

FINANCIAL SERVICES

SECTION 71

MONTHLY REPORTING AUGUST 2014



FINANCE PORTFOLIO COMMITTEE / EXCO

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EXECUTIVE SUMMARY FOR FINANCE DEPARTMENT

AUGUST 2014

INTRODUCTION

The Financial Services Department experienced a very difficult period during the month under review. There is still a lack of Human Resources. The employment of staff has continued to be problematic during this month, with the Finance Department really under pressure due to a critical shortage of staff.

REVENUE

Revenue in total increased in the year to date compared to the budget by R 16,3 million which represents a 22% increase. Rates are lower by 3% compared to budget. Revenue from service charges is also lower than budget with R 2,3 million which is 6%. Government grants and subsidies are higher by R 20 million which represents 113% compared to budget. Other own revenue is less than budget with R 399,000 or 18% less being collected compared to budget

An audit of meters commenced in May 2013 and has been finalised and the report will indicate areas where the municipality should focus in strengthening controls to reduce illegal connections and electricity theft. This is an area that should see a significant increase in the service charge revenue.

EXPENDITURE

Expenditure for the year to date is overall lower than budget by 30%. The current saving is due to the Eskom accounts for July only paid for in August as Eskom works one month in arrears and savings under capital from own funding costs. This saving is being hampered by the overtime cost, due to vacancies that exist within the technical and community service divisions.

As Municipalities are a third tier of Government and therefore closest to the communities, they are looked upon as the source of job creation, providers of housing, and service such as health, education, sport and recreation, agriculture, arts and culture as well as security. This places severe strain on the limited budget resources to provide services to the people to ensure their social and economic wellbeing is sustained. The Municipality has concentrated on its core function which is to provide services such as water, electricity, sanitation and solid waste removal and to provide a service to all municipal departments. However, the provision of housing is also uppermost on the service delivery agenda.

CAPITAL EXPENDITURE AND FINANCING

Expenditure on fixed assets incurred to date amounts to R 3,8 million which is mainly funded from Municipal Infrastructure Grant (MIG) and Department of Energy (DOE) grant funding. This represents under spending when compared to budget.

EXTERNAL LOANS, INVESTMENTS AND CASH

The municipality holds a portfolio of investments to the value of R 41 million, as well as a positive bank balance of R 34,3 million. Consumer deposits of R 12, 9 million which are part of the R41 million investments.

DEBTORS

Debtors' balances have increased which poses a challenge on the municipality's collection rate which is sitting at 73,61%. However, with the downturn in the economy it is doubtful whether this rate will improve as forecasted. The outstanding debts have not reduced as expected. A process is in place to address this matter. Most of the consumers in Abaqulusi are Indigent with no ability to pay for services. This places extreme pressure on the budget and increases the debtors. Certain under developed areas have been identified for investigation of whether they are able to pay for services and whether the municipality is delivering adequate services in those areas. This is a focus area for the finance department and a lot of effort is being directed towards the collection of outstanding debts as well as reducing the debtors.

CREDITORS

All creditors were being paid within 30 days of statement which is a MFMA requirement

SUPPLY CHAIN MANAGEMENT

A supply chain management report is attached which details all tenders awarded over R100 k as well as all deviations for the month.

ANNUAL FINANCIAL STATEMENTS

The Annual Financial Statements for 2013/2014 were prepared in the GRAP format and submitted to the Auditor-General by the 31st of August 2014.

STANDARD CHARTER OF ACCOUNTS (SCOA)

National Treasury advised they would be issuing a MFMA Circular in July 2014 which will provide further guidance relating to SCOA Project Phase 4 which will deal with Change Management and Piloting. It will list all pilot municipalities and their respective systems with which National Treasury will be undertaking the testing and validation of transaction data. The MFMA Circular has still not been issued.

Currently the Munsoft system is being tested by Nkangala District Municipality in Middelburg and Elias Motsoaledi Local Municipality in Groblersdal. Munsoft have indicated that the budgeting process will start on the new SCOA in September 2015. Munsoft will be scheduling a SCOA

workshop in either October or November 2014 for all municipalities utilising Munsoft Financial System to share what has been learnt regarding the budgeting of the new Chart of Accounts and what the transaction process will look like.

AUGUST PERFORMANCE REPORT

The August report is also attached; the only outstanding item is the migration of the asset register as we await the audit to be completed so that we can migrate the correct and audited version to Munsoft. The process of the migration started during February but due to problems with reconciliations has been put on hold and will only be finalised after the audit of the assets register by the Auditor-General.

SEPTEMBER DEPARTMENTAL PLAN

The September plan has been attached, and details the first quarter activities which include the auditing of the annual financial statements.

CONCLUSION

The financial position of the municipality is still relatively fair, although the municipality only has sufficient cash flow for 1 month and not the required 3 months. The negative economic challenges are hampering increased growth which would enable the municipality to provide more service delivery projects. More focus will be directed toward revenue enhancing and revenue protection initiatives as well as debtor collection.

Regards

HAROON MAHOMED
CHIEF FINANCIAL OFFICER

1. **PURPOSE**

To comply with Section 71 of the MFMA, by the provision of an interim 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 71 of the MFMA requires that:

The Accounting Officer of a municipality must by 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.

The August 2014 report is based on financial information available at the time of preparation. The financial results for the period ended 31 August 2014 are summarised as follows:

Monthly Budget Statement Summary (Table C1)

The monthly Budget Statement Summary shown in Table C1 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 that:

Summary Statement of Financial Performance

Description	Aug YTD Budget R'000	Aug YTD Actual R'000	Variance Fav (Unfav) R'000
<u>Financial Performance</u>			
Property rates	9 508	9 183	(325)
Service charges	39 997	37 649	(2 348)
Investment revenue	709	101	(608)
Transfers recognised - operational	17 758	37 776	20 019
Other own revenue	2 238	1 838	(399)
Total Revenue	70 210	86 548	16 338
Employee costs	18 947	17 116	1 831
Remuneration of Councillors	2 583	2 241	342
Depreciation & asset impairment	3 462	3 462	0
Finance charges	0	633	(633)
Materials and bulk purchases	28 827	18 554	10 273
Transfers and grants	2 104	2 058	47
Other expenditure	19 682	8 637	11 045
Total Expenditure	75 604	52 700	22 904
Surplus/(Deficit)	(5 395)	33 848	39 242

The revenue variance is explained by:

- Property rates – R 325,000 (three hundred & twenty five thousand rand) less than budget
- Service charges – R 2,348,000 (two million, three hundred & forty eight thousand rand) less than budget
- Government Grants and subsidies – Operating – R 20 million (twenty million & nineteen thousand rand) which is due to the 1st tranche of the Equitable Share, R 1,600,000 (one million, six hundred rand) for the Finance Management Grant, R934,000 (nine hundred & thirty four thousand rand) for MSIG and R550,000 (five hundred & fifty thousand rand) for EPWP.
- Government Grants and subsidies – Capital – an amount of R 18 million was received for the 1st tranche of MIG funding
- Investment revenue – R 608,000 (six hundred & eight thousand rand) less than budget
- Other Income – R 399,000 (three hundred & ninety nine thousand rand) less than budget.
- Employee costs – R 1,831,000 (one million, eight hundred & thirty one thousand) less than budget. Overtime costs for the month of August of R 1,034,117 (one million & thirty four thousand, one hundred & seventeen rand) and the estimated total for the year is R 11,549,109 (eleven million, five hundred & forty nine thousand, one hundred & nine rand). As at the end of August 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 1,445,925 (one million, four hundred & forty five thousand, nine hundred & twenty five rand) has been spent on Repairs & Maintenance during August and projected for the year is R 13,830,484 (thirteen million, eight hundred & thirty thousand, four hundred & eighty four rand).
- Bulk purchases – R 16,248,902 (sixteen million, two hundred & forty eight thousand, nine hundred & two rand) was paid to ESKOM during August as the accounts are paid 1 month in arrears.
- General expenses – S & T for the month of August was R 101,575 (one hundred & one thousand, five hundred & seventy five rand) and estimated for the year R 1,400,205 (one million, four hundred thousand, two hundred & five rand).

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	Aug YTD Budget R'000	Aug YTD Actual R'000	Variance Fav(Unfav) R'000
MIG	5 693	2 442	3 251
DoE	1 500	1 889	(389)
Own Funding	2 206	8	2 198

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 34,158,000

The budget for small capital funded from operating this financial year amounts to R 11,256,000.

Cash Flow Statement (CFS) (Table C7)

The CFS for August 2014 indicates that:

- The cash and cash equivalents closing balance as at the end of August 2014 was R 84,037,000 (eighty four million & thirty seven thousand rand)
- Grants and subsidies – the 1st tranche of the Equitable Share was received during July
- Cash and creditor payments of R 37,454,917 (thirty seven million, four hundred & fifty four thousand, nine hundred & seventeen rand) for the month of August
- Expenditure from grants for Free Basic Services for Indigent of R 1,178,990 (one million, one hundred & seventy eight thousand, nine hundred & ninety rand) for the month of August

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 77,014,000 (seventy seven million & fourteen 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 62,573,000 (sixty 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 73,61% in this financial year.

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 41 million. The unspent MIG grant as well as the Equitable Share has been transferred to Notice Deposits for 30 and 60 days.

3. INSTITUTION/S CONSULTED

None

4. FINANCIAL IMPLICATIONS

This interim report indicates various financial risks:

- Achievement of the operating revenue budget
- Achievement of the operating expenditure budget
- Achievement of the capital expenditure budget

As at the end of August 2014 the operating revenue and expenditure 'actual' represented approximately 20,5% and 11,6% respectively, compared to the annual budget.

UNSPENT GRANTS

The following grants are unspent:

DESCRIPTION	TOTAL
COGTA water infrastructure grant	716 221
Gijima grant	38 830
EDI grant	55 518

DESCRIPTION	TOTAL
Upgrade Billing eMondlo	3 165
Performance Management System	29 045
Provincial Housing grant	60 000
COGTA Grant Thusong centre	2 320 050
Land use management	229 850
Housing grant	225 383
Provincial Library grant	272 582
Cecil Emmett Sport	734 100
Small Town	454 595
TOTAL	5 139 339

The following investments are in respect of the unspent grants:

DESCRIPTION	TOTAL
FNB	5 568 590
STANDARD BANK	17 086 325
TOTAL	22 654 915

There are investments with Investec of R 11 million, SIMS of R 1,8 million and ABSA of R 5,9 million in respect of consumer deposits, Eskom guarantees and retention

CURRENT YEAR GRANTS

DESCRIPTION	TOTAL
MIG	15 631 934
DOE	- (1 888 813)
FMG	- 1 492 410
MSIG	- 934 000
EPWP	- 550 000
TOTAL	16 719 531

CONSUMER DEPOSITS

DESCRIPTION	TOTAL
CONSUMER DEPOSITS	12 978 902
TOTAL	12 978 902

INVESTMENTS SC5

KZN263 Abaqulusi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
-									
ABSA (Notice Deposit)			60 Day Notice		1		919		920
ABSA (Guarantee ESKOM)			Spiral Plan		-		1 490		1 490
ABSA (Call)			Call Account		0		65		65
ABSA (Call)			Call Account		2		513		515
ABSA (Call)			Call Account		2		737		740
ABSA (Call)			Call Account		7		2 174		2 181
SIMS			Call Account		7		1 818		1 825
FIRST NATIONAL			Call Account		30		5 539		5 569
INVESTEC BANK			Call Account		57		11 481		11 538
STANDARD BANK			Call Account		-		11 193		11 193
STANDARD BANK			Call Account		-		5 893		5 893
Municipality sub-total					105		41 823	-	41 928
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				105		41 823	-	41 928

SUPPLY CHAIN MANAGEMENT

Financial implication will vary from bid to bid, depending on the contract as indicated in the column of the *Table below for Aug 2014*

FORMAL WRITTEN PRICE QUOTATIONS ABOVE R30,000.00 TO R200,000.00					
QUOTATION DESCRIPTION	QUOTATION NO	QUOTATION RECEIVED	APPOINTED BIDDER	QUOTATION VALUE	DATE OF THE ACCEPTANCE LETTER
Transporting people to Umkhosi Womhlanga	Quotation	Quotation	Nondweni Bus Services	R105,000.00	28/08/2014
Supply and delivery of 2000 round neck t/ shirts and 60 golf shirts	Quotations	Quotation	Unique Communications	R109,780.00	28/08/2014
Training for ward committee	8/2/2/128	Quotation	Power Rush	R153,950.00	26/08/2014
Renovation of the Speaker's Office	8/2/2/91	Quotation	Bravosat 315 cc	R71,739.93	26/08/2014

Supply Chain Deviations

Supply Chain Deviations above R 30 000– R 200 000 of R **R 578 300.60** have been approved by the Accounting Officer.

DEVIATIONS FOR THE PERIOD OF AUGUST 2014

NO	DATE OF REQUEST	ORDER NO	DEPARTMENT REQUESTING DEVIATION	DESCRIPTION OF DEVIATION	SERVICE PROVIDERS AWARDED	AMOUNT	REASON FOR DEVIATION	APPROVED BY
1	12/08/2014	24027	Corporate Services	Advertisement& Notices advertising 8/2/1/260, 8/2/1/261, 8/2/1/255, 8/2/1/256, 8/2/1/259, and 8/2/1/263.	Human Communications	R 11 345.50	Emergency(the municipality has no agreement with any company rendering this services only uses Human Communication. Tender was awarded to Human Communication as this was in process of being awarded.	Acting Municipal Manager Mr L Z Mgudlwa
2	12/08/2014	24026	Corporate Services	Advertisement & notice for a comasite vacancies on the Isolezwe, Mercury vac and Vryheid Herald vac.	Human Communications	R 28 494.02	Emergency(the municipality has no agreement with any company rendering this services only uses Human Communication when advertising, they were issued an intention to award them)	Acting Municipal Manager Mr L Z Mgudlwa
3	14/08/2014	24044	Water Services	Repair pump general infrastructure, remove and repair KSB multistage pump eMondlo pump station	Blue Seal Engineering	R 88 703.40	Emergency (Community does not have piped water ,all the service delivery buildings ,post office, police station and others including schools are suffering and unable to function efficiently	Acting Municipal Manager Mr L Z Mgudlwa
4	31/08/2014		Roads Services	Hiring of two motor graders for the period of 6 months	Impilo Enterprise	R 40 490.00	Impossible to follow the official procurement processes(urgently hiring of two motor graders to assist the backlogs on the gravel roads in various wards, the contract was extended) Tender	Acting Municipal Manager Mr L Z Mgudlwa

DEVIATIONS FOR THE PERIOD OF AUGUST 2014

NO	DATE OF REQUEST	ORDER NO	DEPARTMENT REQUESTING DEVIATION	DESCRIPTION OF DEVIATION	SERVICE PROVIDERS AWARDED	AMOUNT	REASON FOR DEVIATION	APPROVED BY
							process is in finality and service provider to be awarded shortly.	
5	18/08/2014	24045	Water Services	Repair pump general infrastructure, supply and install MTC D100/4- 8.1 10.65 eMondlo pump station	Blue Seal Engineering	R 146 143.44	Emergency(the pump(3) were damaged unexpectedly resulting in eMondlo having no water , the community is suffering)	Acting Municipal Manager Mr L Z Mgudlwa
6	21/08/2014	24058	Safety & Security	Relocation of learners licence computers, etc	Neo Solutions Pty Ltd	R 263 124.24	Emergency(they are the sole service providers for the relocation of the learners licence computers and also sole providers that services these computers.	Acting Municipal Manager Mr L Z Mgudlwa
	TOTAL					R 578 300.60		

INSURANCE

A detailed list of all outstanding claims and a schedule of all claims reported for Aug 2014

	Vote number		Description	Date Reported	Reason Outstanding	Date last corresp
1	913/615	702918	Death Claim: P A Dlamini - employee	19/05/2014	Insurance – awaiting their response	31/07/2014
2	913/614	702917	Loss of a brush cutter	05/05/2014	Department to submit required documents	07/07/2014
3	913/608	702911	Lightning damage to 200 KVA transf T44 - Emondlo	05/02/2014	Insurance – awaiting their response	04/08/2014
4	913/607	702910	Lightning damage to 200 KVA transf T30 - Emondlo	05/02/2014	Insurance – awaiting their response	04/08/2014
5	913/605	702908	Storm damage to Motor Licensing Building	05/02/2014	Department to submit costs	31/07/2014
6	913/603	702906	Lightning damage to battery charger – Spoor substation	11/12/2013	Insurance – awaiting their response	31/07/2014
7	913/599	702902	S/damage to automotive controller - cnr Utrecht & East	16/11/2013	Insurance – awaiting their response	31/07/2014
8	913/580	702883	Theft of overhead line cable – Bree street	06/12/2013	Insurance – awaiting their response	31/07/2014
9	913/482	702802	Loss of AVM money – 04/10/2010	07/10/2010	Insurance – awaiting final payment from Mutual & Federal.	30/07/2014
10	913/451	702628	Death of Councillor M A Xulu – 13/08/2008	21/08/2008	Insurance – awaiting final payment of R22 000.00 from Mutual & Federal.	30/07/2014

KEY AUGUST 2014 PERFORMANCE (FINANCIAL) INDICATORS

The unfavourable result regarding service charges revenue is having a negative effect on a number of indicators which are based on total revenue.

ANNEXURES:

- Total Debtors
- Debtors per area
- Top 20 Creditors
- Billing versus payment
- Bank Reconciliation
- Investments
- Overtime Report
- S & T Report
- August Performance report
- September Planning Report

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
200	2	ASSESSMENT RATES	R -55 750 000.00	R -53 296 441.74	R -2 453 558.26	R -9 291 666.67	R -8 882 740.29	R -4 354 227.87	R -291 605.46
200	3	RATES REDUCTION	R -3 000 000.00	R -3 000 000.00	R -	R -500 000.00	R -	R -	R -250 000.00
200	68	RATES CLEARANCES	R -68 610.00	R -81 106.98	R 12 496.98	R -11 435.00	R -13 517.83	R -4 898.94	R -818.56
200	107	VALUATION CERTIFICATES	R -200.00	R -483.18	R 283.18	R -33.33	R -80.53	R -80.53	R 63.86
106	112	MSIG	R -934 000.00	R -	R -934 000.00	R -155 666.67	R -	R -	R -77 833.33
570	10001	BASIC FEES	R -5 482 840.00	R -5 508 031.98	R 25 191.98	R -913 806.67	R -918 005.33	R -458 763.58	R 1 860.25
410	10002	FREE BASIC SERVICES	R -3 500 000.00	R -	R -3 500 000.00	R -583 333.33	R -	R -	R -291 666.67
580	10002	FREE BASIC SERVICES	R -3 500 000.00	R -372.06	R -3 499 627.94	R -583 333.33	R -62.01	R -62.01	R -291 604.66
580	10012	CONNECTION FEES	R -158 660.00	R -48 189.36	R -110 470.64	R -26 443.33	R -8 031.56	R -3 573.25	R -9 648.42
560	10017	CONNECTIONS NEW USERS	R -48 060.00	R -102 977.88	R 54 917.88	R -8 010.00	R -17 162.98	R -5 720.96	R 1 715.96
580	10018	CONNECTIONS NEW USERS	R -1 241 640.00	R -817 049.22	R -424 590.78	R -206 940.00	R -136 174.87	R -29 636.27	R -73 833.73
570	10019	CONNECTIONS NEW USER POINTS	R -115 360.00	R -223 986.36	R 108 626.36	R -19 226.67	R -37 331.06	R -20 836.81	R 11 223.48
580	10020	SALE OF PREPAYMENT CARDS	R -63 970.00	R -59 344.80	R -4 625.20	R -10 661.67	R -9 890.80	R -3 795.12	R -1 535.71
580	10021	PREPAID TRANSACTION FEE	R -562 970.00	R -275 891.58	R -287 078.42	R -93 828.33	R -45 981.93	R -42 054.60	R -4 859.57
580	10025	ELECTRICITY SALES MUN USAGE	R -5 460 970.00	R -4 473 538.92	R -987 431.08	R -910 161.67	R -745 589.82	R -336 245.30	R -118 835.53
580	10026	ELECTRICITY SALES	R -110 104 700.00	R -105 303 771.54	R -4 800 928.46	R -18 350 783.33	R -17 550 628.59	R -8 388 204.19	R -787 187.48
410	10047	MUNICIPAL USAGE	R -230 440.00	R -199 184.88	R -31 255.12	R -38 406.67	R -33 197.48	R -16 598.74	R -2 604.59
560	10047	MUNICIPAL USAGE	R -478 250.00	R -180 132.42	R -298 117.58	R -79 708.33	R -30 022.07	R -14 231.62	R -25 622.55
580	10228	RECONNECTION FEES	R -3 737 570.00	R -3 799 090.92	R 61 520.92	R -622 928.33	R -633 181.82	R -335 135.89	R 23 671.72
410	10240	REFUSE REMOVAL FEES	R -15 905 570.00	R -15 891 964.44	R -13 605.56	R -2 650 928.33	R -2 648 660.74	R -1 323 975.25	R -1 488.92
560	10260	SEWERAGE FEES	R -21 643 800.00	R -21 445 666.56	R -198 133.44	R -3 607 300.00	R -3 574 277.76	R -1 795 790.05	R -7 859.95
570	10280	WATER SALES	R -31 816 660.00	R -31 952 064.60	R 135 404.60	R -5 302 776.67	R -5 325 344.10	R -2 775 563.77	R 124 175.44
570	10282	WATER SALES TO MUN. DEPTS.	R -777 820.00	R -751 707.24	R -26 112.76	R -129 636.67	R -125 284.54	R -69 801.73	R 4 983.40
310	20010	BUILDING HIRE	R -920.00	R -4 020.00	R 3 100.00	R -153.33	R -670.00	R -	R -76.67
310	20015	HALL HIRE	R -182 000.00	R -226 415.22	R 44 415.22	R -30 333.33	R -37 735.87	R -16 674.61	R 1 507.94
390	20015	HALL HIRE	R -2 620.00	R -	R -2 620.00	R -436.67	R -	R -	R -218.33
100	20020	HIRE - PERSONNEL	R -13 740.00	R -8 631.60	R -5 108.40	R -2 290.00	R -1 438.60	R -1 438.60	R 293.60
100	20035	HOSTEL FEES (MONTHLY) BEDS	R -1 710.00	R -	R -1 710.00	R -285.00	R -	R -	R -142.50
310	20036	HOUSE RENTAL	R -5 470.00	R -	R -5 470.00	R -911.67	R -	R -	R -455.83
570	20040	METER RENTAL	R -66 020.00	R -133 673.76	R 67 653.76	R -11 003.33	R -22 278.96	R -11 139.48	R 5 637.81

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
200	20045	PLANTATION HIRE	R -279 400.00	R -439 706.52	R 160 306.52	R -46 566.67	R -73 284.42	R -73 284.42	R 50 001.09	
500	20055	RENTAL - SIDINGS	R -	R -3 600.00		R -	R -600.00	R -300.00	R 300.00	
200	20056	RENTALS	R -550 170.00	R -566 330.88	R 16 160.88	R -91 695.00	R -94 388.48	R -46 793.04	R 945.54	
500	20056	RENTAL OF PREMIX PLANT TO TK	R -149 080.00	R -553.80	R -148 526.20	R -24 846.67	R -92.30	R -46.15	R -12 377.18	
200	30001	INTEREST - CONSUMERS	R -1 400 000.00	R -1 803 493.44	R 403 493.44	R -233 333.33	R -300 582.24	R -135 947.28	R 19 280.61	
200	30003	INTEREST - SUNDRY DEBTORS	R -	R -16 092.36	R 16 092.36	R -	R -2 682.06	R -1 333.12	R 1 333.12	
200	35001	EQUITABLE SHARE	R -77 851 000.00	R -77 851 000.00	R -	R -12 975 166.67	R -37 776 000.00	R -	R -6 487 583.33	
390	40002	PROV LIBRARY GRANT	R -2 952 000.00	R -	R -2 952 000.00	R -492 000.00	R -	R -	R -246 000.00	
390	40030	LIBRARY FINES	R -13 150.00	R -7 583.16	R -5 566.84	R -2 191.67	R -1 263.86	R -714.04	R -381.79	
390	40031	LOST BOOK CHARGES	R -5 100.00	R -3 191.40	R -1 908.60	R -850.00	R -531.90	R -132.60	R -292.40	
470	40035	TRAFFIC FINES	R -2 227 030.00	R -2 075 100.00	R -151 930.00	R -371 171.67	R -345 850.00	R -201 800.00	R 16 214.17	
250	45010	BUILDING PERMITS	R -	R -1 052.64	R 1 052.64	R -	R -175.44	R -175.44	R 175.44	
250	45011	BUILDING PLAN FEES	R -130 730.00	R -21 710.46	R -109 019.54	R -21 788.33	R -3 618.41	R -1 324.56	R -9 569.61	
320	45020	BURIAL FEES	R -179 580.00	R -165 938.16	R -13 641.84	R -29 930.00	R -27 656.36	R -12 144.40	R -2 820.60	
470	45030	DRIVERS/LEARNERS LICENCES	R -3 080 950.00	R -2 487 114.00	R -593 836.00	R -513 491.67	R -414 519.00	R -186 363.00	R -70 382.83	
520	45035	FEES MOTOR VEHICLE LICENCES	R -2 346 750.00	R -1 930 570.20	R -416 179.80	R -391 125.00	R -321 761.70	R -127 437.57	R -68 124.93	
390	45060	MEMBERSHIP FEES	R -7 880.00	R -6 600.00	R -1 280.00	R -1 313.33	R -1 100.00	R -655.00	R -1.67	
250	45095	BUSINESS LICENCE	R -2 800.00	R -9 473.76	R 6 673.76	R -466.67	R -1 578.96	R -526.32	R 292.99	
100	55005	CONDITIONS MET-GRANTS	R -1 250 000.00	R -	R -1 250 000.00	R -208 333.33	R -	R -	R -104 166.67	
250	55005	CONDITIONS MET - GRANTS	R -350 000.00	R -	R -350 000.00	R -58 333.33	R -	R -	R -29 166.67	
310	55005	CONDITIONS MET - GRANTS	R -2 250 000.00	R -	R -2 250 000.00	R -375 000.00	R -	R -	R -187 500.00	
510	55005	CONDITIONS MET - GRANTS	R -1 376 000.00	R -	R -1 376 000.00	R -229 333.33	R -	R -	R -114 666.67	
106	55029	SPECIAL COUNCIL REMUN CONTR	R -7 583 000.00	R -	R -7 583 000.00	R -1 263 833.33	R -	R -	R -631 916.67	
251	55070	ZDM GRANT	R -100 000.00	R -	R -100 000.00	R -16 666.67	R -	R -	R -8 333.33	
140	55071	SETA GRANT	R -663 430.00	R -287 782.68	R -375 647.32	R -110 571.67	R -47 963.78	R -47 963.78	R -7 322.05	
570	55076	TRANSFER FROM ZDM	R -1 000 000.00	R -	R -1 000 000.00	R -166 666.67	R -	R -	R -83 333.33	
100	60002	ADVERTISING SIGNS : RENTAL	R -120 000.00	R -	R -120 000.00	R -20 000.00	R -	R -	R -10 000.00	
250	60006	APPLICATION FEES ADVERT/SIGNS	R -8 450.00	R -4 736.88	R -3 713.12	R -1 408.33	R -789.48	R -394.74	R -309.43	
106	60034	IEC ELECTION INCOME	R -	R -	R -	R -	R -	R -	R -	
250	60050	ENCROACHMENT FEES	R -37 390.00	R -	R -37 390.00	R -6 231.67	R -	R -	R -3 115.83	

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
500	60050	ENCROACHMENT FEES	R -	R -198 487.74		R -	R -33 081.29	R -	R -
300	60051	ENTRANCE FEES	R -31 210.00	R -	R -31 210.00	R -5 201.67	R -	R -	R -2 600.83
310	60052	ENTRANCE FEE KLIPFONTEIN	R -74 260.00	R -20 842.02	R -53 417.98	R -12 376.67	R -3 473.67	R -1 298.24	R -4 890.09
310	60053	ENTRANCE FEE GATE	R -9 030.00	R -539.46	R -8 490.54	R -1 505.00	R -89.91	R -89.91	R -662.59
200	60066	FINANCE MANAGEMENT GRANT	R -1 600 000.00	R -1 600 000.00	R -	R -266 666.67	R -	R -	R -133 333.33
320	60081	MONUMENT ERECTION	R -25 480.00	R -35 852.40	R 10 372.40	R -4 246.67	R -5 975.40	R -2 778.00	R 654.67
300	60090	PARK FEES WITH 14% VAT	R -19 350.00	R -	R -19 350.00	R -3 225.00	R -	R -	R -1 612.50
390	60095	PHOTOSTAT COPIES	R -31 360.00	R -24 683.70	R -6 676.30	R -5 226.67	R -4 113.95	R -2 239.12	R -374.21
250	60097	PLAN PRINTS	R -170.00	R -	R -170.00	R -28.33	R -	R -	R -14.17
252	60122	SUBSIDY OTHER	R -299 000.00	R -	R -299 000.00	R -49 833.33	R -	R -	R -24 916.67
200	60132	SPECIAL CONSENT	R -2 185 130.00	R -2 077 464.60	R -107 665.40	R -364 188.33	R -346 244.10	R -171 591.88	R -10 502.29
250	60134	SPECIAL CONSENT	R -33 530.00	R -46 398.72	R 12 868.72	R -5 588.33	R -7 733.12	R -85.00	R -2 709.17
200	60140	TENDER DEPOSITS	R -	R -138 298.02	R 138 298.02	R -	R -23 049.67	R -7 485.98	R 7 485.98
200	60140	SUNDRY	R -50 000.00	R -106 678.26	R 56 678.26	R -8 333.33	R -17 779.71	R -2 216.02	R -1 950.65
250	60141	SUNDRY INCOME	R -15 150.00	R -	R -15 150.00	R -2 525.00	R -	R -	R -1 262.50
470	60141	SUNDRY	R -750 000.00	R -39 600.00	R -710 400.00	R -125 000.00	R -6 600.00	R -4 600.00	R -57 900.00
580	60141	SUNDRY	R -698 860.00	R -49 200.00	R -649 660.00	R -116 476.67	R -8 200.00	R -4 200.00	R -54 038.33
250	60142	SUNDRY INCOME	R -4 000.00	R -	R -4 000.00	R -666.67	R -	R -	R -333.33
570	60142	SUNDRY INCOME	R -500 000.00	R -3 947.34	R -496 052.66	R -83 333.33	R -657.89	R -	R -41 666.67
500	60161	VEHICLE ENTRANCE/FIRE HYDRANTS	R -19 760.00	R -	R -19 760.00	R -3 293.33	R -	R -	R -1 646.67
200	80005	INTEREST CURRENT ACCOUNT	R -854 390.00	R -591 193.62	R -263 196.38	R -142 398.33	R -98 532.27	R -56 391.33	R -14 807.84
200	80006	INTEREST ON INVESTMENTS	R -3 400 000.00	R -	R -3 400 000.00	R -566 666.67	R -	R -	R -283 333.33
200	80007	INTER/INV 05598098427	R -	R -7 592.04	R 7 592.04	R -	R -1 265.34	R -1 265.34	R 1 265.34
580	100050	PREPAID ELECTRICITY SALES	R -39 890 030.00	R -34 676 766.90	R -5 213 263.10	R -6 648 338.33	R -5 779 461.15	R -3 427 952.13	R 103 782.96
		TOTAL INCOME	R -421 259 170.00	R -375 082 912.40	R -46 378 345.34	R -70 209 861.67	R -86 547 985.40	R -24 527 977.58	R -10 576 953.25
100	200000	BASIC SALARIES	R 3 273 080.00	R 2 870 038.68	R 403 041.32	R 545 513.33	R 478 339.78	R 238 686.95	R 34 069.72
101	200000	BASIC SALARIES	R 2 585 550.00	R 1 889 826.48	R 695 723.52	R 430 925.00	R 314 971.08	R 147 047.93	R 68 414.57
110	200000	BASIC SALARIES	R 1 105 220.00	R 1 034 911.92	R 70 308.08	R 184 203.33	R 172 485.32	R 86 242.66	R 5 859.01
140	200000	BASIC SALARIES	R 1 630 690.00	R 1 696 260.96	R -65 570.96	R 271 781.67	R 282 710.16	R 166 338.72	R -30 447.89

