget Year	
R thousands	Actual	[SDBIP]	[Current]	[SDBIP]	[Current]		[SDBIP]	[Current]		R	%	R	%		1	2
Employee Related Costs	59 894	62 980	62 980	5 130	5 130	5 038	15 741	15 741	14 951	(790)	-5%	(790)	-5%	62 980	193 429	205 327
Remuneration of Councillors	4 157	4 308	4 308	359	359	325	1 065	1 065	970	(96)	-9%	(96)	-9%	4 308	6 998	7 346
Debt Impairment	33 530	10 827	10 827	-	-	-	2 707	2 707	-	(2 707)	-100%	(2 707)	-100%	10 827	26 746	28 443
Depreciation & Asset Impairment	67 644	8 681	8 681	-	-	-	2 170	2 170	-	(2 170)	-100%	(2 170)	-100%	8 681	27 683	27 262
Finance Charges	855	1 700	1 700	286	286	162	425	425	228	(197)	-46%	(197)	-46%	1 700	18 200	18 001
Bulk Purchases	43 536	47 529	47 529	5 490	5 490	4 296	11 882	11 882	13 738	1 856	16%	1 856	16%	47 529	148 297	158 678
Other Materials	5 588	8 350	8 350	905	905	518	2 087	2 087	1 377	(711)	-34%	(711)	-34%	8 350	17 772	18 658
Contracted Services	6 985	8 830	8 830	450	450	464	2 208	2 208	1 399	(808)	-37%	(808)	-37%	8 830	23 829	24 961
Transfers & Grants	208	13 669	13 669	1 690	1 690	534	3 846	3 846	2 901	(945)	-25%	(945)	-25%	13 669	5 851	5 916
Other	46 323	34 793	34 793	2 235	2 235	1 759	8 285	8 285	8 912	628	8%	628	8%	34 793	78 315	78 155
Loss on Disposal of PPE	203	-	-	-	-	-	-	-	-	-		-		-	-	-
<b>Total</b>	<b>268 923</b>	<b>201 667</b>	<b>201 667</b>	<b>16 545</b>	<b>16 545</b>	<b>13 095</b>	<b>50 416</b>	<b>50 416</b>	<b>44 476</b>	<b>(5 940)</b>	<b>-12%</b>	<b>(5 940)</b>	<b>-12%</b>	<b>201 667</b>	<b>587 087</b>	<b>614 845</b>

