

**QUARTERLY REPORT
FOR THE 1ST QUARTER
ENDING 30 SEPTEMBER 2013**

FINANCIAL SERVICES



FINANCE PORTFOLIO COMMITTEE / EXCO

INDEX

Contents	Page
1. Executive Summary	
2. 1 st Quarter Report	
3. 2 nd Quarter – Plan	
4. Recommendation	
5. KPA Financial Viability	
6. Certificates	



1. PURPOSE

To comply with Section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009, by the provision of a statement to the Mayor and EXCO containing certain financial particulars to achieve MFMA compliance.

2. DELIBERATION/BACKGROUND

Strategic Objective: “To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.”

Section 52(d) and 71 of the MFMA and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Financial Management Act 2003 Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“The Mayor of a municipality-

52(d) must, **within 30 days of the end of each quarter** submit a report to Council on the implementation of the budget and the financial state of the municipality;”

“71(1) The Accounting Officer of a municipality must be no later than **10 working days after the end of each month** submit to the Mayor of the municipality, and the relevant National & Provincial Treasury, a statement in the prescribed format on the state of the municipality’s budget reflecting certain particulars for that month and for the financial year up to the end of the month...”.

“28 The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act”.

For the period ending 30 September 2013 the thirty working day reporting limit expires on the 30th of October 2013.

Further, Section 31(1) of the Government Gazette No 32141 of 17 April 2009 prescribes the following:

“31(1) The Mayor’s quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by Section 52(d) of the Act must be –

- a) In the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168 (10) of the Act; and
- b) Consistent with the monthly budget statement for July, August and September as applicable; and
- c) **Submitted to the National Treasury and the relevant Provincial Treasury within five days of tabling of the report in the Council.”**

Executive Summary

This is a financial status report which includes accruals and appropriations, which will impact on the operating revenue and expenditure ‘actual’s” for the 2013/2014 financial year.

The Statement of Financial Performance shown in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type. The summary report indicates the following:

Summary Statement of Financial Performance

Description	Sept YTD Budget R'000	Sept YTD Actual R'000	Variance Fav(Unfav) R'000
<i>Property rates</i>	12 891	12 291	(600)
<i>Service charges</i>	53 558	53 173	(385)
<i>Investment revenue</i>	691	923	232
<i>Transfers recognised - operational</i>	23 020	36 041	13 021
<i>Other own revenue</i>	2 693	2 463	(229)
Total Revenue by Source	92 854	104 891	12 038
<i>Employee costs</i>	29 694	24 202	5 492
<i>Remuneration of Councillors</i>	3 587	2 989	598
<i>Depreciation & asset impairment</i>	4 853	3 235	1 618
<i>Finance charges</i>	–	–	–
<i>Materials and bulk purchases</i>	29 821	32 413	(2 592)
<i>Transfers and grants</i>	3 049	2 256	793
<i>Other expenditure</i>	26 644	22 398	4 246
Total Operating Expenditure	97 648	87 494	10 154
(SURPLUS)/DEFICIT	(4 795)	17 397	22 192

Cognisance should be taken of the fact that during this 2013/2014 financial year, Abaqulusi Municipality faces the challenge of ‘cash flow’. With the decline in the level of payment by consumers as well as excessive expenditure on Overtime and General Expenses a decrease in cash inflow has been resulted. To ensure that Abaqulusi Municipality continues to deliver on its core mandate, stricter controls by all departments will have to be implemented.

A report on cash-flow management initiatives and strategy will be submitted with the half year and adjustment budget of action plans to intervene and resolve cash-flow challenges and to mitigate accompanying risks.

The revenue variance is explained by:

- Property rates – R 600,000 (six hundred one thousand rand) less than budget
- Service charges – R 385,000 (three hundred & eighty five thousand rand) less than budget
- Government Grants and subsidies – Operating – R 2,855,000 (two million, eight hundred & fifty five thousand rand) was received for the Library grant
- Government Grants and subsidies – Capital – R 4,000,000 (four million rand) was received for DoE
- Investment revenue – R 691,000 (six hundred & ninety one thousand rand) more than budget
- Other Income – R 229,000 (two hundred & twenty nine thousand rand) less than budget.
- Employee costs – R 5,492,000 (five million, four hundred & ninety two thousand) less than budget. Overtime costs for the month of September of R 634,996 (six hundred & thirty four thousand, nine hundred & ninety six rand) and the total for the year is R 1,840,054 (one million, eight hundred & forty thousand & fifty four rand). As at the end of September there is still no outcome on the implementation of shifts for the employees in the Technical Departments & Public Safety or the filling of critical vacancies. A schedule of overtime per employee is attached
- Repairs and Maintenance – R 760,926 (seven hundred & sixty thousand, nine hundred & twenty six rand) has been spent on Repairs & Maintenance during September and to date R 2,753,486 (two million, seven hundred & fifty three thousand, four hundred & eighty six rand)
- Bulk purchases – R 17,101,535 (seventeen million, one hundred & one thousand, five hundred & thirty five rand) was paid to ESKOM during September and is in respect of the August account and the 2nd of the three high accounts, for the two months of the year a total amount of R 32,413,448 (thirty two million, four hundred & thirteen thousand, four hundred & forty eight rand) has been paid to Eskom
- General expenses – S & T for the month of September was R 269,858 (two hundred & sixty nine thousand, eight hundred & fifty eight rand) and to date R573, 411 (five hundred & seventy three thousand, four hundred & eleven rand). Spending will have to be closely monitored in certain departments to avoid overspending

Capital Expenditure report (Table C5)

The Capital expenditure report shown in Table C5 has been prepared on the basis of the format required by National Treasury's electronic format and is categorised into major output "type". The summary report indicates that:

Summary statement of Capital Expenditure

Description	Sept YTD Budget R'000	Sept YTD Actual R'000	Variance Fav(Unfav) R'000
MIG	7 496	6 149	1 347
DoE	2 550	2 507	43
Own Funding	1 301	74	1 227

The status of year-to-date capital expenditure, compared to departmental Service Delivery Budget Implementation Plans (SDBIP) targets for the key infrastructure items as indicated in Annexure B are:

- Electrification – R 9,000,000
- Municipal Infrastructure – R 29,982,000

The budget for small capital funded from operating this financial year amounts to R5, 204,000.

Cash Flow Statement (CFS) (Table C7)

The CFS for September 2013 indicates that:

- The cash and cash equivalents closing balance as at the end of September 2013 was R 74,618,000 (seventy four million, six hundred & eighteen thousand rand)
- Grants and subsidies – R 6,855,000 (six million, eight hundred & fifty five thousand rand), this is for the Library grant and DoE
- Cash and creditor payments of R 36,300,000 (thirty six million & three hundred thousand rand) for the month of September
- Expenditure from grants for Free Basic Services for Indigent of R 658,934 (six hundred & fifty eight thousand, nine hundred & thirty four rand) for the month of September

Outstanding Debtors report (Support Table SC3)

The Debtors report has been prepared on the basis of the format required by National Treasury electronically. The format provides an extended age analysis, as well as an aged analysis by debtor type. The summary indicates that a total of more than R 52,531,000 (fifty two million, five hundred & thirty one thousand rand) is greater than 30 days outstanding.

The chart illustrates that there is an on-going collection problem with respect to debtors greater than 120 days. R 42,573,000 (forty two million, five hundred & seventy three thousand rand) is outstanding in this category.

The Debt Collection section is in the process of reviewing all debts in excess of 120 days to ascertain if these debts are indeed collectable. A report is being submitted by the Manager Income on the status of the debtors and what is of concern is that the collection rate has dropped from 92% in the previous financial year to 87% in this financial year. In this 1st quarter a total amount of R59 million was billed and only R51 million has been received.

Outstanding Creditors Report (Support Table SC4)

The Creditors report has been prepared on the basis of the format required by National Treasury electronically. This format provides an extended aged analysis as well as an aged analysis by creditor type. The summary report indicates that there are no long term outstanding creditors and that the majority of the creditors are Trade Creditors.

The chart illustrates all the Aged Creditors per category.

Investment Portfolio (Supporting Table SC5)

The table and chart indicates the status of the investment portfolio and detail of instruments of where invested for the month was R 79 million. The unspent DOE & MIG grant as well as the Equitable Share has been transferred to Notice Deposits for 30 and 60 days.

Staff Expenditure Report

The Staff Expenditure Report is submitted in terms of Section 66 of the MFMA, which states that the Accounting Officer of a municipality must, in a forma and for periods as may be prescribed, report to the Council on all expenditure incurred by the municipality on staff salaries, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-

- a) Salaries
- b) Contributions for pensions and medical aid
- c) Travel, accommodation, subsistence and other allowances
- d) Housing benefits and allowances
- e) Overtime payments, and
- f) Any other type of benefit or allowance related to staff

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
100	200000	BASIC SALARIES	3 858 230.00	3 339 035.40	519 194.60	964 557.50	834 758.85	129 798.65	265 272.76
101	200000	BASIC SALARIES	2 420 930.00	2 084 500.52	336 429.48	605 232.50	521 125.13	84 107.37	147 484.01
110	200000	BASIC SALARIES	1 034 850.00	969 109.44	65 740.56	258 712.50	242 277.36	16 435.14	80 759.12
140	200000	BASIC SALARIES	1 524 010.00	1 505 729.16	18 280.84	381 002.50	376 432.29	4 570.21	125 412.21
200	200000	BASIC SALARIES	8 643 610.00	8 853 084.36	-209 474.36	2 160 902.50	2 213 271.09	-52 368.59	752 521.48
250	200000	BASIC SALARIES	1 785 140.00	1 437 907.00	347 233.00	446 285.00	359 476.75	86 808.25	120 273.74
251	200000	BASIC SALARIES	178 740.00	190 964.76	-12 224.76	44 685.00	47 741.19	-3 056.19	15 913.73
252	200000	BASIC SALARIES	334 660.00	183 387.04	151 272.96	83 665.00	45 846.76	37 818.24	13 482.14
300	200000	BASIC SALARIES	1 037 920.00	872 035.52	165 884.48	259 480.00	218 008.88	41 471.12	63 786.10
310	200000	BASIC SALARIES	1 431 990.00	1 047 229.48	384 760.52	357 997.50	261 807.37	96 190.13	83 456.21
320	200000	BASIC SALARIES	1 802 890.00	723 900.84	1 078 989.16	450 722.50	180 975.21	269 747.29	60 325.07
390	200000	BASIC SALARIES	1 600 870.00	1 486 025.72	114 844.28	400 217.50	371 506.43	28 711.07	127 551.35
410	200000	BASIC SALARIES	2 600 000.00	2 602 011.12	-2 011.12	650 000.00	650 502.78	-502.78	216 834.26
470	200000	BASIC SALARIES	5 841 840.00	4 152 261.96	1 689 578.04	1 460 460.00	1 038 065.49	422 394.51	346 021.83
480	200000	BASIC SALARIES	1 297 060.00	744 608.28	552 451.72	324 265.00	186 152.07	138 112.93	62 050.69
500	200000	BASIC SALARIES	8 361 320.00	5 670 551.16	2 690 768.84	2 090 330.00	1 417 637.79	672 692.21	476 704.90
510	200000	BASIC SALARIES	1 243 160.00	911 730.96	331 429.04	310 790.00	227 932.74	82 857.26	75 977.58
520	200000	BASIC SALARIES	853 540.00	788 394.08	65 145.92	213 385.00	197 098.52	16 286.48	66 241.04
560	200000	BASIC SALARIES	6 946 740.00	6 289 729.88	657 010.12	1 736 685.00	1 572 432.47	164 252.53	516 575.95
570	200000	BASIC SALARIES	7 614 100.00	6 762 648.52	851 451.48	1 903 525.00	1 690 662.13	212 862.87	559 376.48
580	200000	BASIC SALARIES	8 447 530.00	7 074 356.08	1 373 173.92	2 111 882.50	1 768 589.02	343 293.48	587 227.39
		TOTAL BASIC SALARIES	68 859 130.00	57 689 201.28	11 169 928.72	17 214 782.50	14 422 300.32	2 792 482.18	4 763 248.04

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
101	200001	BASIC SALARIES SECT 57 MUN MAN	1 026 000.00	828 341.60	197 658.40	256 500.00	207 085.40	49 414.60	104 085.40
200	200002	BASIC SALARIES SECT 57 C F O	960 000.00	1 191 042.68	-231 042.68	240 000.00	297 760.67	-57 760.67	99 167.06
510	200003	BASIC SALARIES SECT 57 DIR TEC	720 000.00	982 061.56	-262 061.56	180 000.00	245 515.39	-65 515.39	75 625.23
100	200004	BASIC SALARIES SECT 57 DIR COR	715 000.00	713 027.60	1 972.40	178 750.00	178 256.90	493.10	79 646.85
300	200005	BASIC SALARIES SECT 57 DIR COM	700 000.00	1 014 967.44	-314 967.44	175 000.00	253 741.86	-78 741.86	77 381.85
250	200006	BASIC SALARIES SECT 57 DIR PLA	700 000.00	959 219.84	-259 219.84	175 000.00	239 804.96	-64 804.96	76 726.65
		TOTAL BASIC SECT 57	4 821 000.00	5 688 660.72	-867 660.72	1 205 250.00	1 422 165.18	-216 915.18	512 633.04
106	200010	MAYORS ALLOWANCE	735 020.00	645 843.00	89 177.00	183 755.00	161 460.75	22 294.25	53 672.25
106	200011	DEPUTY MAYORS ALLOWANCE	592 250.00	517 070.04	75 179.96	148 062.50	129 267.51	18 794.99	43 089.17
106	200012	SPEAKERS ALLOWANCE	592 250.00	517 070.04	75 179.96	148 062.50	129 267.51	18 794.99	43 089.17
106	200013	EXCO MEMBERS ALLOWANCE	4 452 440.00	3 662 007.24	790 432.76	1 113 110.00	915 501.81	197 608.19	305 167.27
106	200014	COUNCILLORS ALLOWANCE	7 502 820.00	6 163 047.92	1 339 772.08	1 875 705.00	1 540 761.98	334 943.02	532 817.16
106	200016	COUNCILLORS TRAVEL ALLOWANCE	50 750.00	64 513.40	-13 763.40	12 687.50	16 128.35	-3 440.85	8 186.55
106	200017	COUNCILLORS CELL	422 890.00	387 684.00	35 206.00	105 722.50	96 921.00	8 801.50	32 307.00

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
		ALLOWANCE							
		TOTAL COUNCIL ALLOWANCES	14 348 420.00	11 957 235.64	2 391 184.36	3 587 105.00	2 989 308.91	597 796.09	1 018 328.57
100	200055	OVERTIME	10 000.00	10 381.08	-381.08	2 500.00	2 595.27	-95.27	1 028.08
101	200055	OVERTIME	200 000.00	127 765.60	72 234.40	50 000.00	31 941.40	18 058.60	9 275.80
110	200055	OVERTIME	60 000.00	55 309.00	4 691.00	15 000.00	13 827.25	1 172.75	5 015.05
140	200055	OVERTIME	-	9 747.96	-9 747.96	-	2 436.99	-2 436.99	-
200	200055	OVERTIME	300 000.00	443 913.36	-143 913.36	75 000.00	110 978.34	-35 978.34	48 869.86
250	200055	OVERTIME	-	15 628.80	-15 628.80	-	3 907.20	-3 907.20	-
300	200055	OVERTIME	50 000.00	23 996.64	26 003.36	12 500.00	5 999.16	6 500.84	5 597.96
310	200055	OVERTIME	80 000.00	10 530.72	69 469.28	20 000.00	2 632.68	17 367.32	2 632.68
320	200055	OVERTIME	100 000.00	99 726.80	273.20	25 000.00	24 931.70	68.30	9 715.83
410	200055	OVERTIME	250 000.00	155 763.92	94 236.08	62 500.00	38 940.98	23 559.02	16 916.06
470	200055	OVERTIME	300 000.00	498 652.00	-198 652.00	75 000.00	124 663.00	-49 663.00	51 614.29
500	200055	OVERTIME	250 000.00	54 814.56	195 185.44	62 500.00	13 703.64	48 796.36	6 638.72
520	200055	OVERTIME	10 000.00	-	10 000.00	2 500.00	-	2 500.00	-
560	200055	OVERTIME	500 000.00	2 394 438.68	-1 894 438.68	125 000.00	598 609.67	-473 609.67	191 005.56
570	200055	OVERTIME	500 000.00	2 245 519.96	-1 745 519.96	125 000.00	561 379.99	-436 379.99	179 650.90
580	200055	OVERTIME	500 000.00	1 214 027.24	-714 027.24	125 000.00	303 506.81	-178 506.81	107 035.50
		TOTAL OVERTIME	3 110 000.00	7 360 216.32	-4 250 216.32	777 500.00	1 840 054.08	-1 062 554.08	634 996.29
100	200061	ALLOWANCE TRAVEL	330 080.00	263 109.44	66 970.56	82 520.00	65 777.36	16 742.64	23 313.12
101	200061	ALLOWANCE TRAVEL	430 820.00	104 115.32	326 704.68	107 705.00	26 028.83	81 676.17	12 779.61

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
110	200061	ALLOWANCE TRAVEL	280 590.00	253 701.60	26 888.40	70 147.50	63 425.40	6 722.10	21 141.80
140	200061	ALLOWANCE TRAVEL	373 380.00	301 872.76	71 507.24	93 345.00	75 468.19	17 876.81	20 997.90
200	200061	ALLOWANCE TRAVEL	759 110.00	496 902.52	262 207.48	189 777.50	124 225.63	65 551.87	41 809.93
250	200061	ALLOWANCE TRAVEL	376 050.00	321 298.88	54 751.12	94 012.50	80 324.72	13 687.78	26 108.24
300	200061	ALLOWANCE TRAVEL	288 200.00	152 225.40	135 974.60	72 050.00	38 056.35	33 993.65	12 685.45
410	200061	ALLOWANCE TRAVEL	94 220.00	92 513.64	1 706.36	23 555.00	23 128.41	426.59	7 709.47
470	200061	ALLOWANCE TRAVEL	1 650 360.00	1 000 612.48	649 747.52	412 590.00	250 153.12	162 436.88	83 804.11
480	200061	ALLOWANCE TRAVEL	301 580.00	50 591.04	250 988.96	75 395.00	12 647.76	62 747.24	4 829.76
500	200061	ALLOWANCE TRAVEL	426 300.00	443 381.40	-17 081.40	106 575.00	110 845.35	4 270.35	36 948.45
510	200061	ALLOWANCE TRAVEL	148 060.00	267 744.60	-119 684.60	37 015.00	66 936.15	-29 921.15	23 194.05
560	200061	ALLOWANCE TRAVEL	583 880.00	404 300.64	179 579.36	145 970.00	101 075.16	44 894.84	33 691.72
570	200061	ALLOWANCE TRAVEL	268 560.00	280 022.16	-11 462.16	67 140.00	70 005.54	-2 865.54	24 209.57
580	200061	ALLOWANCE TRAVEL	1 208 560.00	1 162 825.24	45 734.76	302 140.00	290 706.31	11 433.69	96 285.85
		TOTAL TRAVEL ALLOWANCE	7 519 750.00	5 595 217.12	1 924 532.88	1 879 937.50	1 398 804.28	481 133.22	469 509.03
100	200064	TELEPH ALLOWANCE	72 000.00	30 000.00	42 000.00	18 000.00	7 500.00	10 500.00	2 500.00
101	200064	TELEPH ALLOWANCE	36 000.00	26 387.00	9 613.00	9 000.00	6 596.75	2 403.25	1 500.00
110	200064	CELL ALLOWANCE	21 000.00	21 000.00	-	5 250.00	5 250.00	-	1 750.00
140	200064	CELL ALLOWANCE	36 000.00	28 952.40	7 047.60	9 000.00	7 238.10	1 761.90	2 000.00
200	200064	TELEPH ALLOWANCE	84 000.00	75 000.00	9 000.00	21 000.00	18 750.00	2 250.00	5 750.00
250	200064	TELEPH ALLOWANCE	18 000.00	-	18 000.00	4 500.00	-	4 500.00	-
300	200064	TELEPH ALLOWANCE	30 000.00	12 000.00	18 000.00	7 500.00	3 000.00	4 500.00	1 000.00
410	200064	TELEPH ALLOWANCE	6 000.00	-	6 000.00	1 500.00	-	1 500.00	-

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
470	200064	TELEPH ALLOWANCE	90 000.00	57 000.00	33 000.00	22 500.00	14 250.00	8 250.00	4 750.00
480	200064	CELL ALLOWANCE	24 000.00	-	24 000.00	6 000.00	-	6 000.00	-
500	200064	TELEPH ALLOWANCE	36 000.00	36 000.00	-	9 000.00	9 000.00	-	3 000.00
510	200064	TELEPH ALLOWANCE	18 000.00	18 000.00	-	4 500.00	4 500.00	-	1 500.00
560	200064	TELEPH ALLOWANCE	36 000.00	24 000.00	12 000.00	9 000.00	6 000.00	3 000.00	2 000.00
570	200064	CELL ALLOWANCE	33 000.00	39 000.00	-6 000.00	8 250.00	9 750.00	-1 500.00	3 250.00
580	200064	TELEPH ALLOWANCE	102 000.00	110 000.00	-8 000.00	25 500.00	27 500.00	-2 000.00	9 250.00
		TELEPH ALLOWANCE	642 000.00	477 339.40	164 660.60	160 500.00	119 334.85	41 165.15	38 250.00
101	200065	CELL ALLOWANCE SECT 57 MUN MAN	30 000.00	20 000.00	10 000.00	7 500.00	5 000.00	2 500.00	2 500.00
200	200066	CELL ALLOWANCE SECT 57 C F O	18 000.00	12 000.00	6 000.00	4 500.00	3 000.00	1 500.00	1 500.00
510	200067	CELL ALLOWANCE SECT 57 DIR TEC	18 000.00	12 000.00	6 000.00	4 500.00	3 000.00	1 500.00	1 500.00
100	200068	CELL ALLOWANCE SECT 57 DIR COR	18 000.00	12 000.00	6 000.00	4 500.00	3 000.00	1 500.00	1 500.00
300	200069	CELL ALLOWANCE SECT 57 DIR COM	18 000.00	12 000.00	6 000.00	4 500.00	3 000.00	1 500.00	1 500.00
250	200070	CELL ALLOWANCE SECT 57 DIR PLA	18 000.00	12 000.00	6 000.00	4 500.00	3 000.00	1 500.00	1 500.00
		TOTAL CELL ALLOW SECT 57	120 000.00	80 000.00	40 000.00	30 000.00	20 000.00	10 000.00	10 000.00