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
200	200000	BASIC SALARIES	R 8 748 660.00	R 8 391 061.80	R 357 598.20	R 1 458 110.00	R 1 398 510.30	R 726 014.00	R 3 041.00
250	200000	BASIC SALARIES	R 1 610 100.00	R 2 045 378.22	R -435 278.22	R 268 350.00	R 340 896.37	R 192 014.93	R -57 839.93
251	200000	BASIC SALARIES	R 190 890.00	R 203 931.24	R -13 041.24	R 31 815.00	R 33 988.54	R 16 994.27	R -1 086.77
252	200000	BASIC SALARIES	R 357 420.00	R 246 708.60	R 110 711.40	R 59 570.00	R 41 118.10	R 26 720.53	R 3 064.47
300	200000	BASIC SALARIES	R 1 110 570.00	R 938 004.12	R 172 565.88	R 185 095.00	R 156 334.02	R 79 385.01	R 13 162.49
310	200000	BASIC SALARIES	R 1 187 500.00	R 924 918.60	R 262 581.40	R 197 916.67	R 154 153.10	R 67 026.55	R 31 931.78
320	200000	BASIC SALARIES	R 1 200 000.00	R 773 053.68	R 426 946.32	R 200 000.00	R 128 842.28	R 64 421.14	R 35 578.86
390	200000	BASIC SALARIES	R 1 712 930.00	R 1 570 734.60	R 142 195.40	R 285 488.33	R 261 789.10	R 130 894.55	R 11 849.62
410	200000	BASIC SALARIES	R 2 782 000.00	R 2 676 452.88	R 105 547.12	R 463 666.67	R 446 075.48	R 221 107.46	R 10 725.87
470	200000	BASIC SALARIES	R 5 750 770.00	R 3 852 750.78	R 1 898 019.22	R 958 461.67	R 642 125.13	R 321 271.17	R 157 959.66
480	200000	BASIC SALARIES	R 1 139 760.00	R 1 059 492.24	R 80 267.76	R 189 960.00	R 176 582.04	R 110 318.11	R -15 338.11
500	200000	BASIC SALARIES	R 5 500 000.00	R 6 191 268.60	R -691 268.60	R 916 666.67	R 1 031 878.10	R 533 089.02	R -74 755.69
505	200000	BASIC SALARIES	R 604 190.00	R -	R 604 190.00	R 100 698.33	R -	R -	R 50 349.17
510	200000	BASIC SALARIES	R 371 370.00	R 1 156 003.20	R -784 633.20	R 61 895.00	R 192 667.20	R 111 530.75	R -80 583.25
520	200000	BASIC SALARIES	R 913 290.00	R 944 319.96	R -31 029.96	R 152 215.00	R 157 386.66	R 79 854.27	R -3 746.77
560	200000	BASIC SALARIES	R 7 133 010.00	R 6 723 218.16	R 409 791.84	R 1 188 835.00	R 1 120 536.36	R 561 585.24	R 32 832.26
570	200000	BASIC SALARIES	R 6 500 000.00	R 6 870 432.54	R -370 432.54	R 1 083 333.33	R 1 145 072.09	R 576 840.16	R -35 173.49
580	200000	BASIC SALARIES	R 8 538 860.00	R 7 840 710.36	R 698 149.64	R 1 423 143.33	R 1 306 785.06	R 651 638.43	R 59 933.24
		TOTAL BASIC SALARIES	R 63 945 860.00	R 59 899 477.62	R 4 046 382.38	R 10 657 643.33	R 9 983 246.27	R 5 109 021.85	R 219 799.82
101	200001	BASIC SALARIES SECT 57 MUN MAN	R 1 053 640.00	R -	R 1 053 640.00	R 175 606.67	R -	R -	R 87 803.33
200	200002	BASIC SALARIES SECT 56 C F O	R 960 500.00	R 1 176 588.72	R -216 088.72	R 160 083.33	R 196 098.12	R 98 049.06	R -18 007.39
510	200003	BASIC SALARIES SECT 56 DIR TEC	R 960 500.00	R 993 000.00	R -32 500.00	R 160 083.33	R 165 500.00	R 82 750.00	R -2 708.33
100	200004	BASIC SALARIES SECT 56 DIR COR	R 800 420.00	R 993 000.00	R -192 580.00	R 133 403.33	R 165 500.00	R 82 750.00	R -16 048.33
300	200005	BASIC SALARIES SECT 56 DIR COM	R 800 420.00	R 993 000.00	R -192 580.00	R 133 403.33	R 165 500.00	R 82 750.00	R -16 048.33
250	200006	BASIC SALARIES SECT 56 DIR PLA	R 800 420.00	R 993 000.00	R -192 580.00	R 133 403.33	R 165 500.00	R 82 750.00	R -16 048.33
		TOTAL BASIC	R 5 375 900.00	R 5 148 588.72	R 227 311.28	R 895 983.33	R 858 098.12	R 429 049.06	R 18 942.61
106	200010	MAYORS ALLOWANCE	R 753 070.00	R 778 473.90	R -25 403.90	R 125 511.67	R 129 745.65	R 69 056.57	R -6 300.74
106	200011	DEPUTY MAYORS ALLOWANCE	R 602 460.00	R 293 754.00	R 308 706.00	R 100 410.00	R 48 959.00	R -	R 50 205.00

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
106	200012	SPEAKERS ALLOWANCE	R 602 460.00	R 637 419.96	R -34 959.96	R 100 410.00	R 106 236.66	R 57 277.66	R -7 072.66
106	200013	EXCO MEMBERS ALLOWANCE	R 4 834 690.00	R 4 431 214.98	R 403 475.02	R 805 781.67	R 738 535.83	R 363 848.34	R 39 042.49
106	200014	COUNCILLORS ALLOWANCE	R 7 501 250.00	R 6 384 925.68	R 1 116 324.32	R 1 250 208.33	R 1 064 154.28	R 560 396.79	R 64 707.38
106	200016	COUNCILLORS TRAVEL ALLOWANCE	R 96 120.00	R 136 218.60	R -40 098.60	R 16 020.00	R 22 703.10	R 14 516.55	R -6 506.55
106	200017	COUNCILLORS CELL ALLOWANCE	R 1 105 060.00	R 782 976.00	R 322 084.00	R 184 176.67	R 130 496.00	R 63 209.00	R 28 879.33
		TOTAL COUNCILLORS	R 15 495 110.00	R 13 444 983.12	R 2 050 126.88	R 2 582 518.33	R 2 240 830.52	R 1 128 304.91	R 162 954.26
100	200055	OVERTIME	R 20 000.00	R 59 254.62	R -39 254.62	R 3 333.33	R 9 875.77	R 4 391.22	R -2 724.55
101	200055	OVERTIME	R 213 600.00	R 237 976.92	R -24 376.92	R 35 600.00	R 39 662.82	R 27 549.42	R -9 749.42
110	200055	OVERTIME	R 64 080.00	R 71 031.24	R -6 951.24	R 10 680.00	R 11 838.54	R 6 764.88	R -1 424.88
140	200055	OVERTIME	R 10 000.00	R 2 976.96	R 7 023.04	R 1 666.67	R 496.16	R -	R 833.33
200	200055	OVERTIME	R 321 000.00	R 482 672.34	R -161 672.34	R 53 500.00	R 80 445.39	R 35 292.11	R -8 542.11
250	200055	OVERTIME	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
300	200055	OVERTIME	R 23 500.00	R 54 756.96	R -31 256.96	R 3 916.67	R 9 126.16	R 5 179.62	R -3 221.29
310	200055	OVERTIME	R 40 000.00	R 114 527.82	R -74 527.82	R 6 666.67	R 19 087.97	R 11 196.82	R -7 863.49
320	200055	OVERTIME	R 107 000.00	R 124 318.44	R -17 318.44	R 17 833.33	R 20 719.74	R 10 267.40	R -1 350.73
410	200055	OVERTIME	R 250 000.00	R 335 778.72	R -85 778.72	R 41 666.67	R 55 963.12	R 38 683.30	R -17 849.97
470	200055	OVERTIME	R 321 000.00	R 921 542.34	R -600 542.34	R 53 500.00	R 153 590.39	R 87 280.11	R -60 530.11
480	200055	OVERTIME	R 3 870.00	R -	R 3 870.00	R 645.00	R -	R -	R 322.50
500	200055	OVERTIME	R 110 000.00	R 175 919.58	R -65 919.58	R 18 333.33	R 29 319.93	R 13 914.44	R -4 747.77
520	200055	OVERTIME	R 5 000.00	R 25 453.14	R -20 453.14	R 833.33	R 4 242.19	R 2 044.81	R -1 628.14
560	200055	OVERTIME	R 1 500 000.00	R 3 609 981.06	R -2 109 981.06	R 250 000.00	R 601 663.51	R 308 964.01	R -183 964.01
570	200055	OVERTIME	R 1 500 000.00	R 3 219 792.72	R -1 719 792.72	R 250 000.00	R 536 632.12	R 304 940.60	R -179 940.60
580	200055	OVERTIME	R 1 500 000.00	R 2 113 126.02	R -613 126.02	R 250 000.00	R 352 187.67	R 177 648.89	R -52 648.89
		TOTAL OVERTIME	R 5 994 050.00	R 11 549 108.88	R -5 555 058.88	R 999 008.33	R 1 924 851.48	R 1 034 117.63	R -534 613.46
100	200061	ALLOWANCE TRAVELLING	R 283 330.00	R 111 694.08	R 171 635.92	R 47 221.67	R 18 615.68	R 11 051.07	R 12 559.76
101	200061	ALLOWANCE TRAVELLING	R 460 120.00	R 82 405.44	R 377 714.56	R 76 686.67	R 13 734.24	R 6 867.12	R 31 476.21
110	200061	ALLOWANCE TRAVELLING	R 299 670.00	R 260 793.12	R 38 876.88	R 49 945.00	R 43 465.52	R 21 732.76	R 3 239.74
140	200061	ALLOWANCE TRAVELLING	R 350 000.00	R 288 614.34	R 61 385.66	R 58 333.33	R 48 102.39	R 28 373.08	R 793.59

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
200	200061	ALLOWANCE TRAVELLING	R 580 900.00	R 607 527.54	R -26 627.54	R 96 816.67	R 101 254.59	R 67 978.40	R -19 570.07	
250	200061	ALLOWANCE TRAVELLING	R 40 000.00	R 336 994.08	R -296 994.08	R 6 666.67	R 56 165.68	R 28 812.54	R -25 479.21	
300	200061	ALLOWANCE TRAVELLING	R 254 020.00	R 157 413.96	R 96 606.04	R 42 336.67	R 26 235.66	R 13 117.83	R 8 050.50	
410	200061	ALLOWANCE TRAVELLING	R 100 820.00	R 87 803.28	R 13 016.72	R 16 803.33	R 14 633.88	R 7 316.94	R 1 084.73	
470	200061	ALLOWANCE TRAVELLING	R 1 450 000.00	R 980 996.10	R 469 003.90	R 241 666.67	R 163 499.35	R 84 305.16	R 36 528.17	
480	200061	ALLOWANCE TRAVELLING	R 140 280.00	R 43 975.68	R 96 304.32	R 23 380.00	R 7 329.28	R 3 664.64	R 8 025.36	
500	200061	ALLOWANCE TRAVELLING	R 430 000.00	R 417 020.28	R 12 979.72	R 71 666.67	R 69 503.38	R 34 751.69	R 1 081.64	
505	200061	ALLOWANCE TRAVELLING	R 259 170.00	R 265 862.52	R -6 692.52	R 43 195.00	R 44 310.42	R 22 818.41	R -1 220.91	
560	200061	ALLOWANCE TRAVELLING	R 500 000.00	R 380 316.96	R 119 683.04	R 83 333.33	R 63 386.16	R 31 693.08	R 9 973.59	
570	200061	ALLOWANCE TRAVELLING	R 287 360.00	R 260 391.84	R 26 968.16	R 47 893.33	R 43 398.64	R 21 699.32	R 2 247.35	
580	200061	ALLOWANCE TRAVELLING	R 1 293 160.00	R 1 080 887.70	R 212 272.30	R 215 526.67	R 180 147.95	R 90 770.30	R 16 993.03	
		TOTAL TRAVELLING	R 6 728 830.00	R 5 362 696.92	R 1 366 133.08	R 1 121 471.67	R 893 782.82	R 474 952.34	R 85 783.49	
100	200064	TELEPHONE ALLOWANCE	R 42 000.00	R 12 000.00	R 30 000.00	R 7 000.00	R 2 000.00	R 1 000.00	R 2 500.00	
101	200064	TELEPHONE ALLOWANCE	R 38 450.00	R 18 000.00	R 20 450.00	R 6 408.33	R 3 000.00	R 1 500.00	R 1 704.17	
110	200064	CELL PHONE ALLOWANCE	R 22 430.00	R 21 000.00	R 1 430.00	R 3 738.33	R 3 500.00	R 1 750.00	R 119.17	
140	200064	CELL PHONE ALLOWANCE	R 36 000.00	R 24 000.00	R 12 000.00	R 6 000.00	R 4 000.00	R 2 000.00	R 1 000.00	
200	200064	TELEPHONE ALLOWANCE	R 70 000.00	R 63 000.00	R 7 000.00	R 11 666.67	R 10 500.00	R 5 750.00	R 83.33	
250	200064	TELEPHONE ALLOWANCE	R 18 000.00	R -	R 18 000.00	R 3 000.00	R -	R -	R 1 500.00	
300	200064	TELEPHONE ALLOWANCE	R 24 000.00	R 12 000.00	R 12 000.00	R 4 000.00	R 2 000.00	R 1 000.00	R 1 000.00	
410	200064	TELEPHONE ALLOWANCE	R 6 420.00	R -	R 6 420.00	R 1 070.00	R -	R -	R 535.00	
470	200064	TELEPHONE ALLOWANCE	R 96 300.00	R 51 000.00	R 45 300.00	R 16 050.00	R 8 500.00	R 4 250.00	R 3 775.00	
480	200064	CELL PHONE ALLOWANCE	R 12 000.00	R 6 000.00	R 6 000.00	R 2 000.00	R 1 000.00	R 1 000.00	R -	
500	200064	TELEPHONE ALLOWANCE	R 36 000.00	R 36 000.00	R -	R 6 000.00	R 6 000.00	R 3 000.00	R -	
505	200064	TELEPHONE ALLOWANCE	R 18 000.00	R 18 000.00	R -	R 3 000.00	R 3 000.00	R 1 500.00	R -	
560	200064	TELEPHONE ALLOWANCE	R 38 520.00	R 27 000.00	R 11 520.00	R 6 420.00	R 4 500.00	R 2 250.00	R 960.00	
570	200064	CELL PHONE ALLOWANCE	R 35 310.00	R 36 000.00	R -690.00	R 5 885.00	R 6 000.00	R 3 000.00	R -57.50	
580	200064	TELEPHONE ALLOWANCE	R 109 140.00	R 108 000.00	R 1 140.00	R 18 190.00	R 18 000.00	R 9 000.00	R 95.00	
		TOTAL TELEPHONE	R 602 570.00	R 432 000.00	R 170 570.00	R 100 428.33	R 72 000.00	R 37 000.00	R 13 214.17	

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
101	200065	CELL ALLOWANCE SECT 57 MUN MAN	R 30 000.00	R -	R 30 000.00	R 5 000.00	R -	R -	R 2 500.00	
200	200066	CELL ALLOWANCE SECT 56 C F O	R 18 000.00	R 18 000.00	R -	R 3 000.00	R 3 000.00	R 1 500.00	R -	
510	200067	CELL ALLOWANCE SECT 56 DIR TEC	R 18 000.00	R -	R 18 000.00	R 3 000.00	R -	R -	R 1 500.00	
100	200068	CELL ALLOWANCE SECT 56 DIR COR	R 18 000.00	R -	R 18 000.00	R 3 000.00	R -	R -	R 1 500.00	
300	200069	CELL ALLOWANCE SECT 56 DIR COM	R 18 000.00	R -	R 18 000.00	R 3 000.00	R -	R -	R 1 500.00	
250	200070	CELL ALLOWANCE SECT 56 DIR PLAN	R 18 000.00	R -	R 18 000.00	R 3 000.00	R -	R -	R 1 500.00	
		TOTAL CELL	R 120 000.00	R 18 000.00	R 102 000.00	R 20 000.00	R 3 000.00	R 1 500.00	R 8 500.00	
100	200090	ANNUAL BONUS	R 235 990.00	R 48 623.70	R 187 366.30	R 39 331.67	R 8 103.95	R 8 103.95	R 11 561.88	
101	200090	ANNUAL BONUS	R 148 640.00	R 83 500.92	R 65 139.08	R 24 773.33	R 13 916.82	R 13 916.82	R -1 530.15	
110	200090	ANNUAL BONUS	R 92 100.00	R -	R 92 100.00	R 15 350.00	R -	R -	R 7 675.00	
140	200090	ANNUAL BONUS	R 132 000.00	R -	R 132 000.00	R 22 000.00	R -	R -	R 11 000.00	
200	200090	ANNUAL BONUS	R 745 000.00	R -	R 745 000.00	R 124 166.67	R -	R -	R 62 083.33	
250	200090	ANNUAL BONUS	R 130 000.00	R -	R 130 000.00	R 21 666.67	R -	R -	R 10 833.33	
251	200090	ANNUAL BONUS	R 15 910.00	R -	R 15 910.00	R 2 651.67	R -	R -	R 1 325.83	
252	200090	ANNUAL BONUS	R 29 790.00	R -	R 29 790.00	R 4 965.00	R -	R -	R 2 482.50	
300	200090	ANNUAL BONUS	R 84 500.00	R -	R 84 500.00	R 14 083.33	R -	R -	R 7 041.67	
310	200090	ANNUAL BONUS	R 90 000.00	R -	R 90 000.00	R 15 000.00	R -	R -	R 7 500.00	
320	200090	ANNUAL BONUS	R 80 000.00	R -	R 80 000.00	R 13 333.33	R -	R -	R 6 666.67	
390	200090	ANNUAL BONUS	R 142 750.00	R -	R 142 750.00	R 23 791.67	R -	R -	R 11 895.83	
410	200090	ANNUAL BONUS	R 265 250.00	R -	R 265 250.00	R 44 208.33	R -	R -	R 22 104.17	
470	200090	ANNUAL BONUS	R 430 000.00	R -	R 430 000.00	R 71 666.67	R -	R -	R 35 833.33	
480	200090	ANNUAL BONUS	R 78 310.00	R -	R 78 310.00	R 13 051.67	R -	R -	R 6 525.83	
500	200090	ANNUAL BONUS	R 575 730.00	R 16 850.34	R 558 879.66	R 95 955.00	R 2 808.39	R -	R 47 977.50	
505	200090	ANNUAL BONUS	R 50 350.00	R -	R 50 350.00	R 8 391.67	R -	R -	R 4 195.83	
510	200090	ANNUAL BONUS	R 30 950.00	R -	R 30 950.00	R 5 158.33	R -	R -	R 2 579.17	
520	200090	ANNUAL BONUS	R 76 110.00	R -	R 76 110.00	R 12 685.00	R -	R -	R 6 342.50	
560	200090	ANNUAL BONUS	R 598 020.00	R 23 916.48	R 574 103.52	R 99 670.00	R 3 986.08	R 3 986.08	R 45 848.92	
570	200090	ANNUAL BONUS	R 668 230.00	R -	R 668 230.00	R 111 371.67	R -	R -	R 55 685.83	
580	200090	ANNUAL BONUS	R 731 550.00	R 26 856.12	R 704 693.88	R 121 925.00	R 4 476.02	R 4 476.02	R 56 486.48	

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
		TOTAL BONUS	R 5 431 180.00	R 199 747.56	R 5 231 432.44	R 905 196.67	R 33 291.26	R 30 482.87	R 422 115.46
101	200095	PER BONUS SECT 57 MUN MAN	R 105 360.00	R -	R 105 360.00	R 17 560.00	R -	R -	R 8 780.00
200	200096	PER BONUS SECT 56 C F O	R 96 050.00	R -	R 96 050.00	R 16 008.33	R -	R -	R 8 004.17
510	200097	PER BONUS SECT 56 DIR TECH SER	R 134 470.00	R -	R 134 470.00	R 22 411.67	R -	R -	R 11 205.83
100	200098	PER BONUS SECT 56 DIR COR	R 80 040.00	R -	R 80 040.00	R 13 340.00	R -	R -	R 6 670.00
300	200099	PER BONUS SECT 56 DIR COM	R 80 040.00	R -	R 80 040.00	R 13 340.00	R -	R -	R 6 670.00
250	200100	PER BONUS SECT 56 DIR PLAN	R 80 420.00	R -	R 80 420.00	R 13 403.33	R -	R -	R 6 701.67
		PER BONUS	R 576 380.00	R -	R 576 380.00	R 96 063.33	R -	R -	R 48 031.67
100	200125	HOUSING SUBSIDY	R 21 400.00	R 5 528.22	R 15 871.78	R 3 566.67	R 921.37	R 200.00	R 1 583.33
110	200125	HOUSING SUBSIDY	R 13 370.00	R 12 512.88	R 857.12	R 2 228.33	R 2 085.48	R 1 042.74	R 71.43
140	200125	HOUSING SUBSIDY	R 11 960.00	R 11 437.08	R 522.92	R 1 993.33	R 1 906.18	R 953.09	R 43.58
200	200125	HOUSING SUBSIDY	R 100 000.00	R 65 339.52	R 34 660.48	R 16 666.67	R 10 889.92	R 5 444.96	R 2 888.37
250	200125	HOUSING SUBSIDY	R 7 500.00	R 8 656.44	R -1 156.44	R 1 250.00	R 1 442.74	R 721.37	R -96.37
252	200125	HOUSING SUBSIDY	R 6 690.00	R -	R 6 690.00	R 1 115.00	R -	R -	R 557.50
300	200125	HOUSING SUBSIDY	R 7 500.00	R 6 256.44	R 1 243.56	R 1 250.00	R 1 042.74	R 521.37	R 103.63
320	200125	HOUSING SUBSIDY	R 2 720.00	R 2 400.00	R 320.00	R 453.33	R 400.00	R 200.00	R 26.67
390	200125	HOUSING SUBSIDY	R 14 000.00	R 12 512.88	R 1 487.12	R 2 333.33	R 2 085.48	R 1 042.74	R 123.93
470	200125	HOUSING SUBSIDY	R 33 480.00	R 29 825.76	R 3 654.24	R 5 580.00	R 4 970.96	R 2 485.48	R 304.52
480	200125	HOUSING SUBSIDY	R 1 550.00	R 1 126.20	R 423.80	R 258.33	R 187.70	R 93.85	R 35.32
500	200125	HOUSING SUBSIDY	R 11 750.00	R 11 076.24	R 673.76	R 1 958.33	R 1 846.04	R 923.02	R 56.15
505	200125	HOUSING SUBSIDY	R 14 400.00	R -	R 14 400.00	R 2 400.00	R -	R -	R 1 200.00
510	200125	HOUSING SUBSIDY	R 14 400.00	R 18 249.60	R -3 849.60	R 2 400.00	R 3 041.60	R 1 520.80	R -320.80
560	200125	HOUSING SUBSIDY	R 6 700.00	R 12 512.88	R -5 812.88	R 1 116.67	R 2 085.48	R 1 042.74	R -484.41
570	200125	HOUSING SUBSIDY	R 12 910.00	R 8 656.44	R 4 253.56	R 2 151.67	R 1 442.74	R 721.37	R 354.46
580	200125	HOUSING SUBSIDY	R 42 650.00	R 44 655.84	R -2 005.84	R 7 108.33	R 7 442.64	R 3 721.32	R -167.15
		TOTAL HOUSING	R 322 980.00	R 250 746.42	R 72 233.58	R 53 830.00	R 41 791.07	R 20 634.85	R 6 280.15
250	200145	L/SERVICE ALLOWANCE	R 19 650.00	R 17 576.16	R 2 073.84	R 3 275.00	R 2 929.36	R 1 464.68	R 172.82

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
470	200145	L/SERVICE ALLOWANCE	R 14 000.00	R 13 336.80	R 663.20	R 2 333.33	R 2 222.80	R 1 111.40	R 55.27	
		TOTAL L/SERVICE	R 33 650.00	R 30 912.96	R 2 737.04	R 5 608.33	R 5 152.16	R 2 576.08	R 228.09	
100	200155	MEDICAL AID CONTRIBUTIONS	R 315 180.00	R 210 938.40	R 104 241.60	R 52 530.00	R 35 156.40	R 16 972.20	R 9 292.80	
101	200155	MEDICAL AID CONTRIBUTIONS	R 273 430.00	R 170 128.80	R 103 301.20	R 45 571.67	R 28 354.80	R 14 177.40	R 8 608.43	
110	200155	MEDICAL AID CONTRIBUTIONS	R 113 390.00	R 116 121.60	R -2 731.60	R 18 898.33	R 19 353.60	R 9 676.80	R -227.63	
140	200155	MEDICAL AID CONTRIBUTIONS	R 125 870.00	R 111 405.60	R 14 464.40	R 20 978.33	R 18 567.60	R 9 283.80	R 1 205.37	
200	200155	MEDICAL AID CONTRIBUTIONS	R 920 800.00	R 841 529.04	R 79 270.96	R 153 466.67	R 140 254.84	R 69 078.92	R 7 654.41	
250	200155	MEDICAL AID CONTRIBUTIONS	R 231 670.00	R 191 874.72	R 39 795.28	R 38 611.67	R 31 979.12	R 16 796.56	R 2 509.27	
251	200155	MEDICAL AID	R 42 720.00	R 43 416.96	R -696.96	R 7 120.00	R 7 236.16	R 3 618.08	R -58.08	
252	200155	MEDICAL AID CONTRIBUTIONS	R 36 460.00	R -	R 36 460.00	R 6 076.67	R -	R -	R 3 038.33	
300	200155	MEDICAL AID CONTRIBUTIONS	R 95 000.00	R 36 655.20	R 58 344.80	R 15 833.33	R 6 109.20	R 3 054.60	R 4 862.07	
310	200155	MEDICAL AID CONTRIBUTIONS	R 133 690.00	R 123 703.20	R 9 986.80	R 22 281.67	R 20 617.20	R 10 308.60	R 832.23	
320	200155	MEDICAL AID CONTRIBUTIONS	R 27 930.00	R 26 150.40	R 1 779.60	R 4 655.00	R 4 358.40	R 2 179.20	R 148.30	
390	200155	MEDICAL AID CONTRIBUTIONS	R 148 560.00	R 114 523.20	R 34 036.80	R 24 760.00	R 19 087.20	R 9 543.60	R 2 836.40	
410	200155	MEDICAL AID CONTRIBUTIONS	R 161 460.00	R 84 506.40	R 76 953.60	R 26 910.00	R 14 084.40	R 7 042.20	R 6 412.80	
470	200155	MEDICAL AID CONTRIBUTIONS	R 820 000.00	R 524 672.16	R 295 327.84	R 136 666.67	R 87 445.36	R 43 146.08	R 25 187.25	
480	200155	MEDICAL AID CONTRIBUTIONS	R 102 240.00	R 68 263.20	R 33 976.80	R 17 040.00	R 11 377.20	R 5 688.60	R 2 831.40	
500	200155	MEDICAL AID CONTRIBUTIONS	R 400 000.00	R 245 800.80	R 154 199.20	R 66 666.67	R 40 966.80	R 20 483.40	R 12 849.93	
505	200155	MEDICAL AID CONTRIBUTIONS	R 15 740.00	R -	R 15 740.00	R 2 623.33	R -	R -	R 1 311.67	
510	200155	MEDICAL AID CONTRIBUTIONS	R 62 580.00	R 83 758.56	R -21 178.56	R 10 430.00	R 13 959.76	R 6 979.88	R -1 764.88	
520	200155	MEDICAL AID CONTRIBUTIONS	R 66 630.00	R 33 912.00	R 32 718.00	R 11 105.00	R 5 652.00	R 2 826.00	R 2 726.50	
560	200155	MEDICAL AID CONTRIBUTIONS	R 619 870.00	R 564 451.20	R 55 418.80	R 103 311.67	R 94 075.20	R 47 215.20	R 4 440.63	
570	200155	MEDICAL AID CONTRIBUTIONS	R 560 000.00	R 428 739.36	R 131 260.64	R 93 333.33	R 71 456.56	R 34 775.48	R 11 891.19	
580	200155	MEDICAL AID CONTRIBUTIONS	R 862 590.00	R 749 333.76	R 113 256.24	R 143 765.00	R 124 888.96	R 62 444.48	R 9 438.02	
		TOTAL MEDICAL AID	R 6 135 810.00	R 4 769 884.56	R 1 365 925.44	R 1 022 635.00	R 794 980.76	R 395 291.08	R 116 026.42	
100	200165	PENSION FUND	R 649 380.00	R 428 999.64	R 220 380.36	R 108 230.00	R 71 499.94	R 34 306.54	R 19 808.46	
101	200165	PENSION FUND	R 505 280.00	R 366 205.56	R 139 074.44	R 84 213.33	R 61 034.26	R 28 634.65	R 13 472.02	
110	200165	PENSION FUND	R 191 510.00	R 174 307.56	R 17 202.44	R 31 918.33	R 29 051.26	R 14 525.63	R 1 433.54	