## Projected Revenue and Operating Expenditure

Projected Revenue and Operating Expenditure 2014/2015 Regulation 19(b)																		
Category	Previous	Annual Budget		Months												Future		
	Year			Actual						Budgeted						Revised	Budget Years	
	Actual	[SDBIP]	[Current]	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Forecast	1	2
Property Rates	20 918	23 785	23 785	10 496	1 055	1 055	1 221	1 000	988	1 008	1 050	1 100	1 151	1 192	1 125	23 785	24 617	24 669
Property rates - penalties	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Charges - Electricity	56 488	53 614	53 614	3 947	4 114	3 825	4 590	4 050	4 090	3 750	3 405	3 700	3 950	4 250	5 014	53 614	55 183	55 426
Service Charges - Water	18 746	24 575	24 575	1 675	1 800	1 707	2 260	2 205	2 590	2 900	2 500	2 290	2 000	1 650	1 429	24 575	25 681	28 325
Service Charges - Sanitation	10 302	13 906	13 906	1 194	1 192	1 191	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	13 906	14 671	14 952
Service Charges - Refuse	5 705	8 347	8 347	686	686	687	689	689	689	689	689	689	689	689	772	8 347	8 719	8 994
Service Charges - Other	415	69	69	33	36	39	5	5	5	5	5	5	5	5	11	69	67	71
Rental of Facilities	722	755	755	59	59	67	62	75	87	72	65	53	45	66	26	755	838	867
Interest Earned - External Investments	1 030	940	940	18	20	-	74	74	74	74	74	104	74	74	71	940	1 099	1 144
Interest Earned - Outstanding Debtors	625	819	819	72	76	80	82	140	72	52	45	47	54	69	55	819	851	883
Dividends Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24 425	6 624	6 624	25	41	28	365	365	505	685	835	765	564	651	424	6 624	7 014	7 470
Licences & Permits	1 305	1 874	1 874	48	27	20	155	164	156	173	151	165	187	159	307	1 874	1 790	1 897
Agency Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 455	39 633	39 633	348	15 461	127	5 557	8 300	2 159	1 500	400	4 483	-	-	-	39 633	44 583	37 855
Other Revenue	2 979	25 131	25 131	1 903	1 673	1 498	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	7 719	25 131	20 071	23 265
Gains on Disposal of Assets	164	120	120	3	7	1 035	10	10	10	10	10	10	10	10	10	120	127	134
<b>Sub Total Revenue</b>	<b>189 427</b>	<b>200 193</b>	<b>200 193</b>	<b>20 506</b>	<b>26 246</b>	<b>11 359</b>	<b>17 811</b>	<b>19 818</b>	<b>14 167</b>	<b>13 659</b>	<b>11 970</b>	<b>16 152</b>	<b>11 469</b>	<b>11 555</b>	<b>18 120</b>	<b>200 193</b>	<b>205 312</b>	<b>205 951</b>
Employee Related Costs	59 894	62 980	62 980	4 977	4 937	5 038	5 130	5 130	5 130	5 130	5 130	5 130	5 130	5 130	6 553	62 980	69 277	76 205
Remuneration of Councillors	4 157	4 308	4 308	319	325	325	359	359	359	359	359	359	359	359	359	4 308	4 739	5 213
Debt Impairment	33 530	10 827	10 827	-	-	-	-	-	-	-	-	-	-	-	10 827	10 827	11 036	11 147
Depreciation & Asset Impairment	67 644	8 681	8 681	-	-	-	-	-	-	-	-	-	-	-	8 681	8 681	9 204	9 984
Finance Charges	855	1 700	1 700	34	33	162	114	114	114	114	114	286	114	114	99	1 700	1 734	1 804
Bulk Purchases	43 536	47 529	47 529	6 292	3 151	4 296	4 865	3 209	3 001	2 661	2 568	2 787	3 090	3 291	4 719	47 529	48 668	49 652
Other Materials	5 588	8 350	8 350	258	600	518	404	629	500	650	859	989	1 501	659	293	8 350	8 766	8 985
Contracted Services	6 985	8 830	8 830	596	338	464	870	378	656	456	729	957	902	560	1 450	8 830	8 231	8 527
Transfers & Grants	208	13 669	13 669	1 463	904	534	1 507	1 651	666	959	990	1 865	681	866	609	13 669	13 990	13 666
Other	46 323	34 793	34 793	2 155	4 999	1 759	3 027	2 593	2 441	2 636	3 299	3 909	2 945	3 299	2 397	34 793	31 935	31 069
Loss on Disposal of PPE	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>268 923</b>	<b>201 667</b>	<b>201 667</b>	<b>16 094</b>	<b>15 286</b>	<b>13 095</b>	<b>16 275</b>	<b>14 063</b>	<b>12 867</b>	<b>12 965</b>	<b>14 049</b>	<b>16 281</b>	<b>14 721</b>	<b>14 278</b>	<b>35 986</b>	<b>201 667</b>	<b>207 581</b>	<b>216 252</b>
<b>Surplus</b>	<b>(79 495)</b>	<b>(1 474)</b>	<b>(1 474)</b>	<b>4 412</b>	<b>10 960</b>	<b>(1 736)</b>	<b>1 536</b>	<b>5 755</b>	<b>1 300</b>	<b>694</b>	<b>(2 079)</b>	<b>(129)</b>	<b>(3 253)</b>	<b>(2 723)</b>	<b>(17 865)</b>	<b>(1 474)</b>	<b>(2 270)</b>	<b>(10 302)</b>



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## Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the quarterly implementation of the budget and the financial state of affairs for September 2014 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature \_\_\_\_\_

Date 27/10/2014