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
101	200075	TRAVEL ALLOWANCE SECT 57 MUN M	180 000.00	-	180 000.00	45 000.00	-	45 000.00	-
200	200076	TRAVEL ALLOWANCE SECT 57 C F O	120 000.00	-	120 000.00	30 000.00	-	30 000.00	-
510	200077	TRAV ALLOWANCE SECT 57 DIR TEC	100 000.00	-	100 000.00	25 000.00	-	25 000.00	-
100	200078	TRAVEL ALL SECT 57 DIR COR	100 000.00	-	100 000.00	25 000.00	-	25 000.00	-
300	200079	TRAVEL ALL SECT 57 DIR COM	100 000.00	-	100 000.00	25 000.00	-	25 000.00	-
250	200080	TRAVEL ALL SECT 57 DIR PLA	100 000.00	-	100 000.00	25 000.00	-	25 000.00	-
		TOTAL TRAVEL ALLOW SECT 57	700 000.00	-	700 000.00	175 000.00	-	175 000.00	-
100	200090	ANNUAL BONUS	238 100.00	238 100.00	-	59 525.00	-	59 525.00	-
101	200090	ANNUAL BONUS	139 180.00	139 180.00	-	34 795.00	-	34 795.00	-
110	200090	ANNUAL BONUS	86 240.00	86 240.00	-	21 560.00	-	21 560.00	-
140	200090	ANNUAL BONUS	127 000.00	127 000.00	-	31 750.00	17 810.15	13 939.85	-
200	200090	ANNUAL BONUS	700 150.00	700 150.00	-	175 037.50	9 619.79	165 417.71	9 619.79
250	200090	ANNUAL BONUS	94 160.00	94 160.00	-	23 540.00	-	23 540.00	-
251	200090	ANNUAL BONUS	14 900.00	14 900.00	-	3 725.00	-	3 725.00	-
252	200090	ANNUAL BONUS	27 890.00	27 890.00	-	6 972.50	-	6 972.50	-
300	200090	ANNUAL BONUS	40 200.00	40 200.00	-	10 050.00	-	10 050.00	-
310	200090	ANNUAL BONUS	119 340.00	119 340.00	-	29 835.00	3 012.04	26 822.96	-

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
320	200090	ANNUAL BONUS	140 240.00	140 240.00	-	35 060.00	-	35 060.00	-
390	200090	ANNUAL BONUS	133 410.00	133 410.00	-	33 352.50	-	33 352.50	-
410	200090	ANNUAL BONUS	247 900.00	247 900.00	-	61 975.00	-	61 975.00	-
470	200090	ANNUAL BONUS	456 820.00	456 820.00	-	114 205.00	-	114 205.00	-
480	200090	ANNUAL BONUS	108 090.00	108 090.00	-	27 022.50	-	27 022.50	-
500	200090	ANNUAL BONUS	666 780.00	666 780.00	-	166 695.00	2 940.96	163 754.04	2 940.96
510	200090	ANNUAL BONUS	48 950.00	48 950.00	-	12 237.50	-	12 237.50	-
520	200090	ANNUAL BONUS	71 130.00	71 130.00	-	17 782.50	-	17 782.50	-
560	200090	ANNUAL BONUS	558 900.00	558 900.00	-	139 725.00	-	139 725.00	-
570	200090	ANNUAL BONUS	624 510.00	624 510.00	-	156 127.50	-	156 127.50	-
580	200090	ANNUAL BONUS	683 690.00	683 690.00	-	170 922.50	4 847.46	166 075.04	4 847.46
		TOTAL BONUS	5 327 580.00	5 327 580.00	-	1 331 895.00	38 230.40	1 293 664.60	17 408.21
100	200125	HOUSING SUBSIDY	25 030.00	13 860.00	11 170.00	6 257.50	3 465.00	2 792.50	1 155.00
101	200125	HOUSING SUBSIDY	12 520.00	-	12 520.00	3 130.00	-	3 130.00	-
110	200125	HOUSING SUBSIDY	12 520.00	11 460.00	1 060.00	3 130.00	2 865.00	265.00	955.00
140	200125	HOUSING SUBSIDY	9 040.00	11 667.12	-2 627.12	2 260.00	2 916.78	-656.78	889.72
200	200125	HOUSING SUBSIDY	56 310.00	85 128.00	-28 818.00	14 077.50	21 282.00	-7 204.50	7 094.00
250	200125	HOUSING SUBSIDY	18 770.00	5 730.00	13 040.00	4 692.50	1 432.50	3 260.00	477.50
252	200125	HOUSING SUBSIDY	6 260.00	-	6 260.00	1 565.00	-	1 565.00	-
300	200125	HOUSING SUBSIDY	12 520.00	5 730.00	6 790.00	3 130.00	1 432.50	1 697.50	477.50
320	200125	HOUSING SUBSIDY	-	2 400.00	-2 400.00	-	600.00	-600.00	200.00
390	200125	HOUSING SUBSIDY	18 770.00	11 460.00	7 310.00	4 692.50	2 865.00	1 827.50	955.00

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
470	200125	HOUSING SUBSIDY	31 290.00	27 720.00	3 570.00	7 822.50	6 930.00	892.50	2 310.00
480	200125	HOUSING SUBSIDY	7 390.00	1 031.40	6 358.60	1 847.50	257.85	1 589.65	85.95
500	200125	HOUSING SUBSIDY	14 620.00	10 144.20	4 475.80	3 655.00	2 536.05	1 118.95	845.35
510	200125	HOUSING SUBSIDY	22 110.00	16 915.92	5 194.08	5 527.50	4 228.98	1 298.52	1 409.66
560	200125	HOUSING SUBSIDY	6 260.00	11 460.00	-5 200.00	1 565.00	2 865.00	-1 300.00	955.00
570	200125	HOUSING SUBSIDY	12 070.00	11 101.08	968.92	3 017.50	2 775.27	242.23	925.09
580	200125	HOUSING SUBSIDY	39 860.00	35 572.20	4 287.80	9 965.00	8 893.05	1 071.95	2 964.35
		TOTAL HOUSING SUBSIDY	305 340.00	261 379.92	43 960.08	76 335.00	65 344.98	10 990.02	21 699.12
250	200145	L/SERVICE ALLOWANCE	19 110.00	16 184.04	2 925.96	4 777.50	4 046.01	731.49	1 348.67
470	200145	L/SERVICE ALLOWANCE	13 800.00	12 488.76	1 311.24	3 450.00	3 122.19	327.81	1 040.73
		TOTAL L/SERVICE ALLOW	32 910.00	28 672.80	4 237.20	8 227.50	7 168.20	1 059.30	2 389.40
100	200155	MEDICAL AID CONTRIBUTIONS	397 300.00	234 482.40	162 817.60	99 325.00	58 620.60	40 704.40	19 787.40
101	200155	MEDICAL AID CONTRIBUTIONS	256 020.00	165 607.20	90 412.80	64 005.00	41 401.80	22 603.20	13 800.60
110	200155	MEDICAL AID CONTRIBUTIONS	106 170.00	106 185.60	-15.60	26 542.50	26 546.40	-3.90	8 848.80
140	200155	MEDICAL AID CONTRIBUTIONS	106 110.00	113 061.60	-6 951.60	26 527.50	28 265.40	-1 737.90	8 401.80
200	200155	MEDICAL AID CONTRIBUTIONS	767 100.00	719 012.00	48 088.00	191 775.00	179 753.00	12 022.00	60 292.95
250	200155	MEDICAL AID	216 510.00	144 031.80	72 478.20	54 127.50	36 007.95	18 119.55	12 002.65

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
		CONTRIBUTIONS							
251	200155	MEDICAL AID	40 000.00	42 691.80	-2 691.80	10 000.00	10 672.95	-672.95	3 557.65
252	200155	MEDICAL AID CONTRIBUTIONS	34 140.00	-	34 140.00	8 535.00	-	8 535.00	-
300	200155	MEDICAL AID CONTRIBUTIONS	125 730.00	33 789.60	91 940.40	31 432.50	8 447.40	22 985.10	2 815.80
310	200155	MEDICAL AID CONTRIBUTIONS	124 940.00	103 982.40	20 957.60	31 235.00	25 995.60	5 239.40	8 665.20
320	200155	MEDICAL AID CONTRIBUTIONS	18 360.00	18 360.00	-	4 590.00	4 590.00	-	1 530.00
390	200155	MEDICAL AID CONTRIBUTIONS	138 840.00	104 068.80	34 771.20	34 710.00	26 017.20	8 692.80	8 672.40
410	200155	MEDICAL AID CONTRIBUTIONS	150 900.00	115 156.80	35 743.20	37 725.00	28 789.20	8 935.80	9 596.40
470	200155	MEDICAL AID CONTRIBUTIONS	813 080.00	560 654.40	252 425.60	203 270.00	140 163.60	63 106.40	46 630.80
480	200155	MEDICAL AID CONTRIBUTIONS	145 290.00	71 388.00	73 902.00	36 322.50	17 847.00	18 475.50	5 949.00
500	200155	MEDICAL AID CONTRIBUTIONS	451 250.00	229 159.20	222 090.80	112 812.50	57 289.80	55 522.70	19 392.60
510	200155	MEDICAL AID CONTRIBUTIONS	73 420.00	74 268.00	-848.00	18 355.00	18 567.00	-212.00	6 189.00
520	200155	MEDICAL AID CONTRIBUTIONS	62 270.00	48 880.80	13 389.20	15 567.50	12 220.20	3 347.30	4 073.40
560	200155	MEDICAL AID	579 320.00	495 031.80	84 288.20	144 830.00	123 757.95	21 072.05	41 252.65

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
		CONTRIBUTIONS							
570	200155	MEDICAL AID CONTRIBUTIONS	523 360.00	403 154.40	120 205.60	130 840.00	100 788.60	30 051.40	33 725.40
580	200155	MEDICAL AID CONTRIBUTIONS	806 160.00	595 594.20	210 565.80	201 540.00	148 898.55	52 641.45	49 880.05
		TOTAL MEDICAL AID	5 936 270.00	4 378 560.80	1 557 709.20	1 484 067.50	1 094 640.20	389 427.30	365 064.55
100	200165	PENSION FUND	698 050.00	476 747.52	221 302.48	174 512.50	119 186.88	55 325.62	39 728.96
101	200165	PENSION FUND	473 110.00	257 659.80	215 450.20	118 277.50	64 414.95	53 862.55	21 471.65
110	200165	PENSION FUND	179 320.00	163 224.60	16 095.40	44 830.00	40 806.15	4 023.85	13 602.05
140	200165	PENSION FUND	372 540.00	364 785.12	7 754.88	93 135.00	91 196.28	1 938.72	24 854.46
200	200165	PENSION FUND	2 006 260.00	1 703 072.16	303 187.84	501 565.00	425 768.04	75 796.96	141 645.40
250	200165	PENSION FUND	446 570.00	272 609.28	173 960.72	111 642.50	68 152.32	43 490.18	22 717.44
251	200165	PENSION FUND	55 640.00	59 447.28	-3 807.28	13 910.00	14 861.82	-951.82	4 953.94
252	200165	PENSION FUND	74 640.00	31 028.76	43 611.24	18 660.00	7 757.19	10 902.81	2 585.73
300	200165	PENSION FUND	268 430.00	194 984.28	73 445.72	67 107.50	48 746.07	18 361.43	16 248.69
310	200165	PENSION FUND	333 640.00	246 767.76	86 872.24	83 410.00	61 691.94	21 718.06	20 563.98
320	200165	PENSION FUND	415 200.00	180 683.52	234 516.48	103 800.00	45 170.88	58 629.12	15 056.96
390	200165	PENSION FUND	388 060.00	301 889.76	86 170.24	97 015.00	75 472.44	21 542.56	25 157.48
410	200165	PENSION FUND	703 440.00	564 155.28	139 284.72	175 860.00	141 038.82	34 821.18	47 012.94
470	200165	PENSION FUND	1 335 040.00	951 872.16	383 167.84	333 760.00	237 968.04	95 791.96	79 322.68
480	200165	PENSION FUND	265 570.00	126 154.44	139 415.56	66 392.50	31 538.61	34 853.89	10 512.87
500	200165	PENSION FUND	1 923 700.00	1 222 196.32	701 503.68	480 925.00	305 549.08	175 375.92	101 359.65

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
510	200165	PENSION FUND	172 120.00	186 364.92	-14 244.92	43 030.00	46 591.23	-3 561.23	15 530.41
520	200165	PENSION FUND	177 340.00	163 828.28	13 511.72	44 335.00	40 957.07	3 377.93	13 764.88
560	200165	PENSION FUND	1 522 500.00	1 302 256.08	220 243.92	380 625.00	325 564.02	55 060.98	108 521.34
570	200165	PENSION FUND	1 676 830.00	1 462 591.44	214 238.56	419 207.50	365 647.86	53 559.64	121 882.62
580	200165	PENSION FUND	2 096 580.00	1 774 899.88	321 680.12	524 145.00	443 724.97	80 420.03	144 797.23
		TOTAL PENSION FUND	15 584 580.00	12 007 218.64	3 577 361.36	3 896 145.00	3 001 804.66	894 340.34	991 291.36
100	200200	STANDBY ALLOWANCE	5 710.00	-	5 710.00	1 427.50	-	1 427.50	-
200	200200	STANDBY ALLOWANCE	150 000.00	127 994.08	22 005.92	37 500.00	31 998.52	5 501.48	10 520.15
310	200200	STANDBY ALLOWANCE	1 440.00	-	1 440.00	360.00	-	360.00	-
320	200200	STANDBY ALLOWANCE	12 730.00	-	12 730.00	3 182.50	-	3 182.50	-
410	200200	STANDBY ALLOWANCE	15 000.00	4 843.52	10 156.48	3 750.00	1 210.88	2 539.12	816.64
470	200200	STANDBY ALLOWANCE	401 390.00	258 718.60	142 671.40	100 347.50	64 679.65	35 667.85	20 584.36
500	200200	STANDBY ALLOW	90 860.00	41 265.00	49 595.00	22 715.00	10 316.25	12 398.75	3 209.50
560	200200	STANDBY ALLOWANCE	270 240.00	357 364.36	-87 124.36	67 560.00	89 341.09	-21 781.09	29 304.82
570	200200	STANDBY ALLOW	287 020.00	348 563.40	-61 543.40	71 755.00	87 140.85	-15 385.85	27 491.49
580	200200	STANDBY ALLOWANCE	397 410.00	430 486.64	-33 076.64	99 352.50	107 621.66	-8 269.16	33 266.76
		TOTAL STANDBY	1 631 800.00	1 569 235.60	62 564.40	407 950.00	392 308.90	15 641.10	125 193.72
100	200240	UIF	35 000.00	25 260.88	9 739.12	8 750.00	6 315.22	2 434.78	2 023.92
101	200240	UIF	20 600.00	16 207.08	4 392.92	5 150.00	4 051.77	1 098.23	1 341.47
110	200240	UIF	9 090.00	7 134.64	1 955.36	2 272.50	1 783.66	488.84	594.88
140	200240	UIF	13 030.00	11 702.52	1 327.48	3 257.50	2 925.63	331.87	870.56

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
200	200240	UIF	84 140.00	80 869.24	3 270.76	21 035.00	20 217.31	817.69	6 729.18
250	200240	UIF	17 850.00	10 707.84	7 142.16	4 462.50	2 676.96	1 785.54	892.32
251	200240	UIF	1 790.00	1 784.64	5.36	447.50	446.16	1.34	148.72
252	200240	UIF	3 340.00	1 833.88	1 506.12	835.00	458.47	376.53	134.82
300	200240	UIF	11 890.00	5 898.96	5 991.04	2 972.50	1 474.74	1 497.76	503.33
310	200240	UIF	14 320.00	11 317.88	3 002.12	3 580.00	2 829.47	750.53	900.60
320	200240	UIF	18 030.00	8 714.48	9 315.52	4 507.50	2 178.62	2 328.88	787.41
390	200240	UIF	16 010.00	15 062.40	947.60	4 002.50	3 765.60	236.90	1 255.20
410	200240	UIF	29 750.00	27 553.08	2 196.92	7 437.50	6 888.27	549.23	2 306.17
470	200240	UIF	57 550.00	44 804.40	12 745.60	14 387.50	11 201.10	3 186.40	3 748.24
480	200240	UIF	10 870.00	6 924.60	3 945.40	2 717.50	1 731.15	986.35	577.05
500	200240	UIF	82 780.00	56 645.96	26 134.04	20 695.00	14 161.49	6 533.51	4 694.26
510	200240	UIF	9 730.00	7 125.00	2 605.00	2 432.50	1 781.25	651.25	593.75
520	200240	UIF	8 540.00	8 372.80	167.20	2 135.00	2 093.20	41.80	703.15
560	200240	UIF	68 850.00	90 619.32	-21 769.32	17 212.50	22 654.83	-5 442.33	7 414.17
570	200240	UIF	75 300.00	87 318.20	-12 018.20	18 825.00	21 829.55	-3 004.55	7 024.43
580	200240	UIF	81 760.00	71 952.16	9 807.84	20 440.00	17 988.04	2 451.96	6 053.85
		TOTAL UIF	670 220.00	597 809.96	72 410.04	167 555.00	149 452.49	18 102.51	49 297.48
100	200270	PROTECTIVE CLOTHING	5 000.00	-	5 000.00	1 250.00	-	1 250.00	-
200	200270	PROTECTIVE CLOTHING	5 000.00	-	5 000.00	1 250.00	-	1 250.00	-
300	200270	PROTECTIVE CLOTHING	50 000.00	-	50 000.00	12 500.00	-	12 500.00	-
310	200270	PROTECTIVE CLOTHING	10 000.00	-	10 000.00	2 500.00	-	2 500.00	-

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
320	200270	PROTECTIVE CLOTHING	50 000.00	36 448.00	13 552.00	12 500.00	9 112.00	3 388.00	9 112.00
390	200270	PROTECTIVE CLOTHING	5 000.00	-	5 000.00	1 250.00	-	1 250.00	-
410	200270	PROTECTIVE CLOTHING	70 000.00	10 618.20	59 381.80	17 500.00	2 654.55	14 845.45	2 654.55
470	200270	PROTECTIVE CLOTHING	300 000.00	808 436.60	-508 436.60	75 000.00	202 109.15	-127 109.15	-
500	200270	PROTECTIVE CLOTHING	100 000.00	7 657.32	92 342.68	25 000.00	1 914.33	23 085.67	437.71
510	200270	PROTECT CLOTHING	4 500.00	1 770.48	2 729.52	1 125.00	442.62	682.38	-
560	200270	PROTECT CLOTHING	70 000.00	4 751.72	65 248.28	17 500.00	1 187.93	16 312.07	-
570	200270	PROTECT CLOTHING	100 000.00	1 699.88	98 300.12	25 000.00	424.97	24 575.03	336.30
580	200270	PROTECTIVE CLOTHING	100 000.00	12 406.60	87 593.40	25 000.00	3 101.65	21 898.35	2 661.63
TOTAL PROTECTIVE CLOTHING			869 500.00	883 788.80	-14 288.80	217 375.00	220 947.20	-3 572.20	15 202.19
100	200300	BARGAINING COUNCIL	1 800.00	1 143.00	657.00	450.00	285.75	164.25	95.25
101	200300	BARGAINING COUNCIL	1 080.00	863.60	216.40	270.00	215.90	54.10	69.85
110	200300	BARGAINING COUNCIL	360.00	304.80	55.20	90.00	76.20	13.80	25.40
140	200300	BARGAINING COUNCIL	500.00	508.00	-8.00	125.00	127.00	-2.00	38.10
200	200300	BARGAINING COUNCIL	4 290.00	4 165.60	124.40	1 072.50	1 041.40	31.10	342.90
250	200300	BARGAINING COUNCIL	650.00	457.20	192.80	162.50	114.30	48.20	38.10
251	200300	BARGAINING COUNCIL	72.00	76.20	-4.20	18.00	19.05	-1.05	6.35
252	200300	BARGAINING COUNCIL	220.00	152.40	67.60	55.00	38.10	16.90	12.70
300	200300	BARGAINING COUNCIL	500.00	304.80	195.20	125.00	76.20	48.80	25.40
310	200300	BARGAINING COUNCIL	1 430.00	914.40	515.60	357.50	228.60	128.90	76.20
320	200300	BARGAINING COUNCIL	1 930.00	762.00	1 168.00	482.50	190.50	292.00	63.50
390	200300	BARGAINING COUNCIL	1 000.00	990.60	9.40	250.00	247.65	2.35	82.55

SALARY EXPENDITURE - SEPTEMBER 2013 (SUMMARY)

<u>DEPT</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	BUDGET JUL - JUN	EST ACTUAL JUL - JUN	AVAILABLE	BUDGET TO DATE	ACTUAL TO DATE	AVAILABLE	SEPTEMBER
410	200300	BARGAINING COUNCIL	2 790.00	2 590.80	199.20	697.50	647.70	49.80	215.90
470	200300	BARGAINING COUNCIL	3 220.00	2 209.80	1 010.20	805.00	552.45	252.55	184.15
480	200300	SALGA LEVY	430.00	304.80	125.20	107.50	76.20	31.30	25.40
500	200300	BARGAINING COUNCIL	6 720.00	4 419.60	2 300.40	1 680.00	1 104.90	575.10	368.30
510	200300	BARGAINING COUNCIL	360.00	304.80	55.20	90.00	76.20	13.80	25.40
520	200300	BARGAINING COUNCIL	580.00	533.40	46.60	145.00	133.35	11.65	44.45
560	200300	BARGAINING COUNCIL	5 930.00	5 791.20	138.80	1 482.50	1 447.80	34.70	482.60
570	200300	BARGAINING COUNCIL	6 290.00	5 638.80	651.20	1 572.50	1 409.70	162.80	469.90
580	200300	BARGAINING COUNCIL	4 720.00	3 886.20	833.80	1 180.00	971.55	208.45	317.50
TOTAL BARGAINING COUNCIL			44 872.00	36 322.00	8 550.00	11 218.00	9 080.50	2 137.50	3 009.90
TOTAL SALARIES			110 533 952.00	96 212 542.64	14 321 409.36	27 633 488.00	22 759 471.06	4 874 016.94	7 496 559.29
TOTAL COUNCILLORS			14 348 420.00	11 957 235.64	2 391 184.36	3 587 105.00	2 989 308.91	597 796.09	1 018 328.57
TOTAL SECT 57			5 641 000.00	5 768 660.72	-127 660.72	1 410 250.00	1 442 165.18	-31 915.18	522 633.04
GRAND TOTAL SALARIES			130 523 372.00	113 938 439.00	16 584 933.00	32 630 843.00	27 190 945.15	5 439 897.85	9 037 520.90

In-Year Budget Tables: September 2013 Report

The financial results for the period ended 30 June 2013 (i.e. the first three (3) months of the 2013/2014 financial year) are attached consisting of the following tables, in Annexure A

Part 1

- a) Table C1: Consolidated Monthly Budget Statement – Summary
- b) Table C2: Consolidated Monthly Budget Statement – Financial Performance (standard classification)
- c) Table C3: Consolidated Monthly Budget Statement – Financial Performance (Revenue and Expenditure by municipal vote)
- d) Table C4: Consolidated Monthly Budget Statement – Financial Performance (Revenue & Expenditure)
- e) Table C5: Consolidated Monthly Budget Statement – Capital Expenditure by vote, standard classification and funding
- f) Table C6: Consolidated Monthly Budget Statement – Financial Position
- g) Table C7: Consolidated Monthly Budget Statement – Cash Flow

Part 2

- a) Table SC1: Material variance explanations
- b) Table SC2: Monthly Budget Statement – Performance Indicators
- c) Table SC3: Monthly Budget Statement – Aged Debtors
- d) Table SC4: Monthly Budget Statement – Aged Creditors
- e) Table SC5: Monthly Budget Statement – Investment Portfolio
- f) Table SC6: Monthly Budget Statement – Transfers and grant receipts
- g) Table SC7: Monthly Budget Statement – Transfers and grant expenditures
- h) Table SC8: Monthly Budget Statement – Councillor and Staff Benefits
- i) Table SC9: Monthly Budget Statement – Actual and Revised targets for cash receipts
- j) Table SC13a: Monthly Budget Statement – Capital expenditure on new assets by asset class
- k) Table SC13b: Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class
- l) Table SC13c: Monthly Budget Statement – Capital expenditure on repairs and maintenance by asset class
- m) Municipal Manager's quality certification

3. INSTITUTION/S CONSULTED

None

4. IMPLICATIONS

- Finances

This report incorporates the financial status for the period ended 30 September 2013. Therefore, the Mayor of a municipality must, within 30 days of the end of each quarter, submit report to council on the implementation of the budget and the financial status of the municipality;

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Sections 52(d) and 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the AbaQulusi Municipality website.