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
140	200165	PENSION FUND	R 370 000.00	R 318 504.96	R 51 495.04	R 61 666.67	R 53 084.16	R 26 542.08	R 4 291.25	
200	200165	PENSION FUND	R 2 100 000.00	R 1 803 073.98	R 296 926.02	R 350 000.00	R 300 512.33	R 152 071.42	R 22 928.58	
250	200165	PENSION FUND	R 430 000.00	R 344 785.08	R 85 214.92	R 71 666.67	R 57 464.18	R 29 087.63	R 6 745.70	
251	200165	PENSION FUND	R 59 420.00	R 63 483.84	R -4 063.84	R 9 903.33	R 10 580.64	R 5 290.32	R -338.65	
252	200165	PENSION FUND	R 79 720.00	R 33 135.48	R 46 584.52	R 13 286.67	R 5 522.58	R 2 761.29	R 3 882.04	
300	200165	PENSION FUND	R 287 220.00	R 208 223.64	R 78 996.36	R 47 870.00	R 34 703.94	R 17 351.97	R 6 583.03	
310	200165	PENSION FUND	R 251 360.00	R 214 261.32	R 37 098.68	R 41 893.33	R 35 710.22	R 17 855.11	R 3 091.56	
320	200165	PENSION FUND	R 260 000.00	R 192 951.72	R 67 048.28	R 43 333.33	R 32 158.62	R 16 079.31	R 5 587.36	
390	200165	PENSION FUND	R 415 220.00	R 361 357.56	R 53 862.44	R 69 203.33	R 60 226.26	R 30 113.13	R 4 488.54	
410	200165	PENSION FUND	R 752 680.00	R 575 940.72	R 176 739.28	R 125 446.67	R 95 990.12	R 47 995.06	R 14 728.27	
470	200165	PENSION FUND	R 1 526 920.00	R 890 939.28	R 635 980.72	R 254 486.67	R 148 489.88	R 74 244.94	R 52 998.39	
480	200165	PENSION FUND	R 192 780.00	R 165 592.56	R 27 187.44	R 32 130.00	R 27 598.76	R 16 372.07	R -307.07	
500	200165	PENSION FUND	R 1 300 000.00	R 1 265 950.98	R 34 049.02	R 216 666.67	R 210 991.83	R 105 520.26	R 2 813.07	
505	200165	PENSION FUND	R 94 480.00	R -	R 94 480.00	R 15 746.67	R -	R -	R 7 873.33	
510	200165	PENSION FUND	R 91 890.00	R 199 019.16	R -107 129.16	R 15 315.00	R 33 169.86	R 16 584.93	R -8 927.43	
520	200165	PENSION FUND	R 189 750.00	R 177 864.48	R 11 885.52	R 31 625.00	R 29 644.08	R 14 822.04	R 990.46	
560	200165	PENSION FUND	R 1 629 080.00	R 1 350 440.28	R 278 639.72	R 271 513.33	R 225 073.38	R 111 826.71	R 23 929.96	
570	200165	PENSION FUND	R 1 794 210.00	R 1 452 069.30	R 342 140.70	R 299 035.00	R 242 011.55	R 121 184.82	R 28 332.68	
580	200165	PENSION FUND	R 2 000 000.00	R 1 952 431.74	R 47 568.26	R 333 333.33	R 325 405.29	R 160 704.18	R 5 962.49	
		TOTAL PENSION FUND	R 15 170 900.00	R 12 539 538.84	R 2 631 361.16	R 2 528 483.33	R 2 089 923.14	R 1 043 874.09	R 220 367.58	
101	200200	STANDBY	R -	R 16 601.76	R -16 601.76	R -	R 2 766.96	R 2 766.96	R -2 766.96	
200	200200	STANDBY ALLOWANCE	R 160 000.00	R 144 421.08	R 15 578.92	R 26 666.67	R 24 070.18	R 12 395.99	R 937.34	
310	200200	STANDBY ALLOWANCE	R 1 940.00	R 3 307.92	R -1 367.92	R 323.33	R 551.32	R -	R 161.67	
410	200200	STANDBY ALLOWANCE	R 16 050.00	R 4 150.50	R 11 899.50	R 2 675.00	R 691.75	R 601.52	R 735.98	
470	200200	STANDBY ALLOWANCE	R 290 000.00	R 261 767.58	R 28 232.42	R 48 333.33	R 43 627.93	R 21 702.04	R 2 464.63	
500	200200	STANDBY ALLOW	R 54 000.00	R 44 950.14	R 9 049.86	R 9 000.00	R 7 491.69	R 4 162.05	R 337.95	
560	200200	STANDBY ALLOWANCE	R 289 160.00	R 395 879.82	R -106 719.82	R 48 193.33	R 65 979.97	R 37 754.17	R -13 657.50	
570	200200	STANDBY ALLOW	R 307 110.00	R 337 931.28	R -30 821.28	R 51 185.00	R 56 321.88	R 30 836.64	R -5 244.14	
580	200200	STANDBY ALLOWANCE	R 425 230.00	R 607 604.04	R -182 374.04	R 70 871.67	R 101 267.34	R 51 189.70	R -15 753.87	

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
		TOTAL STANDBY	R 1 543 490.00	R 1 816 614.12	R -273 124.12	R 257 248.33	R 302 769.02	R 161 409.07	R -32 784.90
100	200240	UIF	R 65 710.00	R 21 459.48	R 44 250.52	R 10 951.67	R 3 576.58	R 1 710.36	R 3 765.47
101	200240	UIF	R 22 000.00	R 18 497.88	R 3 502.12	R 3 666.67	R 3 082.98	R 1 582.26	R 251.07
110	200240	UIF	R 9 710.00	R 7 138.56	R 2 571.44	R 1 618.33	R 1 189.76	R 594.88	R 214.29
140	200240	UIF	R 13 000.00	R 10 692.72	R 2 307.28	R 2 166.67	R 1 782.12	R 892.32	R 191.01
200	200240	UIF	R 90 030.00	R 76 660.62	R 13 369.38	R 15 005.00	R 12 776.77	R 6 370.15	R 1 132.35
250	200240	UIF	R 16 500.00	R 12 492.48	R 4 007.52	R 2 750.00	R 2 082.08	R 1 041.04	R 333.96
251	200240	UIF	R 1 910.00	R 1 784.64	R 125.36	R 318.33	R 297.44	R 148.72	R 10.45
252	200240	UIF	R 3 570.00	R 2 116.02	R 1 453.98	R 595.00	R 352.67	R 208.70	R 88.80
300	200240	UIF	R 10 000.00	R 6 223.14	R 3 776.86	R 1 666.67	R 1 037.19	R 525.69	R 307.64
310	200240	UIF	R 12 500.00	R 10 831.56	R 1 668.44	R 2 083.33	R 1 805.26	R 852.55	R 189.12
320	200240	UIF	R 12 000.00	R 9 236.46	R 2 763.54	R 2 000.00	R 1 539.41	R 770.69	R 229.31
390	200240	UIF	R 17 130.00	R 15 812.28	R 1 317.72	R 2 855.00	R 2 635.38	R 1 317.69	R 109.81
410	200240	UIF	R 31 830.00	R 29 775.24	R 2 054.76	R 5 305.00	R 4 962.54	R 2 536.64	R 115.86
470	200240	UIF	R 122 530.00	R 40 888.56	R 81 641.44	R 20 421.67	R 6 814.76	R 3 435.92	R 6 774.91
480	200240	UIF	R 8 850.00	R 7 924.56	R 925.44	R 1 475.00	R 1 320.76	R 734.74	R 2.76
500	200240	UIF	R 117 620.00	R 58 462.38	R 59 157.62	R 19 603.33	R 9 743.73	R 4 792.17	R 5 009.50
505	200240	UIF	R 3 570.00	R -	R 3 570.00	R 595.00	R -	R -	R 297.50
510	200240	UIF	R 3 570.00	R 7 138.56	R -3 568.56	R 595.00	R 1 189.76	R 594.88	R -297.38
520	200240	UIF	R 9 140.00	R 9 430.92	R -290.92	R 1 523.33	R 1 571.82	R 781.26	R -19.59
560	200240	UIF	R 73 670.00	R 99 797.88	R -26 127.88	R 12 278.33	R 16 632.98	R 8 379.51	R -2 240.34
570	200240	UIF	R 80 570.00	R 88 766.58	R -8 196.58	R 13 428.33	R 14 794.43	R 7 557.40	R -843.23
580	200240	UIF	R 87 480.00	R 77 493.42	R 9 986.58	R 14 580.00	R 12 915.57	R 6 453.11	R 836.89
		TOTAL UIF	R 812 890.00	R 612 623.94	R 200 266.06	R 135 481.67	R 102 103.99	R 51 280.68	R 16 460.15
100	200270	PROTECTIVE CLOTHING	R 3 000.00	R -	R 3 000.00	R 500.00	R -	R -	R 250.00
200	200270	PROTECTIVE CLOTHING	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
300	200270	PROTECTIVE CLOTHING	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
310	200270	PROTECTIVE CLOTHING	R 10 000.00	R 14 101.50	R -4 101.50	R 1 666.67	R 2 350.25	R 2 350.25	R -1 516.92

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
320	200270	PROTECTIVE CLOTHING	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
390	200270	PROTECTIVE CLOTHING	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
410	200270	PROTECTIVE CLOTHING	R 74 900.00	R 2 504.58	R 72 395.42	R 12 483.33	R 417.43	R 417.43	R 5 824.24	
470	200270	PROTECTIVE CLOTHING	R 300 000.00	R -	R 300 000.00	R 50 000.00	R -	R -	R 25 000.00	
500	200270	PROTECTIVE CLOTHING	R 100 000.00	R 4 779.00	R 95 221.00	R 16 666.67	R 796.50	R -	R 8 333.33	
510	200270	PROTECT CLOTHING	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
560	200270	PROTECT CLOTHING	R 74 900.00	R -	R 74 900.00	R 12 483.33	R -	R -	R 6 241.67	
570	200270	PROTECT CLOTHING	R 107 000.00	R 6 166.32	R 100 833.68	R 17 833.33	R 1 027.72	R -	R 8 916.67	
580	200270	PROTECTIVE CLOTHING	R 100 000.00	R 1 945.02	R 98 054.98	R 16 666.67	R 324.17	R -	R 8 333.33	
		TOTAL PROTECTIVE CLOTHING	R 839 800.00	R 29 496.42	R 810 303.58	R 139 966.67	R 4 916.07	R 2 767.68	R 67 215.65	
100	200300	BARGAINING COUNCIL	R 1 930.00	R 1 098.36	R 831.64	R 321.67	R 183.06	R 88.14	R 72.69	
101	200300	BARGAINING COUNCIL	R 1 150.00	R 813.60	R 336.40	R 191.67	R 135.60	R 61.02	R 34.81	
110	200300	BARGAINING COUNCIL	R 380.00	R 325.44	R 54.56	R 63.33	R 54.24	R 27.12	R 4.55	
140	200300	BARGAINING COUNCIL	R 540.00	R 488.16	R 51.84	R 90.00	R 81.36	R 40.68	R 4.32	
200	200300	BARGAINING COUNCIL	R 4 590.00	R 4 149.36	R 440.64	R 765.00	R 691.56	R 345.78	R 36.72	
250	200300	BARGAINING COUNCIL	R 730.00	R 569.52	R 160.48	R 121.67	R 94.92	R 47.46	R 13.37	
251	200300	BARGAINING COUNCIL	R 80.00	R 81.36	R -1.36	R 13.33	R 13.56	R 6.78	R -0.11	
252	200300	BARGAINING COUNCIL	R 230.00	R 162.72	R 67.28	R 38.33	R 27.12	R 13.56	R 5.61	
300	200300	BARGAINING COUNCIL	R 540.00	R 325.44	R 214.56	R 90.00	R 54.24	R 27.12	R 17.88	
310	200300	BARGAINING COUNCIL	R 1 530.00	R 976.32	R 553.68	R 255.00	R 162.72	R 81.36	R 46.14	
320	200300	BARGAINING COUNCIL	R 2 070.00	R 813.60	R 1 256.40	R 345.00	R 135.60	R 67.80	R 104.70	
390	200300	BARGAINING COUNCIL	R 1 070.00	R 1 057.68	R 12.32	R 178.33	R 176.28	R 88.14	R 1.03	
410	200300	BARGAINING COUNCIL	R 2 990.00	R 2 684.88	R 305.12	R 498.33	R 447.48	R 223.74	R 25.43	
470	200300	BARGAINING COUNCIL	R 3 450.00	R 2 115.36	R 1 334.64	R 575.00	R 352.56	R 176.28	R 111.22	
480	200300	SALGA LEVY	R 410.00	R 366.12	R 43.88	R 68.33	R 61.02	R 33.90	R 0.27	
500	200300	BARGAINING COUNCIL	R 7 190.00	R 4 474.80	R 2 715.20	R 1 198.33	R 745.80	R 372.90	R 226.27	
505	200300	BARGAINING COUNCIL	R 200.00	R -	R 200.00	R 33.33	R -	R -	R 16.67	
510	200300	BARGAINING COUNCIL	R 200.00	R 325.44	R -125.44	R 33.33	R 54.24	R 27.12	R -10.45	
520	200300	BARGAINING COUNCIL	R 620.00	R 569.52	R 50.48	R 103.33	R 94.92	R 47.46	R 4.21	

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
560	200300	BARGAINING COUNCIL	R 6 350.00	R 5 979.96	R 370.04	R 1 058.33	R 996.66	R 494.94	R 34.23	
570	200300	BARGAINING COUNCIL	R 6 730.00	R 5 613.84	R 1 116.16	R 1 121.67	R 935.64	R 467.82	R 93.01	
580	200300	BARGAINING COUNCIL	R 5 050.00	R 4 230.72	R 819.28	R 841.67	R 705.12	R 352.56	R 68.27	
		TOTAL BARGAINING COUNCIL	R 48 030.00	R 37 222.20	R 10 807.80	R 8 005.00	R 6 203.70	R 3 091.68	R 910.82	
		TOTAL SALARIES	R 107 610 040.00	R 97 530 070.44	R 10 079 969.56	R 17 935 006.67	R 16 255 011.74	R 8 366 499.90	R 601 003.43	
		TOTAL SECT 56	R 6 072 280.00	R 5 166 588.72	R 905 691.28	R 1 012 046.67	R 861 098.12	R 430 549.06	R 75 474.27	
		TOTAL COUNCILLORS	R 15 495 110.00	R 13 444 983.12	R 2 050 126.88	R 2 582 518.33	R 2 240 830.52	R 1 128 304.91	R 162 954.26	
		TOTAL SALARIES	R 129 177 430.00	R 116 141 642.28	R 13 035 787.72	R 21 529 571.67	R 19 356 940.38	R 9 925 353.87	R 839 431.96	
100	235015	BUILDINGS	R 1 500 000.00	R 31 085.88	R 1 468 914.12	R 250 000.00	R 5 180.98	R 2 107.79	R 122 892.21	
200	235015	BUILDINGS	R 20 000.00	R 1 360.68	R 18 639.32	R 3 333.33	R 226.78	R 186.78	R 1 479.89	
251	235015	BUILDINGS	R 1 500.00	R -	R 1 500.00	R 250.00	R -	R -	R 125.00	
252	235015	BUILDINGS	R 96 120.00	R -	R 96 120.00	R 16 020.00	R -	R -	R 8 010.00	
300	235015	BUILDINGS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
310	235015	BUILDINGS	R 500 000.00	R 65 134.08	R 434 865.92	R 83 333.33	R 10 855.68	R 10 285.68	R 31 380.99	
320	235015	BUILDINGS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
390	235015	BUILDINGS	R 150 000.00	R -	R 150 000.00	R 25 000.00	R -	R -	R 12 500.00	
470	235015	BUILDINGS	R 10 000.00	R 2 284.80	R 7 715.20	R 1 666.67	R 380.80	R 380.80	R 452.53	
500	235015	BUILDINGS	R 100 000.00	R 564.00	R 99 436.00	R 16 666.67	R 94.00	R 94.00	R 8 239.33	
570	235015	BUILDINGS	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33	
580	235015	BUILDINGS	R 50 000.00	R 50 745.12	R -745.12	R 8 333.33	R 8 457.52	R 5 349.88	R -1 183.21	
200	235025	COPIER CHARGES	R 75 000.00	R 24 856.86	R 50 143.14	R 12 500.00	R 4 142.81	R 135.00	R 6 115.00	
470	235065	TOOLS & EQUIPMENT	R 30 000.00	R -	R 30 000.00	R 5 000.00	R -	R -	R 2 500.00	
580	235085	AFTER HOUR VENDING MACHINES	R 150 000.00	R -	R 150 000.00	R 25 000.00	R -	R -	R 12 500.00	
100	235090	FIRE EXTINGUISHERS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
470	235090	FIRE EXTINGUISHERS	R 25 000.00	R -	R 25 000.00	R 4 166.67	R -	R -	R 2 083.33	
500	235090	FIRE EXTINGUISHERS	R 5 350.00	R -	R 5 350.00	R 891.67	R -	R -	R 445.83	
560	235090	FIRE EXTINGUISHERS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
570	235090	FIRE EXTINGUISHERS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
580	235090	FIRE EXTINGUISHERS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67
500	235145	UTRECHT STREET REHABILITATION	R 8 000 000.00	R -	R 8 000 000.00	R 1 333 333.33	R -	R -	R 666 666.67
470	235150	MACHINERY - MATERIALS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33
410	235280	RADIO COMMUNICATIONS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33
470	235280	RADIO COMMUNICATIONS	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67
500	235280	RADIO COMMUNICATIONS	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00
560	235280	RADIO COMMUNICATIONS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33
570	235280	RADIO COMMUNICATIONS	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67
580	235280	RADIO COMMUNICATIONS	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33
500	235331	ROADS - ALL AREAS	R 3 000 000.00	R 7 684 229.88	R -4 684 229.88	R 500 000.00	R 1 280 704.98	R 894 649.68	R -644 649.68
580	235345	ROBOT MATERIALS	R 200 000.00	R 5 011.56	R 194 988.44	R 33 333.33	R 835.26	R -	R 16 666.67
470	235355	TRAFFIC EQUIPMENT	R 200 000.00	R -	R 200 000.00	R 33 333.33	R -	R -	R 16 666.67
410	235360	REFUSE SITES	R 1 200 000.00	R -	R 1 200 000.00	R 200 000.00	R -	R -	R 100 000.00
580	235370	ELECTRICITY MAINS	R 1 500 000.00	R 1 064 228.04	R 435 771.96	R 250 000.00	R 177 371.34	R 126 207.99	R -1 207.99
580	235440	CONTRACTORS FEES	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33
470	235465	STREET NAME INDICATOR MATERIAL	R 200 000.00	R -	R 200 000.00	R 33 333.33	R -	R -	R 16 666.67
580	235470	PUBLIC LIGHTING	R 1 000 000.00	R 277 602.78	R 722 397.22	R 166 666.67	R 46 267.13	R 37 262.29	R 46 071.04
300	235480	MAINTENANCE SWIMMING POOL	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67
300	235485	SWIMMING POOL MATERIALS	R -	R -	R -	R -	R -	R -	R -
560	235525	GENERAL INFRASTRUCTURE	R 1 200 000.00	R 575 110.86	R 624 889.14	R 200 000.00	R 95 851.81	R 50 809.57	R 49 190.43
570	235525	GENERAL INFRASTRUCTURE	R 2 300 000.00	R 787 527.06	R 1 512 472.94	R 383 333.33	R 131 254.51	R 86 323.22	R 105 343.45
580	235525	GENERAL INFRASTRUCTURE	R 500 000.00	R 26 440.98	R 473 559.02	R 83 333.33	R 4 406.83	R 1 080.04	R 40 586.63
580	235560	CONNECTIONS & SWITCHES	R 1 000 000.00	R 175 529.82	R 824 470.18	R 166 666.67	R 29 254.97	R 10 428.42	R 72 904.91
580	235565	MAJOR SUBSTATIONS	R 1 000 000.00	R 707.88	R 999 292.12	R 166 666.67	R 117.98	R -	R 83 333.33
470	235580	ROAD SIGNS MATERIALS	R 200 000.00	R -	R 200 000.00	R 33 333.33	R -	R -	R 16 666.67
470	235590	ROAD MARKING MATERIALS	R 100 000.00	R 22 477.14	R 77 522.86	R 16 666.67	R 3 746.19	R 1 262.34	R 7 070.99
580	235601	OVERHEAD LINES	R 500 000.00	R 210 048.78	R 289 951.22	R 83 333.33	R 35 008.13	R 5 296.32	R 36 370.35
580	235602	TRANSFORMERS	R 750 000.00	R 1 309 299.48	R -559 299.48	R 125 000.00	R 218 216.58	R 171.23	R 62 328.77
580	235603	PROTECTION RELAYS	R 500 000.00	R -	R 500 000.00	R 83 333.33	R -	R -	R 41 666.67
580	235604	ENERGY EFFICIENCY	R 250 000.00	R -	R 250 000.00	R 41 666.67	R -	R -	R 20 833.33

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
410	235640	VEHICLES	R -	R -3 300.00	R 3 300.00	R -	R -550.00	R -550.00	R 550.00
500	235640	VEHICLES	R 700 000.00	R 505 179.84	R 194 820.16	R 116 666.67	R 84 196.64	R 51 957.48	R 6 375.85
570	235640	VEHICLES	R 500 000.00	R 342 658.50	R 157 341.50	R 83 333.33	R 57 109.75	R 55 589.75	R -13 923.08
580	235640	VEHICLES	R 300 000.00	R 53 831.94	R 246 168.06	R 50 000.00	R 8 971.99	R 3 919.05	R 21 080.95
580	235685	OCCUPATIONAL SAFETY	R 75 000.00	R -	R 75 000.00	R 12 500.00	R -	R -	R 6 250.00
110	235690	COMPUTER MAINTENANCE	R 300 000.00	R 617 868.00	R -317 868.00	R 50 000.00	R 102 978.00	R 102 978.00	R -77 978.00
		TOTAL REPAIRS & MAINTENANCE	R 28 802 970.00	R 13 830 483.96	R 14 972 486.04	R 4 800 495.00	R 2 305 080.66	R 1 445 925.31	R 954 322.19
560	245001	ELECTRICITY PURCHASES	R 4 156 500.00	R 1 028 970.84	R 3 127 529.16	R 692 750.00	R 171 495.14	R 4 607.68	R 341 767.32
580	245001	ELECTRICITY PURCHASES	R 140 000 000.00	R 96 464 443.38	R 43 535 556.62	R 23 333 333.33	R 16 077 407.23	R 16 077 407.23	R -4 410 740.56
580	245002	COMMISSION ON VENDOR SALES	R 800 000.00	R 484 816.56	R 315 183.44	R 133 333.33	R 80 802.76	R 80 802.76	R -14 136.09
100	250001	CONTRACT PAYMENT-EXT AGENCIES	R 600 000.00	R 344 048.76	R 255 951.24	R 100 000.00	R 57 341.46	R 17 689.16	R 32 310.84
110	250001	CONTRACT PAYMENT-EXT AGENCIES	R 700 000.00	R 211 472.10	R 488 527.90	R 116 666.67	R 35 245.35	R 10 137.60	R 48 195.73
200	250001	CONTRACT PAYMENT-EXT AGENCIES	R 400 000.00	R 1 522 308.54	R -1 122 308.54	R 66 666.67	R 253 718.09	R 199 465.09	R -166 131.76
250	250001	CONTRACT PAYMENT-EXT AGENCIES	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67
300	250001	CONTRACT PAYMENT-EXT AGENCIES	R 200 000.00	R -	R 200 000.00	R 33 333.33	R -	R -	R 16 666.67
310	250001	CONTRACT PAYMENT EXT AGENCIES	R 6 300 000.00	R 5 726 238.30	R 573 761.70	R 1 050 000.00	R 954 373.05	R 474 571.05	R 50 428.95
320	250001	CONTRACT PAYMENT-EXT AGENCIES	R 67 360.00	R -	R 67 360.00	R 11 226.67	R -	R -	R 5 613.33
390	250001	CONTRACT PAYMENT-EXT AGENCIES	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00
410	250001	CONTRACT PAYMENT EXT AGENCIES	R 8 000 000.00	R 9 173 356.14	R -1 173 356.14	R 1 333 333.33	R 1 528 892.69	R 842 666.95	R -176 000.28
470	250001	CONTRACT PAYMENT-EXT AGENCIES	R 11 500 000.00	R 20 915 711.22	R -9 415 711.22	R 1 916 666.67	R 3 485 951.87	R 2 944 016.23	R -1 985 682.90
570	250001	CONTRACT PAYMENT EXT AGENCIES	R 617 370.00	R 164 183.40	R 453 186.60	R 102 895.00	R 27 363.90	R -	R 51 447.50
580	250001	CONTRACT PAYMENT EXT AGENCIES	R 550 000.00	R -	R 550 000.00	R 91 666.67	R -	R -	R 45 833.33
110	250002	MUNSOFT MAINTENANCE CONTRACT	R 980 000.00	R 428 559.12	R 551 440.88	R 163 333.33	R 71 426.52	R -	R 81 666.67
106	250012	WARD COMMITTEE MEMBERS ALLOWANCE	R 2 600 000.00	R 2 598 000.00	R 2 000.00	R 433 333.33	R 433 000.00	R 216 000.00	R 666.67
570	250015	METER READING SERVICES	R 963 000.00	R 983 134.44	R -20 134.44	R 160 500.00	R 163 855.74	R 95 797.80	R -15 547.80
580	250015	METER READING SERVICES	R 1 500 000.00	R 983 134.38	R 516 865.62	R 250 000.00	R 163 855.73	R 95 797.78	R 29 202.22
106	260002	AUDIT FEES	R 2 563 200.00	R 624 947.76	R 1 938 252.24	R 427 200.00	R 104 157.96	R 104 157.96	R 109 442.04
101	260005	NEWSLETTER & RADIO SLOT	R 200 000.00	R -	R 200 000.00	R 33 333.33	R -	R -	R 16 666.67
100	260020	ADVERTISEMENTS & NOTICES	R 1 000 000.00	R 6 485.94	R 993 514.06	R 166 666.67	R 1 080.99	R 1 080.99	R 82 252.34

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name		Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
106	260055	ALLOW & CONTRIB PENSIONERS	R	745 000.00	R 2 423 070.78	R -1 678 070.78	R 124 166.67	R 403 845.13	R 403 605.13	R -341 521.80
200	260080	BANKING SERVICES	R	350 000.00	R 304 471.56	R 45 528.44	R 58 333.33	R 50 745.26	R 26 651.13	R 2 515.54
200	260085	BANK CHARGES	R	950 000.00	R 718 429.74	R 231 570.26	R 158 333.33	R 119 738.29	R 61 424.85	R 17 741.82
251	260095	BROCHURES & POSTCARDS	R	10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33
200	260125	CARTAGE & RAILAGE	R	73 000.00	R 21 838.92	R 51 161.08	R 12 166.67	R 3 639.82	R 3 639.82	R 2 443.51
300	260140	CHEMICALS	R	100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33
560	260140	CHEMICALS	R	500 000.00	R 56 222.52	R 443 777.48	R 83 333.33	R 9 370.42	R -	R 41 666.67
570	260140	CHEMICALS	R	1 605 000.00	R 299 563.86	R 1 305 436.14	R 267 500.00	R 49 927.31	R 31 734.65	R 102 015.35
580	260145	CHRISTMAS/FESTIVE LIGHTS	R	25 000.00	R -	R 25 000.00	R 4 166.67	R -	R -	R 2 083.33
106	260160	AWARDS	R	20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67
100	260165	CLEANING MATERIALS	R	48 150.00	R 25 768.92	R 22 381.08	R 8 025.00	R 4 294.82	R 1 473.06	R 2 539.44
200	260165	CLEANING MATERIALS	R	15 000.00	R 16 249.62	R -1 249.62	R 2 500.00	R 2 708.27	R 1 667.42	R -417.42
250	260165	CLEANING MATERIALS	R	1 600.00	R -	R 1 600.00	R 266.67	R -	R -	R 133.33
251	260165	CLEANING MATERIALS	R	1 700.00	R -	R 1 700.00	R 283.33	R -	R -	R 141.67
252	260165	CLEANING MATERIALS	R	5 000.00	R 12 697.86	R -7 697.86	R 833.33	R 2 116.31	R 2 116.31	R -1 699.64
300	260165	CLEANING MATERIALS	R	30 000.00	R 66 663.54	R -36 663.54	R 5 000.00	R 11 110.59	R 11 110.59	R -8 610.59
310	260165	CLEANING MATERIALS	R	35 000.00	R 182 819.94	R -147 819.94	R 5 833.33	R 30 469.99	R 23 945.58	R -21 028.91
320	260165	CLEANING MATERIALS	R	30 000.00	R 33 995.16	R -3 995.16	R 5 000.00	R 5 665.86	R 5 665.86	R -3 165.86
390	260165	CLEANING MATERIALS	R	5 000.00	R 15 654.42	R -10 654.42	R 833.33	R 2 609.07	R 67.63	R 349.04
410	260165	CLEANING MATERIALS	R	40 000.00	R 188 095.08	R -148 095.08	R 6 666.67	R 31 349.18	R 31 349.18	R -28 015.85
470	260165	CLEANING MATERIALS	R	13 590.00	R 42 283.86	R -28 693.86	R 2 265.00	R 7 047.31	R 2 998.30	R -1 865.80
480	260165	CLEANING MATERIALS	R	530.00	R -	R 530.00	R 88.33	R -	R -	R 44.17
500	260165	CLEANING MATERIALS	R	50 000.00	R 22 728.60	R 27 271.40	R 8 333.33	R 3 788.10	R 1 402.95	R 2 763.72
510	260165	CLEANING MATERIALS	R	16 020.00	R 930.00	R 15 090.00	R 2 670.00	R 155.00	R -	R 1 335.00
560	260165	CLEANING MATERIALS	R	25 000.00	R -	R 25 000.00	R 4 166.67	R -	R -	R 2 083.33
570	260165	CLEANING MATERIALS	R	32 100.00	R -	R 32 100.00	R 5 350.00	R -	R -	R 2 675.00
580	260165	CLEANING MATERIALS	R	30 000.00	R 35 882.94	R -5 882.94	R 5 000.00	R 5 980.49	R 2 838.53	R -338.53
200	260200	USER GROUP EXPENSES	R	40 000.00	R -	R 40 000.00	R 6 666.67	R -	R -16 726.32	R 20 059.65
100	260210	CONFERENCE FEES	R	20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67
101	260210	CONFERENCE FEES	R	15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -6 201.75	R 7 451.75

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
106	260210	CONFERENCE FEES	R 25 000.00	R 27 012.00	R -2 012.00	R 4 166.67	R 4 502.00	R -4 689.75	R 6 773.08	
140	260210	CONFERENCE FEES	R 3 000.00	R -	R 3 000.00	R 500.00	R -	R -	R 250.00	
250	260210	MEMBERSHIP & CONFERENCE FEES	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00	
251	260210	CONFERENCE FEES	R 2 000.00	R -	R 2 000.00	R 333.33	R -	R -	R 166.67	
300	260210	CONFERENCE FEES	R 10 000.00	R 17 940.00	R -7 940.00	R 1 666.67	R 2 990.00	R -	R 833.33	
320	260210	CONFERENCE FEES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
410	260210	CONFERENCE FEES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
470	260210	CONFERENCE FEES	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00	
480	260210	CONFERENCE FEES	R 3 740.00	R -	R 3 740.00	R 623.33	R -	R -	R 311.67	
500	260210	CONFERENCE FEES	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
505	260210	CONFERENCE FEES	R 2 000.00	R -	R 2 000.00	R 333.33	R -	R -	R 166.67	
510	260210	CONFERENCE FEES	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
560	260210	CONFERENCE FEES	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
570	260210	CONFERENCE FEES	R 16 050.00	R -	R 16 050.00	R 2 675.00	R -	R -	R 1 337.50	
580	260210	CONFERENCE FEES	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
100	260270	ELECTRICITY WATER & SERVICES	R 316 210.00	R 348 906.84	R -32 696.84	R 52 701.67	R 58 151.14	R 32 211.18	R -5 860.35	
200	260270	ELECTRICITY WATER & SERVICES	R 700 000.00	R 891 804.84	R -191 804.84	R 116 666.67	R 148 634.14	R 121 451.58	R -63 118.25	
300	260270	ELECTRICITY WATER & SERVICES	R 510 000.00	R 323 700.18	R 186 299.82	R 85 000.00	R 53 950.03	R 26 238.37	R 16 261.63	
310	260270	ELECTRICITY WATER & SERVICES	R 106 800.00	R 203 518.62	R -96 718.62	R 17 800.00	R 33 919.77	R 15 814.62	R -6 914.62	
320	260270	ELECTRICITY WATER & SERVICES	R 15 000.00	R 13 347.48	R 1 652.52	R 2 500.00	R 2 224.58	R 1 191.69	R 58.31	
390	260270	ELECTRICITY WATER & SERVICES	R 100 000.00	R 90 035.34	R 9 964.66	R 16 666.67	R 15 005.89	R 7 645.07	R 688.26	
440	260270	ELECTRICITY WATER & SERVICES	R 1 640.00	R 783.54	R 856.46	R 273.33	R 130.59	R 65.56	R 71.11	
470	260270	ELECTRICITY WATER & SERVICES	R 340 000.00	R 173 118.90	R 166 881.10	R 56 666.67	R 28 853.15	R 16 171.00	R 12 162.33	
510	260270	ELECTRICITY WATER & SERVICES	R 145 000.00	R 90 163.68	R 54 836.32	R 24 166.67	R 15 027.28	R 6 359.17	R 5 724.16	
560	260270	ELECTRICITY WATER & SERVICES	R 275 000.00	R 426 039.96	R -151 039.96	R 45 833.33	R 71 006.66	R 41 611.06	R -18 694.39	
570	260270	ELECTRICITY WATER & SERVICES	R 2 782 000.00	R 2 403 906.24	R 378 093.76	R 463 666.67	R 400 651.04	R 185 388.22	R 46 445.11	
580	260270	ELECTRICITY WATER & SERVICES	R 1 237 640.00	R 1 375 603.08	R -137 963.08	R 206 273.33	R 229 267.18	R 92 516.56	R 10 620.11	
200	260275	COMPENSATION COMMISSIONER	R 650 000.00	R -	R 650 000.00	R 108 333.33	R -	R -	R 54 166.67	
101	260280	STRATEGIC PLAN/REVIEW SESSIONS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
106	260285	ENTERTAINMENT & STRATEGIC PLAN	R 12 000.00	R -	R 12 000.00	R 2 000.00	R -	R -	R 1 000.00	