- Conclusion

This report meets with the requirements of the MFMA, Sections 52(d) and 71 by submitting the ‘In-Year report’ to Council on the implementation of the budget and the financial status of the municipality

5. RECOMMENDATIONS

- 5.1 That the Mayor recommends to the Finance Portfolio, in compliance with, Section 52(d) and Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” the financial results regarding the operating and capital budgets for the first quarter of the 2013/2014 financial year, and supporting documents as required by National Treasury (Schedule C) as at 30 September 2013, be recommended to EXCO for acceptance and then submitted to Council for information
- 5.2 That the Mayor recommends to the Finance Portfolio Committee to accept the 1st quarter Performance Report & 2nd Quarter Planning Report 2013 be recommended to EXCO for acceptance and then submitted to Council for information
- 5.3 In order to comply with Section 31(1) of the Government Gazette No 32141 of 17 April 2009 this report be submitted to the National Treasury and the relevant Provincial Treasury **within five days** of tabling of the report in the council, in both a Council approved document and in electronic format.

AUTHOR

DATE

CHIEF FINANCIAL OFFICER

DATE

SUPPORTED/NOT SUPPORTED
APPROVED/NOT APPROVED

ACTING MUNICIPAL MANAGER

DATE

SUPPORTED/NOT SUPPORTED
APPROVED/NOT APPROVED

ADMINISTRATOR

DATE

TABLE'S

- ♣ **C1 – Monthly Budget Summary**
- ♣ **C2 – Financial Performance – standard classification**
- ♣ **C3 – Financial Performance - by vote**
- ♣ **C4 – Finance Performance – Revenue & Expenditure**
- ♣ **C5 – Capital Expenditure**
- ♣ **C6 – Financial Position**
- ♣ **C7 – Cash Flow**

KZN263 Abaqulusi - Table C1 Monthly Budget Statement Summary - M03 September 2013

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42 328	51 564	–	4 118	12 291	12 891	(600)	-5%	49 163
Service charges	185 837	214 234	–	17 299	53 173	53 558	(385)	-1%	212 694
Investment revenue	3 970	2 766	–	374	923	691	232	33%	3 692
Transfers recognised - operational	94 084	92 080	–	2 855	36 041	23 020	13 021	57%	92 080
Other own revenue	9 496	10 771	–	720	2 463	2 693	(229)	-9%	9 853
Total Revenue (excluding capital transfers and contributions)	335 715	371 415	–	25 366	104 891	92 854	12 038	13%	367 482
Employee costs	97 398	118 775	–	8 019	24 202	29 694	(5 492)	-18%	101 981
Remuneration of Councillors	12 093	14 348	–	1 018	2 989	3 587	(598)	-17%	11 957
Depreciation & asset impairment	62 214	19 411	–	–	3 235	4 853	(1 618)	-33%	18 882
Finance charges	2 350	–	–	–	–	–	–	–	–
Materials and bulk purchases	112 299	119 285	–	17 102	32 413	29 821	2 592	9%	129 654
Transfers and grants	19 155	12 195	–	659	2 256	3 049	(793)	–	9 025
Other expenditure	109 368	106 578	–	10 161	22 398	26 644	(4 246)	-16%	95 980
Total Expenditure	414 878	390 593	–	36 959	87 494	97 648	(10 154)	-10%	367 479
Surplus/(Deficit)	(79 163)	(19 178)	–	(11 592)	17 397	(4 795)	22 192	-463%	3
Transfers recognised - capital	22 455	38 982	–	4 000	20 080	9 746	10 335	106%	38 982
Contributions & Contributed assets	–	(44 266)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(56 708)	(24 462)	–	(7 592)	37 477	4 951	32 526	657%	38 985
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(56 708)	(24 462)	–	(7 592)	37 477	4 951	32 526	657%	38 985
Capital expenditure & funds sources									
Capital expenditure	–	44 186	–	6 342	8 730	11 047	(2 316)	-21%	39 278
Capital transfers recognised	–	38 982	–	4 000	20 080	9 746	10 335	106%	38 982
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	5 204	–	434	1 301	1 301	–	–	5 204
Total sources of capital funds	–	44 186	–	4 434	21 381	11 047	10 335	94%	44 186
Financial position									
Total current assets	100 815	–	–	–	118 753				118 753

KZN263 Abaqulusi - Table C1 Monthly Budget Statement Summary - M03 September 2013

Description R thousands	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Total non current assets	699 846	–	–		997 144				997 144
Total current liabilities	92 900	–	–		85 015				85 015
Total non current liabilities	97 092	–	–		97 092				97 092
Community wealth/Equity	610 668	–	–		933 790				933 790
Cash flows									
Net cash from (used) operating	41 135	39 215	–	(7 705)	39 459	9 804	29 655	302%	62 242
Net cash from (used) investing	(23 919)	–	–	(6 434)	(10 282)	(28 722)	18 440	-64%	(1 500)
Net cash from (used) financing	(947)	–	–	180	960	–	960	#DIV/0!	920
Cash/cash equivalents at the month/year end	52 026	39 215	–	–	74 618	(18 918)	93 537	-494%	106 144
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	12 975	4 799	2 837	2 323	42 573	–	–	–	65 506
Creditors Age Analysis									
Total Creditors	28 760	–	–	–	–	–	–	–	28 760

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Governance and administration		122 308	138 086	–	4 718	47 146	34 522	12 625	37%	136 844
Executive and council		6 161	6 897	–	1	1	1 724	(1 724)	-100%	6 898
Budget and treasury office		115 450	130 460	–	4 678	47 022	32 615	14 407	44%	129 450
Corporate services		697	730	–	40	124	182	(58)	-32%	496
Community and public safety		7 244	8 485	–	3 265	4 139	2 121	2 018	95%	8 136
Community and social services		2 034	3 524	–	2 897	2 995	881	2 114	240%	3 560
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		5 210	4 961	–	368	1 144	1 240	(96)	-8%	4 576
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		26 460	3 561	–	204	603	890	(287)	-32%	2 413
Planning and development		995	208	–	12	20	52	(32)	-61%	82
Road transport		25 465	3 353	–	192	583	838	(255)	-30%	2 331
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		202 057	221 183	–	17 299	53 173	55 296	(2 122)	-4%	219 694
Electricity		133 874	150 245	–	11 803	36 636	37 561	(925)	-2%	150 045
Water		36 073	34 688	–	2 743	8 289	8 672	(383)	-4%	33 156
Waste water management		16 411	18 719	–	1 593	4 752	4 680	72	2%	19 008
Waste management		15 699	17 531	–	1 160	3 496	4 383	(887)	-20%	17 485
Other	4	100	100	–	–	–	25	(25)	-100%	–
Total Revenue - Standard	2	358 169	371 415	–	25 487	105 062	92 854	12 209	13%	367 087
Expenditure - Standard										
Governance and administration	-	95 478	91 391	34 101	7 412	19 371	22 848	(3 477)	-15%	83 795
Executive and council		52 232	39 773	34 101	3 569	8 248	9 943	(1 695)	-17%	35 990
Budget and treasury office		22 756	23 472	–	1 824	5 035	5 868	(833)	-14%	23 073
Corporate services		20 490	28 146	–	2 019	6 088	7 036	(949)	-13%	24 731
Community and public safety		31 585	40 486	20 707	2 467	6 879	10 121	(3 243)	-32%	28 775
Community and social services		15 879	22 010	4 506	1 544	3 948	5 503	(1 554)	-28%	16 488
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		14 228	16 289	16 201	839	2 680	4 072	(1 392)	-34%	11 177
Housing		1 348	2 185	–	84	250	546	(296)	-54%	1 109

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
Health		130	1	–	0	0	0	(0)	-22%	1	
Economic and environmental services		79 832	37 925	–	2 857	7 321	9 481	(2 160)	-23%	30 596	
Planning and development		3 671	5 144	–	732	1 304	1 286	18	1%	3 919	
Road transport		76 161	32 781	–	2 125	6 017	8 195	(2 178)	-27%	26 677	
Environmental protection		–	–	–	–	–	–	–	–	–	
Trading services		207 584	220 265	–	24 338	54 261	55 066	(806)	-1%	223 971	
Electricity		143 340	152 800	–	18 889	38 680	38 200	479	1%	157 213	
Water		28 557	25 182	–	1 996	5 724	6 296	(571)	-9%	24 928	
Waste water management		23 437	24 439	–	1 829	5 689	6 110	(421)	-7%	24 911	
Waste management		12 251	17 844	–	1 623	4 168	4 461	(293)	-7%	16 920	
Other		399	526	–	25	82	131	(50)	-38%	341	
Total Expenditure - Standard	3	414 878	390 593	54 808	37 099	87 913	97 648	(9 736)	-10%	367 478	
Surplus/ (Deficit) for the year		(56 708)	(19 178)	(54 808)	(11 612)	17 150	(4 795)	21 944	-458%	(391)	

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2012/13	Budget Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Standard									
<i>Municipal governance and administration</i>									
Executive and council		122 308	138 086	-	4 718	47 146	34 522	12 625	37%
<i>Mayor and Council</i>		6 161	6 897	-	1	1	1 724	(1 724)	(0)
<i>Municipal Manager</i>		6 161	6 897	-	1	1	1 724	(1 724)	(0)
<i>-</i>		-	-	-	-	-	-	-	-
Budget and treasury office		115 450	130 460	-	4 678	47 022	32 615	14 407	0
Corporate services		697	730	-	40	124	182	(58)	(0)
<i>Human Resources</i>		516	620	-	-	81	155	(74)	(0)
<i>Information Technology</i>		-	-	-	-	-	-	-	-
<i>Property Services</i>		-	-	-	-	-	-	-	-
<i>Other Admin</i>		181	110	-	40	43	27	15	0
<i>Community and public safety</i>		7 244	8 485	-	3 265	4 139	2 121	2 018	0
Community and social services		2 034	3 524	-	2 897	2 995	881	2 114	0
<i>Libraries and Archives</i>		1 486	2 888	-	2 860	2 868	722	2 146	0
<i>Museums & Art Galleries etc</i>		134	143	-	-	-	36	(36)	(0)
<i>Community halls and Facilities</i>		195	254	-	17	74	63	10	0
<i>Cemeteries & Crematoriums</i>		178	192	-	16	48	48	0	0
<i>Child Care</i>		-	-	-	-	-	-	-	-
<i>Aged Care</i>		-	-	-	-	-	-	-	-
<i>Other Community</i>		-	-	-	-	-	-	-	-
<i>Other Social</i>		41	47	-	3	6	12	10	0
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		5 210	4 961	-	368	1 144	1 240	(96)	(0)
<i>Police</i>		-	-	-	-	-	-	-	-
<i>Fire</i>		-	-	-	-	-	-	-	-
<i>Civil Defence</i>		-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-
<i>Other</i>		5 210	4 961	-	368	1 144	1 240	(96)	(0)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		26 460	3 561	-	204	603	890	(287)	(0)	2 413
Planning and development		995	208	-	12	20	52	(32)	(0)	82
<i>Economic Development/Planning</i>		995	208	-	12	20	52	(32)	(0)	82
<i>Town Planning/Building enforcement</i>		-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		25 465	3 353	-	192	583	838	(255)	(0)	2 331
<i>Roads</i>		22 637	160	-	13	68	40	28	0	273
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		1 976	2 193	-	180	515	548	(34)	(0)	2 058
<i>Other</i>		851	1 000	-	-	-	250	(250)	(0)	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Trading services		202 057	221 183	-	17 299	53 173	55 296	(2 122)	(0)	219 694
Electricity		133 874	150 245	-	11 803	36 636	37 561	(925)	(0)	150 045
<i>Electricity Distribution</i>		133 874	150 245	-	11 803	36 636	37 561	(925)	(0)	150 045
<i>Electricity Generation</i>		-	-	-	-	-	-	-	-	-
Water		36 073	34 688	-	2 743	8 289	8 672	(383)	(0)	33 156
<i>Water Distribution</i>		36 073	34 688	-	2 743	8 289	8 672	(383)	(0)	33 156
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		16 411	18 719	-	1 593	4 752	4 680	72	0	19 008
<i>Sewerage</i>		16 411	18 719	-	1 593	4 752	4 680	72	0	19 008
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
Waste management		15 699	17 531	-	1 160	3 496	4 383	(887)	(0)	17 485

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Solid Waste		15 699	17 531	-	1 160	3 496	4 383	(887)	(0)	17 485
Other		100	100	-	-	-	25	(25)	(0)	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		100	100	-	-	-	25	(25)	(0)	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	358 169	371 415	-	25 487	105 062	92 854	12 209	0	367 087
<u>Expenditure - Standard</u>	-									
Municipal governance and administration	-	95 478	91 391	34 101	7 412	19 371	22 848	(3 477)	(0)	83 795
Executive and council	-	52 232	39 773	34 101	3 569	8 248	9 943	(1 695)	(0)	35 990
<i>Mayor and Council</i>	-	48 573	34 013	34 101	3 217	7 264	8 503	(1 239)	(0)	31 915
<i>Municipal Manager</i>	-	3 659	5 760	-	352	984	1 440	(456)	(0)	4 076
Budget and treasury office	-	22 756	23 472	-	1 824	5 035	5 868	(833)	(0)	23 073
Corporate services	-	20 490	28 146	-	2 019	6 088	7 036	(949)	(0)	24 731
<i>Human Resources</i>	-	3 238	3 607	-	198	648	902	(254)	(0)	2 647
<i>Information Technology</i>	-	3 672	4 260	-	419	967	1 065	(98)	(0)	3 954
<i>Property Services</i>	-	-	-	-	-	-	-	-	-	-
<i>Other Admin</i>	-	13 579	20 279	-	1 402	4 473	5 070	(597)	(0)	18 130
Community and public safety	-	31 585	40 486	20 707	2 467	6 879	10 121	(3 243)	(0)	28 775
Community and social services	-	15 879	22 010	4 506	1 544	3 948	5 503	(1 554)	(0)	16 488
<i>Libraries and Archives</i>	-	2 139	2 735	-	179	540	684	(143)	(0)	2 295
<i>Museums & Art Galleries etc</i>	-	225	571	-	16	54	143	(89)	(0)	244
<i>Community halls and Facilities</i>	-	9 367	10 358	-	925	2 256	2 590	(333)	(0)	9 377
<i>Cemeteries & Crematoriums</i>	-	1 361	4 510	4 506	148	327	1 127	(801)	(0)	1 447
<i>Child Care</i>	-	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	-	2 787	3 836	-	276	771	959	(188)	(0)	3 124
<i>Other Social</i>	-	-	-	-	-	-	-	(333)	#DIV/0!	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Public safety	-	14 228	16 289	16 201	839	2 680	4 072	(1 392)	(0)	11 177
Police	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-
Other	-	14 228	16 289	16 201	839	2 680	4 072	(1 392)	(0)	11 177
Housing	-	1 348	2 185	-	84	250	546	(296)	(0)	1 109
Health	-	130	1	-	0	0	0	(0)	(0)	1
Clinics	-	130	1	-	0	0	0	(0)	(0)	1
Ambulance	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	79 832	37 925	-	2 857	7 321	9 481	(2 160)	(0)	30 596
Planning and development	-	3 671	5 144	-	732	1 304	1 286	18	0	3 919
Economic Development/Planning	-	3 671	5 144	-	732	1 304	1 286	18	0	3 919
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-	-
Road transport	-	76 161	32 781	-	2 125	6 017	8 195	(2 178)	(0)	26 677
Roads	-	72 096	28 563	-	1 821	5 086	7 141	(2 055)	(0)	22 833
Public Buses	-	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	1 075	1 219	-	85	253	305	(52)	(0)	1 081
Other	-	2 990	2 999	-	219	678	750	(71)	(0)	2 763
Environmental protection	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Trading services	-	207 584	220 265	-	24 338	54 261	55 066	(806)	(0)	223 971
Electricity	-	143 340	152 800	-	18 889	38 680	38 200	479	0	157 213
Electricity Distribution	-	143 340	152 800	-	18 889	38 680	38 200	479	0	157 213
Electricity Generation	-	-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Water	-	28 557	25 182	-	1 996	5 724	6 296	(571)	(0)	24 928
<i>Water Distribution</i>	-	28 557	25 182	-	1 996	5 724	6 296	(571)	(0)	24 928
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-	-
Waste water management	-	23 437	24 439	-	1 829	5 689	6 110	(421)	(0)	24 911
<i>Sewerage</i>	-	23 437	24 439	-	1 829	5 689	6 110	(421)	(0)	24 911
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-	-
Waste management	-	12 251	17 844	-	1 623	4 168	4 461	(293)	(0)	16 920
<i>Solid Waste</i>	-	12 251	17 844	-	1 623	4 168	4 461	(293)	(0)	16 920
Other	-	399	526	-	25	82	131	(50)	(0)	341
Air Transport	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Tourism	-	399	526	-	25	82	131	(50)	(0)	341
Forestry	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	414 878	390 593	54 808	37 099	87 913	97 648	(9 736)	(0)	367 478
Surplus/ (Deficit) for the year		(56 708)	(19 178)	(54 808)	(11 612)	17 150	(4 795)	21 944	(0)	(391)

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description R thousands	Ref	2012/13		Budget Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Governance & Administration		6 161	6 897	-	1	1	1 724	(1 724)	-100.0%	6 898
Vote 2 - Budget & Treasury		115 238	130 460	-	4 678	47 022	32 615	14 407	44.2%	129 450
Vote 3 - Corporate Services		697	730	-	40	124	182	(58)	-32.0%	496
Vote 4 - Community & Public Safety		7 244	8 485	-	3 265	4 139	2 121	2 018	95.1%	7 993
Vote 5 - Economic & Environmental Services		26 460	3 561	-	204	603	890	(287)	-32.2%	2 413
Vote 6 - Trading Services		202 057	221 183	-	17 299	53 173	55 296	(2 122)	-3.8%	219 694
Vote 7 - Other		100	100	-	-	-	25	(25)	-100.0%	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	357 957	371 415	-	25 487	105 062	92 854	12 209	13.1%	366 944
Expenditure by Vote	1									
Vote 1 - Municipal Governance & Administration		52 232	39 773	34 101	3 569	8 248	9 943	(1 695)	-17.0%	35 990
Vote 2 - Budget & Treasury		22 756	23 472	-	1 824	5 035	5 868	(833)	-14.2%	23 073
Vote 3 - Corporate Services		20 490	28 146	-	2 019	6 088	7 036	(949)	-13.5%	24 731
Vote 4 - Community & Public Safety		31 585	40 486	20 707	2 468	6 879	10 121	(3 243)	-32.0%	28 774
Vote 5 - Economic & Environmental Services		79 832	37 925	-	2 857	7 321	9 481	(2 160)	-22.8%	30 596
Vote 6 - Trading Services		207 584	220 265	-	24 338	54 261	55 066	(806)	-1.5%	223 971
Vote 7 - Other		399	526	-	25	82	131	(50)	-38.0%	341
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	414 878	390 593	54 808	37 099	87 913	97 648	(9 736)	-10.0%	367 477
Surplus/ (Deficit) for the year	2	(56 921)	(19 178)	(54 808)	(11 612)	17 150	(4 795)	21 944	-457.7%	(533)

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

R thousand	Vote Description	Ref	2012/13	Budget Year 2013/14							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote											
Vote 1 - Municipal Governance & Administration		1	6 161	6 897	-	1	1	1 724	(1 724)	-100%	6 898
1.1 - Council			-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager			6 161	6 897	-	1	1	1 724	(1 724)	-100%	6 898
Vote 2 - Budget & Treasury			115 238	130 460	-	4 678	47 022	32 615	14 407	44%	129 450
2.1 - Finance			115 238	130 460	-	4 678	47 022	32 615	14 407	44%	129 450
Vote 3 - Corporate Services			697	730	-	40	124	182	(58)	-32%	496
3.1 - Corporate Admin			181	110	-	40	43	27	15	56%	170
3.2 - IT			-	-	-	-	-	-	-	-	-
3.3 - Human Resources			516	620	-	-	81	155	(74)	-48%	326
Vote 4 - Community & Public Safety			7 244	8 485	-	3 265	4 139	2 121	2 018	95%	7 993
4.1 - Community Admin			1 486	2 888	-	2 860	2 868	722	2 146	297%	2 907
4.2 - Community Halls & Sports Facilities			134	143	-	-	-	36	(36)	-100%	-
4.3 - Cemeteries			195	254	-	17	74	63	10	16%	295
4.4 - Libraries			178	192	-	16	48	48	0	1%	193
4.5 - Museums			5 210	4 961	-	368	1 144	1 240	(96)	-8%	4 576
4.6 - Public Safety			-	-	-	-	-	-	-	-	-
4.7 - Housing			-	-	-	-	-	-	-	-	-
4.8 - Clinic			41	47	-	3	6	12	(6)	-53%	22
Vote 5 - Economic & Environmental Services			26 460	3 561	-	204	603	890	(287)	-32%	2 413
5.1 - Development Planning			995	208	-	12	20	52	(32)	-61%	82
5.2 - Technical Admin			22 637	160	-	13	68	40	28	71%	273
5.3 - Roads			851	1 000	-	-	-	250	(250)	-100%	-
5.4 - Motor Licensing			1 976	2 193	-	180	515	548	(34)	-6%	2 058
Vote 6 - Trading Services			202 057	221 183	-	17 299	53 173	55 296	(2 122)	-4%	219 694
6.1 - Electricity Distribution			16 411	18 719	-	1 593	4 752	4 680	72	2%	19 008
6.2 - Water			36 073	34 688	-	2 743	8 289	8 672	(383)	-4%	33 156

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

R thousand	Vote Description	Ref	2012/13	Budget Year 2013/14							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
6.3 - Sewerage			133 874	150 245	—	11 803	36 636	37 561	(925)	-2%	150 045
6.4 - Solid Waste			15 699	17 531	—	1 160	3 496	4 383	(887)	-20%	17 485
Vote 7 - Other			100	100	—	—	—	25	(25)	-100%	—
7.1 - Tourism			100	100	—	—	—	25	(25)	-100%	—
Total Revenue by Vote		2	357 957	371 415	—	25 487	105 062	92 854	12 209	13%	366 944
Expenditure by Vote		1									
Vote 1 - Municipal Governance & Administration			52 232	39 773	34 101	3 569	8 248	9 943	(1 695)	-17%	35 990
1.1 - Council			3 659	5 760	—	352	984	1 440	(456)	-32%	4 076
1.2 - Municipal Manager			48 573	34 013	34 101	3 217	7 264	8 503	(1 239)	-15%	31 915
Vote 2 - Budget & Treasury			22 756	23 472	—	1 824	5 035	5 868	(833)	-14%	23 073
2.1 - Finance			22 756	23 472	—	1 824	5 035	5 868	(833)	-14%	23 073
Vote 3 - Corporate Services			20 490	28 146	—	2 019	6 088	7 036	(949)	-13%	24 731
3.1 - Corporate Admin			13 579	20 279	—	1 402	4 473	5 070	(597)	-12%	18 130
3.2 - IT			3 672	4 260	—	419	967	1 065	(98)	-9%	3 954
3.3 - Human Resources			3 238	3 607	—	198	648	902	(254)	-28%	2 647
Vote 4 - Community & Public Safety			31 585	40 486	20 707	2 468	6 879	10 121	(3 243)	-32%	28 774
4.1 - Community Admin			2 139	2 735	—	179	540	684	(143)	-21%	2 295
4.2 - Community Halls & Sports Facilities			225	571	—	16	54	143	(89)	-62%	244
4.3 - Cemeteries			9 367	10 358	—	925	2 256	2 590	(333)	-13%	9 377
4.4 - Libraries			1 361	4 510	4 506	148	327	1 127	(801)	-71%	1 447
4.5 - Museums			14 228	16 289	16 201	839	2 680	4 072	(1 392)	-34%	11 177
4.6 - Public Safety			1 348	2 185	—	84	250	546	(296)	-54%	1 109
4.7 - Housing			130	1	—	0	0	0	(0)	-34%	1
4.8 - Clinic			2 787	3 836	—	276	771	959	(188)	-20%	3 124