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
251	260285	REFRESHMENTS FOR MEETINGS	R 500.00	R -	R 500.00	R 83.33	R -	R -	R 41.67
470	260285	REFRESHMENTS - MEETINGS	R 2 000.00	R 7 920.00	R -5 920.00	R 333.33	R 1 320.00	R 1 320.00	R -1 153.33
480	260285	REFRESHMENTS MEETINGS	R 1 070.00	R -	R 1 070.00	R 178.33	R -	R -	R 89.17
570	260285	REFRESHMENTS STRATEGIC PLANNING	R 2 350.00	R -	R 2 350.00	R 391.67	R -	R -	R 195.83
580	260285	REFRESHMENTS - MEETINGS	R 1 000.00	R -	R 1 000.00	R 166.67	R -	R -	R 83.33
101	260286	REFRESHMENTS - MEETINGS	R 2 500.00	R 11 460.00	R -8 960.00	R 416.67	R 1 910.00	R 1 910.00	R -1 701.67
250	260286	IDP MEETING REFRESHMENTS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67
140	260287	CATERING FOR TRAINING SESSIONS	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
106	260288	BUDGET ROAD SHOWS	R 500 000.00	R -	R 500 000.00	R 83 333.33	R -	R -	R 41 666.67
200	260300	FIRST AID SUPPLIES	R 500.00	R -	R 500.00	R 83.33	R -	R -	R 41.67
250	260300	FIRST AID SUPPLIES	R 500.00	R -	R 500.00	R 83.33	R -	R -	R 41.67
252	260300	FIRST AID SUPPLIES	R 500.00	R -	R 500.00	R 83.33	R -	R -	R 41.67
310	260300	FIRST AID SUPPLIES	R 2 500.00	R -	R 2 500.00	R 416.67	R -	R -	R 208.33
410	260300	FIRST AID EQUIPMENT	R 2 140.00	R -	R 2 140.00	R 356.67	R -	R -	R 178.33
470	260300	FIRST AID SUPPLIES	R 2 000.00	R -	R 2 000.00	R 333.33	R -	R -	R 166.67
500	260300	FIRST AID SUPPLIES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
510	260300	FIRST AID SUPPLIES	R 500.00	R -	R 500.00	R 83.33	R -	R -	R 41.67
560	260300	FIRST AID SUPPLIES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
570	260300	FIRST AID EQUIPMENT	R 10 700.00	R -	R 10 700.00	R 1 783.33	R -	R -	R 891.67
580	260300	FIRST AID SUPPLIES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
106	260305	COUNCIL COMMUNITY PROJECTS	R 1 000 000.00	R 898 073.40	R 101 926.60	R 166 666.67	R 149 678.90	R 2 178.16	R 81 155.17
106	260308	CATERING FOR COUNCIL MEETINGS	R 50 000.00	R 163 025.46	R -113 025.46	R 8 333.33	R 27 170.91	R 14 563.27	R -10 396.60
106	260325	PRAYER DAY	R 40 000.00	R 9 000.00	R 31 000.00	R 6 666.67	R 1 500.00	R -	R 3 333.33
106	260365	INDIGENT BURIALS	R 240 770.00	R 85 210.50	R 155 559.50	R 40 128.33	R 14 201.75	R -	R 20 064.17
251	260370	VRYHEID TOURISM	R 2 500.00	R -	R 2 500.00	R 416.67	R -	R -	R 208.33
251	260375	PUBLICITY STICKERS	R 1 000.00	R -	R 1 000.00	R 166.67	R -	R -	R 83.33
251	260380	PUB. SEMINARS & COMM PROJECTS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33
251	260390	PUB INFORMATION BOOKLETS	R 500.00	R -	R 500.00	R 83.33	R -	R -	R 41.67
251	260395	PUB VRYHEID BROCHURES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67
251	260406	ZDM GRANT	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
106	260415	INSURANCES	R 794 590.00	R 2 703 683.58	R -1 909 093.58	R 132 431.67	R 450 613.93	R -	R 66 215.83	
101	260430	GRANTS-IN-AID	R 42 720.00	R 29 031.24	R 13 688.76	R 7 120.00	R 4 838.54	R -	R 3 560.00	
100	260460	LEGAL FEES	R 642 000.00	R 1 126 786.20	R -484 786.20	R 107 000.00	R 187 797.70	R 186 657.70	R -133 157.70	
200	260460	LEGAL FEES	R 50 000.00	R 10 733.40	R 39 266.60	R 8 333.33	R 1 788.90	R 1 788.90	R 2 377.77	
310	260475	MUSIC RIGHTS	R 1 000.00	R -	R 1 000.00	R 166.67	R -	R -	R 83.33	
200	260501	FINANCE CHARGES: FIN LEASES	R -	R 3 795 726.00	R -3 795 726.00	R -	R 632 621.00	R 632 621.00	R -632 621.00	
320	260515	MINOR LOOSE TOOLS	R 5 000.00	R 3 881.40	R 1 118.60	R 833.33	R 646.90	R 646.90	R -230.23	
500	260515	MINOR LOOSE TOOLS	R 27 290.00	R 18 364.44	R 8 925.56	R 4 548.33	R 3 060.74	R -	R 2 274.17	
560	260515	MINOR LOOSE TOOLS	R 21 400.00	R 3 869.94	R 17 530.06	R 3 566.67	R 644.99	R -	R 1 783.33	
570	260515	MINOR LOOSE TOOLS	R 19 880.00	R 1 261.08	R 18 618.92	R 3 313.33	R 210.18	R 210.18	R 1 446.49	
580	260515	MINOR LOOSE TOOLS	R 220 000.00	R 34 809.00	R 185 191.00	R 36 666.67	R 5 801.50	R 131.50	R 18 201.83	
570	260549	MEMBERSHIP FEES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
580	260549	MEMBERSHIP FEES SUNDRY	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00	
251	260550	TOURISM PROJECTS MAYFAIR	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
106	260552	MEMBERSHIP FEES SALGA	R 1 200 000.00	R 1 188 840.00	R 11 160.00	R 200 000.00	R 1 188 840.00	R -	R 100 000.00	
100	260640	MAGAZINES & PERIODICALS	R 45 000.00	R -	R 45 000.00	R 7 500.00	R -	R -	R 3 750.00	
101	260640	MAGAZINES & PERIODICALS	R 30 000.00	R -	R 30 000.00	R 5 000.00	R -	R -	R 2 500.00	
390	260640	MAGAZINES & PERIODICALS	R 7 000.00	R 35 214.54	R -28 214.54	R 1 166.67	R 5 869.09	R -	R 583.33	
470	260660	POINT DUTIES AT SCHOOLS	R 5 000.00	R 3 840.00	R 1 160.00	R 833.33	R 640.00	R 640.00	R -223.33	
100	260670	POSTAGE	R 30 660.00	R 24 000.00	R 6 660.00	R 5 110.00	R 4 000.00	R 4 000.00	R -1 445.00	
200	260670	POSTAGE	R 600 000.00	R 348 003.96	R 251 996.04	R 100 000.00	R 58 000.66	R 58 000.66	R -8 000.66	
100	260680	PRINTING & STATIONERY	R 320 000.00	R 390 723.30	R -70 723.30	R 53 333.33	R 65 120.55	R 10 798.55	R 15 868.12	
101	260680	PRINTING & STATIONERY	R 5 000.00	R 3 593.46	R 1 406.54	R 833.33	R 598.91	R 598.91	R -182.24	
106	260680	PRINTING & STATIONERY	R 30 000.00	R 6 936.12	R 23 063.88	R 5 000.00	R 1 156.02	R -	R 2 500.00	
110	260680	PRINTING & STATIONERY	R 20 000.00	R 83 469.90	R -63 469.90	R 3 333.33	R 13 911.65	R 3 880.17	R -2 213.50	
140	260680	PRINTING & STATIONERY	R 12 000.00	R 12 666.48	R -666.48	R 2 000.00	R 2 111.08	R 130.00	R 870.00	
200	260680	PRINTING & STATIONERY	R 300 000.00	R 277 464.66	R 22 535.34	R 50 000.00	R 46 244.11	R 30 391.47	R -5 391.47	
250	260680	PRINTING & STATIONERY	R 53 500.00	R -	R 53 500.00	R 8 916.67	R -	R -	R 4 458.33	
251	260680	PRINTING & STATIONERY	R 9 500.00	R -	R 9 500.00	R 1 583.33	R -	R -	R 791.67	
252	260680	PRINTING & STATIONERY	R 1 000.00	R -	R 1 000.00	R 166.67	R -	R -	R 83.33	

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
300	260680	PRINTING & STATIONERY	R 40 000.00	R 39 834.42	R 165.58	R 6 666.67	R 6 639.07	R 4 386.58	R -1 053.25	
310	260680	PRINTING & STATIONERY	R 4 000.00	R -	R 4 000.00	R 666.67	R -	R -	R 333.33	
320	260680	PRINTING & STATIONERY	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
390	260680	PRINTING & STATIONERY	R 25 630.00	R 70 565.76	R -44 935.76	R 4 271.67	R 11 760.96	R 811.64	R 1 324.19	
410	260680	PRINTING & STATIONERY	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
470	260680	PRINTING & STATIONERY	R 182 970.00	R 193 630.02	R -10 660.02	R 30 495.00	R 32 271.67	R 4 817.84	R 10 429.66	
480	260680	PRINTING & STATIONERY	R 5 340.00	R -	R 5 340.00	R 890.00	R -	R -	R 445.00	
500	260680	PRINTING & STATIONERY	R 5 000.00	R 221.76	R 4 778.24	R 833.33	R 36.96	R -	R 416.67	
505	260680	PRINTING & STATIONERY	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
510	260680	PRINTING & STATIONERY	R 37 380.00	R -	R 37 380.00	R 6 230.00	R -	R -	R 3 115.00	
560	260680	PRINTING & STATIONERY	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
570	260680	PRINTING & STATIONERY	R 7 500.00	R -	R 7 500.00	R 1 250.00	R -	R -	R 625.00	
580	260680	PRINTING & STATIONERY	R 35 000.00	R 14 232.30	R 20 767.70	R 5 833.33	R 2 372.05	R 633.64	R 2 283.03	
106	260685	PENSION FOR RETRENCHED EMPLOY	R 321 000.00	R 312 645.54	R 8 354.46	R 53 500.00	R 52 107.59	R 52 107.59	R -25 357.59	
470	260715	RADIO LICENSES	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
106	260770	SKILLS LEVY	R 1 028 430.00	R 973 776.84	R 54 653.16	R 171 405.00	R 162 296.14	R 82 968.78	R 2 733.72	
140	260820	TRAINING COURSES	R 900 000.00	R 595 189.20	R 304 810.80	R 150 000.00	R 99 198.20	R 22 170.00	R 52 830.00	
140	260833	DISCIPLINARY ENQUIRY COSTS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
200	260840	RATES REBATE	R 550 000.00	R 665 350.56	R -115 350.56	R 91 666.67	R 110 891.76	R 57 677.96	R -11 844.63	
200	260842	VALUATION ROLL EXPENDITURE	R 200 000.00	R -	R 200 000.00	R 33 333.33	R -	R -	R 16 666.67	
200	260844	RATES REDUCTION	R 1 255 770.00	R 1 260 232.14	R -4 462.14	R 209 295.00	R 210 038.69	R 105 023.48	R -375.98	
106	260845	MSIG EXPENDITURE	R 934 000.00	R -	R 934 000.00	R 155 666.67	R -	R -	R 77 833.33	
200	260846	GRANT IN AID	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33	
410	260846	INCOME FOREGONE (FREE BASIC)	R 2 832 500.00	R 3 399 400.38	R -566 900.38	R 472 083.33	R 566 566.73	R 286 325.18	R -50 283.51	
560	260846	INCOME FOREGONE (FREE BASIC)	R 3 800 500.00	R 4 577 819.52	R -777 319.52	R 633 416.67	R 762 969.92	R 385 773.19	R -69 064.86	
570	260846	INCOME FOREGONE (FREE BASIC)	R 1 103 300.00	R 2 350 783.62	R -1 247 483.62	R 183 883.33	R 391 797.27	R 280 532.84	R -188 591.17	
580	260846	INCOME FOREGONE (FREE BASIC)	R 3 500 000.00	R 728 011.38	R 2 771 988.62	R 583 333.33	R 121 335.23	R -526.13	R 292 192.80	
100	260849	LEASE OF VEHICLES	R 150 000.00	R -	R 150 000.00	R 25 000.00	R -	R -	R 12 500.00	
200	260849	LEASE OF VEHICLES	R 200 000.00	R -68 340.00	R 268 340.00	R 33 333.33	R -11 390.00	R -24 515.60	R 41 182.27	
250	260849	LEASE OF VEHICLE	R 54 000.00	R -	R 54 000.00	R 9 000.00	R -	R -	R 4 500.00	

INCOME & EXPENDITURE – AUGUST 2014									
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance
310	260849	LEASE OF VEHICLE	R 107 000.00	R -	R 107 000.00	R 17 833.33	R -	R -	R 8 916.67
320	260849	LEASE OF VEHICLES	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33
410	260849	LEASE OF VEHICLES	R 2 140 000.00	R 4 792 947.24	R -2 652 947.24	R 356 666.67	R 798 824.54	R 45 002.27	R 133 331.06
470	260849	LEASE OF VEHICLES	R 1 605 000.00	R -5 063 907.96	R 6 668 907.96	R 267 500.00	R -843 984.66	R -938 197.61	R 1 071 947.61
500	260849	LEASE OF VEHICLES	R 7 397 380.00	R -16 473 194.46	R 23 870 574.46	R 1 232 896.67	R -2 745 532.41	R -3 268 278.57	R 3 884 726.90
570	260849	LEASE OF VEHICLES	R 1 000 000.00	R -1 539 327.60	R 2 539 327.60	R 166 666.67	R -256 554.60	R -322 663.14	R 405 996.47
580	260849	LEASE OF VEHICLES	R 2 000 000.00	R -4 241 154.90	R 6 241 154.90	R 333 333.33	R -706 859.15	R -706 859.15	R 873 525.82
250	260850	SPATIAL DEVELOPMENT EXPEND	R 80 000.00	R -	R 80 000.00	R 13 333.33	R -	R -	R 6 666.67
200	260851	FMG GRANT	R 1 600 000.00	R -	R 1 600 000.00	R 266 666.67	R -	R -	R 133 333.33
250	260855	GRANT EXPENDITURE	R 350 000.00	R -	R 350 000.00	R 58 333.33	R -	R -	R 29 166.67
310	260855	GRANTS EXPENDITURE	R 2 500 000.00	R -	R 2 500 000.00	R 416 666.67	R -	R -	R 208 333.33
510	260855	GRANT EXPENDITURE	R 1 376 000.00	R -	R 1 376 000.00	R 229 333.33	R -	R -	R 114 666.67
250	260858	PLANNING SHARED SERVICES	R 500 000.00	R -	R 500 000.00	R 83 333.33	R -	R -	R 41 666.67
100	260860	SUBSISTENCE & TRAVELLING	R 150 000.00	R 229 352.76	R -79 352.76	R 25 000.00	R 38 225.46	R 16 857.60	R -4 357.60
101	260860	SUBSISTENCE & TRAVELLING	R 106 800.00	R 18 868.80	R 87 931.20	R 17 800.00	R 3 144.80	R -	R 8 900.00
106	260860	SUBSISTENCE & TRAVELLING	R 585 780.00	R 429 545.34	R 156 234.66	R 97 630.00	R 71 590.89	R 27 105.38	R 21 709.62
110	260860	SUBSISTENCE & TRAVELLING	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00
140	260860	SUBSISTENCE & TRAVELLING	R 120 000.00	R 261 076.86	R -141 076.86	R 20 000.00	R 43 512.81	R 10 853.00	R -853.00
200	260860	SUBSISTENCE & TRAVELLING	R 300 000.00	R 93 546.00	R 206 454.00	R 50 000.00	R 15 591.00	R 11 694.60	R 13 305.40
250	260860	SUBSISTENCE & TRAVELLING	R 75 000.00	R 97 933.20	R -22 933.20	R 12 500.00	R 16 322.20	R -	R 6 250.00
251	260860	SUBSISTENCE & TRAVELLING	R 8 000.00	R -	R 8 000.00	R 1 333.33	R -	R -	R 666.67
252	260860	SUBSISTENCE & TRAVEL	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67
300	260860	SUBSISTENCE & TRAVELLING	R 50 000.00	R 7 434.00	R 42 566.00	R 8 333.33	R 1 239.00	R 1 239.00	R 2 927.67
310	260860	SUBSISTENCE & TRAVELLING	R 30 000.00	R 618.00	R 29 382.00	R 5 000.00	R 103.00	R -	R 2 500.00
390	260860	SUBSISTENCE & TRAVELLING	R 40 900.00	R 14 160.00	R 26 740.00	R 6 816.67	R 2 360.00	R 2 360.00	R 1 048.33
410	260860	SUBSISTENCE & TRAVELLING	R 40 000.00	R -	R 40 000.00	R 6 666.67	R -	R -	R 3 333.33
470	260860	SUBSISTENCE & TRAVELLING	R 53 500.00	R 139 554.00	R -86 054.00	R 8 916.67	R 23 259.00	R 18 776.00	R -14 317.67
480	260860	SUBSISTENCE & TRAVELLING	R 16 020.00	R -	R 16 020.00	R 2 670.00	R -	R -	R 1 335.00
500	260860	SUBSISTENCE & TRAVELLING	R 32 100.00	R 3 924.00	R 28 176.00	R 5 350.00	R 654.00	R 654.00	R 2 021.00
505	260860	SUBSISTENCE & TRAVELLING	R 50 000.00	R 3 312.00	R 46 688.00	R 8 333.33	R 552.00	R 552.00	R 3 614.67

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
510	260860	SUBSISTENCE & TRAVELLING	R 100 000.00	R 10 722.00	R 89 278.00	R 16 666.67	R 1 787.00	R -	R 8 333.33	
560	260860	SUBSISTENCE & TRAVELLING	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
570	260860	SUBSISTENCE & TRAVELLING	R 50 000.00	R 72 217.68	R -22 217.68	R 8 333.33	R 12 036.28	R 11 483.48	R -7 316.81	
580	260860	SUBSISTENCE & TRAVELLING	R 70 000.00	R 17 940.00	R 52 060.00	R 11 666.67	R 2 990.00	R -	R 5 833.33	
100	260865	WELLNESS PROGRAM	R 85 600.00	R 13 731.18	R 71 868.82	R 14 266.67	R 2 288.53	R -	R 7 133.33	
100	260870	PUBLIC PARTICIPATION S&T	R 100 000.00	R -6 480.00	R 106 480.00	R 16 666.67	R -1 080.00	R -	R 8 333.33	
310	260880	SPORTS & COMM SERV FUNCTIONS	R 1 000 000.00	R 271 907.58	R 728 092.42	R 166 666.67	R 45 317.93	R -2 682.07	R 86 015.40	
470	260890	DISASTER RELIEF	R 1 200 000.00	R -5 789.46	R 1 205 789.46	R 200 000.00	R -964.91	R -	R 100 000.00	
200	260910	HIRE OF OFFICE EQUIPMENT	R 620 000.00	R 453 080.34	R 166 919.66	R 103 333.33	R 75 513.39	R 20 820.80	R 30 845.87	
410	260915	FUEL & LUBRICANTS	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
500	260915	FUEL & LUBRICANTS	R 2 054 400.00	R -	R 2 054 400.00	R 342 400.00	R -	R -	R 171 200.00	
570	260915	FUEL & LUBRICANTS	R 500 000.00	R -	R 500 000.00	R 83 333.33	R -	R -	R 41 666.67	
580	260915	FUEL & LUBRICANTS	R 550 000.00	R 5 976.48	R 544 023.52	R 91 666.67	R 996.08	R 996.08	R 44 837.25	
106	260920	TELEPHONES	R 1 300 000.00	R 930 321.12	R 369 678.88	R 216 666.67	R 155 053.52	R 77 403.86	R 30 929.47	
580	260920	TELEPHONES	R 6 000.00	R -	R 6 000.00	R 1 000.00	R -	R -	R 500.00	
580	260935	CONSUMER EDUCATION	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33	
251	260942	TOURISM EXIBITIONS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	
106	260955	VALUATION OF PROPERTIES	R 32 100.00	R 25 522.50	R 6 577.50	R 5 350.00	R 4 253.75	R 4 253.75	R -1 578.75	
560	260995	AGENCY FEES	R 250 000.00	R -	R 250 000.00	R 41 666.67	R -	R -	R 20 833.33	
570	260995	WATER RESEARCH FUND/DWAF	R 250 000.00	R -	R 250 000.00	R 41 666.67	R -	R -	R 20 833.33	
106	261030	SPCA GRANT	R 90 780.00	R -	R 90 780.00	R 15 130.00	R -	R -	R 7 565.00	
200	261070	EQUIPMENT (LESS THAN R1000)	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
		TOTAL GENERAL EXPENSES	R 250 827 950.00	R 159 467 837.10	R 91 360 112.90	R 41 804 658.33	R 27 568 672.85	R 19 514 961.17	R 1 387 368.00	
570	263015	WATER CONNECTIONS	R 2 000 000.00	R -	R 2 000 000.00	R 333 333.33	R -	R -	R 166 666.67	
110	263090	COMPUTERS	R 427 200.00	R -	R 427 200.00	R 71 200.00	R -	R -	R 35 600.00	
200	263090	FURNITURE AND FITTINGS	R 15 000.00	R 684.00	R 14 316.00	R 2 500.00	R 114.00	R 114.00	R 1 136.00	
250	263090	FURNITURE & FITTINGS	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
410	263090	FURNITURE	R 53 500.00	R -	R 53 500.00	R 8 916.67	R -	R -	R 4 458.33	
505	263090	FURNITURE & FITTINGS	R 10 000.00	R -	R 10 000.00	R 1 666.67	R -	R -	R 833.33	

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
510	263090	FURNITURE & FITTINGS	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
570	263090	FURNITURE	R 32 100.00	R -	R 32 100.00	R 5 350.00	R -	R -	R 2 675.00	
100	263095	EQUIPMENT & VEHICLES	R 50 000.00	R -	R 50 000.00	R 8 333.33	R -	R -	R 4 166.67	
140	263095	OFFICE EQUIPMENT	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
200	263095	OFFICE EQUIPMENT	R 200 000.00	R 15 000.00	R 185 000.00	R 33 333.33	R 2 500.00	R 2 500.00	R 14 166.67	
250	263095	OFFICE EQUIPMENT	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
500	263095	OFFICE EQUIPMENT	R 5 000.00	R -	R 5 000.00	R 833.33	R -	R -	R 416.67	
520	263095	OFFICE EQUIPMENT	R 21 120.00	R -	R 21 120.00	R 3 520.00	R -	R -	R 1 760.00	
580	263095	OFFICE EQUIPMENT	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
320	263100	COMPUTER EQUIPMENT	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
505	263100	COMPUTER EQUIPMENT	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00	
510	263100	COMPUTER EQUIPMENT	R 15 000.00	R -	R 15 000.00	R 2 500.00	R -	R -	R 1 250.00	
570	263100	COMPUTER EQUIPMENT	R 53 500.00	R -	R 53 500.00	R 8 916.67	R -	R -	R 4 458.33	
580	263100	TOOLS & EQUIPMENT	R 20 000.00	R -	R 20 000.00	R 3 333.33	R -	R -	R 1 666.67	
200	263105	EQUIPMENT	R 25 000.00	R -	R 25 000.00	R 4 166.67	R -	R -	R 2 083.33	
310	263105	EQUIPMENT	R 20 000.00	R 31 052.58	R -11 052.58	R 3 333.33	R 5 175.43	R 5 175.43	R -3 508.76	
410	263105	INFRASTRUCTURE	R 250 000.00	R -	R 250 000.00	R 41 666.67	R -	R -	R 20 833.33	
560	263105	EQUIPMENT	R 53 500.00	R -	R 53 500.00	R 8 916.67	R -	R -	R 4 458.33	
570	263105	EQUIPMENT	R 2 000 000.00	R -	R 2 000 000.00	R 333 333.33	R -	R -	R 166 666.67	
500	263107	TOOLS	R 250 000.00	R -	R 250 000.00	R 41 666.67	R -	R -	R 20 833.33	
580	263108	PREPAID METERS CORONATION	R 1 000 000.00	R -	R 1 000 000.00	R 166 666.67	R -	R -	R 83 333.33	
580	263109	REPLACEMENT OF TRANSFORMERS	R 500 000.00	R -	R 500 000.00	R 83 333.33	R -	R -	R 41 666.67	
580	263114	APOLLO LIGHTING	R 3 000 000.00	R -	R 3 000 000.00	R 500 000.00	R -	R -	R 250 000.00	
560	263115	RELAY eMONDLO A SEWER NETWORK	R 2 000 000.00	R -	R 2 000 000.00	R 333 333.33	R -	R -	R 166 666.67	
470	263202	RELIEF EQUIPMENT	R 100 000.00	R -	R 100 000.00	R 16 666.67	R -	R -	R 8 333.33	
320	263204	FENCING OF CEMETERIES	R 1 000 000.00	R -	R 1 000 000.00	R 166 666.67	R -	R -	R 83 333.33	
		TOTAL CAPITAL	R 13 235 920.00	R 46 736.58	R 13 189 183.42	R 2 205 986.67	R 7 789.43	R 7 789.43	R 1 095 203.90	
100	275010	DEPRECIATION	R 1 637 510.00	R 1 637 510.04	R -0.04	R 272 918.33	R 272 918.34	R 136 459.17	R -0.00	
101	275010	DEPRECIATION	R 20 980.00	R 20 979.96	R 0.04	R 3 496.67	R 3 496.66	R 1 748.33	R 0.00	

INCOME & EXPENDITURE – AUGUST 2014										
Dept	Item	Item Name	Budget	Est Actual	Variance	Pro-rata Budget	Actual to date	August	Variance	
106	275010	DEPRECIATION	R 151 400.00	R 151 400.04	R -0.04	R 25 233.33	R 25 233.34	R 12 616.67	R -0.00	
200	275010	DEPRECIATION	R 231 260.00	R 231 260.04	R -0.04	R 38 543.33	R 38 543.34	R 19 271.67	R -0.00	
250	275010	DEPRECIATION	R 31 460.00	R 31 460.04	R -0.04	R 5 243.33	R 5 243.34	R 2 621.67	R -0.00	
310	275010	DEPRECIATION	R 788 000.00	R 788 000.04	R -0.04	R 131 333.33	R 131 333.34	R 65 666.67	R -0.00	
470	275010	DEPRECIATION	R 39 800.00	R 39 800.04	R -0.04	R 6 633.33	R 6 633.34	R 3 316.67	R -0.00	
500	275010	DEPRECIATION	R 5 884 560.00	R 5 884 560.00	R -	R 980 760.00	R 980 760.00	R 490 380.00	R -	
560	275010	DEPRECIATION	R 5 122 180.00	R 5 122 179.96	R 0.04	R 853 696.67	R 853 696.66	R 426 848.33	R 0.00	
570	275010	DEPRECIATION	R 2 590 260.00	R 2 590 260.00	R -	R 431 710.00	R 431 710.00	R 215 855.00	R -	
580	275010	DEPRECIATION	R 4 272 110.00	R 4 272 110.04	R -0.04	R 712 018.33	R 712 018.34	R 356 009.17	R -0.00	
		TOTAL DEPRECIATION	R 20 769 520.00	R 20 769 520.20	R -0.20	R 3 461 586.67	R 3 461 586.70	R 1 730 793.35	R -0.02	
106	305010	CONTR TO LEAVE ACCRUAL	R 1 602 000.00	R -	R 1 602 000.00	R 267 000.00	R -	R -	R 133 500.00	
570	305010	CONTR TO LEAVE PROVISION FUND	R 600 000.00	R -	R 600 000.00	R 100 000.00	R -	R -	R 50 000.00	
580	305010	CONTR TO LEAVE PROVISION FUND	R 550 000.00	R -	R 550 000.00	R 91 666.67	R -	R -	R 45 833.33	
106	305030	CONTR LANDFILL REHAB ALLOW	R 3 028 260.00	R -	R 3 028 260.00	R 504 710.00	R -	R -	R 252 355.00	
106	305045	CONTR TO D/DEBT ALLOWANCE	R 1 602 000.00	R -	R 1 602 000.00	R 267 000.00	R -	R -	R 133 500.00	
106	305050	RETIREMENT BENEFITS	R 3 430 420.00	R -	R 3 430 420.00	R 571 736.67	R -	R -	R 285 868.33	
		TOTAL CONTRIBUTIONS	R 10 812 680.00	R -	R 10 812 680.00	R 1 802 113.33	R -	R -	R 901 056.67	
		TOTAL INCOME	R -421 259 170.00	R -375 082 912.40	R -46 378 345.34	R -70 209 861.67	R -86 547 985.40	R -24 527 977.58	R -10 576 953.25	
		TOTAL SALARIES	R 113 682 320.00	R 102 696 659.16	R 10 985 660.84	R 18 947 053.33	R 17 116 109.86	R 8 797 048.96	R 676 477.71	
		TOTAL COUNCILLOR ALLOWANCES	R 15 495 110.00	R 13 444 983.12	R 2 050 126.88	R 2 582 518.33	R 2 240 830.52	R 1 128 304.91	R 162 954.26	
		TOTAL REPAIRS & MAINTENANCE	R 28 802 970.00	R 13 830 483.96	R 14 972 486.04	R 4 800 495.00	R 2 305 080.66	R 1 445 925.31	R 954 322.19	
		TOTAL GENERAL EXPENSES	R 250 827 950.00	R 159 467 837.10	R 91 360 112.90	R 41 804 658.33	R 27 568 672.85	R 19 514 961.17	R 1 387 368.00	
		TOTAL CAPITAL	R 13 235 920.00	R 46 736.58	R 13 189 183.42	R 2 205 986.67	R 7 789.43	R 7 789.43	R 1 095 203.90	
		TOTAL EXPENDITURE	R 422 044 270.00	R 289 486 699.92	R 132 557 570.08	R 70 340 711.67	R 49 238 483.32	R 30 894 029.78	R 4 276 326.05	
		DIFFERENCE	R 785 100.00	R -85 596 212.48	R 86 179 224.74	R 130 850.00	R -37 309 502.08	R 6 366 052.20	R -6 300 627.20	
		TOTAL DEPRECIATION	R 20 769 520.00	R 20 769 520.20	R -0.20	R 3 461 586.67	R 3 461 586.70	R 1 730 793.35	R -0.02	
		TOTAL PROVISIONS	R 10 812 680.00	R -	R 10 812 680.00	R 1 802 113.33	R -	R -	R 901 056.67	
		TOTAL NON-CASH	R 31 582 200.00	R 20 769 520.20	R 10 812 679.80	R 5 263 700.00	R 3 461 586.70	R 1 730 793.35	R 901 056.65	
		DIFFERENCE	R 32 367 300.00	R -64 826 692.28	R 96 991 904.54	R 5 394 550.00	R -33 847 915.38	R 8 096 845.55	R -5 399 570.55	

5. RECOMMENDATIONS

- 5.1 That the Mayor recommends to the Finance Portfolio Committee to note the provisional Financial Report that is submitted in terms of Section 71 of MFMA for August 2014; and
- 5.2 That the Mayor recommends to the Finance Portfolio Committee to accept the August 2014 Performance Report & September 2014 Planning Report.
- 5.3 That the Finance Portfolio Committee recommends to EXCO to accept the provisional Financial Report that is submitted in terms of Section 71 of MFMA for August 2014; and
- 5.4 That the Finance Portfolio Committee recommends to EXCO to accept the August 2014 Performance & September 2014 Planning Report
- 5.5 That EXCO recommends the reports be forwarded to Council for information.