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

R thousand	Vote Description	Ref	2012/13	Budget Year 2013/14							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
	Vote 5 - Economic & Environmental Services		79 832	37 925	–	2 857	7 321	9 481	(2 160)	-23%	30 596
	5.1 - Development Planning		3 671	5 144	–	732	1 304	1 286	18	1%	3 919
	5.2 - Technical Admin		72 096	28 563	–	1 821	5 086	7 141	(2 055)	-29%	22 833
	5.3 - Roads		2 990	2 999	–	219	678	750	(71)	-10%	2 763
	5.4 - Motor Licensing		1 075	1 219	–	85	253	305	(52)	-17%	1 081
	Vote 6 - Trading Services		207 584	220 265	–	24 338	54 261	55 066	(806)	-1%	223 971
	6.1 - Electricity Distribution		23 437	24 439	–	1 829	5 689	6 110	(421)	-7%	24 911
	6.2 - Water		28 557	25 182	–	1 996	5 724	6 296	(571)	-9%	24 928
	6.3 - Sewerage		143 340	152 800	–	18 889	38 680	38 200	479	1%	157 213
	6.4 - Solid Waste		12 251	17 844	–	1 623	4 168	4 461	(293)	-7%	16 920
	Vote 7 - Other		399	526	–	25	82	131	(50)	-38%	341
	7.1 - Tourism		399	526	–	25	82	131	(50)	-38%	341
	Total Expenditure by Vote	2	414 878	390 593	54 808	37 099	87 913	97 648	(9 736)	(0)	367 477
	Surplus/ (Deficit) for the year	2	(56 921)	(19 178)	(54 808)	(11 612)	17 150	(4 795)	21 944	(0)	(533)

KZN263 Abaqulusi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		41 476	50 711	-	4 007	11 979	12 678	(698)	-6%	47 917
Property rates - penalties & collection charges		851	853	-	111	311	213	98	46%	1 245
Service charges - electricity revenue		126 394	146 745	-	11 803	36 636	36 686	(50)	0%	146 545
Service charges - water revenue		30 833	34 739	-	2 743	8 289	8 685	(396)	-5%	33 156
Service charges - sanitation revenue		16 411	18 719	-	1 593	4 752	4 680	72	2%	19 008
Service charges - refuse revenue		12 199	14 031	-	1 160	3 496	3 508	(12)	0%	13 985
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		800	687	-	113	348	172	177	103%	1 394
Interest earned - external investments		3 970	2 766	-	374	923	691	232	33%	3 692
Interest earned - outstanding debtors		9	11	-	-	-	3	(3)	-100%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1 845	1 582	-	145	418	396	23	6%	1 672
Licences and permits		5 216	5 897	-	383	1 174	1 474	(300)	-20%	4 696
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		94 084	92 080	-	2 855	36 041	23 020	13 021	57%	92 080
Other revenue		1 626	2 594	-	80	523	649	(126)	-19%	2 091
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		335 715	371 415	-	25 366	104 891	92 854	12 038	13%	367 482
Expenditure By Type										
Employee related costs		97 398	118 775	-	8 019	24 202	29 694	(5 492)	-18%	101 981
Remuneration of councillors		12 093	14 348	-	1 018	2 989	3 587	(598)	-17%	11 957
Debt impairment		12 562	1 500	-	-	-	375	(375)	-100%	-
Depreciation & asset impairment		62 214	19 411	-	-	3 235	4 853	(1 618)	-33%	18 882
Finance charges		2 350	-	-	-	-	-	-	-	-
Bulk purchases		112 299	119 285	-	17 102	32 413	29 821	2 592	9%	129 654
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		39 307	43 371	-	4 309	10 477	10 843	(366)	-3%	41 906
Transfers and grants		19 155	12 195	-	659	2 256	3 049	(793)	-26%	9 025
Other expenditure		57 500	61 707	-	5 852	11 922	15 427	(3 505)	-23%	54 074
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		414 878	390 593	-	36 959	87 494	97 648	(10 154)	-10%	367 479
Surplus/(Deficit)		(79 163)	(19 178)	-	(11 592)	17 397	(4 795)	22 192	(0)	3

KZN263 Abaqulusi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Transfers recognised - capital		22 455	38 982	–	4 000	20 080	9 746	10 335	0	38 982
Contributions recognised - capital		–	–	–	–	–	–	–	–	–
Contributed assets		–	(44 266)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(56 708)	(24 462)	–	(7 592)	37 477	4 951			38 985
Taxation								–		
Surplus/(Deficit) after taxation		(56 708)	(24 462)	–	(7 592)	37 477	4 951			38 985
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(56 708)	(24 462)	–	(7 592)	37 477	4 951			38 985
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(56 708)	(24 462)	–	(7 592)	37 477	4 951			38 985

SUPPORTING TABLE'S

- ⌘ SC1 – Material Variance Explanations**
- ⌘ SC2 – Performance Indicators**
- ⌘ SC3 – Aged debtors**
- ⌘ SC4 – Aged creditors**
- ⌘ SC5 – Investment portfolio**
- ⌘ SC6 – Transfers & Grant receipts**
- ⌘ SC7 – Transfers & Grants expenditure**
- ⌘ SC8 – Councillor & staff benefits**
- ⌘ SC9 – Actual's & revised targets for cash receipts**
- ⌘ SC12 – Capital expenditure trend**
- ⌘ SC13a – Capital expenditure on new assets**
- ⌘ SC13c – Expenditure on Repairs & Maintenance**

KZN263 Abaqulusi - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

KZN263 Abaqulusi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	5.0%	0.0%	0.0%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.2%	0.0%	0.0%	7.8%	7.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	108.5%	0.0%	0.0%	139.7%	139.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		59.2%	0.0%	0.0%	80.9%	80.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.4%	0.0%	0.0%	40.8%	11.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source						

KZN263 Abaqulusi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2012/13	Budget Year 2013/14			
			Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
Employee costs	Employee costs/Total Revenue - capital revenue		29.0%	32.0%	0.0%	23.1%	27.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.2%	5.2%	0.0%	0.0%	3.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN263 Abaqulusi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description R thousands	NT Code	Budget Year 2013/14											
		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
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 477	1 373	374	308	5 739				10 271	6 047		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 484	666	230	177	1 690				10 248	1 867		
Receivables from Non-exchange Transactions - Property Rates	1400	3 230	1	080	938	767	12 591			18 606	13 358		
Receivables from Exchange Transactions - Waste Water Management	1500	1 364	607	456	384	6 848				9 659	7 232		
Receivables from Exchange Transactions - Waste Management	1600	978	440	367	284	4 941				7 010	5 225		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	107	102	96	92	3 037				3 435	3 129		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	(2								–	–		
Other	1900	666)	532	375	311	7 726				6 277	8 037		
Total By Income Source	2000	12 975	4 799	2 837	2 323	42 573	–	–	–	65 506	44 895	–	–
2012/13 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(2 784)	289	192	284	1 588				(432)	1 871		
Commercial	2300	5 332	466	166	210	2 737				8 911	2 947		
Households	2400	6 897	2 509	1 903	1 477	30 221				43 008	31 698		
Other	2500	3 529	1 536	576	352	8 027				14 019	8 379		
Total By Customer Group	2600	12 975	4 799	2 837	2 323	42 573	–	–	–	65 506	44 895	–	–

KZN263 Abaqulusi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2013/14								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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	16 999								16 999
Bulk Water	0200	–								–
PAYE deductions	0300	1 123								1 123
VAT (output less input)	0400	–								–
Pensions / Retirement deductions	0500	1 375								1 375
Loan repayments	0600	–								–
Trade Creditors	0700	8 288								8 288
Auditor General	0800	573								573
Other	0900	403								403
Total By Customer Type	1000	28 760	–	–	–	–	–	–	–	28 760

KZN263 Abaqulusi - 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									
Municipality									
ABSA (Notice Deposit)			60 Day Notice		1		911		912
ABSA (Guarantee ESKOM)			Spiral Plan				1 490		1 490
ABSA (Call)			Call Account		0		63		63
ABSA (Call)			Call Account		58		20 006		20 064
ABSA (Call)			Call Account		2		713		716
ABSA (Call)			Call Account		6		2 103		2 110
SIMS			Call Account		85		20 909		20 994
FIRST NATIONAL			Call Account		19		5 286		5 305
INVESTEC BANK			Call Account		41		10 930		10 971
STANDARD BANK			Call Account		42		10 690		10 732
STANDARD BANK			Call Account		20		5 645		5 665
Municipality sub-total					275		78 747	-	79 022
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				275		78 747	-	79 022

KZN263 Abaqulusi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

KZN263 Abaqulusi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description R thousands	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Total Operating Transfers and Grants	5	32 987	26 710	-	6 855	16 292	6 678	885	13.2%	24 998
Capital Transfers and Grants										
National Government:		22 455	29 982	-	-	11 080	7 496	3 585	47.8%	29 982
Municipal Infrastructure Grant (MIG)		22 455	29 982	-	-	11 080	7 496	3 585	47.8%	29 982
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	22 455	29 982	-	-	11 080	7 496	3 585	47.8%	29 982

KZN263 Abaqulusi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description R thousands	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	55 442	56 692	-	6 855	27 372	14 173	4 469	31.5%	54 980

KZN263 Abaqulusi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description R thousands	Ref	2012/13	Budget Year 2013/14								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		30 328	23 635	-	3 352	5 339	5 909	(569)	-9.6%	25 977	
Local Government Equitable Share		19 169	11 195		659	2 256	2 799	(543)	-19.4%	13 537	
Finance Management		1 507	1 550		226	561	388	174	44.8%	1 550	
Municipal Systems Improvement		800	890		15	15	223	(208)	-93.3%	890	
Integrated National Electrification Programme		8 000	9 000		2 453	2 507	2 250	257	11.4%	9 000	
EPWP Incentive		851	1 000		-	-	250	(250)	-100.0%	1 000	
Other transfers and grants [insert description]		2 560	2 975	-	179	540	744	(203)	-27.3%	2 295	
Provincial Government:		2 560	2 975	-	179	540	744	(203)	-27.3%	2 295	
Library		2 560	2 975		179	540	744	(203)	-27.3%	2 295	
District Municipality:		-	-	-	-	-	-	-	-	-	
Tourism											
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]											
Total operating expenditure of Transfers and Grants:		32 887	26 610	-	3 531	5 880	6 653	(773)	-11.6%	28 272	
Capital expenditure of Transfers and Grants											
National Government:		-	29 982	-	3 869	6 149	7 496	(1 346)	-18.0%	29 982	
Municipal Infrastructure Grant (MIG)			29 982		3 869	6 149	7 496	(1 346)	-18.0%	29 982	
Provincial Government:		-	-	-	1 043	1 747	-	1 747	#DIV/0!	6 987	

KZN263 Abaqulusi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description R thousands	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
COGTA Small Town Rehabilitation					533	1 237		1 237	#DIV/0!	4 947
COGTA Water Infrastructure					510	510		510	#DIV/0!	2 040
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	29 982	-	4 912	7 896	7 496	400	5.3%	36 969
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		32 887	56 592	-	8 443	13 776	14 148	(372)	-2.6%	65 241

KZN263 Abaqulusi - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2013/14				
		Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<u>EXPENDITURE</u>						
-		-	-	-	-	
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:						
Local Government Equitable Share						-
Finance Management						-
Municipal Systems Improvement						-
Integrated National Electrification Programme						-
EPWP Incentive						-
Other transfers and grants [insert description]						-
Provincial Government:						-
Library						-
District Municipality:						-
Tourism						-
Other grant providers:						-
[insert description]						-
Total operating expenditure of Approved Roll-overs		-	-	-	-	-
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:						-
Municipal Infrastructure Grant (MIG)						-
						-

KZN263 Abaqulusi - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2013/14				
		Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
Other capital transfers [insert description]					-	-
Provincial Government:		-	-	-	-	-
District Municipality:					-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		-	-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	-

KZN263 Abaqulusi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			13 875		978	2 876	3 469	(592)	-17%	11 505
Pension and UIF Contributions										
Medical Aid Contributions			51		8	16	13	3	27%	65
Motor Vehicle Allowance			423		32	97	106	(9)	-8%	388
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		-	14 348	#DIV/0!	1 018	2 989	3 587	(598)	-17%	11 957
% increase										#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 821		523	1 442	1 205	237	20%	5 769
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime			700		-	-	175	(175)	-100%	-
Performance Bonus			120		-	-	30	(30)	-100%	-
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		-	5 641	#DIV/0!	523	1 442	1 410	32	2%	5 769
% increase										#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			68 859		4 763	14 422	17 215	(2 792)	-16%	57 689
Pension and UIF Contributions			16 255		1 041	3 151	4 064	(912)	-22%	12 605
Medical Aid Contributions			5 936		365	1 095	1 484	(389)	-26%	4 379
Overtime			3 110		635	1 840	778	1 063	137%	7 360

KZN263 Abaqulusi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Performance Bonus	2		5 328		17	38	1 332	(1 294)	-97%	5 328
Motor Vehicle Allowance			7 520		470	1 399	1 880	(481)	-26%	5 595
Cellphone Allowance			642		38	119	161	(41)	-26%	477
Housing Allowances			305		22	65	76	(11)	-14%	261
Other benefits and allowances			2 546		144	622	637	(15)	-2%	2 488
Payments in lieu of leave			-		-	-	-	-	-	-
Long service awards			33		2	7	8	(1)	-13%	29
Post-retirement benefit obligations			3 212		-	-	803	(803)	-100%	-
Sub Total - Other Municipal Staff		-	113 746	-	7 497	22 759	28 436	(5 677)	-20%	96 211
% increase		#DIV/0!								#DIV/0!
Total Parent Municipality		-	133 735	-	9 038	27 191	33 434	(6 243)	-19%	113 937
Unpaid salary, allowances & benefits in arrears:			#DIV/0!							#DIV/0!
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase		#DIV/0!								
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	133 735	-	9 038	27 191	33 434	(6 243)	-19%	113 937
% increase	4	#DIV/0!								#DIV/0!
TOTAL MANAGERS AND STAFF		-	119 387	-	8 020	24 201	29 847	(5 645)	-19%	101 980

KZN263 Abaqulusi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description R thousands	Ref 1	Budget Year 2013/14												2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source																
Property rates		1 966	3 981	4 007	4 226	4 226	4 226	4 226	4 226	4 226	4 226	4 226	6 951	50 711	54 007	57 518
Property rates - penalties & collection charges		98	102	111	71	71	71	71	71	71	71	71	(27)	853	908	967
Service charges - electricity revenue		5 769	13 198	11 803	12 229	12 229	12 229	12 229	12 229	12 229	12 229	12 229	18 145	146 745	164 919	181 061
Service charges - water revenue		1 106	3 014	2 743	2 891	2 891	2 891	2 891	2 891	2 891	2 891	2 891	4 700	34 688	39 950	943
Service charges - sanitation revenue		776	1 597	1 593	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	2 273	18 719	21 527	24 756
Service charges - refuse		551	1 167	1 160	1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 800	14 031	19 636	2 056
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		79	156	113	69	69	69	69	69	69	69	69	(74)	823	877	923
Interest earned - external investments		63	473	374	231	231	231	231	231	231	231	231	16	2 777	2 957	3 150
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		65	209	145	174	174	174	174	174	174	174	174	280	2 094	2 230	2 375
Licences and permits		414	377	383	423	423	423	423	423	423	423	423	517	5 073	5 402	5 753
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		33 186	-	2 855	-	27 838	-	-	-	28 201	-	-	-	92 080	101 462	121 022
Other revenue		10 967	264	80	106	106	106	106	106	106	106	106	(10 887)	1 271	1 354	1 742
Cash Receipts by Source		55 038	24 538	25 366	23 149	50 987	23 149	23 149	23 149	51 350	23 149	23 149	23 694	369 864	415 229	467 265
Other Cash Flows by Source													-	-	-	-
Transfer receipts - capital		11 080	5 000	4 000		7 080		742		11 080			-	38 982	49 182	46 663
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		66 118	29 538	29 366	23 149	58 067	23 149	23 891	23 149	62 430	23 149	23 149	23 694	408 846	464 411	513 928
Cash Payments by Type													-	-	-	-
Employee related costs		7 828	8 354	8 019	9 625	14 953	9 625	9 625	9 625	9 625	9 625	9 625	12 243	118 775	129 923	142 095

KZN263 Abaqulusi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description R thousands	Ref 1	Budget Year 2013/14												2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Remuneration of councillors		985	985	1 018	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 793	14 348	15 281	16 274
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	15 237	17 102	7 411	7 411	7 411	7 411	7 411	7 411	7 411	7 411	27 662	119 285	128 828	139 134
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2 466	3 204	4 309	2 466	2 466	2 466	2 466	2 466	2 466	2 466	(114)	29 594	32 488	35 666	
Grants and subsidies paid - other municipalities		933	969	659	933	933	933	933	933	933	933	1 171	11 195	12 052	13 010	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		5 649	1 383	5 852	5 649	5 649	5 649	5 649	5 649	5 649	5 649	17 853	75 933	1 162 073	89 466	
Cash Payments by Type		17 862	30 132	36 959	27 280	32 608	27 280	27 280	27 280	27 280	27 280	60 609	369 131	1 480 645	435 645	
Other Cash Flows/Payments by Type		54	1 612	6 342	3 248	3 248	3 248	3 248	3 248	3 248	3 248	4 990	38 982	49 182	46 663	
Total Cash Payments by Type		17 917	31 744	43 301	30 528	35 856	30 528	30 528	30 528	30 528	30 528	65 598	408 113	1 529 827	482 308	
NET INCREASE/(DECREASE) IN CASH HELD		48 201	(2 206)	(13 934)	(7 380)	22 211	(7 380)	(6 638)	(7 380)	31 901	(7 380)	(7 380)	(41 905)	733	(1 065 415)	31 620
Cash/cash equivalents at the month/year beginning:		55 836	104 037	101 831	87 897	80 517	102 728	95 349	88 711	81 331	113 233	105 853	98 474	55 836	56 569	(1 008 846)
Cash/cash equivalents at the month/year end:		104 037	101 831	87 897	80 517	102 728	95 349	88 711	81 331	113 233	105 853	98 474	56 569	56 569	(1 008 846)	(977 226)

KZN263 Abaqulusi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September										
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue By Source</u>										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
<u>Expenditure By Type</u>										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and grants								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September										
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Taxation										
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September										
Description R thousands	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity <i>Insert name of municipal entity</i>								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity <i>Insert name of municipal entity</i>	-							-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity <i>Insert name of municipal entity</i>								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month R thousands	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		3 249		57	57	3 249	3 192	98.3%	0%
August		3 249		1 663	1 720	6 498	4 778	73.5%	4%
September		3 249		6 322	8 042	9 747	1 705	17.5%	21%
October		3 249				12 996	–		
November		3 249				16 245	–		
December		3 249				19 494	–		
January		3 249				22 743	–		
February		3 249				25 992	–		
March		3 249				29 241	–		
April		3 249				32 490	–		
May		3 249				35 739	–		
June		3 249				38 988	–		
Total Capital expenditure	–	38 988	–	8 042					

KZN263 Abaqulusi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
Infrastructure		-	39 232	-	6 322	8 656	9 808	1 152	11.7%	38 982
Infrastructure - Road transport		-	29 982	-	3 869	6 149	7 496	1 346	18.0%	29 982
<i>Roads, Pavements & Bridges</i>			29 982		3 869	6 149	7 496	1 346	18.0%	29 982
<i>Storm water</i>									-	
Infrastructure - Electricity		-	9 000	-	2 453	2 507	2 250	(257)	-11.4%	9 000
<i>Generation</i>									-	
<i>Transmission & Reticulation</i>			9 000		2 453	2 507	2 250	(257)	-11.4%	9 000
<i>Street Lighting</i>									-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>									-	
<i>Water purification</i>									-	
<i>Reticulation</i>									-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>									-	
<i>Sewerage purification</i>									-	
Infrastructure - Other		-	250	-	-	-	63	63	100.0%	-
<i>Waste Management</i>			250				63	63	100.0%	-
<i>Transportation</i>									-	
<i>Gas</i>									-	
<i>Other</i>									-	
Community		-	50	-	-	-	13	13	100.0%	-
Parks & gardens			-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-
Swimming pools									-	
Community halls									-	
Libraries									-	
Recreational facilities									-	
Fire, safety & emergency									-	
Security and policing									-	
Buses									-	

KZN263 Abaqulusi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
Heritage assets		-	-	-	-	-	-	-		-
Buildings								-		
Other								-		
Investment properties		-	-	-	-	-	-	-		-
Housing development								-		
Other								-		
Other assets		-	4 904	-	20	74	1 226	1 152	94.0%	296
General vehicles								-		
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment			250		-	-	63	63	100.0%	-
Computers - hardware/equipment			585		-	46	146	101	68.8%	182
Furniture and other office equipment			2 619		2	11	655	644	98.4%	42
Abattoirs								-		
Markets								-		
Civic Land and Buildings			1 450		18	18	363	345	95.1%	72
Other Buildings								-		
Other Land								-		
Surplus Assets - (Investment or Inventory)								-		
Other								-		
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>								-		
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>								-		

KZN263 Abaqulusi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming								-		
Other								-		
Total Capital Expenditure on new assets	1	-	44 186	-	6 342	8 730	11 047	2 316	21.0%	39 278

KZN263 Abaqulusi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
-		-	-	-	-	-	-	-	-	-
Infrastructure										
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>										
<i>Storm water</i>										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>										
<i>Transmission & Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>										
<i>Water purification</i>										
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>										
<i>Gas</i>										
<i>Other</i>										
Community										
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										

KZN263 Abaqulusi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
<u>Heritage assets</u>								-		
Buildings								-		
Other								-		
<u>Investment properties</u>								-		
Housing development								-		
Other								-		
<u>Other assets</u>								-		
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								-		
<u>Agricultural assets</u>								-		
<i>List sub-class</i>								-		
<u>Biological assets</u>								-		
<i>List sub-class</i>								-		