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 - M02 August

Description R thousands	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Financial Performance</u>									
Property rates	50 859	57 050	–	4 490	9 183	9 508	(325)	-3%	55 100
Service charges	210 351	239 984	–	19 063	37 649	39 997	(2 348)	-6%	225 897
Investment revenue	4 363	4 254	–	58	101	709	(608)	-86%	599
Transfers recognised - operational	133 269	106 545	–	–	37 776	17 758	20 019	113%	82 451
Other own revenue	10 650	13 425	–	917	1 838	2 238	(399)	-18%	11 037
Total Revenue (excluding capital transfers and contributions)	409 493	421 259	–	24 528	86 548	70 210	16 338	23%	375 083
Employee costs	103 919	113 682	–	8 797	17 116	18 947	(1 831)	-10%	102 697
Remuneration of Councillors	13 790	15 495	–	1 128	2 241	2 583	(342)	-13%	13 445
Depreciation & asset impairment	75 511	20 770	–	1 731	3 462	3 462	–		20 770
Finance charges	203	–	–	633	633	–	633	#DIV/0!	3 796
Materials and bulk purchases	138 414	172 959	–	17 528	18 554	28 827	(10 273)	-36%	111 324
Transfers and grants	12 524	12 626	–	1 179	2 058	2 104	(47)	-2%	12 345
Other expenditure	128 494	118 094	–	1 629	8 637	19 682	(11 045)	-56%	45 881
Total Expenditure	472 855	453 626	–	32 625	52 700	75 604	(22 904)	-30%	310 257
Surplus/(Deficit)	(63 363)	(32 367)	–	(8 097)	33 848	(5 395)	39 242	-727%	64 826
Transfers recognised - capital	29 806	43 158	–	–	18 074	7 193	10 881	151%	43 158
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(33 557)	10 791	–	(8 097)	51 922	1 798	50 123	2787%	107 984
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(33 557)	10 791	–	(8 097)	51 922	1 798	50 123	2787%	107 984
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	56 394	–	417	3 807	9 399	(5 592)	-59%	22 841
Capital transfers recognised	–	43 158	–	–	18 074	7 193	10 881	151%	43 158
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	13 236	–	1 103	2 206	2 206	–		13 236
Total sources of capital funds	–	56 394	–	1 103	20 280	9 399	10 881	116%	56 394

KZN263 Abaqulusi - Table C1 Monthly Budget Statement Summary - M02 August

Description R thousands	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Financial position</u>									
Total current assets	111 594	88 200	–		171 880				1 031 278
Total non current assets	934 879	1 066 280	–		1 975 891				11 855 346
Total current liabilities	52 103	48 000	–		49 348				296 086
Total non current liabilities	105 073	105 000	–		94 678				568 069
Community wealth/Equity	889 297	1 001 480	–		2 003 745				12 022 469
<u>Cash flows</u>									
Net cash from (used) operating	18 799	(31 637)	–	(17 520)	(16 346)	(5 273)	11 073	-210%	(98 075)
Net cash from (used) investing	(4 055)	–	–	–	(4 229)	(22 958)	(18 728)	82%	(25 375)
Net cash from (used) financing	615	–	–	(5 013)	3 458	–	(3 458)	#DIV/0!	20 748
Cash/cash equivalents at the month/year end	70 343	(31 637)	–	–	56 741	(28 230)	(84 972)	301%	(28 844)
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
<u>Debtors Age Analysis</u>									
Total By Income Source	18 944	6 176	4 831	3 434	62 573	–	–	–	95 958
<u>Creditors Age Analysis</u>									
Total Creditors	43 274	–	–	–	–	–	–	–	43 274

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue - Standard</u>										
<i>Governance and administration</i>		140 896	157 555	-	4 905	47 680	26 259	21 420	82%	141 872
Executive and council		6 909	8 517	-	-	-	1 420	(1 420)	-100%	-
Budget and treasury office		131 150	146 989	-	4 856	47 630	24 498	23 132	94%	141 576
Corporate services		2 837	2 049	-	49	49	341	(292)	-86%	296
<i>Community and public safety</i>		7 563	12 146	-	429	850	2 024	(1 175)	-58%	5 097
Community and social services		3 230	6 088	-	37	83	1 015	(932)	-92%	496
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 333	6 058	-	393	767	1 010	(243)	-24%	4 602
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		54 607	4 474	-	130	369	746	(376)	-50%	2 217
Planning and development		21 635	582	-	3	14	97	(83)	-86%	83
Road transport		32 972	3 892	-	128	356	649	(293)	-45%	2 133
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		234 448	246 984	-	19 063	37 649	41 164	(3 515)	-9%	225 897
Electricity		157 825	165 419	-	12 571	24 917	27 570	(2 653)	-10%	149 503
Water		39 962	39 759	-	3 336	6 429	6 626	(198)	-3%	38 573
Waste water management		19 208	22 170	-	1 816	3 621	3 695	(74)	-2%	21 729
Waste management		17 453	19 636	-	1 341	2 682	3 273	(591)	-18%	16 091
<i>Other</i>	4	50	100	-	-	-	17	(17)	-100%	-
Total Revenue - Standard	2	437 563	421 259	-	24 528	86 548	70 210	16 338	23%	375 083
<u>Expenditure - Standard</u>	-									
<i>Governance and administration</i>		89 709	90 437	-	6 192	12 579	15 073	(2 494)	-17%	69 529
Executive and council		41 343	45 332	-	2 363	5 985	7 555	(1 571)	-21%	29 964
Budget and treasury office		22 009	24 446	-	2 494	4 043	4 074	(31)	-1%	24 258
Corporate services		26 357	20 659	-	1 336	2 551	3 443	(892)	-26%	15 307
<i>Community and public safety</i>		30 415	52 165	-	4 102	6 786	8 694	(1 908)	-22%	40 715
Community and social services		17 100	23 439	-	1 266	2 553	3 906	(1 353)	-35%	15 321
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		12 255	27 017	-	2 699	4 007	4 503	(496)	-11%	24 041
Housing		1 059	1 707	-	138	225	284	(59)	-21%	1 353

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Health		1	2	–	0	0	0	(0)	-52%	1
Economic and environmental services		87 958	46 739	–	(401)	2 373	7 790	(5 417)	-70%	14 238
Planning and development		23 235	4 709	–	355	680	785	(105)	-13%	4 081
Road transport		64 723	42 030	–	(757)	1 693	7 005	(5 312)	-76%	10 157
Environmental protection		–	–	–	–	–	–	–		–
Trading services		262 676	263 803	–	22 706	30 910	43 967	(13 057)	-30%	185 461
Electricity		172 100	183 737	–	17 408	19 659	30 623	(10 963)	-36%	117 957
Water		45 146	31 030	–	1 742	3 528	5 172	(1 643)	-32%	21 171
Waste water management		27 564	29 963	–	2 025	4 164	4 994	(830)	-17%	24 984
Waste management		17 867	19 073	–	1 531	3 558	3 179	380	12%	21 350
Other		361	483	–	26	52	81	(28)	-35%	313
Total Expenditure - Standard	3	471 120	453 626	–	32 625	52 700	75 604	(22 904)	-30%	310 256
Surplus/ (Deficit) for the year		(33 556)	(32 367)	–	(8 097)	33 848	(5 395)	39 242	-727%	64 827

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Municipal governance and administration		140 896	157 555	–	4 905	47 680	26 259	21 420	82%	141 872
Executive and council		6 909	8 517	–	–	–	1 420	(1 420)	(0)	–
Mayor and Council		6 909	8 517	–	–	–	1 420	(1 420)	(0)	–
Municipal Manager		–	–	–	–	–	–	–		–
Budget and treasury office		131 150	146 989	–	4 856	47 630	24 498	23 132	0	141 576
Corporate services		2 837	2 049	–	49	49	341	(292)	(0)	296
Human Resources		184	663	–	48	48	111	(63)	(0)	288
Information Technology		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Other Admin		2 653	1 385	–	1	1	231	(229)	(0)	9
Community and public safety		7 563	12 146	–	429	850	2 024	(1 175)	(0)	5 097
Community and social services		3 230	6 088	–	37	83	1 015	(932)	(0)	496
Libraries and Archives		2 419	3 012	–	4	7	502	(495)	(0)	42
Museums & Art Galleries etc		263	299	–	–	–	50	(50)	(0)	–
Community halls and Facilities		326	2 522	–	18	42	420	(378)	(0)	252
Cemeteries & Crematoriums		187	205	–	15	34	34	(1)	(0)	202
Child Care		–	–	–	–	–	–	–		–
Aged Care		–	–	–	–	–	–	–		–
Other Community		–	–	–	–	–	–	–		–
Other Social		35	51	–	–	–	8	(8)	(0)	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		4 333	6 058	–	393	767	1 010	(243)	(0)	4 602
Police		–	–	–	–	–	–	–		–
Fire		–	–	–	–	–	–	–		–
Civil Defence		–	–	–	–	–	–	–		–
Street Lighting		–	–	–	–	–	–	–		–
Other		4 333	6 058	–	393	767	1 010	(243)	(0)	4 602
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<i>Clinics</i>		-	-	-	-	-	-	-		-
<i>Ambulance</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Economic and environmental services		54 607	4 474	-	130	369	746	(376)	(0)	2 217
Planning and development		21 635	582	-	3	14	97	(83)	(0)	83
<i>Economic Development/Planning</i>		21 635	582	-	3	14	97	(83)	(0)	83
<i>Town Planning/Building enforcement</i>		-	-	-	-	-	-	-		-
<i>Licensing & Regulation</i>		-	-	-	-	-	-	-		-
Road transport		32 972	3 892	-	128	356	649	(293)	(0)	2 133
<i>Roads</i>		29 976	169	-	0	34	28	6	0	203
<i>Public Buses</i>		-	-	-	-	-	-	-		-
<i>Parking Garages</i>		-	-	-	-	-	-	-		-
<i>Vehicle Licensing and Testing</i>		1 997	2 347	-	127	322	391	(69)	(0)	1 931
<i>Other</i>		1 000	1 376	-	-	-	229	(229)	(0)	-
Environmental protection		-	-	-	-	-	-	-		-
<i>Pollution Control</i>		-	-	-	-	-	-	-		-
<i>Biodiversity & Landscape</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Trading services		234 448	246 984	-	19 063	37 649	41 164	(3 515)	(0)	225 897
Electricity		157 825	165 419	-	12 571	24 917	27 570	(2 653)	(0)	149 503
<i>Electricity Distribution</i>		157 825	165 419	-	12 571	24 917	27 570	(2 653)	(0)	149 503
<i>Electricity Generation</i>		-	-	-	-	-	-	-		-
Water		39 962	39 759	-	3 336	6 429	6 626	(198)	(0)	38 573
<i>Water Distribution</i>		39 962	39 759	-	3 336	6 429	6 626	(198)	(0)	38 573
<i>Water Storage</i>		-	-	-	-	-	-	-		-
Waste water management		19 208	22 170	-	1 816	3 621	3 695	(74)	(0)	21 729
<i>Sewerage</i>		19 208	22 170	-	1 816	3 621	3 695	(74)	(0)	21 729
<i>Storm Water Management</i>		-	-	-	-	-	-	-		-
<i>Public Toilets</i>		-	-	-	-	-	-	-		-
Waste management		17 453	19 636	-	1 341	2 682	3 273	(591)	(0)	16 091

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<i>Solid Waste</i>		17 453	19 636	–	1 341	2 682	3 273	(591)	(0)	16 091
Other		50	100	–	–	–	17	(17)	(0)	–
Air Transport		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Tourism		50	100	–	–	–	17	(17)	(0)	–
Forestry		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Total Revenue - Standard	2	437 563	421 259	–	24 528	86 548	70 210	16 338	0	375 083
<u>Expenditure - Standard</u>	-									
<i>Municipal governance and administration</i>	-	89 709	90 437	–	6 192	12 579	15 073	(2 494)	(0)	69 529
Executive and council	-	41 343	45 332	–	2 363	5 985	7 555	(1 571)	(0)	29 964
Mayor and Council	-	37 186	39 422	–	2 121	5 490	6 570	(1 080)	(0)	26 996
Municipal Manager	-	4 156	5 910	–	242	495	985	(490)	(0)	2 968
Budget and treasury office	-	22 009	24 446	–	2 494	4 043	4 074	(31)	(0)	24 258
Corporate services	-	26 357	20 659	–	1 336	2 551	3 443	(892)	(0)	15 307
Human Resources	-	2 952	3 790	–	268	556	632	(76)	(0)	3 333
Information Technology	-	3 499	4 354	–	259	507	726	(219)	(0)	3 040
Property Services	-	–	–	–	–	–	–	–		–
Other Admin	-	19 906	12 515	–	809	1 489	2 086	(597)	(0)	8 935
Community and public safety	-	30 415	52 165	–	4 102	6 786	8 694	(1 908)	(0)	40 715
Community and social services	-	17 100	23 439	–	1 266	2 553	3 906	(1 353)	(0)	15 321
Libraries and Archives	-	2 404	2 800	–	184	384	467	(83)	(0)	2 302
Museums & Art Galleries etc	-	261	637	–	32	49	106	(57)	(0)	295
Community halls and Facilities	-	9 702	13 123	–	702	1 446	2 187	(741)	(0)	8 676
Cemeteries & Crematoriums	-	1 501	3 039	–	101	197	507	(310)	(0)	1 180
Child Care	-	–	–	–	–	–	–	–		–
Aged Care	-	–	–	–	–	–	–	–		–
Other Community	-	–	–	–	–	–	–	–		–
Other Social	-	3 232	3 840	–	246	478	640	(162)	(0)	2 868
Sport and recreation	-	–	–	–	–	–	–	–		–

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August										
Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Public safety	-	12 255	27 017	-	2 699	4 007	4 503	(496)	(0)	24 041
Police	-	-	-	-	-	-	-	-		-
Fire	-	-	-	-	-	-	-	-		-
Civil Defence	-	-	-	-	-	-	-	-		-
Street Lighting	-	-	-	-	-	-	-	-		-
Other	-	12 255	27 017	-	2 699	4 007	4 503	(496)	(0)	24 041
Housing	-	1 059	1 707	-	138	225	284	(59)	(0)	1 353
Health	-	1	2	-	0	0	0	(0)	(0)	1
Clinics	-	1	2	-	0	0	0	(0)	(0)	1
Ambulance	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-		-
Economic and environmental services	-	87 958	46 739	-	(401)	2 373	7 790	(5 417)	(0)	14 238
Planning and development	-	23 235	4 709	-	355	680	785	(105)	(0)	4 081
Economic Development/Planning	-	23 235	4 709	-	355	680	785	(105)	(0)	4 081
Town Planning/Building enforcement	-	-	-	-	-	-	-	-		-
Licensing & Regulation	-	-	-	-	-	-	-	-		-
Road transport	-	64 723	42 030	-	(757)	1 693	7 005	(5 312)	(0)	10 157
Roads	-	59 894	36 183	-	(1 108)	1 020	6 031	(5 011)	(0)	6 119
Public Buses	-	-	-	-	-	-	-	-		-
Parking Garages	-	-	-	-	-	-	-	-		-
Vehicle Licensing and Testing	-	1 096	1 282	-	100	199	214	(15)	(0)	1 192
Other	-	3 732	4 565	-	251	474	761	(286)	(0)	2 846
Environmental protection	-	-	-	-	-	-	-	-		-
Pollution Control	-	-	-	-	-	-	-	-		-
Biodiversity & Landscape	-	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-	-		-
Trading services	-	262 676	263 803	-	22 706	30 910	43 967	(13 057)	(0)	185 461
Electricity	-	172 100	183 737	-	17 408	19 659	30 623	(10 963)	(0)	117 957
Electricity Distribution	-	172 100	183 737	-	17 408	19 659	30 623	(10 963)	(0)	117 957
Electricity Generation	-	-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Water	-	45 146	31 030	-	1 742	3 528	5 172	(1 643)	(0)	21 171
<i>Water Distribution</i>	-	45 146	31 030	-	1 742	3 528	5 172	(1 643)	(0)	21 171
<i>Water Storage</i>	-	-	-	-	-	-	-	-		-
Waste water management	-	27 564	29 963	-	2 025	4 164	4 994	(830)	(0)	24 984
<i>Sewerage</i>	-	27 564	29 963	-	2 025	4 164	4 994	(830)	(0)	24 984
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-		-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-		-
Waste management	-	17 867	19 073	-	1 531	3 558	3 179	380	0	21 350
<i>Solid Waste</i>	-	17 867	19 073	-	1 531	3 558	3 179	380	0	21 350
Other		361	483	-	26	52	81	(28)	(0)	313
Air Transport		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Tourism		361	483	-	26	52	81	(28)	(0)	313
Forestry		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	471 120	453 626	-	32 625	52 700	75 604	(22 904)	(0)	310 256

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Governance & Administration		6 909	8 517	–	–	–	1 420	(1 420)	-100.0%	–
Vote 2 - Budget & Treasury		131 150	146 989	–	4 856	47 630	24 498	23 132	94.4%	141 576
Vote 3 - Corporate Services		2 837	2 049	–	49	49	341	(292)	-85.5%	296
Vote 4 - Community & Public Safety		7 563	12 146	–	429	850	2 024	(1 175)	-58.0%	5 097
Vote 5 - Economic & Environmental Services		54 607	4 474	–	130	369	746	(376)	-50.5%	2 217
Vote 6 - Trading Services		234 448	246 984	–	19 063	37 649	41 164	(3 515)	-8.5%	225 897
Vote 7 - Other		50	100	–	–	–	17	(17)	-100.0%	–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	437 563	421 259	–	24 528	86 548	70 210	16 338	23.3%	375 083
Expenditure by Vote	1									
Vote 1 - Municipal Governance & Administration		41 343	45 332	–	2 363	5 985	7 555	(1 571)	-20.8%	29 964
Vote 2 - Budget & Treasury		22 009	24 446	–	2 494	4 043	4 074	(31)	-0.8%	24 258
Vote 3 - Corporate Services		26 357	20 659	–	1 336	2 551	3 443	(892)	-25.9%	15 307
Vote 4 - Community & Public Safety		30 415	52 165	–	4 102	6 786	12 027	(5 242)	-43.6%	40 715
Vote 5 - Economic & Environmental Services		87 958	46 739	–	(401)	2 373	7 790	(5 417)	-69.5%	14 238
Vote 6 - Trading Services		262 676	263 803	–	22 706	30 910	43 967	(13 057)	-29.7%	185 461
Vote 7 - Other		361	483	–	26	52	81	(28)	-35.3%	313
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	471 120	453 626	–	32 625	52 700	78 938	(26 238)	-33.2%	310 256
Surplus/ (Deficit) for the year	2	(33 556)	(32 367)	–	(8 097)	33 848	(8 728)	42 576	-487.8%	64 827

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description R thousand	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Governance & Administration		6 909	8 517	-	-	-	1 420	(1 420)	-100%	-
1.1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
1.2 - COUNCIL & EXECUTIVE		6 909	8 517	-	-	-	1 420	(1 420)	-100%	-
								-		
Vote 2 - Budget & Treasury		131 150	146 989	-	4 856	47 630	24 498	23 132	94%	141 576
2.1 - FINANCIAL SERVICES		131 150	146 989	-	4 856	47 630	24 498	23 132	94%	141 576
								-		
Vote 3 - Corporate Services		2 837	2 049	-	49	49	341	(292)	-86%	296
3.1 - MANAGER CORPORATE SERVICES		2 653	1 385	-	1	1	231	(229)	-99%	9
3.2 - INFORMATION TECHNOLOGY		-	-	-	-	-	-	-		-
3.3 - HUMAN RESOURCES		184	663	-	48	48	111	(63)	-57%	288
								-		
Vote 4 - Community & Public Safety		7 563	12 146	-	429	850	2 024	(1 175)	-58%	5 097
4.1 - LIBRARY		2 419	3 012	-	4	7	502	(495)	-99%	42
4.2 - MUSEUM		263	299	-	-	-	50	(50)	-100%	-
4.3 - COMMUNITY DEVELOPMENT		326	2 522	-	18	42	420	(378)	-90%	252
4.4 - CEMETERIES		187	205	-	15	34	34	(1)	-2%	202
4.5 - SAFETY & SECURITY		4 333	6 058	-	393	767	1 010	(243)	-24%	4 602
4.6 - HOUSING SERVICES		-	-	-	-	-	-	-		-
4.7 - HEALTH AND CLINICS		-	-	-	-	-	-	-		-
4.8 - PARKS AND GARDENS		35	51	-	-	-	8	(8)	-100%	-
								-		
								-		
Vote 5 - Economic & Environmental Services		54 607	4 474	-	130	369	746	(376)	-50%	2 217
5.1 - PLANNING & DEVELOPMENT		21 635	582	-	3	14	97	(83)	-86%	83
5.2 - ROADS		29 976	169	-	0	34	28	6	20%	203
5.3 - TECHNICAL ADMIN		1 000	1 376	-	-	-	229	(229)	-100%	-
5.4 - VEHICLE LICENSING		1 997	2 347	-	127	322	391	(69)	-18%	1 931
5.5 - BUILDINGS		-	-	-	-	-	-	-		-
								-		
Vote 6 - Trading Services		234 448	246 984	-	19 063	37 649	41 164	(3 515)	-9%	225 897
6.1 - SANITATION		19 208	22 170	-	1 816	3 621	3 695	(74)	-2%	21 729
6.2 - WATER SERVICES		39 962	39 759	-	3 336	6 429	6 626	(198)	-3%	38 573
6.3 - ELECTRICITY SERVICES		157 825	165 419	-	12 571	24 917	27 570	(2 653)	-10%	149 503
6.4 - SOLID WASTE		17 453	19 636	-	1 341	2 682	3 273	(591)	-18%	16 091

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description R thousand	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 7 - Other								-		
7.1 - TOURISM SERVICES		50	100	-	-	-	17	(17)	-100%	-
		50	100	-	-	-	17	(17)	-100%	-
								-		
Total Revenue by Vote	2	437 563	421 259	-	24 528	86 548	70 210	16 338	23%	375 083
Expenditure by Vote	1							-		
Vote 1 - Municipal Governance & Administration		41 343	45 332	-	2 363	5 985	7 555	(1 571)	-21%	29 964
1.1 - MUNICIPAL MANAGER		4 156	5 910	-	242	495	985	(490)	-50%	2 968
1.2 - COUNCIL & EXECUTIVE		37 186	39 422	-	2 121	5 490	6 570	(1 080)	-16%	26 996
								-		
Vote 2 - Budget & Treasury		22 009	24 446	-	2 494	4 043	4 074	(31)	-1%	24 258
2.1 - FINANCIAL SERVICES		22 009	24 446	-	2 494	4 043	4 074	(31)	-1%	24 258
								-		
Vote 3 - Corporate Services		26 357	20 659	-	1 336	2 551	3 443	(892)	-26%	15 307
3.1 - MANAGER CORPORATE SERVICES		19 906	12 515	-	809	1 489	2 086	(597)	-29%	8 935
3.2 - INFORMATION TECHNOLOGY		3 499	4 354	-	259	507	726	(219)	-30%	3 040
3.3 - HUMAN RESOURCES		2 952	3 790	-	268	556	632	(76)	-12%	3 333
								-		
Vote 4 - Community & Public Safety		30 415	52 165	-	4 102	6 786	12 027	(5 242)	-44%	40 715
4.1 - LIBRARY		2 404	2 800	-	184	384	467	(83)	-18%	2 302
4.2 - MUSEUM		261	637	-	32	49	106	(57)	-54%	295
4.3 - COMMUNITY DEVELOPMENT		9 702	13 123	-	702	1 446	5 520	(4 074)	-74%	8 676
4.4 - CEMETERIES		1 501	3 039	-	101	197	507	(310)	-61%	1 180
4.5 - SAFETY & SECURITY		12 255	27 017	-	2 699	4 007	4 503	(496)	-11%	24 041
4.6 - HOUSING SERVICES		1 059	1 707	-	138	225	284	(59)	-21%	1 353
4.7 - HEALTH AND CLINICS		1	2	-	0	0	0	(0)	-52%	1
4.8 - PARKS AND GARDENS		3 232	3 840	-	246	478	640	(162)	-25%	2 868
								-		
								-		
Vote 5 - Economic & Environmental Services		87 958	46 739	-	(401)	2 373	7 790	(5 417)	-70%	14 238
5.1 - PLANNING & DEVELOPMENT		23 235	4 709	-	355	680	785	(105)	-13%	4 081
5.2 - ROADS		59 894	36 183	-	(1 108)	1 020	6 031	(5 011)	-83%	6 119
5.3 - TECHNICAL ADMIN		3 732	3 423	-	226	427	570	(144)	-25%	2 559
5.4 - VEHICLE LICENSING		1 096	1 282	-	100	199	214	(15)	-7%	1 192

KZN263 Abaqulusi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August										
Vote Description R thousand	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
5.5 - BUILDINGS		–	1 142	–	25	48	190	(142)	-75%	287
Vote 6 - Trading Services		262 676	263 803	–	22 706	30 910	43 967	(13 057)	-30%	185 461
6.1 - SANITATION		27 564	29 963	–	2 025	4 164	4 994	(830)	-17%	24 984
6.2 - WATER SERVICES		45 146	31 030	–	1 742	3 528	5 172	(1 643)	-32%	21 171
6.3 - ELECTRICITY SERVICES		172 100	183 737	–	17 408	19 659	30 623	(10 963)	-36%	117 957
6.4 - SOLID WASTE		17 867	19 073	–	1 531	3 558	3 179	380	12%	21 350
Vote 7 - Other		361	483	–	26	52	81	(28)	-35%	313
7.1 - TOURISM SERVICES		361	483	–	26	52	81	(28)	-35%	313
								–		
								–		
Total Expenditure by Vote	2	471 120	453 626	–	32 625	52 700	78 938	(26 238)	(0)	310 256
								–		
Surplus/ (Deficit) for the year	2	(33 556)	(32 367)	–	(8 097)	33 848	(8 728)	42 576	(0)	64 827

DEBTORS AGE ANALYSIS

AD/ADG/ADC/ADH

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	112 443	18 736	13 972	9 679	50 488	0	0	0	205 318
Trade and Other Receivables from Exchange Transactions - Electricity	191 748	33 806	10 813	6 287	69 258		0	0	311 912
Receivables from Non-exchange Transactions - Property Rates	5 398	661	618	618	20 943	0	0	0	28 238
Receivables from Exchange Transactions - Waste Water Management	59 704	5 971	5 324	1 199	5 623	0	0	0	77 821
Receivables from Exchange Transactions - Waste Management	26 603	1 221	504	115	2 686	0	0	0	31 129
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	189	180	183	178	3 693	0	0	0	4 423
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0		0	0	0	0	0	0	0
Other	6 560	3 192	1 854	2 419	11 188	0	0	0	25 213
Total By Income Source	402 645	63 767	33 268	20 495	163 879	0	0	0	684 054
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 044 349	97 050	32 492	9 064	47 982		0	0	1 230 937
Trade and Other Receivables from Exchange Transactions - Electricity	578 718	186 248	14 426	8 961	32 020		0	0	820 373
Receivables from Non-exchange Transactions - Property Rates	913 323	916 288	274 784	273 078	2 822 485		0	0	5 199 958
Receivables from Exchange Transactions - Waste Water Management	81 204	61 125	9 902	6 390	34 884		0	0	193 505
Receivables from Exchange Transactions - Waste Management	31 493	17 521	1 090	766	6 546		0	0	57 416
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0		0	0	0
Interest on Arrear Debtor Accounts	28 788	25 796	23 522	1 936	141 277		0	0	221 319
Recoverable unauthorised, irregular or fruitless and	0	0	0	0	0		0	0	0

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
wasteful Expenditure									
Other	-828 514	51 035	-42 687	3 893	-37 190		0	0	-853 463
Total By Income Source	1 849 361	1 355 063	313 529	304 088	3 048 004	0	0	0	6 870 045
Detail	30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 – 1 Year	Over 1 Year	Total
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 156 792	115 786	46 464	18 743	98 470	0	0	0	1 436 255
Trade and Other Receivables from Exchange Transactions - Electricity	770 466	220 054	25 239	15 248	101 278	0	0	0	1 132 285
Receivables from Non-exchange Transactions - Property Rates	918 721	916 949	275 402	273 696	2 843 428	0	0	0	5 228 196
Receivables from Exchange Transactions - Waste Water Management	140 908	67 096	15 226	7 589	40 507	0	0	0	271 326
Receivables from Exchange Transactions - Waste Management	58 096	18 742	1 594	881	9 232	0	0	0	88 545
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	28 977	25 976	23 705	2 114	144 970	0	0	0	225 742
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
Other	-821 954	54 227	-40 833	6 312	-26 002	0	0	0	-828 250
Total By Income Source	2 252 006	1 418 830	346 797	324 583	3 211 883	0	0	0	7 554 099

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 105 382	906 824	1 346 712	563 970	2 348 504	0	0	0	6 271 392
Trade and Other Receivables from Exchange Transactions - Electricity	3 853 377	200 966	120 613	100 741	1 348 182	0	0	0	5 623 879
Receivables from Non-exchange Transactions - Property Rates	1 379 384	397 490	411 701	312 092	5 940 020	0	0	0	8 440 687
Receivables from Exchange Transactions - Waste Water Management	24 077	31 102	22 229	16 032	284 986	0	0	0	378 426
Receivables from Exchange Transactions - Waste Management	229 423	30 716	17 595	11 695	258 047	0	0	0	547 476
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	57 096	52 881	40 071	48 474	709 006	0	0	0	907 528
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
Other	669 831	165 675	417 098	84 797	825 836	0	0	0	2 163 237
Total By Income Source	7 318 570	1 785 654	2 376 019	1 137 801	11 714 581	0	0	0	24 332 625
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 105 382	906 824	1 346 712	563 970	2 348 504	0	0	0	6 271 392
Trade and Other Receivables from Exchange Transactions - Electricity	3 853 377	200 966	120 613	100 741	1 348 182	0	0	0	5 623 879
Receivables from Non-exchange Transactions - Property Rates	1 379 384	397 490	411 701	312 092	5 940 020	0	0	0	8 440 687
Receivables from Exchange Transactions - Waste Water Management	24 077	31 102	22 229	16 032	284 986	0	0	0	378 426
Receivables from Exchange Transactions - Waste Management	229 423	30 716	17 595	11 695	258 047	0	0	0	547 476
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
Interest on Arrear Debtor Accounts	57 096	52 881	40 071	48 474	709 006	0	0	0	907 528
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
Other	669 831	165 675	417 098	84 797	825 836	0	0	0	2 163 237
Total By Income Source	7 318 570	1 785 654	2 376 019	1 137 801	11 714 581	0	0	0	24 332 625

2400 HOUSEHOLDS (All values in Rand)									
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total-
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 062 752	314 190	208 093	208 188	4 005 105		0	0	5 798 3
Trade and Other Receivables from Exchange Transactions - Electricity	2 447 329	154 078	49 583	47 525	675 400		0	0	3 373 9
Receivables from Non-exchange Transactions - Property Rates	1 235 090	272 519	211 131	190 855	5 482 279		0	0	7 391 8
Receivables from Exchange Transactions - Waste Water Management	744 393	368 612	278 576	255 426	6 489 090		0	0	8 136 0
Receivables from Exchange Transactions - Waste Management	541 886	263 795	201 494	186 840	4 987 885		0	0	6 181 9
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0		0	0	
Interest on Arrear Debtor Accounts	50 313	48 458	48 120	46 535	2 092 503		0	0	2 285 9
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0		0	0	
Other	815 985	310 085	249 800	248 249	6 594 742		0	0	8 218 8
Total By Income Source	6 897 748	1 731 737	1 246 797	1 183 618	30 327 004	0	0	0	41 386 9
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1 062 752	314 190	208 093	208 188	4 005 105		0	0	5 798 3
Trade and Other Receivables from Exchange Transactions - Electricity	15 770	5 178	4 095	2 964	88 282		0	0	116 2
Receivables from Non-exchange Transactions - Property Rates	146 731	119 924	105 973	100 354	1 528 492		0	0	2 001 4
Receivables from Exchange Transactions - Waste Water Management	242 786	225 071	156 323	131 717	1 149 103		0	0	1 905 0
Receivables from Exchange Transactions - Waste Management	182 640	161 097	113 071	95 790	860 503		0	0	1 413 1
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0		0	0	
Interest on Arrear Debtor Accounts	541	14 276	982	1 059	106 433		0	0	123 2
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0		0	0	
Other	-734 099	44 398	5 292	66 979	374 545		0	0	-242 8

2400 HOUSEHOLDS (All values in Rand)									
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total-
Total By Income Source	917 121	884 134	593 829	607 051	8 112 463	0	0	0	11 114 5
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	2 125 504	628 380	416 186	416 376	8 010 210	0	0	0	11 596 6
Trade and Other Receivables from Exchange Transactions - Electricity	2 463 099	159 256	53 678	50 489	763 682	0	0	0	3 490 2
Receivables from Non-exchange Transactions - Property Rates	1 381 821	392 443	317 104	291 209	7 010 771	0	0	0	9 393 3
Receivables from Exchange Transactions - Waste Water Management	987 179	593 683	434 899	387 143	7 638 193	0	0	0	10 041 0
Receivables from Exchange Transactions - Waste Management	724 526	424 892	314 565	282 630	5 848 388	0	0	0	7 595 0
Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	
Interest on Arrear Debtor Accounts	50 854	62 734	49 102	47 594	2 198 936	0	0	0	2 409 2
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	
Other	81 886	354 483	255 092	315 228	6 969 287	0	0	0	7 975 9
Total By Income Source	7 814 869	2 615 871	1 840 626	1 790 669	38 439 467	0	0	0	52 501 5

KZN263 Abaqulusi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		49 553	55 650	–	4 354	8 883	9 275	(392)	-4%	53 296
Property rates - penalties & collection charges		1 306	1 400	–	136	301	233	67	29%	1 803
Service charges - electricity revenue		141 063	161 919	–	12 571	24 917	26 987	(2 069)	-8%	149 503
Service charges - water revenue		36 128	39 759	–	3 336	6 429	6 626	(198)	-3%	38 573
Service charges - sanitation revenue		19 208	22 170	–	1 816	3 621	3 695	(74)	-2%	21 729
Service charges - refuse revenue		13 953	16 136	–	1 341	2 682	2 689	(7)	0%	16 091
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		1 257	1 305	–	139	208	218	(9)	-4%	1 383
Interest earned - external investments		4 363	4 254	–	58	101	709	(608)	-86%	599
Interest earned - outstanding debtors		5	–	–	1	3	–	3	#DIV/0!	16
Dividends received		–	–	–	–	–	–	–		–
Fines		1 774	2 240	–	203	347	373	(26)	-7%	2 078
Licences and permits		4 415	5 428	–	314	736	905	(168)	-19%	4 418
Agency services		–	–	–	–	–	–	–		–
Transfers recognised - operational		133 269	106 545	–	–	37 776	17 758	20 019	113%	82 451
Other revenue		3 199	4 452	–	261	544	742	(198)	-27%	3 142
Gains on disposal of PPE		–	–	–	–	–	–	–		–
		409 493	421 259	–	24 528	86 548	70 210	16 338	23%	375 083
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs	-	103 919	113 682	–	8 797	17 116	18 947	(1 831)	-10%	102 697
Remuneration of councillors		13 790	15 495	–	1 128	2 241	2 583	(342)	-13%	13 445
Debt impairment		3 036	1 602	–	–	–	267	(267)	-100%	–
Depreciation & asset impairment		75 511	20 770	–	1 731	3 462	3 462	–		20 770
Finance charges		203	–	–	633	633	–	633	#DIV/0!	3 796
Bulk purchases		123 507	144 157	–	16 082	16 249	24 026	(7 777)	-32%	97 493
Other materials		14 907	28 803	–	1 446	2 305	4 800	(2 495)	-52%	13 830
Contracted services		32 971	32 443	–	4 680	6 742	5 407	1 335	25%	40 452
Transfers and grants		12 524	12 626	–	1 179	2 058	2 104	(47)	-2%	12 345
Other expenditure		92 487	84 049	–	(3 051)	1 895	14 008	(12 113)	-86%	5 429
Loss on disposal of PPE		–	–	–	–	–	–	–		–
		472 855	453 626	–	32 625	52 700	75 604	(22 904)	-30%	310 257
Total Expenditure										
		(63 363)	(32 367)	–	(8 097)	33 848	(5 395)	39 242	(0)	64 826
Surplus/(Deficit)										

KZN263 Abaqulusi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Transfers recognised - capital		29 806	43 158	–	–	18 074	7 193	10 881	0	43 158
Contributions recognised - capital		–	–	–	–	–	–	–		–
Contributed assets		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(33 557)	10 791	–	(8 097)	51 922	1 798			107 984
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		(33 557)	10 791	–	(8 097)	51 922	1 798			107 984
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(33 557)	10 791	–	(8 097)	51 922	1 798			107 984
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(33 557)	10 791	–	(8 097)	51 922	1 798			107 984

KZN263 Abaqulusi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - Municipal Governance & Administration		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Community & Public Safety		-	-	-	-	-	-	-		-
Vote 5 - Economic & Environmental Services		-	34 158	-	260	2 442	5 693	(3 251)	-57%	14 652
Vote 6 - Trading Services		-	9 000	-	206	1 889	1 500	389	26%	11 333
Vote 7 - Other		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	43 158	-	466	4 331	7 193	(2 862)	-40%	25 985
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Municipal Governance & Administration		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		-	240	-	3	3	40	(37)	-93%	16
Vote 3 - Corporate Services		-	497	-	-	-	83	(83)	-100%	-
Vote 4 - Community & Public Safety		-	1 140	-	5	5	190	(185)	-97%	31
Vote 5 - Economic & Environmental Services		-	376	-	-	-	63	(63)	-100%	-
Vote 6 - Trading Services		-	10 983	-	-	-	1 830	(1 830)	-100%	-
Vote 7 - Other		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	13 236	-	8	8	2 206	(2 198)	-100%	47

KZN263 Abaqulusi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Total Capital Expenditure		–	56 394	–	474	4 339	9 399	(5 060)	-54%	26 032
<u>Capital Expenditure - Standard Classification</u>										
<i>Governance and administration</i>		–	737	–	3	3	123	(120)	-98%	16
Executive and council		–	–	–	–	–	–	–		–
Budget and treasury office		–	240	–	3	3	40	(37)	-93%	16
Corporate services		–	497	–	–	–	83	(83)	-100%	–
<i>Community and public safety</i>		–	1 140	–	5	5	190	(185)	-97%	31
Community and social services		–	1 040	–	5	5	173	(168)	-97%	31
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	100	–	–	–	17	(17)	-100%	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		–	34 534	–	260	2 442	5 756	(3 314)	-58%	14 652
Planning and development		–	40	–	–	–	7	(7)	-100%	–
Road transport		–	34 494	–	260	2 442	5 749	(3 307)	-58%	14 652
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		–	19 983	–	206	1 889	3 330	(1 442)	-43%	11 333
Electricity		–	13 540	–	206	1 889	2 257	(368)	-16%	11 333
Water		–	4 086	–	–	–	681	(681)	-100%	–
Waste water management		–	2 054	–	–	–	342	(342)	-100%	–
Waste management		–	304	–	–	–	51	(51)	-100%	–
<i>Other</i>		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	–	56 394	–	474	4 339	9 399	(5 060)	-54%	26 032
<u>Funded by:</u>										
National Government			43 158		–	18 074	7 193	10 881	151%	43 158
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	43 158	–	–	18 074	7 193	10 881	151%	43 158
Public contributions & donations	5							–		

KZN263 Abaqulusi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Borrowing	6							–		
Internally generated funds			13 236		1 103	2 206	2 206	–		13 236
Total Capital Funding		–	56 394	–	1 103	20 280	9 399	10 881	116%	56 394

KZN263 Abaqulusi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M02 August

Vote Description R thousand	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote	1									
Expenditure of multi-year capital appropriation										
Vote 1 - Municipal Governance & Administration		-	-	-	-	-	-	-		-
1.1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
1.2 - COUNCIL & EXECUTIVE		-	-	-	-	-	-	-		-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-		-
2.1 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
3.1 - MANAGER CORPORATE SERVICES		-	-	-	-	-	-	-		-
3.2 - INFORMATION TECHNOLOGY		-	-	-	-	-	-	-		-
3.3 - HUMAN RESOURCES		-	-	-	-	-	-	-		-
Vote 4 - Community & Public Safety		-	-	-	-	-	-	-		-
4.1 - LIBRARY		-	-	-	-	-	-	-		-
4.2 - MUSEUM		-	-	-	-	-	-	-		-
4.3 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-		-
4.4 - CEMETERIES		-	-	-	-	-	-	-		-
4.5 - SAFETY & SECURITY		-	-	-	-	-	-	-		-
4.6 - HOUSING SERVICES		-	-	-	-	-	-	-		-
4.7 - HEALTH AND CLINICS		-	-	-	-	-	-	-		-
4.8 - PARKS AND GARDENS		-	-	-	-	-	-	-		-
Vote 5 - Economic & Environmental Services		-	34 158	-	260	2 442	5 693	(3 251)	-57%	14 652
5.1 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-		-
5.2 - ROADS		-	34 158	-	260	2 442	5 693	(3 251)	-57%	14 652
5.3 - TECHNICAL ADMIN		-	-	-	-	-	-	-		-
5.4 - VEHICLE LICENSING		-	-	-	-	-	-	-		-
5.5 - BUILDINGS		-	-	-	-	-	-	-		-
Vote 6 - Trading Services		-	9 000	-	206	1 889	1 500	389	26%	11 333
6.1 - SANITATION		-	-	-	-	-	-	-		-
6.2 - WATER SERVICES		-	-	-	-	-	-	-		-
6.3 - ELECTRICITY SERVICES		-	9 000	-	206	1 889	1 500	389	26%	11 333
6.4 - SOLID WASTE		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
								-		
Vote 7 - Other		-	-	-	-	-	-	-		-
7.1 - TOURISM SERVICES		-	-	-	-	-	-	-		-
								-		
Total multi-year capital expenditure		-	43 158	-	466	4 331	7 193	(2 862)	-40%	25 985
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Municipal Governance & Administration	1	-	-	-	-	-	-	-		-
1.1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
1.2 - COUNCIL & EXECUTIVE		-	-	-	-	-	-	-		-
								-		
Vote 2 - Budget & Treasury		-	240	-	3	3	40	(37)	-93%	16
2.1 - FINANCIAL SERVICES		-	240	-	3	3	40	(37)	-93%	16
								-		
Vote 3 - Corporate Services		-	497	-	-	-	83	(83)	-100%	-
3.1 - MANAGER CORPORATE SERVICES		-	50	-	-	-	8	(8)	-100%	-
3.2 - INFORMATION TECHNOLOGY		-	427	-	-	-	71	(71)	-100%	-
3.3 - HUMAN RESOURCES		-	20	-	-	-	3	(3)	-100%	-
								-		
Vote 4 - Community & Public Safety		-	1 140	-	5	5	190	(185)	-97%	31
4.1 - LIBRARY		-	-	-	-	-	-	-		-
4.2 - MUSEUM		-	-	-	-	-	-	-		-
4.3 - COMMUNITY DEVELOPMENT		-	20	-	5	5	3	2	55%	31
4.4 - CEMETERIES		-	1 020	-	-	-	170	(170)	-100%	-
4.5 - SAFETY & SECURITY		-	100	-	-	-	17	(17)	-100%	-
4.6 - HOUSING SERVICES		-	-	-	-	-	-	-		-
4.7 - HEALTH AND CLINICS		-	-	-	-	-	-	-		-
4.8 - PARKS AND GARDENS		-	-	-	-	-	-	-		-
								-		
Vote 5 - Economic & Environmental Services		-	376	-	-	-	63	(63)	-100%	-
5.1 - PLANNING & DEVELOPMENT		-	40	-	-	-	7	(7)	-100%	-
5.2 - ROADS		-	255	-	-	-	43	(43)	-100%	-
5.3 - TECHNICAL ADMIN		-	35	-	-	-	6	(6)	-100%	-
5.4 - VEHICLE LICENSING		-	21	-	-	-	4	(4)	-100%	-
5.5 - BUILDINGS		-	25	-	-	-	4	(4)	-100%	-
								-		

KZN263 Abaqulusi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M02 August

Vote Description R thousand	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Vote 6 - Trading Services		-	10 983	-	-	-	1 830	(1 830)	-100%	-
6.1 - SANITATION		-	2 054	-	-	-	342	(342)	-100%	-
6.2 - WATER SERVICES		-	4 086	-	-	-	681	(681)	-100%	-
6.3 - ELECTRICITY SERVICES		-	4 540	-	-	-	757	(757)	-100%	-
6.4 - SOLID WASTE		-	304	-	-	-	51	(51)	-100%	-
								-		
Vote 7 - Other		-	-	-	-	-	-	-		-
7.1 - TOURISM SERVICES		-	-	-	-	-	-	-		-
								-		
Total single-year capital expenditure		-	13 236	-	8	8	2 206	(2 198)	(0)	47
								-		
Total Capital Expenditure		-	56 394	-	474	4 339	9 399	(5 060)	(0)	26 032

KZN263 Abaqulusi - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description R thousands	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		43 531	40 000	–	66 294	397 762
Call investment deposits		–	–	–	–	–
Consumer debtors		47 741	16 000	–	54 170	325 020
Other debtors		13 888	25 000	–	44 971	269 827
Current portion of long-term receivables		–	–	–	–	–
Inventory		6 435	7 200	–	6 445	38 669
Total current assets		111 594	88 200	–	171 880	1 031 278
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		9 615	30 000	–	9 621	57 725
Investment property		–	4 883	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		925 044	1 000 000	–	1 965 964	11 795 786
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		221	230	–	306	1 835
Other non-current assets		–	31 167	–	–	–
Total non current assets		934 879	1 066 280	–	1 975 891	11 855 346
TOTAL ASSETS		1 046 474	1 154 480	–	2 147 771	12 886 624
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	2 911	17 465
Consumer deposits		12 901	13 000	–	12 979	77 873
Trade and other payables		39 202	35 000	–	33 458	200 747
Provisions		0	–	–	–	–
Total current liabilities		52 103	48 000	–	49 348	296 086
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		105 073	105 000	–	94 678	568 069
Total non current liabilities		105 073	105 000	–	94 678	568 069
TOTAL LIABILITIES		157 176	153 000	–	144 026	864 155
NET ASSETS	2	889 297	1 001 480	–	2 003 745	12 022 469
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		889 297	1 001 480	–	2 003 745	12 022 469
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	889 297	1 001 480	–	2 003 745	12 022 469

KZN263 Abaqulusi - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		259 905	310 320	–	21 687	11 162	51 720	(40 558)	-78%	66 971
Government - operating		133 269	106 545	–	0	37 776	17 758	20 019	113%	226 656
Government - capital		29 806	–	–	–	–	–	–		–
Interest		4 369	4 254	–	59	104	709	(605)	-85%	622
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(395 823)	(440 131)	–	(37 455)	(62 697)	(73 355)	(10 658)	15%	(376 184)
Finance charges		(203)	–	–	(633)	(633)	–	633	#DIV/0!	(3 796)
Transfers and Grants		(12 524)	(12 626)	–	(1 179)	(2 058)	(2 104)	(47)	2%	(12 345)
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 799	(31 637)	–	(17 520)	(16 346)	(5 273)	11 073	-210%	(98 075)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		18 610	–	–	–	18 728	–	18 728	#DIV/0!	112 371
Payments										
Capital assets		(22 665)	–	–	474	4 339	–	(4 339)	#DIV/0!	26 032
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 055)	–	–	474	23 067	–	(23 067)	#DIV/0!	138 403
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	2 911	–	2 911	#DIV/0!	17 465
Increase (decrease) in consumer deposits		615	–	–	57	547	–	547	#DIV/0!	3 283
Payments										
Repayment of borrowing		–	–	–	(5 070)	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		615	–	–	(5 013)	3 458	–	(3 458)	#DIV/0!	20 748
NET INCREASE/ (DECREASE) IN CASH HELD		15 358	(31 637)	–	(22 059)	10 179	(5 273)			61 076

KZN263 Abaqulusi - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Cash/cash equivalents at beginning:		54 985	–	–		73 858	–			73 858
Cash/cash equivalents at month/year end:		70 343	(31 637)	–		84 037	(5 273)			134 934

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 - M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
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 - M02 August							
Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			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		0.0%	4.6%	0.0%	1.2%	5.6%
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		4.4%	3.5%	0.0%	1.8%	1.8%
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	214.2%	183.8%	0.0%	348.3%	348.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		83.5%	83.3%	0.0%	134.3%	134.3%
<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		15.1%	9.7%	0.0%	114.6%	158.6%
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	2					
Employee costs	Employee costs/Total Revenue - capital revenue		25.4%	27.0%	0.0%	19.8%	27.4%
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		18.5%	4.9%	0.0%	0.7%	4.6%

KZN263 Abaqulusi - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August							
Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
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 - M02 August

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 848	1 625	1 752	1 002	9 943	-	-	-	17 170	10 945	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 041	678	212	152	2 283	-	-	-	11 366	2 435	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 124	1 860	1 125	985	18 009	-	-	-	26 103	18 994	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 509	731	502	439	8 854	-	-	-	12 036	9 293	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 102	504	359	319	6 415	-	-	-	8 700	6 734	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	158	162	132	117	3 818	-	-	-	4 387	3 935	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 162	615	748	420	13 251	-	-	-	16 197	13 671	-	-
Total By Income Source	2000	18 944	6 176	4 831	3 434	62 573	-	-	-	95 958	66 007	-	-
2013/14 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 252	1 419	347	325	3 212	-	-	-	7 554	3 536	-	-
Commercial	2300	7 319	1 786	2 376	1 138	11 715	-	-	-	24 333	12 852	-	-
Households	2400	7 815	2 616	1 841	1 791	38 439	-	-	-	52 502	40 230	-	-
Other	2500	1 559	355	268	181	9 207	-	-	-	11 570	9 388	-	-
Total By Customer Group	2600	18 944	6 176	4 831	3 434	62 573	-	-	-	95 958	66 007	-	-

KZN263 Abaqulusi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description R thousands	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	33 148	-	-	-	-	-	-	-	33 148	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 282	-	-	-	-	-	-	-	1 282	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1 448	-	-	-	-	-	-	-	1 448	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 326	-	-	-	-	-	-	-	6 326	-
Auditor General	0800	42	-	-	-	-	-	-	-	42	-
Other	0900	1 028	-	-	-	-	-	-	-	1 028	-
Total By Customer Type	1000	43 274	-	-	-	-	-	-	-	43 274	-

KZN263 Abaqulusi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
-									
ABSA (Notice Deposit)			60 Day Notice		1		919		920
ABSA (Guarantee ESKOM)			Spiral Plan		-		1 490		1 490
ABSA (Call)			Call Account		0		65		65
ABSA (Call)			Call Account		2		513		515
ABSA (Call)			Call Account		2		737		740
ABSA (Call)			Call Account		7		2 174		2 181
SIMS			Call Account		7		1 818		1 825
FIRST NATIONAL			Call Account		30		5 539		5 569
INVESTEC BANK			Call Account		57		11 481		11 538
STANDARD BANK			Call Account		-		11 193		11 193
STANDARD BANK			Call Account		-		5 893		5 893
Municipality sub-total					105		41 823	-	41 928
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				105		41 823	-	41 928

KZN263 Abaqulusi - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description R thousands	Ref 1	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		43 531	40 000	-	66 294	397 762
Call investment deposits		-	-	-	-	-
Consumer debtors		47 741	16 000	-	54 170	325 020
Other debtors		13 888	25 000	-	44 971	269 827
Current portion of long-term receivables		-	-	-	-	-
Inventory		6 435	7 200	-	6 445	38 669
Total current assets		111 594	88 200	-	171 880	1 031 278
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		9 615	30 000	-	9 621	57 725
Investment property		-	4 883	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		925 044	1 000 000	-	1 965 964	11 795 786
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		221	230	-	306	1 835
Other non-current assets		-	31 167	-	-	-
Total non current assets		934 879	1 066 280	-	1 975 891	11 855 346
TOTAL ASSETS		1 046 474	1 154 480	-	2 147 771	12 886 624
LIABILITIES						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	2 911	17 465
Consumer deposits		12 901	13 000	-	12 979	77 873
Trade and other payables		39 202	35 000	-	33 458	200 747
Provisions		0	-	-	-	-
Total current liabilities		52 103	48 000	-	49 348	296 086
Non current liabilities						
Borrowing		-	-	-	-	-

KZN263 Abaqulusi - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description R thousands	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Provisions	1	105 073	105 000	–	94 678	568 069
Total non current liabilities		105 073	105 000	–	94 678	568 069
TOTAL LIABILITIES		157 176	153 000	–	144 026	864 155
NET ASSETS	2	889 297	1 001 480	–	2 003 745	12 022 469
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		889 297	1 001 480	–	2 003 745	12 022 469
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	889 297	1 001 480	–	2 003 745	12 022 469

KZN263 Abaqulusi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		115 102	108 344	–	1 438	4 054	18 057	(14 003)	-77.5%	24 324
Local Government Equitable Share		102 662	95 434		1 179	2 058	15 906	(13 848)	-87.1%	12 345
Finance Management		1 550	1 600		53	108	267	(159)	-59.7%	646
Municipal Systems Improvement		890	934		–	–	156	(156)	-100.0%	–
Integrated National Electrification Programme		9 000	9 000		206	1 889	1 500	389	25.9%	11 333
Other transfers and grants [insert description]		1 000	1 376		–	–	229	(229)	-100.0%	–
Provincial Government:		19 476	4 804	–	227	450	801	(247)	-30.8%	2 697
Sport and Recreation		150			10	20	–	20	#DIV/0!	120
Upgrade of Cecil Emmet Sports Facilities		–								
Community Library Services Grant (Cyber Cadet)		240	252		23	47	42			281
Provincialisation of Libraries Grant		2 592	2 700		162	334	450			2 001
Museum		143	252		32	49	42			295
Small Town Rehabilitation Grant		11 500	–		–	–	–			–
Water Infrastructure Massification Grant		4 851	–		–	–	–			–
Thusong Operational Support Grant			1 250		–	–	208	(208)	-100.0%	–
Schemes Support Programme Grant			350		–	–	58	(58)	-100.0%	–
Other transfers and grants [insert description]								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		134 578	113 148	–	1 665	4 503	18 858	(14 250)	-75.6%	27 021
Capital expenditure of Transfers and Grants										
National Government:		29 806	34 158	–	260	2 442	5 693	(3 251)	-57.1%	14 652

KZN263 Abaqulusi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Municipal Infrastructure Grant (MIG)		29 806	34 158		260	2 442	5 693	(3 251)	-57.1%	14 652
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	164	944	-	944	#DIV/0!	-
Thusong Centre					164	944		-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		29 806	34 158	-	424	3 386	5 693	(2 307)	-40.5%	14 652
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		164 384	147 306	-	2 089	7 890	24 551	(16 557)	-67.4%	41 673

KZN263 Abaqulusi - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August						
Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
-						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement					-	
Integrated National Electrification Programme					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Sport and Recreation					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
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)					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	

KZN263 Abaqulusi - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August						
Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		13 790	14 294	–	1 051	2 088	2 382	(295)	-12%	12 526
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	96	–	15	23	16	7	42%	136
Cell phone Allowance		–	1 105	–	63	130	184	(54)	-29%	783
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		13 790	15 495	–	1 128	2 241	2 583	(342)	-13%	13 445
% increase	4		12.4%							-2.5%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		5 715	5 376	–	429	858	896	(38)	-4%	5 149
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	576	–	–	–	96	(96)	-100%	–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cell phone Allowance		95	120	–	2	3	20	(17)	-85%	18
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		5 810	6 072	–	431	861	1 012	(151)	-15%	5 167
% increase	4		4.5%							-11.1%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		56 499	63 946	–	5 109	9 983	10 658	(674)	-6%	59 899
Pension and UIF Contributions		12 464	15 886	–	1 095	2 192	2 648	(456)	-17%	13 152
Medical Aid Contributions		4 589	6 136	–	395	795	1 023	(228)	-22%	4 770
Overtime		8 996	5 994	–	1 034	1 925	999	926	93%	11 549

KZN263 Abaqulusi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Performance Bonus		4 590	5 431	–	30	33	905	(872)	-96%	200
Motor Vehicle Allowance		5 365	6 729	–	475	894	1 121	(228)	-20%	5 363
Cell phone Allowance		444	603	–	37	72	100	(28)	-28%	432
Housing Allowances		258	323	–	21	42	54	(12)	-22%	251
Other benefits and allowances		–	5 849	–	598	1 175	975	200	21%	7 050
Payments in lieu of leave		2 600	2 752	–	–	–	459	(459)	-100%	–
Long service awards		29	34	–	3	5	6	(0)	-8%	31
Post-retirement benefit obligations	2	2 276	6 182	–	–	–	1 030	(1 030)	-100%	–
Sub Total - Other Municipal Staff		98 108	119 864	–	8 797	17 116	19 977	(2 861)	-14%	102 697
% increase	4		22.2%							4.7%
Total Parent Municipality		117 709	141 431	–	10 356	20 218	23 572	(3 354)	-14%	121 308
Unpaid salary, allowances & benefits in arrears:			20.2%							3.1%
<u>Board Members of Entities</u>										
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
<u>Senior Managers of Entities</u>										
Sub Total - Senior Managers of Entities	4	–	–	–	–	–	–	–		–
% increase										
<u>Other Staff of Entities</u>										
Sub Total - Other Staff of Entities	4	–	–	–	–	–	–	–		–
% increase										
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		117 709	141 431	–	10 356	20 218	23 572	(3 354)	-14%	121 308
% increase	4		20.2%							3.1%
TOTAL MANAGERS AND STAFF		103 919	125 936	–	9 228	17 977	20 989	(3 012)	-14%	107 863

KZN263 Abaqulusi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August																
Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		4 529	4 354	4 638	4 638	4 638	4 638	4 638	4 638	4 638	4 638	4 638	5 030	55 650	56 839	59 908
Property rates - penalties & collection charges		165	136	110	110	110	110	110	110	110	110	110	110	1 400	1 587	1 673
Service charges - electricity revenue		12 346	12 571	13 493	13 493	13 493	13 493	13 493	13 493	13 493	13 493	13 493	15 563	161 919	162 302	171 066
Service charges - water revenue		3 093	3 336	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 511	39 759	45 387	49 929
Service charges - sanitation revenue		1 806	1 816	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 921	22 170	23 370	24 632
Service charges - refuse		1 341	1 341	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 352	16 136	16 913	17 826
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		70	139	109	109	109	109	109	109	109	109	109	118	1 305	1 396	1 471
Interest earned - external investments		43	58	355	355	355	355	355	355	355	355	355	963	4 254	4 585	4 833
Interest earned - outstanding debtors		1	1	-	-	-	-	-	-	-	-	-	(3)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		145	203	187	187	187	187	187	187	187	187	187	213	2 240	2 062	2 173
Licences and permits		422	314	452	452	452	452	452	452	452	452	452	621	5 428	4 827	5 088
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		37 776	-	-	-	34 385	-	-	-	34 384	-	-	0	106 545	120 021	122 100
Other revenue		359	359	359	359	359	359	359	359	359	359	359	359	4 313	5 465	5 759
Cash Receipts by Source		62 096	24 627	26 208	26 208	60 592	26 208	26 208	26 208	60 592	26 208	208	29 758	421 120	444 754	466 459
Other Cash Flows by Source																
Transfer receipts - capital		18 074	-	-	-	12 542	-	-	-	12 542	-	-	-	43 158	-	-
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		80 170	24 627	26 208	26 208	73 134	26 208	26 208	26 208	73 134	26 208	26 208	29 758	464 278	444 754	466 459
Cash Payments by Type																
Employee related costs		8 319	8 797	9 703	9 703	9 703	9 703	9 703	9 703	9 703	9 703	9 703	11 992	116 434	213 884	228 626

KZN263 Abaqulusi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August																
Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Remuneration of councillors		1 113	1 128	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 633	15 495	15 246	16 222
Interest paid		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		–	16 082	16 082	12 013	12 013	12 013	12 013	12 013	12 013	12 013	12 013	15 888	144 157	182 731	197 259
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		859	1 446	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 400	4 896	28 803	88 951	93 814
Contracted services		2 062	4 680	2 704	2 704	2 704	2 704	2 704	2 704	2 704	2 704	2 704	1 369	32 443	48 882	51 624
Grants and subsidies paid - other municipalities		879	1 179	1 052	1 052	1 052	1 052	1 052	1 052	1 052	1 052	1 052	1 099	12 626	14 860	15 583
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses		1 156	(3 051)	8 567	8 567	8 567	8 567	8 567	8 567	8 567	8 567	8 567	27 595	102 800	1 238 895	155 774
Cash Payments by Type		14 386	30 262	41 799	37 730	37 730	37 730	37 730	37 730	37 730	37 730	37 730	64 472	452 757	1 803 449	758 902
Other Cash Flows/Payments by Type													–			
Capital assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		14 386	30 262	41 799	37 730	37 730	37 730	37 730	37 730	37 730	37 730	37 730	64 472	452 757	1 803 449	758 902
NET INCREASE/(DECREASE) IN CASH HELD		65 784	(5 635)	(15 591)	(11 522)	35 405	(11 522)	(11 522)	(11 522)	35 404	(11 522)	(11 522)	(34 714)	11 521	(1 358 695)	(292 443)
Cash/cash equivalents at the month/year beginning:		28 176	93 960	88 325	72 734	61 212	96 616	85 094	73 572	62 050	97 454	85 932	74 410	28 176	39 697	(1 318 999)
Cash/cash equivalents at the month/year end:		93 960	88 325	72 734	61 212	96 616	85 094	73 572	62 050	97 454	85 932	74 410	39 697	39 697	(1 318 999)	(1 611 441)

KZN263 Abaqulusi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source	1									
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)		-	-	-	-	-	-	-		-
Expenditure By Type	-									
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and grants								-		
Other expenditure								-		

KZN263 Abaqulusi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-		-
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 - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	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 - M02 August

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<u>Monthly expenditure performance trend</u>									
July	57	3 865	–	–		3 865	–		
August	1 663	474	–	–		4 339	–		
September	4 350	–	–	–		4 339	–		
October	2 625	–	–	–		4 339	–		
November	5 776	–	–	–		4 339	–		
December	1 121	–	–	–		4 339	–		
January	3 510	–	–	–		4 339	–		
February	6 013	–	–	–		4 339	–		
March	2 672	–	–	–		4 339	–		
April	3 705	–	–	–		4 339	–		
May	3 714	–	–	–		4 339	–		
June	9 132	–	–	–		4 339	–		
Total Capital expenditure	44 338	4 339	–	–					