KZN263 Abaqulusi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming								-		
Other								-		
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
- Infrastructure		14 954	16 537	-	618	2 426	4 134	1 709	41.3%	9 703
Infrastructure - Road transport		5 151	4 835	-	57	307	1 209	901	74.6%	1 230
<i>Roads, Pavements & Bridges</i>		5 151	4 835		57	307	1 209	901	74.6%	1 230
<i>Storm water</i>								-		
Infrastructure - Electricity		5 916	8 405	-	357	1 435	2 101	667	31.7%	5 739
<i>Generation</i>								-		
<i>Transmission & Reticulation</i>		5 248	7 405		327	1 295	1 851	556	30.0%	5 182
<i>Street Lighting</i>		667	1 000		31	139	250	111	44.3%	557
Infrastructure - Water		2 451	2 272	-	166	534	568	34	6.0%	2 135
<i>Dams & Reservoirs</i>		-						-		
<i>Water purification</i>		2 451	2 272		166	534	568	34	6.0%	2 135
<i>Reticulation</i>		-						-		
Infrastructure - Sanitation		1 437	1 025	-	37	150	256	106	41.5%	600
<i>Reticulation</i>		1 437	1 025		37	150	256	106	41.5%	600
<i>Sewerage purification</i>		-						-		
Infrastructure - Other		-	-	-	-	-	-	-		-
<i>Waste Management</i>		-						-		
<i>Transportation</i>		-						-		
<i>Gas</i>		-						-		
<i>Other</i>		-						-		
Community		473	1 816	-	137	248	454	206	45.3%	1 079
Parks & gardens		42	120		17	37	30	(7)	-24.4%	149
Sportsfields & stadia		-						-		
Swimming pools		-						-		
Community halls		-						-		
Libraries		30	200		-	11	50	39	78.6%	43
Recreational facilities		-						-		
Fire, safety & emergency		-						-		
Security and policing		240	905		24	62	226	165	72.8%	246
Buses		-						-		

KZN263 Abaqulusi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget							
Clinics		-					-	-	-	
Museums & Art Galleries		4	90		-	-	23	23	100.0%	-
Cemeteries		2	50		43	43	13	(30)	-242.8%	257
Social rental housing		-					-	-	-	
Other		155	451		54	96	113	17	14.9%	384
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-					-	-	-	
Other		-					-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-					-	-	-	
Other		-					-	-	-	
Other assets		511	1 910	-	6	79	478	398	83.4%	317
General vehicles		-					-	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-					-	-	-	
Computers - hardware/equipment		299	400		6	11	100	89	89.4%	42
Furniture and other office equipment		16	-		-	-	-	-	-	-
Abattoirs		-					-	-	-	
Markets		-					-	-	-	
Civic Land and Buildings		-					-	-	-	
Other Buildings		195	1 510		(0)	69	378	309	81.8%	274
Other Land		-					-	-	-	
Surplus Assets - (Investment or Inventory)		-					-	-	-	
Other		-					-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>							-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>							-	-	-	

KZN263 Abaqulusi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming								-		
Other								-		
Total Repairs and Maintenance Expenditure		15 938	20 263	-	761	2 753	5 066	2 312	45.6%	11 099

KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
- Infrastructure		-	16 700	-	-	2 783	4 175	1 392	33.3%	11 133
Infrastructure - Road transport		-	5 500	-	-	917	1 375	458	33.3%	3 666
Roads, Pavements & Bridges			5 500		-	917	1 375	458	33.3%	3 666
Storm water								-		
Infrastructure - Electricity		-	3 993	-	-	665	998	333	33.3%	2 662
Generation								-		
Transmission & Reticulation			3 993		-	665	998	333	33.3%	2 662
Street Lighting								-		
Infrastructure - Water		-	2 421	-	-	403	605	202	33.3%	1 614
Dams & Reservoirs								-		
Water purification			2 421		-	403	605	202	33.3%	1 614
Reticulation								-		
Infrastructure - Sanitation		-	4 787	-	-	798	1 197	399	33.3%	3 191
Reticulation			4 787		-	798	1 197	399	33.3%	3 191
Sewerage purification								-		
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management								-		
Transportation								-		
Gas								-		
Other								-		
Community		-	774	-	-	129	193	64	33.3%	516
Parks & gardens								-		
Sportsfields & stadia								-		
Swimming pools								-		
Community halls			736		-	123	184	61	33.3%	491
Libraries								-		
Recreational facilities								-		
Fire, safety & emergency			37		-	6	9	3	33.3%	25
Security and policing								-		
Buses								-		

KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September										
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Clinics								-		
Museums & Art Galleries								-		
Cemeteries								-		
Social rental housing								-		
Other								-		
Heritage assets								-		
Buildings								-		
Other								-		
Investment properties								-		
Housing development								-		
Other								-		
Other assets										
General vehicles								-		
Specialised vehicles								-		
Plant & equipment								-		
Computers - hardware/equipment								-		
Furniture and other office equipment								-		
Abattoirs								-		
Markets								-		
Civic Land and Buildings								-		
Other Buildings								-		
Other Land								-		
Surplus Assets - (Investment or Inventory)								-		
Other								-		
Agricultural assets								-		
<i>List sub-class</i>								-		
Biological assets								-		
<i>List sub-class</i>								-		

KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description R thousands	Ref 1	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming								-		
Other								-		
Total Depreciation		-	19 411	-	-	3 235	4 853	1 618	33.3%	12 941

Charts

Chart C1 2013/14 Capital Expenditure Monthly Trend: actual v target

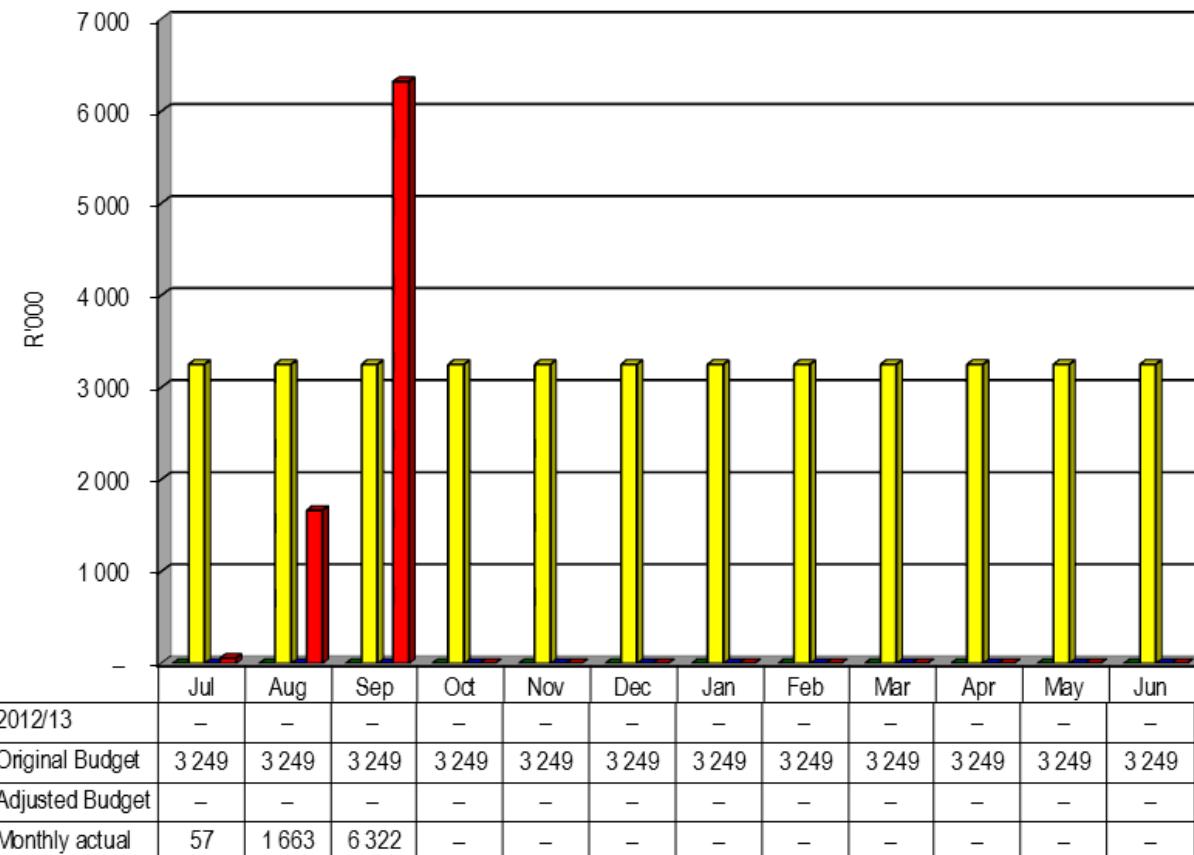
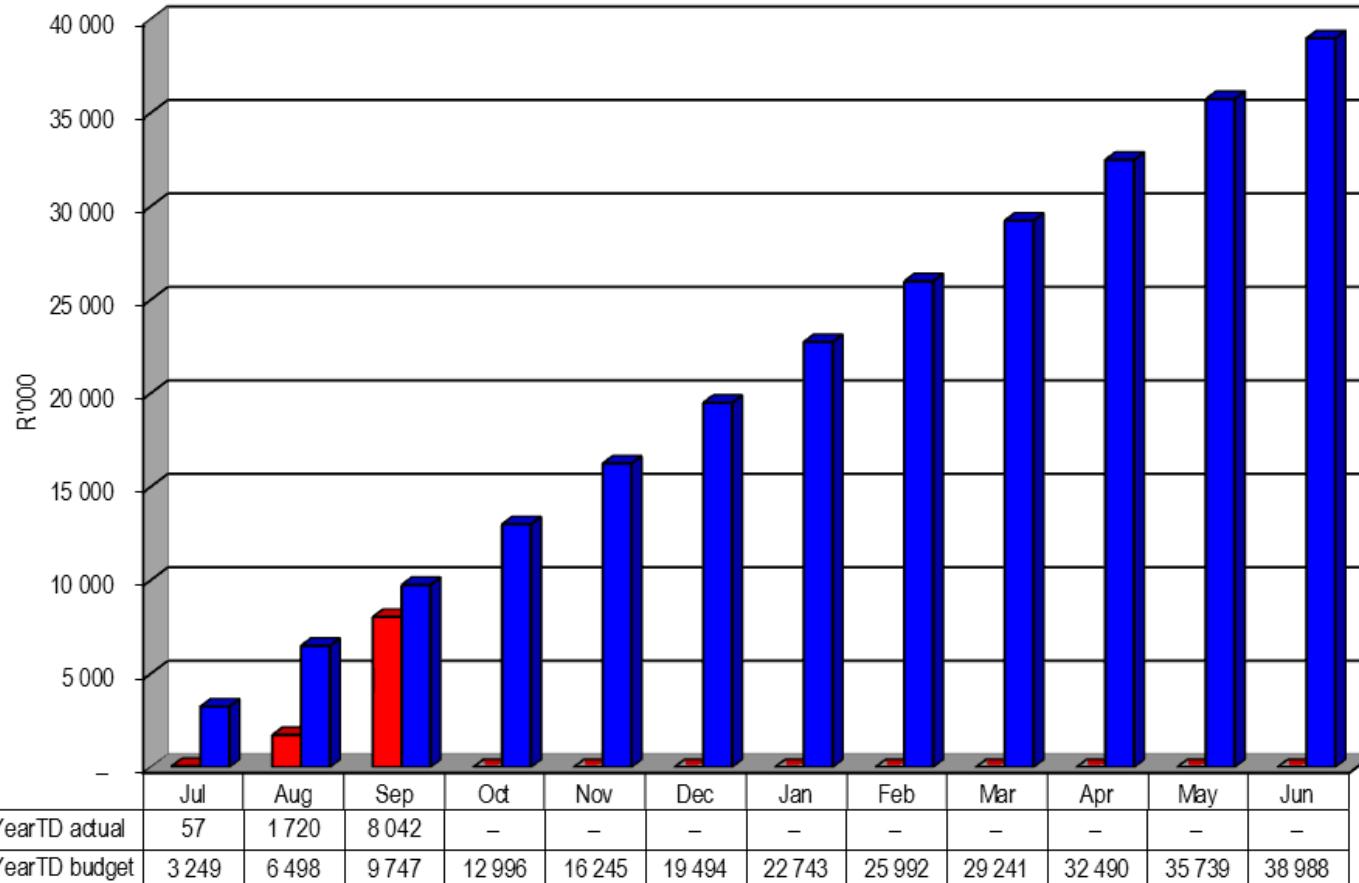
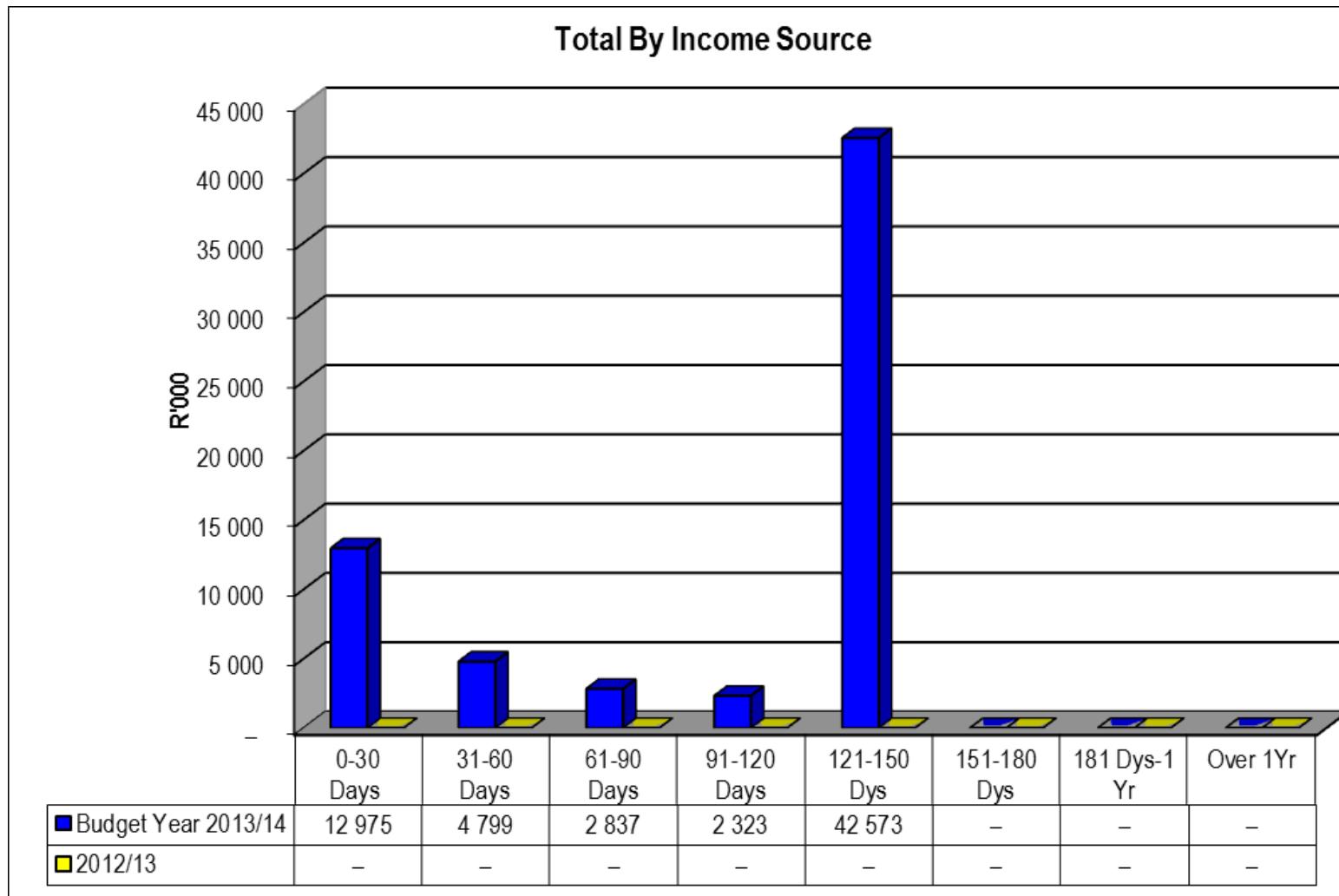
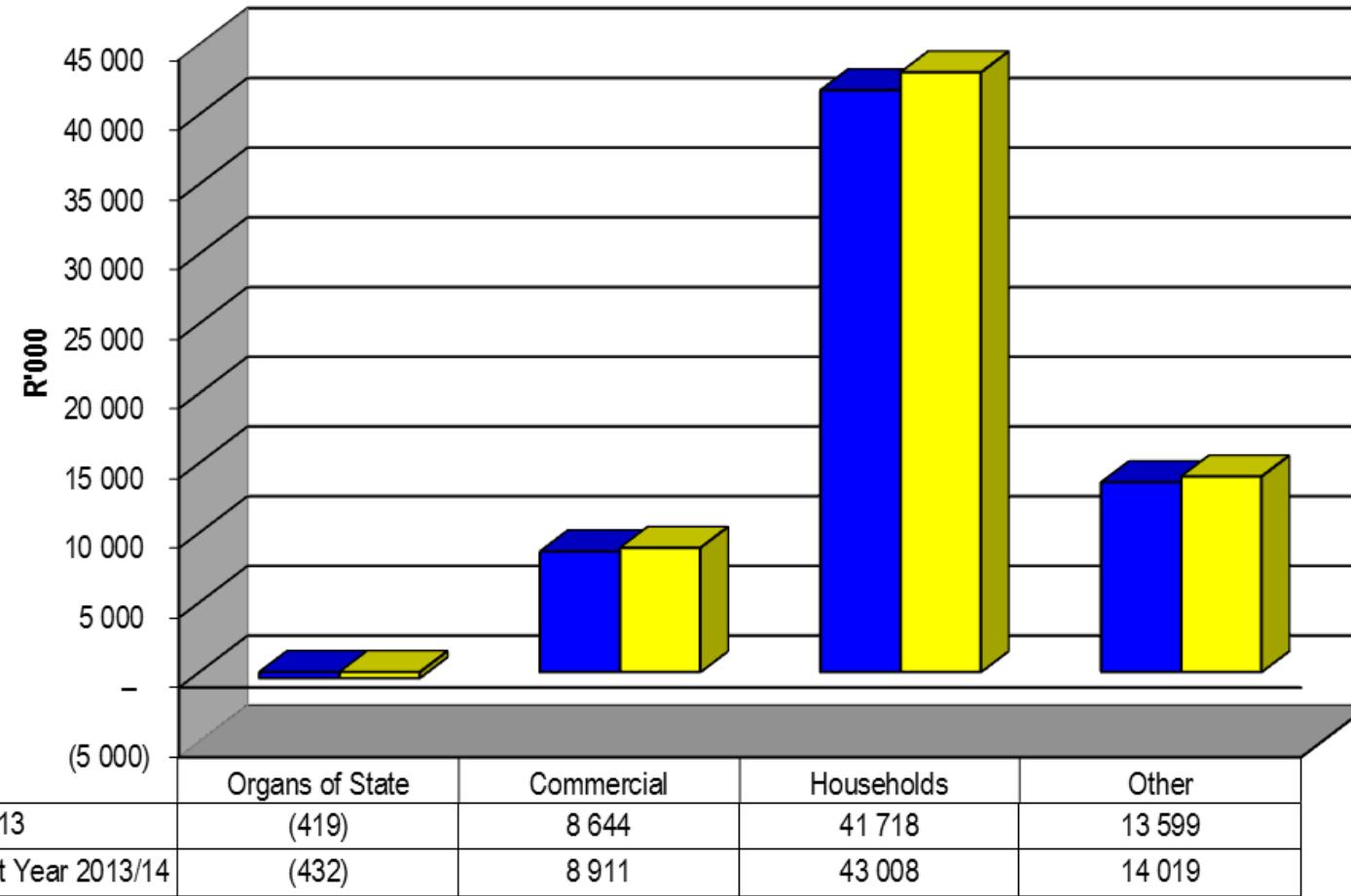


Chart C2 2013/14 Capital Expenditure: YTD actual v YTD target

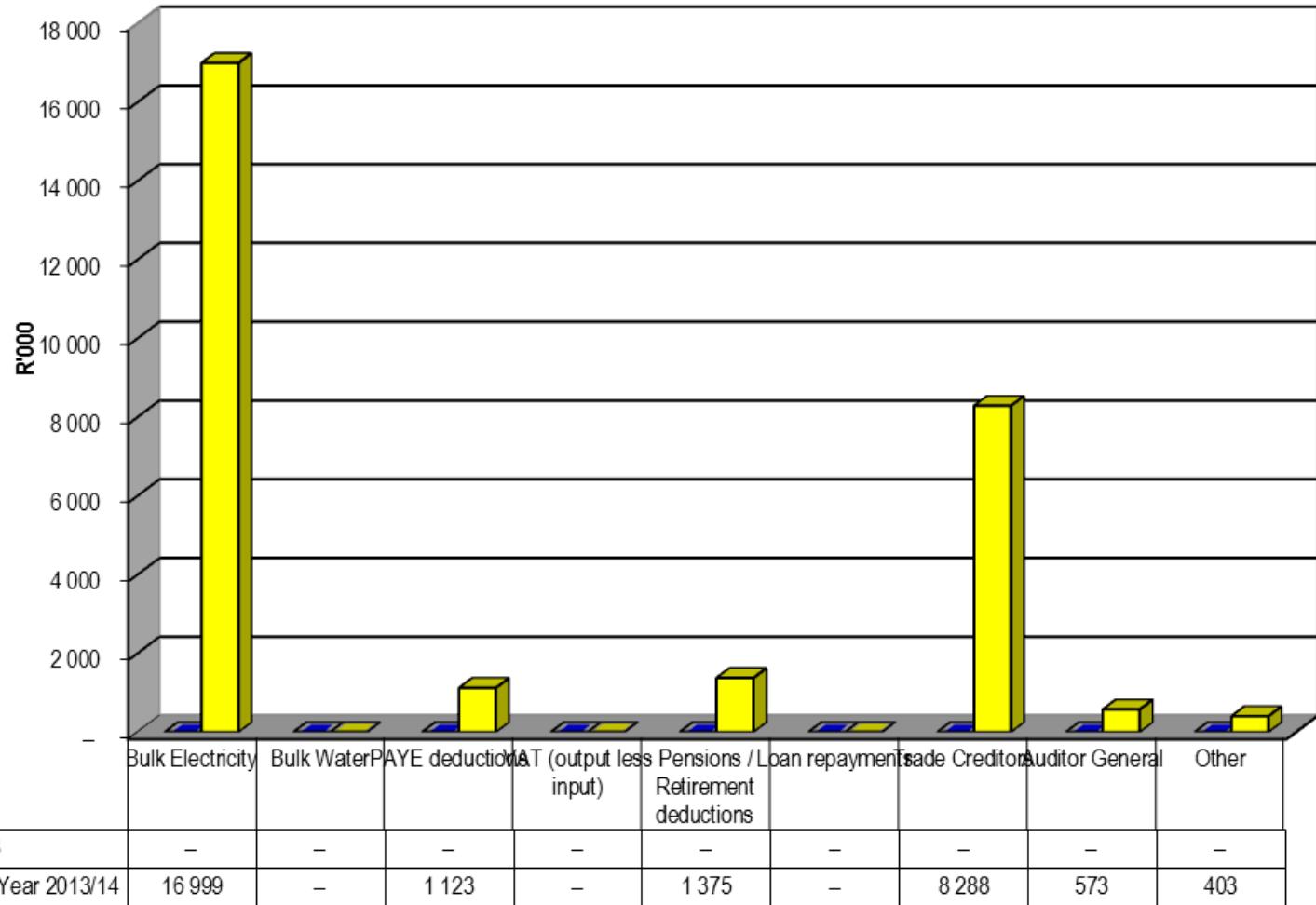




Debtors Age Analysis By Customer Group



Creditors Age Analysis By Customer Type



ANNEXURE'S

- ♣ **Total Debtors**
- ♣ **Debtors per Area**
- ♣ **Billing versus Payment**
- ♣ **Bank Reconciliation**
- ♣ **Top 20 Creditors**
- ♣ **Overtime Report**
- ♣ **S &T Report**