KZN263 Abaqulusi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description R thousands	Ref 1	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	54 141	-	466	4 331	9 024	4 693	52.0%	25 985
Infrastructure - Road transport		-	34 158	-	260	2 442	5 693	3 251	57.1%	14 652
Roads, Pavements & Bridges		-	34 158	-	260	2 442	5 693	3 251	57.1%	14 652
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	13 540	-	206	1 889	2 257	368	16.3%	11 333
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	13 540	-	206	1 889	2 257	368	16.3%	11 333
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	4 086	-	-	-	681	681	100.0%	-
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	4 086	-	-	-	681	681	100.0%	-
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		-	2 054	-	-	-	342	342	100.0%	-
Reticulation		-	-	-	-	-	-	-		-
Sewerage purification		-	2 054	-	-	-	342	342	100.0%	-
Infrastructure - Other		-	304	-	-	-	51	51	100.0%	-
Waste Management		-	304	-	-	-	51	51	100.0%	-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<u>Community</u>		-	1 140	-	5	5	190	185	97.3%	31
Parks & gardens		-	-	-	-	-	-	-		-
Sports fields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	20	-	5	5	3	(2)	-55.3%	31
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description R thousands	Ref 1	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Fire, safety & emergency		-	100	-	-	-	17	17	100.0%	-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	1 020	-	-	-	170	170	100.0%	-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		-	1 113	-	3	3	185	183	98.6%	16
General vehicles		-	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		-	427	-	-	-	71	71	100.0%	-
Furniture and other office equipment		-	686	-	3	3	114	112	97.7%	16
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	-	-	-	-	-	-		-
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<i>List sub-class</i>	1	-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	-	56 394	-	474	4 339	9 399	5 060	53.8%	26 032
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
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>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-
Parks & gardens		-	-	-	-	-	-	-		-
Sports fields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
General vehicles		-	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		-	-	-	-	-	-	-		-
Furniture and other office equipment		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	-	-	-	-	-	-		-
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1									
<u>Agricultural assets</u>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	-	-	-	-	-	-		-
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 - M02 August										
Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
-										
Infrastructure		13 521	25 195	-	1 329	2 178	4 199	2 021	48.1%	13 069
Infrastructure - Road transport		4 803	11 820	-	947	1 365	1 970	605	30.7%	8 190
Roads, Pavements & Bridges		4 803	11 820	-	947	1 365	1 970	605	30.7%	8 190
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		4 714	8 025	-	190	529	1 338	809	60.5%	3 173
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		4 129	7 025	-	152	483	1 171	688	58.8%	2 896
Street Lighting		585	1 000	-	37	46	167	120	72.2%	278
Infrastructure - Water		2 980	2 930	-	142	188	488	300	61.4%	1 130
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2 980	2 930	-	142	188	488	300	61.4%	1 130
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1 003	1 220	-	51	96	203	107	52.9%	575
Reticulation		1 003	1 220	-	51	96	203	107	52.9%	575
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		21	1 200	-	-	-	200	200	100.0%	-
Waste Management		21	1 200	-	-	-	200	200	100.0%	-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
		845	1 711	-	12	15	285	270	94.7%	90
Community										
Parks & gardens		63	100	-	-	-	17	17	100.0%	-
Sports fields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	-	-	-	-	-	-		-
Libraries		197	150	-	-	-	25	25	100.0%	-
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description R thousands	Ref 1	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Security and policing		345	795	-	2	4	133	128	96.9%	25
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		30	96	-	-	-	16	16	100.0%	-
Cemeteries		43	50	-	-	-	8	8	100.0%	-
Social rental housing		-	-	-	-	-	-	-		-
Other		166	520	-	10	11	87	76	87.5%	65
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		542	1 897	-	105	112	316	204	64.6%	675
General vehicles		-	-	-	-	(1)	-	1	#DIV/0!	-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		128	300	-	103	103	50	(53)	-106.0%	618
Furniture and other office equipment		51	75	-	0	4	13	8	66.9%	25
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		362	1 522	-	2	5	254	248	97.9%	32
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-

KZN263 Abaqulusi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description R thousands	Ref 1	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure		14 907	28 803	-	1 446	2 305	4 800	2 495	52.0%	13 834

KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class	1									
-										
Infrastructure		72 800	17 869	–	1 489	2 978	2 978	–		17 869
Infrastructure - Road transport		36 500	5 885	–	490	981	981	–		5 885
Roads, Pavements & Bridges		36 500	5 885	–	490	981	981	–		5 885
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		12 993	4 272	–	356	712	712	(0)	0.0%	4 272
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		12 993	4 272	–	356	712	712	(0)	0.0%	4 272
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		17 421	2 590	–	216	432	432	–		2 590
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		17 421	2 590	–	216	432	432	–		2 590
Reticulation		–	–	–	–	–	–	–		–
Infrastructure - Sanitation		5 887	5 122	–	427	854	854	0	0.0%	5 122
Reticulation		5 887	5 122	–	427	854	854	0	0.0%	5 122
Sewerage purification		–	–	–	–	–	–	–		–
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management		–	–	–	–	–	–	–		–
Transportation		–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Community		774	828	–	69	138	138	(0)	0.0%	828
Parks & gardens		–	–	–	–	–	–	–		–
Sports fields & stadia		–	–	–	–	–	–	–		–
Swimming pools		–	–	–	–	–	–	–		–
Community halls		736	788	–	66	131	131	(0)	0.0%	788
Libraries		–	–	–	–	–	–	–		–
Recreational facilities		–	–	–	–	–	–	–		–
Fire, safety & emergency		37	40	–	3	7	7	(0)	0.0%	40
Security and policing		–	–	–	–	–	–	–		–
Buses		–	–	–	–	–	–	–		–

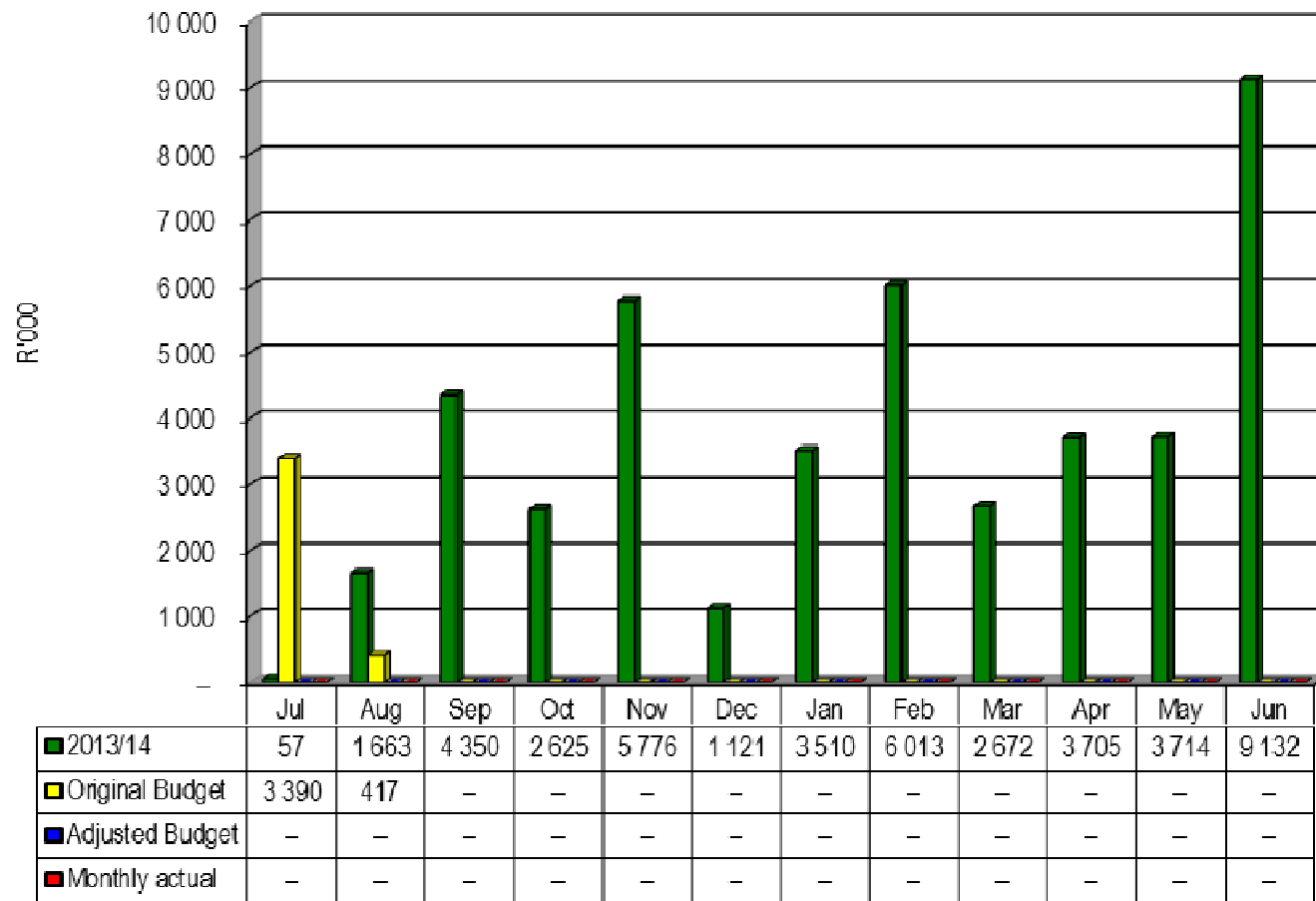
KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		-	-	-	-	-	-	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
								-		
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		1 937	2 073	-	173	345	345	(0)	0.0%	2 073
General vehicles		-	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	-	-	-	-	-	-		-
Computers - hardware/equipment		216	231	-	19	39	39	(0)	0.0%	231
Furniture and other office equipment		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		1 530	1 638	-	136	273	273	(0)	0.0%	1 638
Other Buildings		-	-	-	-	-	-	-		-
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		191	204	-	17	34	34	(0)	0.0%	204
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-

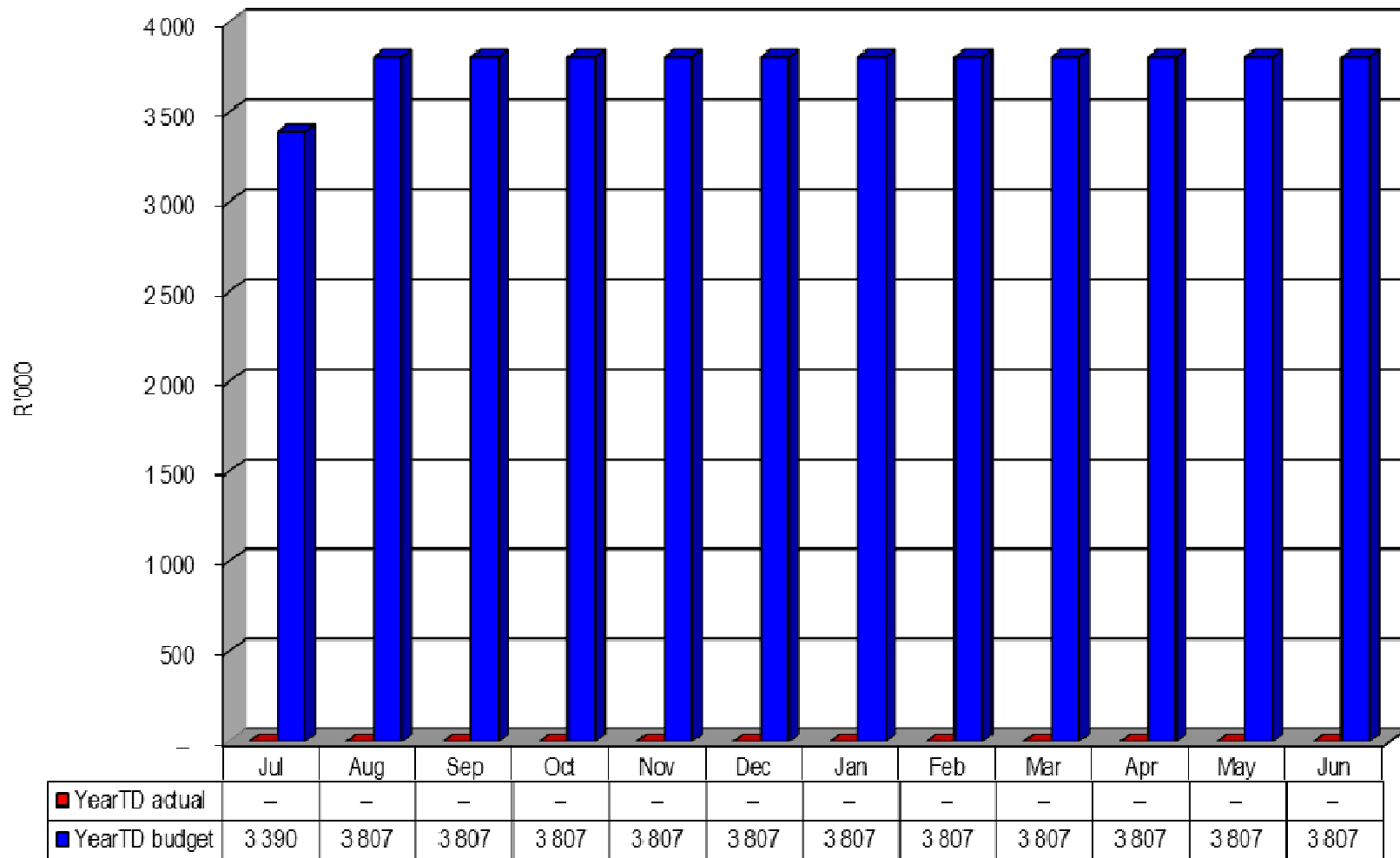
KZN263 Abaqulusi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
Description R thousands	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Intangibles</u>		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Depreciation		75 511	20 770	-	1 731	3 462	3 462	(0)	0.0%	20 770

Charts

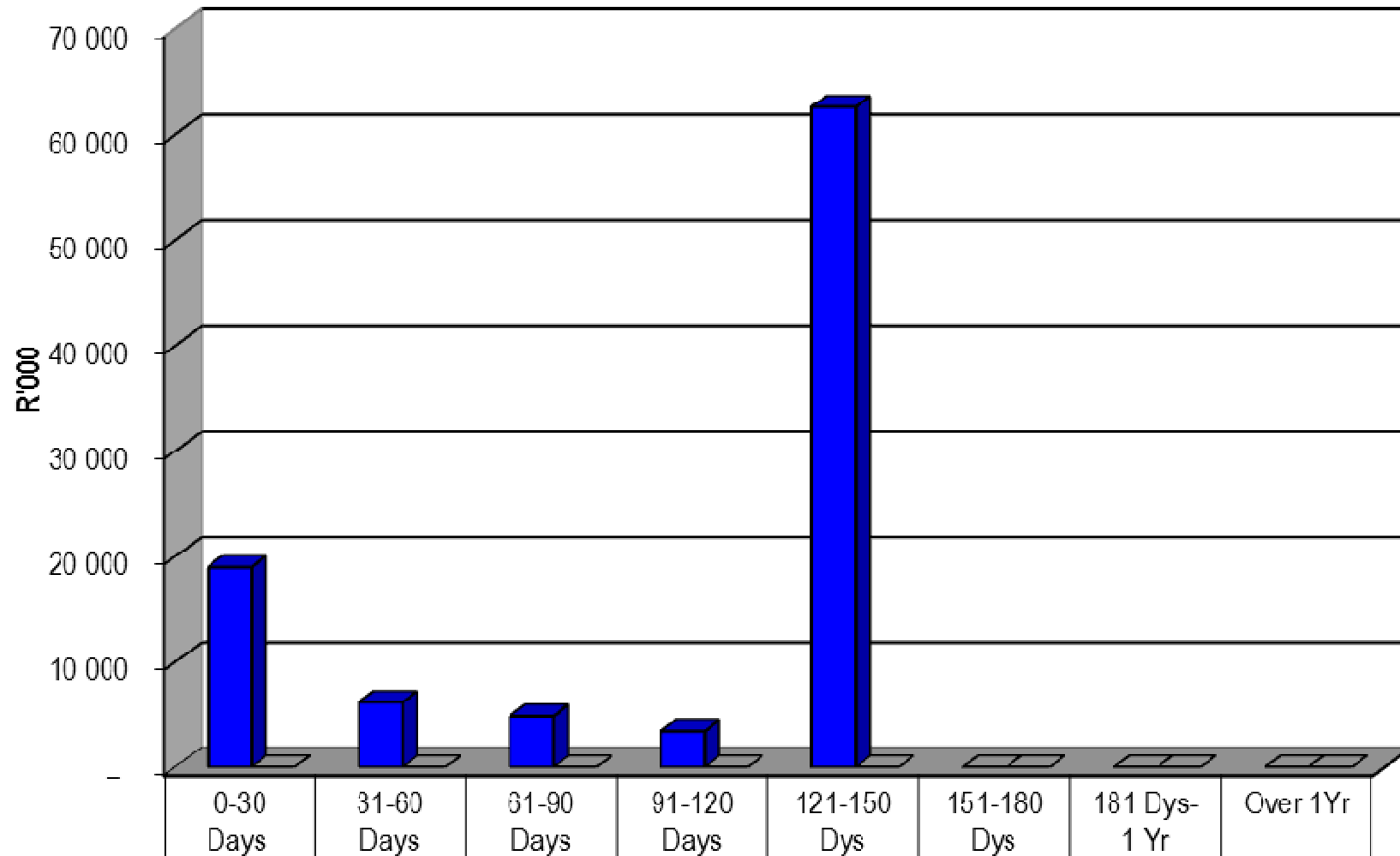
CAPITAL EXPENDITURE ACTUAL VERSUS TARGET



CAPITAL EXPENDITURE - AUGUST 2014

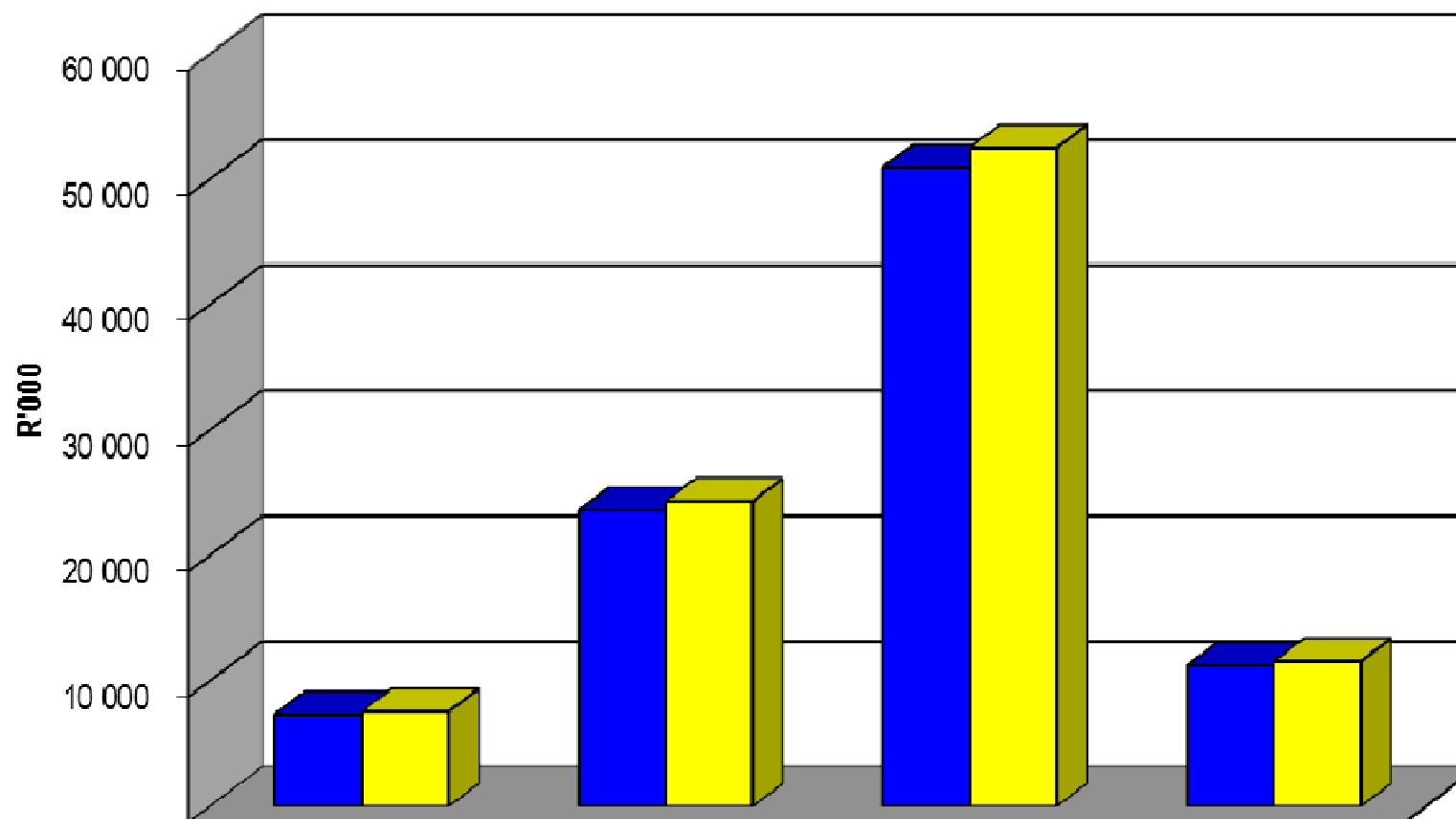


DEBTORS AGE ANALYSIS - INCOME SOURCE



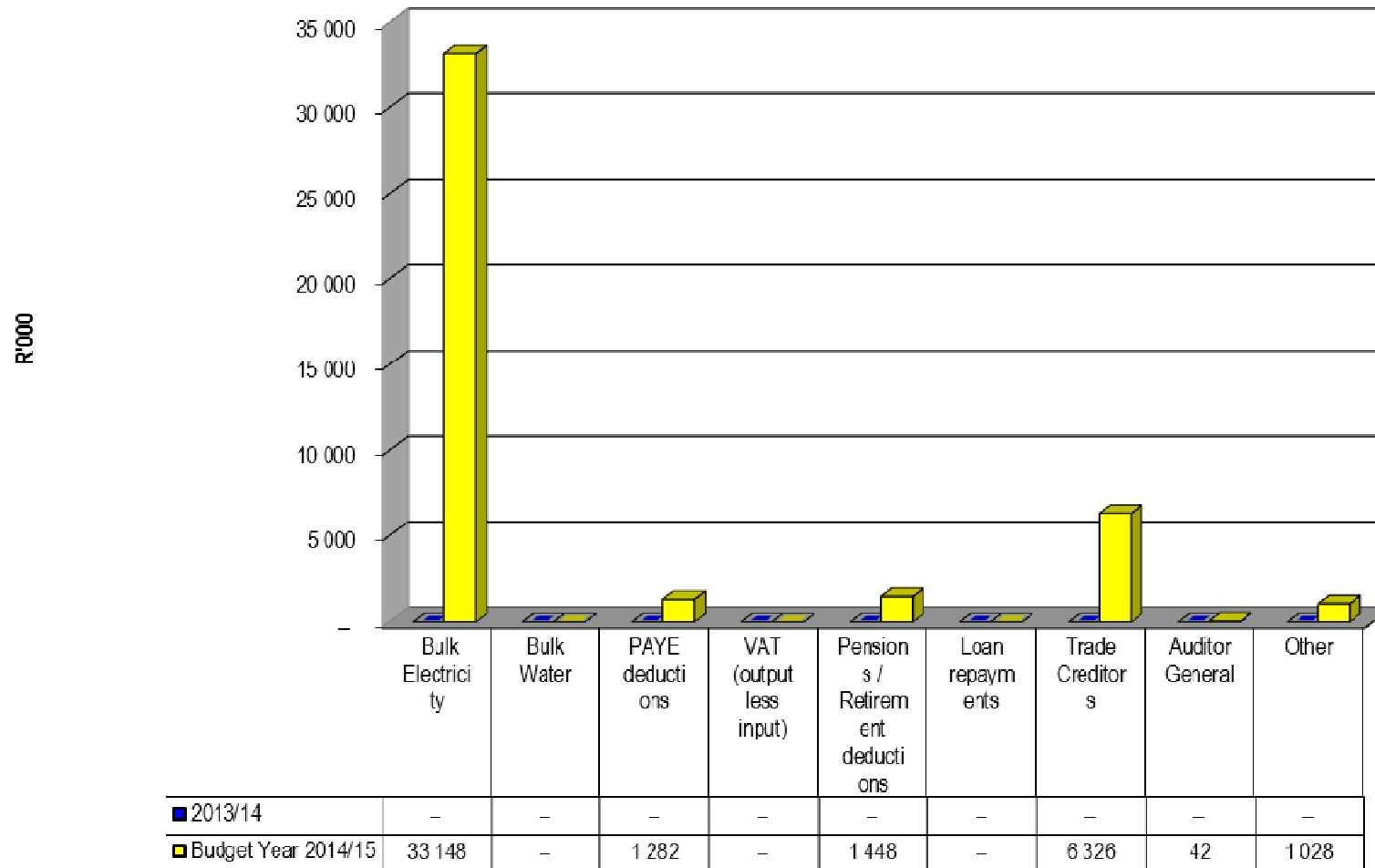
■ Budget Year 2014/15	18 944	6 176	4 831	3 434	62 573	–	–	–
■ 2013/14	–	–	–	–	–	–	–	–

DEBTORS AGE ANALYSIS - CUSTOMER GROUP



■ 2013/14	Organs of State	Commercial	Households	Other
	7 327	23 603	50 926	11 223
■ Budget Year 2014/15	7 554	24 333	52 502	11 570

CREDITORS AGF ANALYSIS - CUSTOMER TYPE



ANNEXURE'S

- ♣ **Total Debtors**
- ♣ **Debtors per area**
- ♣ **Billing versus Payment**
- ♣ **Bank Reconciliation**
- ♣ **Investments**
- ♣ **Top 20 Creditors**
- ♣ **Overtime Report**
- ♣ **S &T Report**
- ♣ **August Performance Report**
- ♣ **September Planning Report**

DEBTORS AGE ANALYSIS - AUGUST 2014

DESCRIPTION	CURRENT	30 DAYS	TOTAL	60 DAYS	90 DAYS	120 DAYS	150+ DAYS	TOTAL
Water	R 2 421.28	R 2 445 458.59	R 2 447 879.87	R 1 428 497.85	R 1 603 852.14	R 865 041.50	R 6 947 122.73	13 292 394.09
Avail. Water	R -54.93	R 371 274.91	R 371 219.98	R 199 480.95	R 149 631.61	R 137 626.03	R 2 911 202.09	3 769 160.66
Deposit	R 471.71	R 28 127.37	R 28 599.08	R -2 548.77	R -1 643.18	R -555.00	R 84 936.55	108 788.68
SUB TOTAL			R 2 847 698.93	R 1 625 430.03	R 1 751 840.57	R 1 002 112.53	R 9 943 261.37	R 17 170 343.43
Elect	R -983.24	R 6 329 233.36	R 6 328 250.12	R 573 921.52	R 167 169.47	R 107 580.51	R 1 073 047.74	8 249 969.36
Avail. Elec.	R -	R -	R -	R -	R -	R -	R -	-
Demand	R 5 322.09	R 1 643 634.30	R 1 648 956.39	R 105 645.17	R 49 711.86	R 43 459.61	R 1 039 256.32	2 887 029.35
Dep.	R 13 448.81	R 50 288.88	R 63 737.69	R -1 397.43	R -4 872.88	R 631.33	R 170 756.98	228 855.69
SUB TOTAL			R 8 040 944.20	R 678 169.26	R 212 008.45	R 151 671.45	R 2 283 061.04	R 11 365 854.40
Rates	R -289.65	R 4 124 364.34	R 4 124 074.69	R 1 859 543.08	R 1 125 186.49	R 985 389.13	R 18 008 555.09	26 102 748.48
Adjustments	R 491.02	R -36 648.08	R -36 157.06	R -864.79	R -5 557.33	R -820.17	R 215 920.97	172 521.62
Service Chgs	R -	R -	R -	R -	R -	R -	R 426 471.68	426 471.68
Sewerage	R 604.04	R 344 137.57	R 344 741.61	R 68 671.17	R 19 409.00	R 10 118.26	R 155 432.25	598 372.29
Refuse	R -142.70	R 1 102 517.61	R 1 102 374.91	R 504 189.11	R 359 106.70	R 319 150.84	R 6 414 756.75	8 699 578.31
Avail. Sewer	R 666.81	R 1 163 756.95	R 1 164 423.76	R 662 663.11	R 483 069.99	R 428 634.99	R 8 698 354.33	11 437 146.18
VAT	R 1 633.34	R 1 914 319.18	R 1 915 952.52	R 511 061.97	R 423 472.85	R 293 625.87	R 4 034 390.10	7 178 503.31
Interest	R -	R 157 897.36	R 157 897.36	R 161 796.26	R 132 417.35	R 116 800.38	R 3 818 430.85	4 387 342.20
Old Debt	R -	R -	R -	R -	R -	R -	R 2 522.64	2 522.64
Penalties	R 4 065.92	R 309 355.66	R 313 421.58	R 192 548.61	R 186 684.61	R 159 335.39	R 4 050 233.23	4 902 223.42
Coll Fees	R -	R -	R -	R -	R -	R -	R 59 702.74	59 702.74
Legal fees	R 3 817.96	R 13 501.12	R 17 319.08	R -	R 3 875.62	R 2 049.26	R 397 983.32	421 227.28
Sundry Charge	R 11 672.93	R 18 794.16	R 30 467.09	R 546.15	R 46.15	R 31 392.36	R 31 926.81	94 378.56
Indigent sup	R -48.94	R -2 542.21	R -2 591.15	R -929.03	R -486.62	R -347.66	R 1 663.39	(2 691.07)

DEBTORS AGE ANALYSIS - AUGUST 2014

DESCRIPTION	CURRENT	30 DAYS	TOTAL	60 DAYS	90 DAYS	120 DAYS	150+ DAYS	TOTAL
Agreements	R -	R 6 597.38	R 6 597.38	R 6 187.70	R 6 007.83	R 6 098.72	R 192 111.98	217 003.61
Receipts	R -393 115.69	R -240 645.93	R -633 761.62	R -48 690.67	R 65 061.38	R -37 788.59	R 5 891.21	(649 288.29)
SUB TOTAL			R 4 380 685.46	R 2 057 179.59	R 1 673 107.53	R 1 328 249.65	R 28 505 792.25	R 37 945 014.48
SUB TOTAL			R 19 393 403.28	R 6 220 321.96	R 4 762 143.04	R 3 467 422.76	R 58 740 669.75	R 92 583 960.79
SUNDRY DEBTORS	R 145 512.87	R 39 140.80	R 184 653.67	R 4 154.21	R 4 136.92	R 4 253.38	R 3 826 463.89	R 4 023 662.07
TOTAL DEBTORS			R 19 578 056.95	R 6 224 476.17	R 4 766 279.96	R 3 471 676.14	R 62 567 133.64	R 96 607 622.86
ADD BACK RECEIPTS			R 633 761.62	R 48 690.67	R -65 061.38	R 37 788.59	R -5 891.21	R 649 288.29
TOTAL DEBTORS EXCLUDING RECEIPTS			R 18 944 295.33	R 6 175 785.50	R 4 831 341.34	R 3 433 887.55	R 62 573 024.85	R 95 958 334.57

FINANCIAL INDICATORS

FINANCIAL SERVICES

MONTH

August 2014

Debtors Outstanding

Current	R 19 393 403.28
30 days	R 6 220 321.96
60 days	R 4 762 143.04
90 days	R 3 467 422.76
more than 90 days	R 58 740 669.75
agreements	R 0.00
TOTAL	R 92 583 960.79