DEBTORS AGE ANALYSIS - JULY 2013

DESCRIPTION	CURRENT	30 DAYS	TOTAL
Water	R 6 182.50	R 1 749 028.55	R 1 755 211.05
Avail. Water	R 98.57	R 337 743.83	R 337 842.40
Deposit	R 39.29	R -2 815.41	R -2 776.12
SUB TOTAL		R 2 090 277.33	

60 DAYS	90 DAYS
R 284 171.39	R 269 875.58
R 155 043.31	R 131 691.11
R -369.00	R 1 113.74
R 438 845.70	R 402 680.43

120 DAYS	150+ DAYS	TOTAL
R 231 177.48	R 3 320 636.85	5 861 072.35
R 121 170.92	R 1 960 437.34	2 706 185.08
R -580.19	R 88 787.42	86 175.85
R 351 768.21	R 5 369 861.61	R 8 653 433.28

Elect	R 5 887.87	R 5 382 991.01	R 5 388 878.88
Avail. Elec.	R -	R -	R -
Demand	R -6 325.19	R 1 396 843.18	R 1 390 517.99
Dep.	R 2 129.21	R -6 613.91	R -4 484.70
SUB TOTAL		R 6 774 912.17	

R 396 492.60	R 153 874.60
R -	R -
R 131 879.44	R 49 965.47
R 120 487.59	R -1 570.11
R 648 859.63	R 202 269.96

R 78 182.59	R 712 083.89	6 729 512.56
R -	R -	-
R 31 884.57	R 728 365.53	2 332 613.00
R -11 933.02	R 154 723.28	257 223.04
R 98 134.14	R 1 595 172.70	R 9 319 348.60

Rates	R 2 502.83	R 3 506 461.85	R 3 508 964.68
-------	------------	----------------	----------------

R 978 335.55	R 820 335.02
--------------	--------------

R 757 702.02	R 11 477 968.60	17 543 305.87
--------------	-----------------	---------------

Adjustments	R 2 023.49	R -7 175.11	R -5 151.62
Service Chgs	R -	R -	R -
Sewerage	R 4 434.65	R 208 730.28	R 213 164.93
Refuse	R -	R 960 073.69	R 960 073.69
Avail. Sewer	R 222.84	R 1 032 215.01	R 1 032 437.85
VAT	R 1 413.88	R 1 584 416.40	R 1 585 830.28
Interest	R -	R 97 992.24	R 97 992.24
Old Debt	R -	R -	R -
Penalties	R 0.16	R 326 285.99	R 326 286.15
Coll Fees	R -	R -	R -
Legal fees	R 450.57	R -	R 450.57
Sundry Charge	R 5 228.65	R 546.15	R 5 774.80
Indigent sup	R -	R -1 153.90	R -1 153.90

R 6 675.06	R 4 778.22
R -	R -
R 25 219.64	R 10 484.55
R 388 894.01	R 328 657.76
R 513 958.64	R 444 776.55
R 277 849.28	R 102 854.27
R 93 514.09	R 88 737.56
R -	R -
R 175 172.76	R 109 618.18
R -	R -
R 6 496.21	R 4 044.62
R 88 669.61	R 353.23
R -522.05	R -277.07

R -644.37	R 328 204.81	333 862.10
R -	R 431 545.81	431 545.81
R 5 732.77	R 126 607.27	381 209.16
R 275 443.34	R 4 706 979.37	6 660 048.17
R 390 609.91	R 6 480 030.31	8 861 813.26
R 178 949.15	R 2 785 031.67	4 930 514.65
R 86 680.67	R 2 847 540.49	3 214 465.05
R -	R 2 522.64	2 522.64
R 170 896.35	R 3 562 849.15	4 344 822.59
R -	R 59 823.75	59 823.75
R -	R 355 809.34	366 800.74
R 3 166.05	R 37 409.63	135 373.32
R -143.31	R 555.22	(1 541.11)

DEBTORS AGE ANALYSIS - JULY 2013

DESCRIPTION	CURRENT	30 DAYS	TOTAL	60 DAYS	90 DAYS	120 DAYS	150+ DAYS	TOTAL
Agreements	R -	R 8 199.65	R 8 199.65	R 7 863.95	R 7 560.18	R 7 561.91	R 154 099.75	R 185 285.44
Receipts	R -155 889.92	R -201 268.33	R -357 158.25	R -173 766.88	R 31 323.78	R -110 244.70	R -188 794.73	(798 640.78)
SUB TOTAL		R 3 866 746.39		R 1 410 024.32	R 1 132 911.83	R 1 008 007.77	R 21 690 214.48	R 29 107 904.79
SUB TOTAL		R 16 240 900.57		R 3 476 065.20	R 2 558 197.24	R 2 215 612.14	R 40 133 217.39	R 64 623 992.54
SUNDY DEBTORS	R 80 735.83	R 35 122.34	R 115 858.17	R 86 597.94	R 79 306.38	R 79 890.26	R 4 910 584.12	R 5 272 236.87
TOTAL DEBTORS			R 16 356 758.74	R 3 562 663.14	R 2 637 503.62	R 2 295 502.40	R 45 043 801.51	R 69 896 229.41
ADD BACK RECEIPTS			R 377 521.51	R 169 333.86	R 52 768.07	R 26 952.83	R 175 609.61	R 802 185.88
TOTAL DEBTORS EXCLUDING RECEIPTS			R 16 734 280.25	R 3 731 997.00	R 2 690 271.69	R 2 322 455.23	R 45 219 411.12	R 70 698 415.29

DEBTORS AGE ANALYSIS - AUGUST 2013

DESCRIPTION	CURRENT	30 DAYS	TOTAL
Water	R 8 286.76	R 2 195 212.44	R 2 203 499.20
Avail. Water	R 106.39	R 335 382.60	R 335 488.99
Deposit	R 345.93	R -1 570.55	R -1 224.62
SUB TOTAL		R 2 537 763.57	

60 DAYS	90 DAYS
R 269 875.59	R 213 662.57
R 177 968.33	R 130 721.89
R -1 789.39	R -444.00
R 446 054.53	R 343 940.46

120 DAYS	150+ DAYS	TOTAL
R 240 819.38	R 3 456 339.66	6 384 196.40
R 119 812.03	R 2 028 744.65	2 792 735.89
R 597.00	R 87 314.36	84 453.35
R 361 228.41	R 5 572 398.67	R 9 261 385.64

Elect	R 11 978.37	R 6 071 460.01	R 6 083 438.38
Avail. Elec.	R -	R -	R -
Demand	R 2 467.48	R 1 270 988.79	R 1 273 456.27
Dep.	R -7 120.76	R 60 104.10	R 52 983.34
SUB TOTAL		R 7 409 877.99	

R 452 050.64	R 153 849.86
R -	R -
R 111 924.98	R 69 522.24
R -3 339.90	R 62 437.43
R 560 635.72	R 285 809.53

R 92 911.23	R 727 869.54	7 510 119.65
R -	R -	-
R 44 819.07	R 747 807.71	2 247 530.27
R -2 725.76	R 138 912.26	248 267.37
R 135 004.54	R 1 614 589.51	R 10 005 917.29

Rates	R 6 317.35	R 3 516 014.59	R 3 522 331.94
Adjustments	R -2 694.58	R 3 819.04	R 1 124.46
Service Chgs	R -	R -	R -
Sewerage	R 4 706.92	R 280 871.39	R 285 578.31
Refuse	R 62.91	R 944 259.76	R 944 322.67
Avail. Sewer	R 591.27	R 1 023 366.54	R 1 023 957.81
VAT	R 4 474.79	R 1 734 431.78	R 1 738 906.57
Interest	R -	R 102 283.98	R 102 283.98
Old Debt	R -	R -	R -
Penalties	R 3 906.76	R 362 579.25	R 366 486.01
Coll Fees	R -	R -	R -
Legal fees	R 3 033.87	R 422.64	R 3 456.51
Sundry Charge	R 38 116.09	R 4 381.57	R 42 497.66
Indigent sup	R -	R -1 177.55	R -1 177.55
Agreements	R -	R 8 216.41	R 8 216.41
Receipts	R -274 942.54	R -390 490.18	R -665 432.72

R 1 600 692.35	R 825 349.86
R -4 263.06	R -420.26
R -	R -
R -24 388.55	R 12 668.50
R 440 523.86	R 324 748.30
R 584 136.60	R 437 639.68
R 299 788.32	R 200 955.33
R 97 204.51	R 92 668.60
R -	R -
R 228 396.36	R 142 796.22
R -	R -
R 46.15	R 63 202.00
R -574.09	R -244.25
R 7 539.80	R 7 498.38
R -86 738.04	R -70 911.22

R 4 958.90	R 323 341.08	324 741.12
R -	R 431 532.94	431 532.94
R 6 045.70	R 126 060.10	405 964.06
R 287 337.76	R 4 830 298.60	6 827 231.19
R 388 883.49	R 6 654 762.52	9 089 380.10
R 73 233.73	R 2 872 693.82	5 185 577.77
R 87 957.40	R 2 951 107.61	3 331 222.10
R -	R 2 522.64	2 522.64
R 88 036.02	R 3 655 087.22	4 480 801.83
R -	R 59 823.75	59 823.75
R 4 044.62	R 355 180.97	369 178.31
R 353.23	R 40 575.68	146 674.72
R -136.02	R 564.50	(1 567.41)
R 7 428.58	R 158 024.51	188 707.68
R 66 192.05	R -223 755.84	(980 645.77)

DEBTORS AGE ANALYSIS - AUGUST 2013

DESCRIPTION	CURRENT	30 DAYS	TOTAL	60 DAYS	90 DAYS	120 DAYS	150+ DAYS	TOTAL
SUB TOTAL			R 3 850 220.12	R 1 541 671.86	R 1 217 097.49	R 1 014 335.46	R 22 237 820.10	R 29 861 145.03
SUB TOTAL			<u>R 17 320 193.62</u>	<u>R 4 149 054.46</u>	<u>R 2 672 197.34</u>	<u>R 2 286 557.28</u>	<u>R 41 452 527.38</u>	<u>R 67 880 530.08</u>
SUNDRY DEBTORS	R 147 528.19	R 69 659.61	R 217 187.80	R 57 122.39	R 35 086.04	R 89 869.80	R 5 077 644.25	5 476 910.28
TOTAL DEBTORS			<u>R 17 537 381.42</u>	<u>R 4 206 176.85</u>	<u>R 2 707 283.38</u>	<u>R 2 376 427.08</u>	<u>R 46 530 171.63</u>	<u>R 73 357 440.36</u>
ADD BACK RECEIPTS			R 665 432.72	R 86 738.04	R 70 911.22	R -66 192.05	R 223 755.84	R 980 645.77
TOTAL DEBTORS EXCLUDING RECEIPTS			<u>R 18 202 814.14</u>	<u>R 4 292 914.89</u>	<u>R 2 778 194.60</u>	<u>R 2 310 235.03</u>	<u>R 46 753 927.47</u>	<u>R 74 338 086.13</u>

DEBTORS AGE ANALYSIS - SEPTEMBER 2013

DESCRIPTION	CURRENT	30 DAYS	TOTAL
Water	R 7 436.70	R 2 121 734.03	R 2 129 170.73
Avail. Water	R 128.82	R 343 350.74	R 343 479.56
Deposit	R 600.00	R 3 788.31	R 4 388.31
SUB TOTAL		R 2 477 038.60	

60 DAYS	90 DAYS
R 1 195 113.10	R 226 109.01
R 179 481.18	R 150 134.32
R -1 770.79	R -2 020.38
R 1 372 823.49	R 374 222.95

120 DAYS	150+ DAYS	TOTAL
R 189 551.42	R 3 556 805.87	R 7 296 750.13
R 119 131.18	R 2 094 356.58	R 2 886 582.82
R -444.00	R 87 728.71	R 87 881.85
R 308 238.60	R 5 738 891.16	R 10 271 214.80

Elect	R 15 764.30	R 5 671 559.20	R 5 687 323.50
Avail. Elec.	R -	R -	R -
Demand	R 18 623.10	R 1 681 934.13	R 1 700 557.23
Dep.	R 47 208.11	R 49 062.53	R 96 270.64
SUB TOTAL		R 7 484 151.37	

R 561 982.54	R 167 158.13
R -	R -
R 98 535.01	R 65 702.43
R 5 870.34	R -2 713.70
R 666 387.89	R 230 146.86

R 108 840.75	R 770 846.82	R 7 296 151.74
R -	R -	R -
R 42 924.62	R 771 119.37	R 2 678 838.66
R 24 967.90	R 148 379.76	R 272 774.94
R 176 733.27	R 1 690 345.95	R 10 247 765.34

Rates	R 2 759.93	R 3 227 452.41	R 3 230 212.34
-------	------------	----------------	----------------

R 1 080 392.81	R 937 853.93
----------------	--------------

R 766 595.59	R 12 591 189.54	R 18 606 244.21
--------------	-----------------	-----------------

Adjustments	R 667.57	R -78 000.55	R -77 332.98
Service Chgs	R -	R -	R -
Sewerage	R 5 079.31	R 307 523.56	R 312 602.87
Refuse	R 125.82	R 977 977.39	R 978 103.21
Avail. Sewer	R 742.15	R 1 050 907.78	R 1 051 649.93
VAT	R 7 297.28	R 1 733 462.66	R 1 740 759.94
Interest	R -	R 107 425.13	R 107 425.13
Old Debt	R -	R -	R -
Penalties	R 4 222.80	R 362 128.50	R 366 351.30
Coll Fees	R -	R -	R -
Legal fees	R -	R 3 005.94	R 3 005.94
Sundry Charge	R 3 739.32	R 65 229.85	R 68 969.17
Indigent sup	R -	R -1 340.95	R -1 340.95
Agreements	R -	R 8 196.20	R 8 196.20
Receipts	R -168 672.27	R -4 606 367.39	R -4 775 039.66

R 5 215.25	R -587.60
R -	R -
R 25 224.22	R -31 375.78
R 439 806.34	R 366 800.15
R 581 598.53	R 487 665.86
R 451 413.66	R 222 635.08
R 101 598.80	R 96 434.57
R -	R -
R 254 320.66	R 196 889.44
R -	R -
R 422.64	R -
R 1 100.50	R 46.15
R -581.36	R -263.48
R 7 475.04	R 7 297.22
R -187 703.87	R -50 631.77

R -476.50	R 326 249.41	R 253 067.58
R -	R 431 520.07	R 431 520.07
R 6 125.40	R 129 613.62	R 442 190.33
R 284 273.72	R 4 940 959.40	R 7 009 942.82
R 377 783.81	R 6 718 572.51	R 9 217 270.64
R 168 815.08	R 2 809 211.93	R 5 392 835.69
R 91 804.92	R 3 037 416.43	R 3 434 679.85
R -	R 2 522.64	R 2 522.64
R 120 223.32	R 3 646 030.47	R 4 583 815.19
R -	R 59 823.75	R 59 823.75
R 6 496.21	R 358 919.97	R 368 844.76
R 57 956.02	R 40 928.91	R 169 000.75
R -136.02	R 518.05	(R 1 803.76)
R 7 274.90	R 161 693.75	R 191 937.11
R -49 181.76	R -111 858.51	(R 5 174 415.57)

DEBTORS AGE ANALYSIS - SEPTEMBER 2013

DESCRIPTION	CURRENT	30 DAYS	TOTAL	60 DAYS	90 DAYS	120 DAYS	150+ DAYS	TOTAL
SUB TOTAL			R -216 649.90	R 1 679 890.41	R 1 294 909.84	R 1 070 959.10	R 22 552 122.40	R 26 381 231.85
SUB TOTAL			<u>R 12 974 752.41</u>	<u>R 4 799 494.60</u>	<u>R 2 837 133.58</u>	<u>R 2 322 526.56</u>	<u>R 42 572 549.05</u>	<u>R 65 506 456.20</u>
SUNDY DEBTORS	R 41 344.59	R 11 489.09	R 52 833.68	R 26 707.85	R 19 217.39	R 34 724.04	R 5 166 330.23	R 5 299 813.19
TOTAL DEBTORS			R 13 027 586.09	R 4 826 202.45	R 2 856 350.97	R 2 357 250.60	R 47 738 879.28	<u>R 70 806 269.39</u>
ADD BACK RECEIPTS			R 4 775 039.66	R 187 703.87	R 50 631.77	R 49 181.76	R 111 858.51	R 5 174 415.57
TOTAL DEBTORS EXCLUDING RECEIPTS			R 17 802 625.75	R 5 013 906.32	R 2 906 982.74	R 2 406 432.36	R 47 850 737.79	<u>R 75 980 684.96</u>

FINANCIAL INDICATORS

FINANCIAL SERVICES

MONTH

July 2013

Debtors Outstanding

Current	R 16 240 900.57
30 days	R 3 476 065.20
60 days	R 2 558 197.24
90 days	R 2 215 612.14
more than 90 days	R 40 133 217.39
agreements	R 0.00
TOTAL	R 64 623 992.54

Total outstanding amount made up as follows

	Total arrears	Arrears less than 91 days	Arrears greater than 90 days
Adjustments / Payments in advance	333 862.10	5 657.29	328 204.81
Consumers deposit: Electricity	257 223.04	102 499.76	154 723.28
Consumers deposit: Water	86 175.85	-2 611.57	88 787.42
Penalties	4 344 822.59	781 973.44	3 562 849.15
Collection charges	59 823.75	-	59 823.75
Legal Fees	366 800.74	10 991.40	355 809.34
Electricity	9 062 125.56	7 621 676.14	1 440 449.42
Water	8 567 257.43	3 286 183.24	5 281 074.19
Refuse	6 660 048.17	1 953 068.80	4 706 979.37
Sewerage	9 243 022.42	2 381 782.95	6 861 239.47
Rates	17 543 305.87	6 065 337.27	11 477 968.60
Interest	3 214 465.05	366 924.56	2 847 540.49
Service charges	431 545.81	-	431 545.81
Sundry Charges	135 373.32	97 963.69	37 409.63
Old debt	2 522.64	-	2 522.64
Indigent	-1 541.11	-2 096.33	555.22
VAT	4 930 514.65	2 145 482.98	2 785 031.67
Agreements old debt	185 285.44	31 185.69	154 099.75
Receipts	-798 640.78	-609 846.05	-188 794.73
TOTALS	64 623 992.54	24 236 173.26	40 387 819.28
Sundry Debtors	5 272 236.87	361 652.75	4 910 584.12
TOTAL INCL S/DEBTORS	69 896 229.41	24 597 826.01	45 298 403.40

ALLOCATION PER AREA

Vryheid	Ward A	21 713 825.02	13 114 385.61	8 599 439.41
Bhekuzulu	Ward B	12 011 020.13	2 764 829.41	9 246 190.72
eMondlo	Ward C	9 582 803.89	1 845 437.16	7 737 366.73
Hlobane	Ward D	492 876.03	123 102.74	369 773.29
Thuthukani	Ward E	2 384 019.42	295 972.68	2 088 046.74
Vaalbank	Ward F	251 537.94	98 656.58	152 881.36
Louwsburg	Ward G	3 688 541.34	287 792.17	3 400 749.17
Coronation	Ward H	2 601 041.34	399 715.74	2 201 325.60

Nkongolwane	Ward I	-	-	-
Farms	Ward J	11 397 300.29	3 189 891.02	8 207 409.27
Vryheid East		501 027.14	155 379.90	345 647.24
TOTAL		64 623 992.54	22 275 163.01	42 348 829.53

Consumers Balance Report	Active DT
Ward A - Vryheid	21 713 825.02
Ward B - Bhekuzulu	12 011 020.13
Ward C - eMondlo	9 582 803.89
Ward D - Hlobane	492 876.03
Ward E - Thuthukani	2 384 019.42
Ward F - Vaalbank	251 537.94
Ward G - Louwsburg	3 688 541.34
Ward H - Coronation	2 601 041.34
Ward I - Nkongolwane	-
Ward J - Farms	11 397 300.29
Vryheid East	501 027.14
TOTAL	64 623 992.54

FINANCIAL INDICATORS

FINANCIAL SERVICES

MONTH

August 2013

Debtors Outstanding

Current	R 17 320 193.62
30 days	R 4 149 054.46
60 days	R 2 672 197.34
90 days	R 2 286 557.28
more than 90 days agreements	R 41 452 527.38
	R 0.00
TOTAL	R 67 880 530.08

Total outstanding amount made up as follows

	Total arrears	Arrears less than 91 days	Arrears greater than 90 days
Adjustments / Payments in advance	324 741.12	1 400.04	323 341.08
Consumers deposit: Electricity	248 267.37	109 355.11	138 912.26
Consumers deposit: Water	84 453.35	-2 861.01	87 314.36
Penalties	4 480 801.83	825 714.61	3 655 087.22
Collection charges	59 823.75	-	59 823.75
Legal Fees	369 178.31	13 997.34	355 180.97
Electricity	9 757 649.92	8 281 972.67	1 475 677.25
Water	9 176 932.29	3 691 847.98	5 485 084.31
Refuse	6 827 231.19	1 996 932.59	4 830 298.60
Sewerage	9 495 344.16	2 434 617.58	7 060 726.58
Rates	18 752 082.12	6 724 363.02	12 027 719.10
Interest	3 331 222.10	380 114.49	2 951 107.61
Service charges	431 532.94	-	431 532.94
Sundry Charges	146 674.72	106 099.04	40 575.68
Old debt	2 522.64	-	2 522.64
Indigent	-1 567.41	-2 131.91	564.50
VAT	5 185 577.77	2 312 883.95	2 872 693.82
Agreements old debt	188 707.68	30 683.17	158 024.51
Receipts	-980 645.77	-756 889.93	-223 755.84
TOTALS	67 880 530.08	26 148 098.74	41 732 431.34
Sundry Debtors	5 476 910.28	399 266.03	5 077 644.25
TOTAL INCL S/DEBTORS	73 357 440.36	26 547 364.77	46 810 075.59

ALLOCATION PER AREA

Vryheid	Ward A	23 243 149.23	14 257 452.59	8 985 696.64
Bhekuzulu	Ward B	12 533 993.69	3 028 485.78	9 505 507.91
eMondlo	Ward C	9 832 304.77	2 027 180.68	7 805 124.09
Hlobane	Ward D	492 913.83	135 626.51	357 287.32
Thuthukani	Ward E	2 445 618.00	299 814.37	2 145 803.63
Vaalbank	Ward F	266 208.25	108 728.19	157 480.06
Louwsburg	Ward G	3 806 150.73	313 382.66	3 492 768.07

Coronation	Ward H	2 726 996.58	418 916.39	2 308 080.19
Nkongolwane	Ward I	-	-	-
Farms	Ward J	11 955 531.01	3 332 109.07	8 623 421.94
Vryheid East		577 663.99	219 749.18	357 914.81
TOTAL		67 880 530.08	24 141 445.42	43 739 084.66

Consumers Balance Report

Ward A - Vryheid
 Ward B - Bhekuzulu
 Ward C - eMondlo
 Ward D - Hlobane
 Ward E - Thuthukani
 Ward F - Vaalbank
 Ward G - Louwsburg
 Ward H - Coronation
 Ward I - Nkongolwane
 Ward J - Farms
 Vryheid East
TOTAL

	Active DT	Active CR	Closed DT
	23 243 149.23		
	12 533 993.69		
	9 832 304.77		
	492 913.83		
	2 445 618.00		
	266 208.25		
	3 806 150.73		
	2 726 996.58		
	-		
	11 955 531.01		
	577 663.99		
	67 880 530.08		

FINANCIAL INDICATORS

FINANCIAL SERVICES

MONTH

September 2013

Debtors Outstanding

Current	R 12 974 752.41
30 days	R 4 799 494.60
60 days	R 2 837 133.58
90 days	R 2 322 526.56
more than 90 days	R 42 572 549.05
agreements	R 0.00
TOTAL	R 65 506 456.20

Total outstanding amount made up as follows

	Total arrears	Arrears less than 91 days	Arrears greater than 90 days
Adjustments / Payments in advance	253 067.58	-73 181.83	326 249.41
Consumers deposit: Electricity	272 774.94	124 395.18	148 379.76
Consumers deposit: Water	87 881.85	153.14	87 728.71
Penalties	4 583 815.19	937 784.72	3 646 030.47
Collection charges	59 823.75	-	59 823.75
Legal Fees	368 844.76	9 924.79	358 919.97
Electricity	9 974 990.40	8 433 024.21	1 541 966.19
Water	10 183 332.95	4 532 170.50	5 651 162.45
Refuse	7 009 942.82	2 068 983.42	4 940 959.40
Sewerage	9 659 460.97	2 498 698.13	7 160 762.84
Rates	18 606 244.21	6 015 054.67	12 591 189.54
Interest	3 434 679.85	397 263.42	3 037 416.43
Service charges	431 520.07	-	431 520.07
Sundry Charges	169 000.75	128 071.84	40 928.91
Old debt	2 522.64	-	2 522.64
Indigent	-1 803.76	-2 321.81	518.05
VAT	5 392 835.69	2 583 623.76	2 809 211.93
Agreements old debt	191 937.11	30 243.36	161 693.75
Receipts	-5 174 415.57	-5 062 557.06	-111 858.51
TOTALS	65 506 456.20	22 621 330.44	42 885 125.76
Sundry Debtors	5 299 813.19	133 482.96	5 166 330.23
TOTAL INCL S/DEBTORS	70 806 269.39	22 754 813.40	48 051 455.99

ALLOCATION PER AREA

Vryheid	Ward A	20 362 734.30	11 205 922.00	9 156 812.30
Bhekuzulu	Ward B	12 403 027.61	2 635 408.06	9 767 619.55
eMondlo	Ward C	9 475 677.66	1 591 830.53	7 883 847.13
Hlobane	Ward D	506 881.69	135 891.60	370 990.09
Thuthukani	Ward E	2 514 698.37	312 204.01	2 202 494.36
Vaalbank	Ward F	256 439.03	97 351.79	159 087.24
Louwsburg	Ward G	3 386 386.37	-187 065.06	3 573 451.43

Coronation	Ward H	2 810 814.77	402 280.55	2 408 534.22
Nkongolwane	Ward I	-	-	-
Farms	Ward J	13 193 685.13	4 191 706.83	9 001 978.30
Vryheid East		596 114.27	225 853.28	370 260.99
TOTAL		65 506 459.20	20 611 383.59	44 895 075.61
<hr/>				
Consumers Balance Report	Active DT	Active CR	Closed DT	
Ward A - Vryheid	20 362 734.30			
Ward B - Bhekuzulu	12 403 027.61			
Ward C - eMondlo	9 475 677.66			
Ward D - Hlobane	506 881.69			
Ward E - Thuthukani	2 514 698.37			
Ward F - Vaalbank	256 439.03			
Ward G - Louwsburg	3 386 386.37			
Ward H - Coronation	2 810 814.77			
Ward I - Nkongolwane	-			
Ward J - Farms	13 193 685.13			
Vryheid East	596 114.27			
TOTAL	65 506 459.20			

BILLING VERSUS PAYMENT FOR 1ST QUARTER

BILLING VERSUS PAYMENT FOR 1 ST QUARTER										
MONTH	DATE	Monthly Billing	Total Billing to date	Actual cash	Bad debt written off		Actual cash	Total consumer	% YTD	% Monthly Collection s
				Received		PERIOD	Received to date	Outstanding balance	Collection s	
<i>Balance carried over from 30/06/2013</i>									<i>R 60 398 839.50</i>	
Jul-13	23/07/2013	R 18 716 095.07	R 18 716 095.07	R 11 823 157.37		01/07/2013-23/07/2013	R 11 823 157.37	R 67 291 777.20	63.17	63.17
Aug-13	20/08/2013	R 20 935 991.56	R 39 652 086.63	R 15 528 370.80		24/07/2013-20/08/2013	R 27 351 528.17	R 72 699 397.96	68.98	74.17
Sep-13	19/09/2013	R 19 422 971.70	R 59 075 058.33	R 23 947 062.67		21/08/2013-19/09/2013	R 51 298 590.84	R 68 175 306.99	86.84	123.29
2014/06/30 YEAR END		R 0.00	R 59 075 058.33	R 0.00			R 51 298 590.84	R 68 175 307.19	86.84	#DIV/0!
TOTALS				R 51 298 590.84	R 0.00				YTD	86.84
Percentage of consumers payments against the billing									YEAR TO DATE	
									68.98%	
Billings			R 59 075 058.33							
Payments			R 51 298 590.84							
			<u>R 7 776 467.49</u>							
Open balance			R 60 398 839.50							
Closing balance			R 68 175 307.19							
			<u>R 7 776 467.69</u>							
Monthly increase			R 7 776 467.69							

AbaQulusi Municipality



BANK RECONCILIATION FOR THE MONTH: ENDED 31 JULY 2013

BANK RECONCILIATION

Balance as per Cashbook as at 30 JUNE 2013

Plus : Income

5 120 015.05

64 904 473.75

Less: Expenditure

70 024 488.80

(37 128 037.21)

Less: Journals

32 896 451.59

(604 603.64)

Balance as per Cashbook as at 31 JULY 2013

32 291 847.95

Bank statement balance as at 31 JULY 2013

less: O/S Cheques not through bank

32 504 655.45

(25 296.30)

Less : Journals

-

Plus: Deposits in transit

337 258.49

Less: Income not in Cash Book

(524 987.75)

Plus: Expenditure not in Cash Book

218.06

Sundries

-

Difference

32 291 847.95

0.00

Date :

PREPARED BY:

Date :

APPROVED BY:

AbaQulusi Municipality



BANK RECONCILIATION FOR THE MONTH: ENDED 31 AUGUST 2013

BANK RECONCILIATION

Balance as per Cashbook as at 31 JULY 2013	32 291 847.95
Plus : Income	28 591 729.90
	60 883 577.85
Less: Expenditure	(35 986 892.95)
	24 896 684.90
Less: Journals	(1 159 280.50)
Balance as per Cashbook as at 31 AUGUST 2013	23 737 404.40
 Bank statement balance as at 31 AUGUST 2013	 23 863 816.37
less: O/S Cheques not through bank	(53 125.38)
Less : Journals	-
Plus: Deposits in transit	187 640.02
Less: Income not in Cash Book	(270 966.41)
Plus: Expenditure not in Cash Book	10 039.30
Sundries	0.50
	23 737 404.40
 Difference	 0.00

Date :

PREPARED BY:

Date :

APPROVED BY:

AbaQulusi Municipality



BANK RECONCILIATION FOR THE MONTH: ENDED 30 SEPTEMBER 2013

BANK RECONCILIATION

Balance as per Cashbook as at 31 AUGUST 2013	23 737 404.40
Plus : Income	35 544 839.72
Less: Expenditure	59 282 244.12
	(40 715 617.05)
	18 566 627.07
Balance as per Cashbook as at 30 SEPTEMBER 2013	18 566 627.07
Bank statement balance as at 30 SEPTEMBER 2013	18 880 557.64
less: O/S Cheques not through bank	(321 682.11)
Less : Journals	-
Plus: Deposits in transit	477 551.81
Less: Income not in Cash Book	(774 308.67)
Plus: Expenditure not in Cash Book	256 769.64
Sundries	-
	18 518 888.31
Difference	47738.76

Date :

PREPARED BY:

Date :

APPROVED BY:

Top 20 Creditors July 2013

Date	Beneficiary	Amount
Jul-13	Eskom Holdings	9 546 942.00
Jul-13	Nhloso Holdings	1 609 537.00
Jul-13	Wesbank Fleet Services	1 360 466.00
Jul-13	ADM Group CC	911 136.00
Jul-13	Sizanani Electrical	747 144.00
Jul-13	Khazi Trading	707 981.00
Jul-13	Dolphin Coast Waste Man.	520 877.00
Jul-13	Quantum Leap Investments	519 481.00
Jul-13	RIS Vehicle Hire	467 745.00
Jul-13	Brainwave Projects	423 421.00
Jul-13	PayDay Software	374 576.00
Jul-13	Siwela Security Services	253 362.00
Jul-13	Ziqoqe Construction	230 700.00
Jul-13	Competition Construction	193 562.00
Jul-13	Uhlanga Trading Enterprise	182 087.00
Jul-13	Fleet Africa	181 445.00
Jul-13	Kwenza Kwethu	177 293.00
Jul-13	Bonakude Consulting	167 744.00
Jul-13	TK Gutters	161 434.00
Jul-13	Link-Up Security	159 852.00

Creditors Age Analysis

Bulk Electricity	9 546 942.00
Bulk Water	0.00
PAYE Deductions	1 109 110.86
VAT	0.00
Pensions/Retirement	1 308 839.50
Loan Repayment	0.00
Trade Creditors	9 129 039.51
Auditor-General	12 030.40
Other	410 012.53
	<hr/>
	21 515 974.80

Cash flow Expenditure

Salaries, Wages & Allowances	13 822 555.80
Cash & Creditor Payments	9 129 039.51
Capital Payments	3 984 409.29
Housing	0.00
Investments made	0.00
External loans repaid	0.00
Statutory payments (incl vat)	9 546 942.45
Other payments	410 012.53
	<hr/>
	36 892 959.58

Top 20 Creditors Aug 2013

Beneficiary	Amount
Eskom Holdings	R 17 416 592.75
ADM Group CC	R 911 136.38
Izingodla Engineering	R 812 660.78
Nhloso Holding CC	R 764 499.74
Dolphin Coast Waste Man.	R 520 877.30
Quantum Leap Investments	R 519 481.47
Khazi Trading Enterprise	R 519 058.55
Aqua Transport & Hire	R 405 811.50
Bonakude Consulting	R 375 097.33
ABSA Fleet	R 366 364.82
RIS Vehicle Hire	R 364 873.69
Competition Construction	R 275 464.45
TK Gutters	R 227 756.15
Ballistic Body Armou	R 197 481.06
Zamakhumalo	R 185 022.20
NCP Chlorchem	R 167 804.39
SAPO	R 116 032.95
Fleet Africa	R 95 003.21
Vryheid Mining Suppliers	R 78 779.70
Human Communications	R 75 184.02

Creditors Age Analysis

Bulk Electricity	R 17 416 592.75
Bulk Water	R -
PAYE Deductions	R 1 150 402.26
VAT	R -
Pensions/Retirement	R 1 382 884.27
Loan Repayment	R -
Trade Creditors	R 6 631 032.81
Auditor-General	R -
Other	R 314 380.01
TOTAL	R 26 895 292.10

Cash flow Expenditure

Salaries, Wages & Allowances	R 9 408 603.74
Cash & Creditor Payments	R 6 631 032.81
Capital Payments	R 2 216 283.64

Top 20 Creditors Aug 2013

Beneficiary	Amount
Housing	R -
Investments made	R -
External loans repaid	R -
Statutory payments (incl vat)	R 17 416 592.75
Other payments	R 314 380.01
TOTAL	R 35 986 892.95

Top 20 Creditors September 2013

<u>Date</u>	<u>Beneficiary</u>	<u>Amount</u>
Sep-13	Eskom Holdings	16 998 965.10
Sep-13	Collateral	1 188 571.02
Sep-13	Seza Mekaar	986 381.79
Sep-13	ADM Group Security	911 136.38
Sep-13	Competition Construction	879 247.61
Sep-13	Gibb (PTY) LTD	684 224.00
Sep-13	Brainwave	607 359.03
Sep-13	Natal Power Tools	581 400.00
Sep-13	Wonder Dreams Projects	568 418.87
Sep-13	KEV	550 031.43
Sep-13	Quantum Leap	538 485.84
Sep-13	Dolphin Coast Waste Man.	520 877.30
Sep-13	Wesbank Fleet	493 385.01
Sep-13	Nkunzemnyama	490 791.02
Sep-13	ZDM	466 668.01
Sep-13	RIS Vehicle Hire	445 457.50
Sep-13	Nhloso Holdings	442 508.67
Sep-13	Kwenza Kwethu	415 134.30
Sep-13	BJM Plant Hire	280 499.28
Sep-13	Munsoft	263 471.98

Creditors Age Analysis

Bulk Electricity	16 998 965.10
Bulk Water	0.00
PAYE Deductions	1 122 890.70
VAT	0.00
Pensions/Retirement	1 374 706.14
Loan Repayment	0.00
Trade Creditors	8 287 771.08
Auditor-General	572 998.15
Other	402 666.82
TOTAL	28 759 997.99

Cash flow Expenditure

Salaries, Wages & Allowances	9 408 603.74
Cash & Creditor Payments	8 287 771.08
Capital Payments	7 351 408.67
Housing	0.00
Investments made	0.00
External loans repaid	0.00
Statutory payments (incl vat)	16 998 965.10
Other payments	402 666.82
TOTAL	42 449 415.41

OVERTIME REPORT - JULY 2013										
	Dept	Total Budget	Est Actual	YTD Variance	Prorata Budget	YTD Actual	YTD Variance	Mth Budget	July Actual	MTD Variance
100/200055	CORPORATE SERVICES	10 000	18 806.28	-8 806.28	833.33	1 567.19	-733.86	833.33	1 567.19	-733.86
101/200055	MUNICIPAL MANAGER	200 000	109 786.80	90 213.20	16 666.67	9 148.90	7 517.77	16 666.67	9 148.90	7 517.77
110/200055	IT	60 000	45 565.80	14 434.20	5 000.00	3 797.15	1 202.85	5 000.00	3 797.15	1 202.85
140/200055	HUMAN RESOURCES	-	29 243.88	-29 243.88	-	2 436.99	-2 436.99	-	2 436.99	-2 436.99
200/200055	FINANCE	300 000	363 720.12	-63 720.12	25 000.00	30 310.01	-5 310.01	25 000.00	30 310.01	-5 310.01
300/200055	PARKS & GARDENS	50 000	4 814.40	45 185.60	4 166.67	401.20	3 765.47	4 166.67	401.20	3 765.47
310/200055	COMMUNITY DEVELOPMENT	80 000	-46 091.52	126 091.52	6 666.67	-3 840.96	10 507.63	6 666.67	-3 840.96	10 507.63
320/200055	CEMETERIES	100 000	-26 588.40	126 588.40	8 333.33	-2 215.70	10 549.03	8 333.33	-2 215.70	10 549.03
410/200055	WASTE MANAGEMENT	250 000	30 752.40	219 247.60	20 833.33	2 562.70	18 270.63	20 833.33	2 562.70	18 270.63
470/200055	PUBLIC SAFETY	300 000	406 060.92	-106 060.92	25 000.00	33 838.41	-8 838.41	25 000.00	33 838.41	-8 838.41
500/200055	ENGINEERING ROADS	250 000	-27 477.84	277 477.84	20 833.33	-2 289.82	23 123.15	20 833.33	-2 289.82	23 123.15
560/200055	WASTE WATER MANAGEMENT	500 000	2 220 543.36	-1 720 543.36	41 666.67	185 045.28	-143 378.61	41 666.67	185 045.28	-143 378.61
570/200055	WATER	500 000	2 016 237.12	-1 516 237.12	41 666.67	168 019.76	-126 353.09	41 666.67	168 019.76	-126 353.09
580/200055	ELECTRICITY	500 000	1 054 080.84	-554 080.84	41 666.67	87 840.07	-46 173.40	41 666.67	87 840.07	-46 173.40
	TOTAL OVERTIME	3 110 000	6 199 454.16	-3 089 454.16	259 166.67	516 621.18	-257 454.51	259 166.67	516 621.18	-257 454.51

OVERTIME REPORT - AUGUST 2013

Dept	TOTAL BUDGET	EST ACTUAL	YTD VARIANCE	PRORATE BUDGET	YTD ACTUAL	YTD VARIANCE	MTH BUDGET	JULY ACTUAL	AUG ACTUAL	MTD VARIANCE
CORPORATE SERVICES	10 000	9 403.14	596.86	1 666.67	1 567.19	99.48	833.33	1 567.19	-	833.33
MUNICIPAL MANAGER	200 000	135 993.60	64 006.40	33 333.33	22 665.60	10 667.73	16 666.67	9 148.90	13 516.70	3 149.97
IT	60 000	52 873.20	7 126.80	10 000.00	8 812.20	1 187.80	5 000.00	3 797.15	5 015.05	-15.05
HUMAN RESOURCES	-	14 621.94	-14 621.94	-	2 436.99	-2 436.99	-	2 436.99	-	-
FINANCE	300 000	372 650.88	-72 650.88	50 000.00	62 108.48	-12 108.48	25 000.00	30 310.01	31 798.47	-6 798.47
STRATEGIC PLANNING	-	23 443.20	-23 443.20	-	3 907.20	-3 907.20	-	-	3 907.20	-3 907.20
PARKS & GARDENS	50 000	2 407.20	47 592.80	8 333.33	401.20	7 932.13	4 166.67	401.20	-	4 166.67
COMMUNITY DEVELOPMENT	80 000	-	80 000.00	13 333.33	-	13 333.33	6 666.67	-3 840.96	3 840.96	2 825.71
CEMETERIES	100 000	91 295.22	8 704.78	16 666.67	15 215.87	1 450.80	8 333.33	-2 215.70	17 431.57	-9 098.24
WASTE MANAGEMENT	250 000	132 149.52	117 850.48	41 666.67	22 024.92	19 641.75	20 833.33	2 562.70	19 462.22	1 371.11
PUBLIC SAFETY	300 000	438 292.26	-138 292.26	50 000.00	73 048.71	-23 048.71	25 000.00	33 838.41	39 210.30	-14 210.30
ENGINEERING ROADS	250 000	42 389.52	207 610.48	41 666.67	7 064.92	34 601.75	20 833.33	-2 289.82	9 354.74	11 478.59
VEHICLE LICENSING	10 000	-	10 000.00	1 666.67	-	1 666.67	833.33	-	-	833.33
WASTE WATER MANAGEMENT	500 000	2 445 624.66	-1 945 624.66	83 333.33	407 604.11	-324 270.78	41 666.67	185 045.28	222 558.83	-180 892.16
WATER	500 000	2 290 374.54	-1 790 374.54	83 333.33	381 729.09	-298 395.76	41 666.67	168 019.76	213 709.33	-172 042.66
ELECTRICITY	500 000	1 178 827.86	-678 827.86	83 333.33	196 471.31	-113 137.98	41 666.67	87 840.07	108 631.24	-66 964.57
TOTAL OVERTIME	3 110 000	7 230 346.74	-4 120 346.74	18 333.33	1 205 057.79	-686 724.46	259 166.67	516 621.18	688 436.61	-429 269.94

OVERTIME REPORT - SEPTEMBER 2013

Dept	TOTAL BUDGET	EST ACTUAL	YTD VARIANCE	PRORATA BUDGET	YTD ACTUAL	YTD VARIANCE	MTH BUDGET	SEPT ACTUAL	MTD VARIANCE
CORPORATE SERVICES	10 000	10 381.08	-381.08	2 500.00	2 595.27	-95.27	833.33	1 028.08	-194.75
MUNICIPAL MANAGER	200 000	127 765.60	72 234.40	50 000.00	31 941.40	18 058.60	16 666.67	9 275.80	7 390.87
IT	60 000	55 309.00	4 691.00	15 000.00	13 827.25	1 172.75	5 000.00	5 015.05	-15.05
FINANCE	300 000	443 913.36	-143 913.36	75 000.00	110 978.34	-35 978.34	25 000.00	48 869.86	-23 869.86
PARKS & GARDENS	50 000	23 996.64	26 003.36	12 500.00	5 999.16	6 500.84	4 166.67	5 597.96	-1 431.29
COMMUNITY DEVELOPMENT	80 000	10 530.72	69 469.28	20 000.00	2 632.68	17 367.32	6 666.67	2 632.68	4 033.99
CEMETERIES	100 000	99 726.80	273.20	25 000.00	24 931.70	68.30	8 333.33	9 715.83	-1 382.50
WASTE MANAGEMENT	250 000	155 763.92	94 236.08	62 500.00	38 940.98	23 559.02	20 833.33	16 916.06	3 917.27
PUBLIC SAFETY	300 000	498 652.00	-198 652.00	75 000.00	124 663.00	-49 663.00	25 000.00	51 614.29	-26 614.29
ENGINEERING ROADS	250 000	54 814.56	195 185.44	62 500.00	13 703.64	48 796.36	20 833.33	6 638.72	14 194.61
WASTE WATER MANAGEMENT	500 000	2 394 438.68	-1 894 438.68	125 000.00	598 609.67	-473 609.67	41 666.67	191 005.56	-149 338.89
WATER	500 000	2 245 519.96	-1 745 519.96	125 000.00	561 379.99	-436 379.99	41 666.67	179 650.90	-137 984.23
ELECTRICITY	500 000	1 214 027.24	-714 027.24	125 000.00	303 506.81	-178 506.81	41 666.67	107 035.50	-65 368.83
TOTAL OVERTIME	3 110 000	7 360 216.32	-4 250 216.32	777 500.00	1 840 054.08	-1 062 554.08	259 166.67	634 996.29	-375 829.62

SUBSISTENCE & TRAVELLING REPORT JULY 2013

		JUL - JUN			JULY			JULY		
Item Code	DEPARTMENT	BUDGET	EST ACTUAL	DIFF	YTD BUDGET	YTD TOTAL	YTD DIFF	MTD BUDGET	MTD ACTUAL	MTD DIFF
S&T100	MANAGER CORPORATE SERVICES	200 000.00	37 620.00	162 380.00	16 666.67	3 135.00	13 531.67	16 666.67	3 135.00	13 531.67
S&T101	MUNICIPAL MANAGER	100 000.00	265 533.12	-165 533.12	8 333.33	22 127.76	-13 794.43	8 333.33	22 127.76	-13 794.43
S&T106	MAYORAL ADMINISTRATION	548 480.00	900 316.44	-351 836.44	45 706.67	75 026.37	-29 319.70	45 706.67	75 026.37	-29 319.70
S&T140	HUMAN RESOURCES	165 000.00	69 360.00	95 640.00	13 750.00	5 780.00	7 970.00	13 750.00	5 780.00	7 970.00
S&T200	FINANCE	300 000.00	604 050.84	-304 050.84	25 000.00	50 337.57	-25 337.57	25 000.00	50 337.57	-25 337.57
S&T250	STRATEGIC PLANNING	100 000.00	24 511.20	75 488.80	8 333.33	2 042.60	6 290.73	8 333.33	2 042.60	6 290.73
S&T300	PARKS & GARDENS	85 000.00	14 820.00	70 180.00	7 083.33	1 235.00	5 848.33	7 083.33	1 235.00	5 848.33
S&T390	LIBRARY	38 220.00	82 545.60	-44 325.60	3 185.00	6 878.80	-3 693.80	3 185.00	6 878.80	-3 693.80
S&T470	PUBLIC SAFETY	50 000.00	54 583.20	-4 583.20	4 166.67	4 548.60	-381.93	4 166.67	4 548.60	-381.93
	TOTAL SUBSISTENCE & TRAVELLING	2 140 890.00	2 053 340.40	87 549.60	178 407.50	171 111.70	7 295.80	178 407.50	171 111.70	7 295.80

SUBSISTENCE & TRAVELLING FOR ALL DEPARTMENTS 2012-2013

<u>NAME</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>VOUCHER NO.</u>
100-260860	MANAGER CORPORATE SERVICES		
Mgoza N B-Ulundi Ward Committee Support Plans	R 524.40	08/08/2013	124849-0005
Ramodibe A-NN Finalising & Printing of Newsletters	R 1 971.00	08/08/2013	124849-0010
Mgoza N B-Mayville Ward Committee Support Plans	R 2 105.00	15/08/2013	124855-0007
Mgoza N B-Parking	R 165.00	16/08/2013	124857-0006
Ramodibe A-DBN GOV. Communicators & NN Picking Newsletters	R 2 605.80	16/08/2013	124857-0016
TOTAL	R 10 506.20		
101-260860	MUNICIPAL MANAGER		
Sangweni MP-ZDM Steering Committee	R 1 326.00	08/08/2013	124849-0014
Mokoena RS-Meeting with COGTA eDUMBE	R 1 085.40	15/08/2013	124855-0023
Dlamini MMV-Petty Cash Toll Gates R Mokoena	R 67.00	22/08/2013	16599
TOTAL	R 24 606.16		
140-260860	HUMAN RESOURCES		
Dlamini MMV-Petty Cash Toll Gates	R 102.00	05/08/2013	16588
Masuku BT-Northern Region Skills Dev. Facilitators Forum	R 319.00	08/08/2013	124849-0002
Mchunu T J-NRSDF Forum Durban	R 5 338.00	08/08/2013	124849-0003
Garden Court Umhlanga-T Mchunu & B Masuku	R 2 217.68	15/08/2013	124854-0011
Masuku BT-DBN DOI Meeting & LGSETA Roadshow	R 5 300.00	15/08/2013	124854-0012
Mchunu TJ-DBN DOI Meeting & LGSETA Road Show	R 638.00	15/08/2013	124854-0013
Garden Court South Beach-ACC.T Mchunu & B Masuku	R 3 737.36	15/08/2013	124854-0015
Masuku B T-Ulundi NSF Strategic Project Meeting	R 1 282.60	27/08/2013	124868-0001
Garden Court Umhlanga-T Mchunu & B Masuku	R 2 217.68	31/08/2013	124898-0002
TOTAL	R 26 932.32		
200-260860	FINANCIAL SERVICES		
Dlamini MMV-Toll Gate P Nxumalo	R 64.00	05/08/2013	16588
Khumalo MA-DBN Delivering of Invoices Public Works Offices	R 6 082.00	15/08/2013	124855-0021
Garden Court Hartfield-ACC. P NGW.P NXUM, S Zondo, N MNG, N Mazi	R 18 526.50	16/08/2013	124857-0015
Stay easy PBM-ACC. T Mkhwanazi	R 796.89	27/08/2013	124867-0004
Ngwenya PZ-Pretoria MFMP	R 8 697.10	29/08/2013	124893-0001

SUBSISTENCE & TRAVELLING FOR ALL DEPARTMENTS 2012-2013

<u>NAME</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>VOUCHER NO.</u>
Mazibuko NS-Pretoria MFMP	R 4 983.50	29/08/2013	124893-0002
Mnguni T-Pretoria MFMP COURSE	R 957.00	29/08/2013	124895-0002
Nxumalo PH-Pretoria MFMP	R 957.00	29/08/2013	124895-0004
Zondo SJ-Pretoria MFMP	R 957.00	29/08/2013	124895-0005
<u>TOTAL</u>	R 92 358.56		
<u>250-260860</u>	<u>PLANNING & DEVELOPMENT</u>		
Van Dayar S-Spatial Planning Training-R/BAY	R 653.44	29/08/2013	124895-0003
<u>TOTAL</u>	R 2 696.04		
<u>390-260860</u>	<u>LIBRARY</u>		
Van Niekerk-Dundee Book Exchange	R 618.41	15/08/2013	124854-0014
Mtshali V-PMB Slims Advanced Circulation Training	R 1 584.00	22/08/2013	124860-0001
<u>TOTAL</u>	R 6 878.80		
<u>470-260860</u>	<u>SAFETY & SECURITY</u>		
Dlamini MMV-Petty Cash Toll Gates-K Naicker	R 74.00	05/08/2013	16588
Sibiya EV-Traffic Officer's Course-Meals	R 3 509.00	08/08/2013	124849-0004
Naicker K-Newcastle Fire Services	R 625.80	15/08/2013	124852-0006
<u>TOTAL</u>	R 8 757.40		
<u>510-260860</u>	<u>TECHNICAL ADMIN</u>		
Dlamini BE-DBN KZN Expanded Public Works Programme 2013	R 2 441.00	29/08/2013	124893-0004
<u>TOTAL</u>	R 2 441.00		

SUBSISTENCE & TRAVELLING FOR SEPTEMBER - ALL DEPARTMENTS 2012-2013

NAME	AMOUNT	DATE	VOUCHER NO.
100-260860	MANAGER CORPORATE SERVICES		
MGOZA NB-WARD COMMITTEE SUPPORT PLANS MAYVILLE	R 2 119.00	04/09/2013	124908-0008
MGOZA NB-PONGOLA PUBLIC PARTICIPATION PRACTITIONERS MEETING	R 531.30	16/09/2013	124934-0001
SHONALANGA LODGE-ACC.MM MAPHUMULO	R 8 150.00	27/09/2013	124950-0028
TOTAL	R 10 800.30		
101-260860	MUNICIPAL MANAGER		
NKONYANE SS-ULUNDI STEERING COMMITTEE MEETING	R 1 455.20	16/09/2013	124932-0001
MOKOENA RS-DBN COGTA ,JFK HEARING, PMB MR KUHN,DBN SALGA	R 10 609.40	16/09/2013	124935-0001
SHONALANGA LODGE-ACCOMMODATION R S MOKOENA	R 12 900.00	27/09/2013	124950-0028
TOTAL	R 24 964.60		
140-260860	HUMAN RESOURCES		
DLAMINI MMV-PETTY CASH TOLL GATES	R 64.00	04/09/2013	16605
GARDEN COURT-UMHLANGA	R -2 217.68	18/09/2013	TI000731
MASUKU BT-JHB LEARNERSHIP MEETING	R 5 936.30	20/09/2013	124947-0001
TOTAL	R 3 782.62		
200-260860	FINANCIAL SERVICES		
DLAMINI MMV-PETTY CASH TOLL GATES	R 64.00	04/09/2013	16605
MKHWANAZI TS-AG PMB DELIVERING OF AFS	R 922.20	04/09/2013	124908-0004
NTOMBELA MC-DBN ELSTER KENT ANNUAL SYMPOSIUM	R 5 146.00	04/09/2013	124908-0007
BUTHELEZI ZEB-TRAVEL CLAIM FROM LOUWSBURG TO VRYHEID	R 8 829.90	04/09/2013	124909-0001
GARDEN COURT UMHLANGA-ACC,T S MKHWANAZI,L TUPPER, B MKHONZA			
G ENGELBRECHT	R 13 669.08	16/09/2013	124941-0004
PROTEA HOTEL HATFIELD-ACC. MFMP PRETORIA	R 15 054.00	20/09/2013	124946-0002
VALLEY LODGE-ACC. NGWENYA, MNGUNI, MAZIBUKO, ZONDO, NXUMALO	R 7 950.00	20/09/2013	124946-0003
DLAMINI MMV-PETTY CASH TOLL GATES-N MAZIBUKO	R 123.00	27/09/2013	16617

SUBSISTENCE & TRAVELLING FOR SEPTEMBER - ALL DEPARTMENTS 2012-2013

NAME	AMOUNT	DATE	VOUCHER NO.
DLAMINI MMV-PETTY CASH TOLL GATES-P NGWENYA	R 72.00	27/09/2013	16617
MNGUNI T N-PRETORIA MFMP & DURBAN	R 5 368.00	27/09/2013	124950-0009
MAZIBUKO NS-PRETORIA MFMP & DURBAN	R 4 857.00	27/09/2013	124950-0010
NXUMALO PH-PRETORIA MFMP & DBN	R 7 095.50	27/09/2013	124950-0011
NGWENYA PZ-PRETORIA MFMP & DBN	R 1 595.00	27/09/2013	124950-0012
MKHWANAZI TS-DBN IMFO CONFERENCE	R 1 442.00	27/09/2013	124950-0013
TUPPER L M-DBN IMFO CONFERENCE	R 1 993.00	27/09/2013	124950-0014
SHONALANGA LODGE-ACC. TS MKHWANAZI	R 14 000.00	27/09/2013	124950-0028
MKHONZA BA-IMFO CONFERENCE	R 2 119.00	27/09/2013	124950-0067
ZONDO SJ-PRETORIA MFMP & DBN	R 8 277.00	27/09/2013	124950-0068
TOTAL	R 98 576.68		
300-260860	PARKS & GARDENS		
MNIKATHI AB-DBN SPORTS EVENTS INDABA, MANDENI, KOKSTAD, DBN	R 5 981.18	13/09/2013	124920-0002
SHONALANGA LODGE-ACC. A MNIKATHI	R 8 000.00	27/09/2013	124920-0028
TOTAL	R 13 981.18		
310-260860	COMMUNITY SERVICES		
DLAMINI MMV-PETTY CASH TOLL GATES M R BUTHELEZI	R 54.00	27/09/2013	16617
TOTAL	R 54.00		
390-260860	LIBRARY		
MTSHALI V-NKANDLA LIBRARY-INTEREST GROUP FORUM	R 2 973.30	04/09/2013	124908-0003
TOTAL	R 12 054.51		
470-260860	SAFETY & SECURITY		
NAICKER K-ULUNDI DISASTER MANAGEMENT	R 589.40	04/09/2013	124908-0002
ECKERSLEY BW-PMB MEETING WITH DEPART OF TRANSPORT	R 1 535.80	06/09/2013	124913-0001
NAICKER K-PMB MEETING WITH DOT TRAFFIC TRAINING COLLEGE	R 1 419.40	06/09/2013	124914-0001

SUBSISTENCE & TRAVELLING FOR SEPTEMBER - ALL DEPARTMENTS 2012-2013

NAME	AMOUNT	DATE	VOUCHER NO.
SIBIYA EV-TRAFFIC OFFICER'S COURSE-MEALS	R 3 509.00	13/09/2013	124920-0001
TOTAL	R 7 053.60		
500-260860	ENGINEERING		
NDLOVU P J-ULUNDI ESTABLISHMENT OF ZDM INTEGRATED TRANSPORT	R 701.20	04/09/2013	124908-0001
TOTAL	R 701.20		
510-260860	TECHNICAL ADMIN		
DLAMINI MMV-TOLLGATES-DLAMINI BE	R 64.00	27/09/2013	16617
CHETTY S-AMEU EAST LONDON & FLIGHTS	R 5 822.00	27/09/2013	124950-0047
TOTAL	R 5 886.00		
580-260860	ELECTRICITY SERVICES		
TUPPER K G-AMEU FLIGHTS REFUND	R 3 487.00	27/09/2013	124950-0015
DU PLESSIS A-AMEU FLIGHTS REFUND	R 3 681.00	27/09/2013	124950-0016
TUPPER K G-AMEU & NEWCASTLE MEETING WITH ESKOM	R 1 429.50	27/09/2013	124950-0046
DU PLESSIS A-AMEU & NQUTU ESKOM OFFICES	R 2 348.08	27/09/2013	124950-0048
GARDEN COURT EAST LONDON-ACC. K TUPPER, A DU PLESSIS, S CHETTY	R 12 706.11	27/09/2013	124952-0001
TOTAL	R 23 651.69		

Reporting Finance – Quarterly/Monthly & Weekly KPA – August 2013

PRIORITY	QUARTERLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
Budget	Prepare draft IDP/ Budget Process Plan	Done	Attached	None	Lois Tupper / Sakhile Nkonyane
	Approval of the monthly and quarterly report	Done	S71 Reports submitted	None	Lois Tupper
Expenditure Control	Submission of the 1 st Quarter report	Done	S71 Reports Submitted	None	Lois Tupper
Supply Chain Management	Submission of deviation reports to Council.	Done	Attached	None	Bheki Mkhonza
	Prepare quarterly report on SCM implementation				

PRIORITY	MONTHLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
Asset Management	<p>Administer migration of the fixed asset register to Munsoft</p> <p>Registration of all new assets to the fixed asset register</p> <p>Prepare a yearly report on asset count and asset disposals</p>	<p>Not done</p> <p>Done</p>	<p>Migration postponed to September as asset register was still being finalized by the consultants</p> <p>Report on file</p>	<p>None</p> <p>None</p>	Bheki Mkhonza
Revenue Enhancement	<p>Implementation of the MPRA</p> <p>Tabling of the monthly and quarterly revenue reports</p>	Done	<p>Rates billings based on the new Tariffs</p> <p>Notice attached</p>	None	Gerhard Engebrecht
Finance Management Policies	<p>Implementation of the finance policies</p> <p>Tabling of the AG issues, progress report to EXCO and Council</p>	Done	Policies implemented as adopted	None	Finance Department

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
Budget	Approval of the IDP/Budget process plan	Prepare draft IDP/Budget process plan	Prepare draft IDP/Budget process plan	WEEK 1	MANCOM meeting to discuss budget process, this is to replace the meeting that should have taken place according to the process plan on the 21st of September but did not take place as the process plan had not yet been adopted by Council	Lois Tupper
				WEEK 2	Prepare Finance departmental budget for presentation	Lois Tupper
				WEEK 3	Presentation of departmental and capital budget requirements to Finance including tariff proposals. Suggested amendments to Budget related policies	Lois Tupper
				WEEK 4		Lois Tupper
	Approval of the monthly and quarterly reports.	Approval of the monthly and quarterly reports.	Preparation of the monthly and quarterly reports.	WEEK 1	Section 71 reports to be compiled for September	Lois Tupper
				WEEK 2	Section 71 reports to be compiled for September	Lois Tupper
				WEEK 3		Lois Tupper
				WEEK 4		Lois Tupper
	Audit	Audit	AFS Committee meeting Attend to audit queries	WEEK 1	AFS Committee meeting Attend to audit queries	Lois Tupper
			AFS Committee meeting Attend to audit queries	WEEK 2	AFS Committee meeting Attend to audit queries	Lois Tupper

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
			AFS Committee meeting Attend to audit queries	WEEK 3	AFS Committee meeting Attend to audit queries	Lois Tupper
			AFS Committee meeting Attend to audit queries	WEEK 4	AFS Committee meeting Attend to audit queries	Lois Tupper
Expenditure Control	Submission of the September monthly reports.		Authorise cashbook transactions for payments Compile report for departments on August income and expenditure Authorise bank reconciliation	WEEK 1	Authorise cashbook transactions for payments Compile report for departments on August income and expenditure Authorise bank reconciliation	Lois Tupper
				WEEK 2	Month end reports	Lois Tupper
				WEEK 3	Release Creditor payments Reconcile Investment register with general ledger Finalise Section 71 report	Lois Tupper
				WEEK 4	Reconcile monthly payroll to general ledger VAT return for August Check and authorise salary payments Check and authorise creditor payments	Lois Tupper

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
Supply Chain Management	Tabling of SCM monthly reports to Portfolio, EXCO and Council.	*Deviations report to council *Quarterly report on implementation of SCM	*Preparing BEC meeting *Preparing BSC meeting *Follow-up on appointment letters for bid committee systems to the accounting officer. Preparing agenda for BSC and BEC.	WEEK 1	*Preparing BEC meeting *Preparing BSC meeting *Follow up on appointment letters for bid committee systems to the accounting officer. Preparing agenda for BSC and BEC.	SCM
			*Preparing for BAC meeting *Preparing agenda for BAC *Sending reports to the accounting officer regarding the outcome of the BAC meeting *Preparing letters to the bidders regarding the outcome of the BAC *Inviting bidders to sign SLA agreement *Issuing of tender documents to the bidders	WEEK 2	*Preparing BEC meeting *Preparing BSC meeting *Follow up on appointment letters for bid committee systems to the accounting officer. Preparing agenda for BSC and BEC.	SCM
				WEEK 3	*Preparing BEC meeting *Preparing BSC meeting *Follow up on appointment letters for bid committee systems to the accounting officer. Preparing agenda for BSC and BEC.	SCM
				WEEK 4	*Inviting bidders to sign SLA agreement *Issuing of tender documents to the bidders	SCM
Asset Management	Automation of the asset register	*Administer loading of the fixed asset register to Munsoft *Register all new asset on asset register	*Asset steering committee meeting *Conducting spot checks on asset *Follow ups on insurance claims *Verification of vacant lands	WEEK 1	*Asset steering committee meeting *Conducting spot checks on asset *Follow ups on insurance claims *Verification of vacant lands	SCM

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
			<ul style="list-style-type: none"> *Follow up on insurance claims *Updating Munsoft on asset register *Conducting spot checks on asset *Asset steering Committee meeting 	WEEK 2	<ul style="list-style-type: none"> *Follow up on insurance claims *Updating Munsoft on asset register 	SCM
				WEEK 3	<ul style="list-style-type: none"> *Conducting spot checks on asset *Asset steering Committee meeting 	SCM
				WEEK 4		SCM
	Tabling of the asset report to Finance Portfolio, EXCO and Council.	*Yearly report on asset count of immovable and movable asset *Disposal on asset report	*Preparing annual report for asset count *Preparing asset disposal list	WEEK 1	<ul style="list-style-type: none"> *Preparing annual report for asset count *Preparing asset disposal list 	SCM
			<ul style="list-style-type: none"> *Only annual report to be table to council for asset register *Only annual report to be table to council for asset register *Only annual report to be table to council for asset register 	WEEK 2	<ul style="list-style-type: none"> *Only annual report to be table to council for asset register 	SCM
				WEEK 3	<ul style="list-style-type: none"> *Only annual report to be table to council for asset register 	SCM
				WEEK 4	<ul style="list-style-type: none"> *Only annual report to be table to council for asset register 	SCM
<hr/>						
Revenue Enhancement	Increased pre-paid electricity vendors.		Approval of third party vendors	WEEK 1		
				WEEK 2	Approval of one third party vendor.	Gerhard
				WEEK 3		
				WEEK 4		

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
	Implementation of the MPRA.		Implement the MPRA by 31 August 2013.	WEEK 1	Deal with objections.	Gerhard
				WEEK 2		
				WEEK 3	Adjustment of rates tariff on the system for August billing.	Gerhard
				WEEK 4		
	Tabling of monthly revenue reports to Finance Portfolio, EXCO and Council.		<ul style="list-style-type: none"> Ø Monthly reports Ø Ensure meter readings are captured Ø Due date for payment of accounts Tariffs new year capture on system Ø reconciliation Electricity water Ø Ensure meter readings are captured Ø All payments for disconnection list is in. Including 3rd party payments Ø Cut-off list preparation Ø Letter to COGTA outstanding shared services Cut-off due to non payment. Ø Billing of sundry debtors Ø Interest billing rates • follow up consumers section capture data 	WEEK 1	<ul style="list-style-type: none"> Ø Monthly reports Ø Ensure meter readings are captured Ø Due date for payment of accounts Tariffs new year capture on system Ø Reconciliation Electricity water Ø Ensure meter readings are captured Ø All payments for disconnection list is in. Including 3rd party payments Ø Cut-off list preparation Ø Letter to COGTA outstanding shared services Cut-off due to non payment. Ø Billing of sundry debtors Ø Interest billing rates • follow up consumers section capture data 	Gerhard

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
				WEEK 2		
				WEEK 3	<ul style="list-style-type: none"> • Emondlo B547 • Readings done for revenue • Interest billing for rates and taxes • All data for billing have been allocated • Emondlo, Louwsburg, Bhekuzulu, Vaalbank and Hlobane readings & checking readings have been done for billing • Print deviation reports and verified • All indigent support applications for billing done • Print deviation reports for all wards do final corrections on readings • Billing 	Gerhard
				WEEK 4	<ul style="list-style-type: none"> • D&D supermarket 034 9332035 • Cut off list all wards • Balance all municipal accounts vote nr MC 911 701503 	Gerhard
Finance Management Policies	Review, adopt and implement Finance Policies	Implementation of the Finance Policies	Set up of the compliance checklist. Presentation of Indigent policy to Councillors. Present possible amendments to Council.	WEEK 1	None	
				WEEK 2	None	
				WEEK 3	None	
				WEEK 4	None	

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
	Tabling of the monthly fraud and prevention reports to Finance Portfolio, EXCO and Council.		Analyse the fraud policy. Devise a fraud prevention plan. Table the plan To Finance Portfolio Committee, EXCO and Council.	WEEK 1		CFO
				WEEK 2		
				WEEK 3		
				WEEK 4	Analyse the fraud policy. Devise a fraud prevention plan. Table the plan to finance portfolio committee, EXCO and council.	
	Draft and implementation of the fraud prevention plan.		Analyse the fraud policy. Devise a fraud prevention plan. Table the plan to finance portfolio committee, EXCO and council.	WEEK 1	None	
				WEEK 2	None	
				WEEK 3	None	
				WEEK 4	None	
	Tabling of the AG findings progress report to EXCO and Council.	Tabling of the AG findings progress report to EXCO and Council.	Tabling of the AG findings progress report to EXCO and Council.	WEEK 1	Update AG report for EXCO and Audit Committee. Attend to provincial treasury consultants on cash flow. Preparation of the irregular expenditure schedule and register.	CFO
				WEEK 2	Finalize irregular expenditure exercise for clean audit. Prepare journals for provision for doubtful debts and rehabilitation.	CFO
				WEEK 3	Attend Finance Portfolio Committee, EXCO, Council and present operation clean audit functions.	CFO

QUARTERLY REPORTING FOR JULY TO SEPTEMBER 2013

PRIORITY AREA	QUARTERLY TARGET	MONTHLY - SEPTEMBER	ACTIVITIES	WEEKLY INDICATORS - SEPTEMBER		RESPONSIBLE PERSON
				WEEK 4	Review and assist in preparation of AFS. Review of annual report. Attend to AG on arrival.	CFO



QUALITY CERTIFICATE

I, R S MOKOENA, Acting Municipal Manager of ABAQULUSI MUNICIPALITY, hereby certify that: (mark as appropriate)

- The monthly report
- Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- Mid-year budget and performance assessment

For the 1st quarter as at 30 September 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

ACTING MUNICIPAL MANAGER
ABAQULUSI MUNICIPALITY, KZN263

SIGNATURE: _____

DATE: _____



QUALITY CERTIFICATE

I, P N Khaba, Mayor of **ABAQULUSI MUNICIPALITY**, hereby certify that I have read the document and certify that I agree and understand the contents contained herein: (mark as appropriate)

- The monthly report
- Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- In - year report

For the 1st quarter report as at 30 September 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

MAYOR
ABAQULUSI MUNICIPALITY, KZN263

SIGNATURE: _____

DATE: _____



RECOMMENDATIONS

1. That the Mayor recommends to the Finance Portfolio, in compliance with, Section 52(d) and Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” the financial results regarding the operating and capital budgets for the first quarter of the 2013/2014 financial year, and supporting documents as required by National Treasury (Schedule c) as at 30 September 2013, be recommended to EXCO for acceptance and then submitted to Council for information
2. That the Mayor recommends to the Finance Portfolio Committee to accept the 1st quarter Performance Report & 2nd quarter Planning Report 2013 be recommended to EXCO for acceptance and then submitted to Council for information
3. In order to comply with Section 31(1) of the Government Gazette No 32141 of 17 April 2009 this report be submitted to the National Treasury and the relevant Provincial Treasury **within five days** of tabling of the report in the council, in both a Council approved document and in electronic format.