Total outstanding amount made up as follows

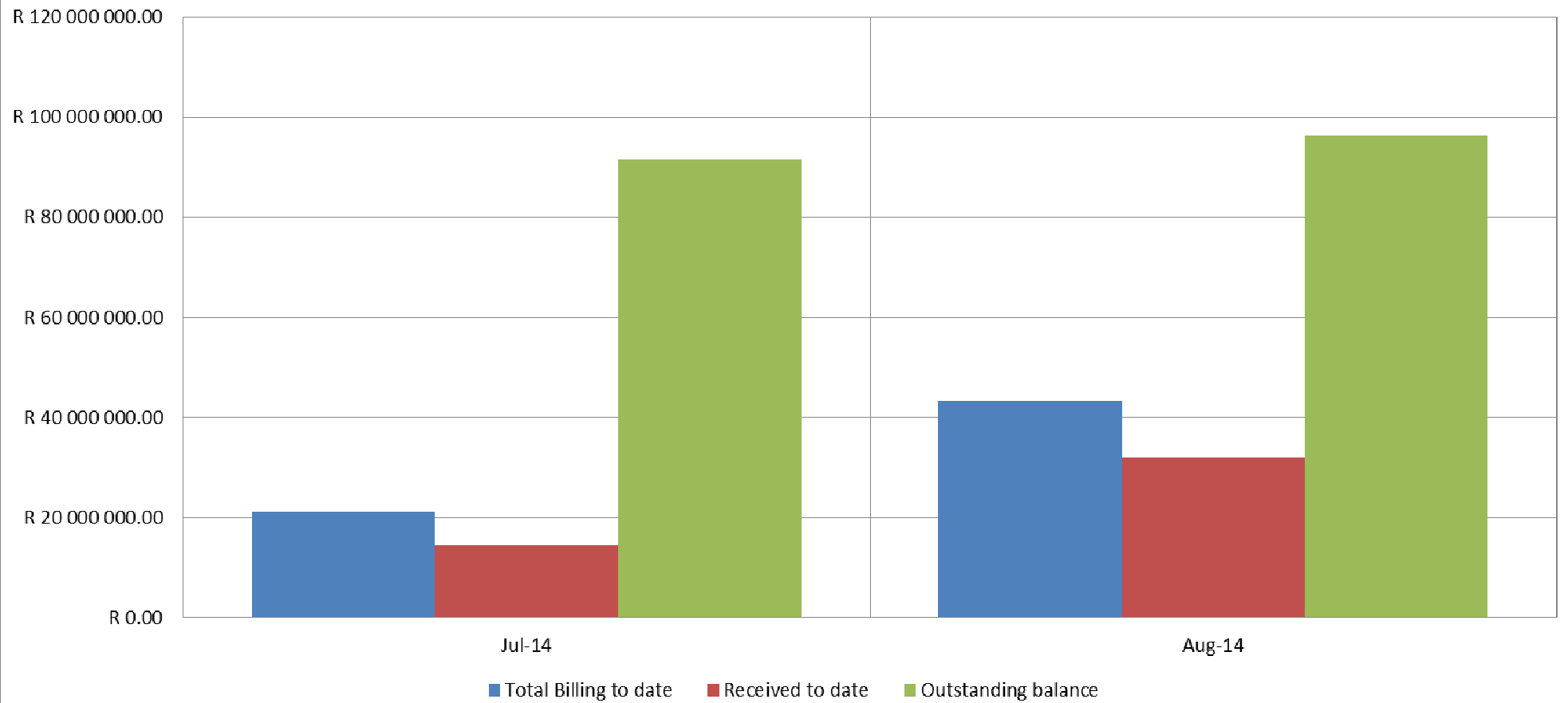
	Total arrears	Arrears less than 91 days	Arrears greater than 90 days
Adjustments / Payments in advance	172 521.62	-43 399.35	215 920.97
Consumers deposit: Electricity	228 855.69	58 098.71	170 756.98
Consumers deposit: Water	108 788.68	23 852.13	84 936.55
Penalties	4 902 223.42	851 990.19	4 050 233.23
Collection charges	59 702.74	-	59 702.74
Legal Fees	421 227.28	23 243.96	397 983.32
Electricity	11 136 998.71	9 024 694.65	2 112 304.06
Water	17 061 554.75	7 203 229.93	9 858 324.82
Refuse	8 699 578.31	2 284 821.56	6 414 756.75
Sewerage	12 035 518.47	2 738 791.85	9 296 726.62
Rates	26 102 748.48	8 094 193.39	18 008 555.09
Interest	4 387 342.20	568 911.35	3 818 430.85
Service charges	426 471.68	-	426 471.68
Sundry Charges	94 378.56	62 451.75	31 926.81
Old debt	2 522.64	-	2 522.64
Indigent	-2 691.07	-4 354.46	1 663.39
VAT	7 178 503.31	3 144 113.21	4 034 390.10
Agreements old debt	217 003.61	24 891.63	192 111.98
Receipts	-649 288.29	-655 179.50	5 891.21
TOTALS	92 583 960.79	33 400 351.00	59 183 609.79
Sundry Debtors	4 023 662.07	197 198.18	3 826 463.89
TOTAL INCL S/DEBTORS	96 607 622.86	33 597 549.18	63 010 073.68
ALLOCATION PER AREA			
Vryheid	Ward A	27 262 330.43	16 107 530.20
Bhekuzulu	Ward B	16 007 920.65	3 590 865.61
eMondlo	Ward C	11 870 303.43	2 049 844.22
Hlobane	Ward D	534 569.49	65 851.61
Thuthukani	Ward E	3 369 600.41	389 199.54
Vaalbank	Ward F	294 620.38	109 401.27
Louwsburg	Ward G	4 725 169.33	493 248.64
Coronation	Ward H	4 141 756.41	487 708.17

Nkongolwane	Ward I	-	-	-
Farms	Ward J	23 621 619.41	6 853 175.06	16 768 444.35
Vryheid East		756 070.85	229 043.96	527 026.89
TOTAL		92 583 960.79	30 375 868.28	62 208 092.51
Consumers Balance Report		Active DT	Active CR	Closed DT
Ward A - Vryheid		27 262 330.43		
Ward B - Bhekuzulu		16 007 920.65		
Ward C - eMondlo		11 870 303.43		
Ward D - Hlobane		534 569.49		
Ward E - Thuthukani		3 369 600.41		
Ward F - Vaalbank		294 620.38		
Ward G - Louwsburg		4 725 169.33		
Ward H - Coronation		4 141 756.41		
Ward I - Nkongolwane		-		
Ward J - Farms		23 621 619.41		
Vryheid East		756 070.85		
TOTAL		92 583 960.79		

BILLING VERSUS PAYMENTS - AUGUST 2014

MONTH	DATE Billing	Monthly Billing	Total Billing to date	Actual cash Received	Bad debt written off	PERIOD	Actual cash Received to date	Total consumer Outstanding balance	% YTD Collection s	% Monthly Collection s
Balance carried over from 30/06/2014				R 84 955 602.90						
Jul-14	21/07/2014	R 21 143 556.67	R 21 143 556.67	R 14 480 591.37		01/07/2014 TO 21/07/2014	R 14 480 591.37	R 91 618 568.20	68.49	68.49
Aug-14	20/08/2014	R 22 222 346.95	R 43 365 903.62	R 17 440 338.42		22/07/2014 to 20/08/2014	R 31 920 929.79	R 96 400 576.73	73.61	78.48
TOTALS		R 43 365 903.62	R 541 534 400.11	R 31 920 929.79	R 0.00				YTD	73.61
				R 31 920 929.79						
Percentage of consumers payments against the billing YEAR TO DATE				73.61						
Billings		R 43 365 903.62								
Payments		<u>R 31 920 929.79</u>								
		<u>R 11 444 973.83</u>								
Open balance		R 84 955 602.90								
Closing balance		<u>R 96 400 576.93</u>								
		<u>R 11 444 974.03</u>								
Increase for July to June 2015 R		11 444 974.03								
R		953 747.84								
Average shortfall per month										

BILLING VERSUS PAYMENT - AUGUST 2014



AbaQulusi Municipality



BANK RECONCILIATION FOR THE MONTH: ENDED 31 AUGUST 2014

BANK RECONCILIATION ABSA

Balance as per Cashbook as at 31 JULY 2014

3 948 636.68

Plus : Income

3 948 636.68

Less: Expenditure

(75 833.77)

3 872 802.91

Less: Journals

20 255 499.61

Balance as per Cashbook as at 31 AUGUST 2014

24 128 302.52

Bankstatement balance as at 31 AUGUST 2014

24 402 513.13

less: O/S Cheques not through bank

-11 951.80

Less : Journals

-

Plus: Deposits in transit

(264 464.04)

Less: Income not in Cash Book

(251 050.06)

Plus: Expenditure not in Cash Book

253 255.29

Sundries

-

24 128 302.52

Difference

0.00

Date :

PREPARED BY:

Date :

APPROVED BY:

AbaQulusi Municipality



BANK RECONCILIATION FOR THE MONTH: ENDED 31 AUGUST 2014

BANK RECONCILIATION NEDBANK

Balance as per Cashbook as at 31 JULY 2014	53263344.99
Plus : Income	25912454.71
	79175799.7
Less: Expenditure	-63510288.87
	15665510.83
Less: Journals	-5445844.39
Balance as per Cashbook as at 31 AUGUST 2014	10219666.44
Bank statement balance as at 31 AUGUST 2014	11662881.32
less: O/S Cheques not through bank	-1941817.03
Less : Journals	0
Plus: Deposits in transit	451206.27
Less: Income not in Cash Book	-1481908.62
Plus: Expenditure not in Cash Book	1499134.73
Sundries	30169.77
	10219666.44
Difference	0
Balance as per Cashbook as at 31 JULY 2014	53263344.99

Date :

PREPARED BY:

Date :

APPROVED BY:

INVESTMENT REGISTER		MONTH:		2014/08/31	
		OPENING	ADDITIONS/ SUBTRACTIONS	BALANCE	INTEREST RECEIVED
VOTES LEDGER					
SIMS	997703426	1 818 228.33	6 573.32	1 824 801.65	7 487.21
ABSA NOTICE DEPOSIT	997703424	919 234.88	780.72	920 015.60	780.72
ABSA GUARANTEE ESKOM	997703435	1 489 830.00	-	1 489 830.00	0.00
ABSA CALL	997703439	65 162.68	190.40	65 353.08	190.40
ABSA CALL	997703433	513 127.54	1 630.06	514 757.60	1 630.06
ABSA CALL	997703441	737 300.16	2 442.18	739 742.34	2 442.18
ABSA CALL	997703440	2 173 566.30	7 199.57	2 180 765.87	7 199.57
STANDARD BANK	997703404	11 192 962.55	-	11 192 962.55	0.00
INVESTEC	997703407	11 481 431.10	56 752.87	11 538 183.97	56 752.87
STANDARD BANK	997703443	5 893 362.92	-	5 893 362.92	0.00
FIRST NATIONAL	997703405	5 538 910.04	29 680.10	5 568 590.14	29 680.10
		41 823 116.50	105 249.22	41 928 365.72	106 163.11
INVESTMENT REGISTER					
SIMS	MUNVRY	1 818 228.33	6 573.32	1 824 801.65	7 487.21
ABSA NOTICE DEPOSIT	9061060389	919 234.88	780.72	920 015.60	780.72
ABSA GUARANTEE ESKOM	5598098427	1 489 830.00		1 489 830.00	-
ABSA CALL	9122861337	65 162.68	190.40	65 353.08	190.40
ABSA CALL	9195460586	513 127.54	1 630.06	514 757.60	1 630.06
ABSA CALL	9229810534	737 300.16	2 442.18	739 742.34	2 442.18
ABSA CALL	9229810136	2 173 566.30	7 199.57	2 180 765.87	7 199.57
STANDARD BANK	068461763-003	11 192 962.55	-	11 192 962.55	-
INVESTEC	1100471224451	11 481 431.10	56 752.87	11 538 183.97	56 752.87
STANDARD BANK	068461763-005	5 893 362.92	-	5 893 362.92	-
FIRST NATIONAL	74355032547	5 538 910.04	29 680.10	5 568 590.14	29 680.10
		41 823 116.50	105 249.22	41 928 365.72	106 163.11

TOP 20 CREDITORS AUGUST 2014

Date	Beneficiary	Amount
2014-August	Eskom Holdings	R 33 148 159.43
2014-Aug	Sharks Protection	R 2 744 808.32
2014-Aug	ADM GROUP SECURITY	R 604 872.19
2014-Aug	Impilo Enterprises	R 587 682.37
2014-Aug	Dolphin Coast Waste	R 572 965.03
2014-Aug	Quantum Leap Investment	R 555 903.00
2014-Aug	Wesbank Fleet Services	R 503 517.87
2014-August	NOSA PTY LTD	R 371 087.90
2014-Aug	RIS VEHICLE HIRE	R 366 088.02
2014-Aug	Siza-Mekaar Construction	R 339 031.26
2014-Aug	Delca Systems	R 259 682.87
2014-Aug	Carboncor SA (pty)LTD	R 235 073.97
2014-Aug	Zamakhumalo Projects	R 221 407.72
2014-Aug	Ilitha Lelizwe Consulting	R 218 640.20
2014-August	GIBB(PTY)LTD	R 206 365.87
2014-Aug	Vela VKE Consulting	R 164 429.99
2014-Aug	Aqua Transport and Plant	R 135 270.50
2014-Aug	Hlanganangaye Business	R 105 564.00
2014-Aug	Municipal Incorp	R 91 570.33
2014-Aug	South African Post Office	R 88 240.40
	TOTAL	R 41 520 361.24
<u>Creditors age analysis</u>		
	Bulk Electricity	R 33 148 159.43
	Bulk Water	-
	PAYE Deductions	R 1 281 622.28
	VAT	-
	Pensions/Retirement	R 1 448 193.74
	Loan Repayment	-
	Trade Creditors	R 6 326 121.56
	Auditor-General	R 42 332.09
	Other	R 1 027 826.02
	TOTAL	R 43 274 255.12
<u>Cash flow Expenditure</u>		
	Salaries, Wages & Allowances	R 9 925 353.87
	Cash & Creditor Payments	R 6 326 121.56
	Capital Payments	R 813 670.86
	Housing	-
	Investments made	-
	External loans repaid	-
	Statutory payments (incl vat)	R 33 148 159.43
	Other payments	R 1 027 826.02
	TOTAL	R 51 241 131.74

OVERTIME TOP 10					
DEPT		E/CODE	EMPLOYEE NAME	AUG	TOTAL
1	WATER	S024548	MR B P KHANYILE	29 334.14	36 920.56
2	WATER	S099108	MR S J PRINSLOO	22 841.16	41 274.34
3	WATER	S722371	MR B A MLAMBO	14 489.49	21 850.71
4	WATER	S190173	MR P M TSHABALALA	12 742.04	22 402.22
5	SANITATION	S774543	MR D M DLUDLU	12 679.93	26 934.15
6	SANITATION	S027003	MS N F KHUMALO	11 713.60	17 488.92
7	ELECTRICITY	S021150	MR L G NGCOBO	11 050.91	27 918.03
8	SANITATION	S773435	MR J T DLAMINI	11 048.42	22 497.56
9	SOLID WASTE	S020505	MR S NDABA	10 808.88	14 070.18
10	SANITATION	S029213	MR J S MAKHANYA	10 737.44	14 804.56

OVERTIME REPORT - AUGUST 2014

DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
CORPORATE	S021007	MS	N	T MDHLALOSE	4 020.85	3 641.52	7 662.37
CORPORATE	S027034	MR	B	R MTHOMBENI	1 463.70	749.70	2 213.40
MUN MGR	S021169	MR	J	B SHABALALA	4 037.80	4 037.80	8 075.60
MUN MGR	S021257	MR	K	E MASUKU		8 074.80	8 074.80
MUN MGR	S021258	MR	A	J SHAMASE		8 074.80	8 074.80
MUN MGR	S021155	MR	M	E KHABA	4 037.80	3 680.61	7 718.41
MUN MGR	S021414	MR	W	L NDLOVU	4 037.80	3 680.61	7 718.41
IT	S910148	MS	E	VAN ROOYEN	5 073.66	6 764.88	11 838.54
HR	S096019	MS	T	J MCHUNU	496.16		496.16
FINANCE	S025069	MR	M	C NTOMBELA	9 550.87	10 129.74	19 680.61
FINANCE	S722100	MS	D	M DU PREEZ	2 688.34	5 123.65	7 811.99
FINANCE	S096555	MR	E	E SHABALALA	3 035.76	4 008.76	7 044.52
FINANCE	S774454	MR	Z	M NGCOBO	2 208.29	3 104.26	5 312.55
FINANCE	S024097	MR	J	D NDWANDWE	2 280.30	2 459.96	4 740.26
FINANCE	S021038	MS	S	N NDIMA	2 369.18	2 369.18	4 738.36
FINANCE	S910179	MR	A	MULLER	2 182.81	2 048.76	4 231.57
FINANCE	S774327	MR	B	P MBATHA	4 128.26		4 128.26
FINANCE	S021158	MS	J	N MTHEMBU	1 605.60	1 605.60	3 211.20
FINANCE	S773242	MR	B	BUTHELEZI	1 606.51	1 443.83	3 050.34
FINANCE	S027027	MS	N	P NKOSI		1 962.44	1 962.44
FINANCE	S324003	MR	J	M MCHUNU	1 736.52		1 736.52
FINANCE	S021318	MS	S	E SIGUDO	1 068.70		1 068.70
FINANCE	S021314	MS	M	L KUBHEKA	650.51		650.51
FINANCE	S021317	MR	N	T NXUMALO	650.51		650.51
FINANCE	S722638	MS	S	C MBUYISA	110.56	497.52	608.08

OVERTIME REPORT - AUGUST 2014

DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
FINANCE	S021401	MR	M	MW DLAMINI	524.93		524.93
FINANCE	S774053	MR	H	C BURE	268.75	206.73	475.48
FINANCE	S029072	MS	P	N NTSHANGASE	124.38	331.68	456.06
FINANCE	S099073	MR	J	M MAHARAJ	447.53		447.53
FINANCE	S774165	MS	N	E NKOSI	284.69		284.69
PARKS ADM	S190311	MR	J	B KHUMBUZA	3 411.04	3 225.04	6 636.08
PARKS ADM	S019321	MS	M	NKOSI	535.50	1 954.58	2 490.08
HALLS & REC	S097189	MR	J	PJ OOSTHUIZEN	6 284.64	9 054.82	15 339.46
HALLS & REC	S773394	MR	S	P NDABAI	1 606.51		1 606.51
HALLS & REC	S024121	MS	M	T SIBIYA		1 071.00	1 071.00
HALLS & REC	S097052	MS	J	Z MBATHA		1 071.00	1 071.00
CEMETERY	S020142	MR	A	L SLABBERT	2 919.64	2 484.80	5 404.44
CEMETERY	S097069	MR	P	D MTSHALI	267.75	2 427.60	2 695.35
CEMETERY	S029274	MR	M	D ZWANE	1 249.50	892.50	2 142.00
CEMETERY	S029270	MR	M	S MTHEMBU	1 053.15	892.50	1 945.65
CEMETERY	S029273	MR	S	D ZULU	1 053.15	892.50	1 945.65
CEMETERY	S020551	MR	S	S MDLALOSE	1 785.00		1 785.00
CEMETERY	S026230	MR	V	J XABA	892.50	535.50	1 428.00
CEMETERY	S029272	MR	B	M NTSHANGASE	696.15	535.50	1 231.65
CEMETERY	S017429	MR	J	MHLUNGU	535.50	535.50	1 071.00
CEMETERY	S029271	MR	B	V MYEZA		1 071.00	1 071.00
SOLID WASTE	S020505	MR	S	NDABA	3 261.30	10 808.88	14 070.18
SOLID WASTE	S097045	MR	D	G KUBHEKA	1 925.72	2 515.86	4 441.58
SOLID WASTE	S7722332	MR	C	N XULU	1 178.10	1 767.15	2 945.25
SOLID WASTE	S024192	MR	A	N MBATHA	535.50	2 356.20	2 891.70
SOLID WASTE	S028165	MR	P	XHAKAZA	535.50	2 070.60	2 606.10

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
SOLID WASTE	S024473	MR	B	M MBATHA	535.50	1 338.75	1 874.25
SOLID WASTE	S026368	MR	G	M MNCWANGO	535.50	1 338.75	1 874.25
SOLID WASTE	S029276	MS	R	T NTULI	535.50	1 338.75	1 874.25
SOLID WASTE	S029256	MS	T	M MNGOMEZULU	535.50	1 071.00	1 606.50
SOLID WASTE	S029263	MS	P	P NDWANDWE	535.50	1 071.00	1 606.50
SOLID WASTE	S021211	MS	J	H XULU	531.20	1 062.40	1 593.60
SOLID WASTE	S021301	MR	P	BS MDLALOSE	525.90	1 051.80	1 577.70
SOLID WASTE	S021304	MR	M	J XULU	525.90	1 051.80	1 577.70
SOLID WASTE	S021305	MR	N	F ZULU	525.90	1 051.80	1 577.70
SOLID WASTE	S019949	MR	K	M LANGA	535.50	803.25	1 338.75
SOLID WASTE	S029275	MR	S	F NYANDENI	267.75	1 071.00	1 338.75
SOLID WASTE	S029277	MS	M	I SIBISI	267.75	1 071.00	1 338.75
SOLID WASTE	S021207	MS	Z	P MDLALOSE	531.20	796.80	1 328.00
SOLID WASTE	S021302	MR	J	M MWELASE	525.90	788.85	1 314.75
SOLID WASTE	S021303	MR	E	M SITHOLE	525.90	788.85	1 314.75
SOLID WASTE	S021206	MS	C	G BLAYI	531.20	690.56	1 221.76
SOLID WASTE	S018261	MS	M	A MNYANDU	267.75	803.25	1 071.00
SOLID WASTE	S024202	MR	M	R MBATHA	535.50	535.50	1 071.00
SOLID WASTE	S021209	MS	G	Z NDLELA	265.60	796.80	1 062.40
SOLID WASTE	S026390	MR	B	A ZUNGU	535.50	267.75	803.25
SOLID WASTE	S019307	MR	S	D NXUMALO		374.95	374.95
SOLID WASTE	S020512	MS	P	P BUTHELEZI	267.75		267.75
P/SAFETY	S021014	MR	I	S MBATHA	7 876.42	6 367.32	14 243.74
P/SAFETY	S021019	MR	N	SHANGASE	8 682.64	5 375.00	14 057.64
P/SAFETY	S024080	MR	Z	G NYOKA	6 322.03	7 434.69	13 756.72
P/SAFETY	S026199	MS	R	L OPPERMAN	6 263.84	7 401.77	13 665.61
P/SAFETY	S024410	MR	T	S W MTHEMBU	5 816.19	7 788.70	13 604.89
P/SAFETY	S021012	MR	S	N S BIYELA	5 416.24	6 491.32	11 907.56
P/SAFETY	S021013	MR	N	S T KHATHI	3 431.72	6 925.48	10 357.20

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
P/SAFETY	S774342	MS	B	M MDLALOSE	4 134.56	5 705.76	9 840.32
P/SAFETY	S021142	MR	B	W ECKERSLEY	3 489.71	6 018.57	9 508.28
P/SAFETY	S094012	MR	J	VAN ROMBURGH	4 093.25	4 300.00	8 393.25
P/SAFETY	S021017	MS	N	T NKONYANE	3 142.32	5 168.28	8 310.60
P/SAFETY	S021149	MR	M	A NDLOVU	1 605.60	4 532.64	6 138.24
P/SAFETY	S021153	MR	L	SCHWAB	2 408.40	3 666.12	6 074.52
P/SAFETY	S021154	MR	E	V SIBIYA	642.24	3 505.56	4 147.80
P/SAFETY	S018222	MR	T	V NTSHANGASE	1 492.56	1 492.56	2 985.12
P/SAFETY	S028207	MR	Z	O JIYANE	1 492.56	1 492.56	2 985.12
P/SAFETY	S097252	MR	J	J MARKWAT		2 542.78	2 542.78
P/SAFETY	S028158	MR	A	T DLAMINI		1 071.00	1 071.00
ROADS	S029298	MR	S	F QWABE	5 249.14	993.92	6 243.06
ROADS	S021217	MS	N	C MDLALOSE	2 762.07	2 602.74	5 364.81
ROADS	S021212	MS	N	T BUTHELEZI	2 735.52	2 602.74	5 338.26
ROADS	S024481	MR	M	B NDLOZI		3 937.74	3 937.74
ROADS	S095016	MR	M	S KHANYLE		1 796.60	1 796.60
ROADS	S021168	MR	L	M DLADLA	1 669.17		1 669.17
ROADS	S021221	MS	N	P NGWENYA	1 310.20		1 310.20
ROADS	S023008	MR	T	S NGEMA	404.60	872.45	1 277.05
ROADS	S021223	MR	P	PHIRI	1 274.79		1 274.79
ROADS	S024587	MR	B	A ZULU		497.25	497.25
ROADS	S774373	MR	N	B NGCOBO		248.76	248.76
ROADS	S021029	MR	S	J MOLEFE		224.97	224.97
ROADS	S019899	MR	R	Z KHOZA		137.27	137.27
VEH LIC	S028214	MR	X	P SIMELANE	2 197.38	2 044.81	4 242.19
SANITATION	S774543	MR	D	M DLUDLU	14 254.22	12 679.93	26 934.15
SANITATION	S773435	MR	J	T DLAMINI	11 449.14	11 048.42	22 497.56

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
SANITATION	S090145	MR	P	O ELLIS	9 731.84	10 504.67	20 236.51
SANITATION	S774679	MR	M	P XABA	9 535.42	8 510.44	18 045.86
SANITATION	S027003	MS	N	F KHUMALO	5 775.32	11 713.60	17 488.92
SANITATION	S774630	MR	S	J MTSHALI	9 985.01	7 321.04	17 306.05
SANITATION	S029282	MR	J	M GUMBI	7 727.72	7 809.12	15 536.84
SANITATION	S021245	MR	S	N SHABANGU	9 490.48	5 524.32	15 014.80
SANITATION	S029213	MR	J	S MAKHANYA	4 067.12	10 737.44	14 804.56
SANITATION	S722653	MR	J	V XULU	5 342.32	8 906.46	14 248.78
SANITATION	S774528	MR	S	S BUTHELEZI	8 378.44	5 856.80	14 235.24
SANITATION	S774609	MR	M	P MDLALOSE	7 178.57	6 863.35	14 041.92
SANITATION	S021157	MR	T	N MDLALOSE	7 461.30	6 515.25	13 976.55
SANITATION	S774535	MR	L	A CEBEKHULU	4 880.64	7 565.08	12 445.72
SANITATION	S773122	MR	J	P MBATHA	5 715.04	6 600.25	12 315.29
SANITATION	S029281	MR	X	B HLATSHWAYO	5 287.40	6 507.52	11 794.92
SANITATION	S029206	MR	P	R KHOZA	5 775.32	5 856.72	11 632.04
SANITATION	S096635	MR	H	MDLALOSE	4 250.15	7 158.24	11 408.39
SANITATION	S773517	MR	W	B MTHEHTWA	5 571.98	5 694.00	11 265.98
SANITATION	S773556	MS	E	P MASONDO	5 205.92	5 694.00	10 899.92
SANITATION	S029044	MR	S	S ZULY	5 205.92	5 694.00	10 899.92
SANITATION	S029037	MR	T	XABA	5 205.92	5 694.00	10 899.92
SANITATION	S029030	MR	N	I MTSHALI	5 205.92	5 694.00	10 899.92
SANITATION	S029009	MR	M	D MAJOLA	5 205.92	5 694.00	10 899.92
SANITATION	S029002	MR	A	M KHUMALO	5 205.92	5 694.00	10 899.92
SANITATION	S029280	MR	B	B NOMBEBE	4 921.26	5 694.00	10 615.26
SANITATION	S774567	MR	L	L KHANYE	3 741.76	6 588.84	10 330.60
SANITATION	S028246	MR	M	R MDLALOSE	4 516.05	5 810.18	10 326.23
SANITATION	S029016	MR	M	S MDLALOSE	4 555.20	5 694.00	10 249.20
SANITATION	S773154	MR	Z	BUTHELEZI	5 775.32	4 392.56	10 167.88
SANITATION	S773115	MR	R	NKOSI	5 085.76	4 878.46	9 964.22
SANITATION	S774687	MR	J	Z XULU	4 067.28	5 592.45	9 659.73

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
SANITATION	S773081	MR	D	L DRYSDALE		9 388.39	9 388.39
SANITATION	S021159	MR	A	S NTULI	4 730.25	4 284.00	9 014.25
SANITATION	S029023	MS	L	H MTHETHWA	4 067.12	4 555.20	8 622.32
SANITATION	S774616	MR	B	E MLOTHA	3 141.60	4 426.80	7 568.40
SANITATION	S024177	MR	E	B MAGUBANE	2 928.32	4 555.20	7 483.52
SANITATION	S774623	MR	R	MTSHALI	3 141.60	4 284.00	7 425.60
SANITATION	S021241	MS	P	L MADELA	4 320.18	2 921.44	7 241.62
SANITATION	S722445	MR	G	MBATHA	3 570.00	2 998.80	6 568.80
SANITATION	S024160	MR	Z	KV KHUMALO	3 409.35	2 998.80	6 408.15
SANITATION	S774599	MR	C	MATEBESI	4 067.12	2 277.60	6 344.72
SANITATION	S773549	MR	S	B MDHLALOSE	3 095.68	2 791.64	5 887.32
SANITATION	S774662	MR	M	E NZUZA	5 856.72		5 856.72
SANITATION	S774550	MR	J	P HADEBE	3 694.95	2 142.00	5 836.95
SANITATION	S021254	MR	S	LA ZULU	3 116.18	2 620.44	5 736.62
SANITATION	S021247	MR	B	B KHUMALO	3 098.48	2 620.44	5 718.92
SANITATION	S021250	MR	F	O NKOSI	1 558.08	3 966.08	5 524.16
SANITATION	S021252	MR	S	NKOSI	2 531.90	2 921.44	5 453.34
SANITATION	S028260	MR	S	G NDLOVU	2 034.90	3 088.05	5 122.95
SANITATION	S021251	MR	M	C MALINGA	2 443.36	2 620.44	5 063.80
SANITATION	S028253	MR	J	V NDIMA	3 253.16	1 294.13	4 547.29
SANITATION	S024611	MR	B	A ZULU	2 135.25	2 277.60	4 412.85
SANITATION	S029279	MR	B	W MDLALOSE	1 874.25	1 999.20	3 873.45
SANITATION	S021243	MR	P	M MCHUNU	1 841.42	2 018.48	3 859.90
SANITATION	S028238	MR	X	T MBATHA	2 873.85	981.75	3 855.60
SANITATION	S021253	MS	F	C WILSON	1 487.26	1 983.04	3 470.30
SANITATION	S021244	MR	B	A MBULI	1 212.84	1 788.30	3 001.14
SANITATION	S021242	MR	S	SIWELLA	1 991.89	805.63	2 797.52
SANITATION	S021156	MR	M	S BUTHELEZI		2 525.78	2 525.78
SANITATION	S024153	MR	T	E KHUMALO	999.60	999.60	1 999.20
SANITATION	S774574	MR	E	S MADI	1 758.23		1 758.23

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
SANITATION	S021249	MS	G	A MYENI	1 381.02		1 381.02
SANITATION	S021248	MS	O	N MASUKU	1 239.38		1 239.38
SANITATION	S021239	MS	P	P ZONDO	1 239.38		1 239.38
SANITATION	S021238	MS	B	P MOTO	1 239.38		1 239.38
SANITATION	S021237	MS	G	G KUBHEKA	1 239.38		1 239.38
SANITATION	S021246	MR	S	M HLOPHE	371.84		371.84
SANITATION	S028126	MR	M	NKOSI		321.30	321.30
SANITATION	S028119	MR	D	N MADUMA		321.30	321.30
WATER	S099108	MR	S	J PRINSLOO	18 433.18	22 841.16	41 274.34
WATER	S024548	MR	B	P KHANYILE	7 586.42	29 334.14	36 920.56
WATER	S026128	MR	N	J MHLONGO	19 825.78	10 519.89	30 345.67
WATER	S190173	MR	P	M TSHABALALA	9 660.18	12 742.04	22 402.22
WATER	S722371	MR	B	A MLAMBO	7 361.22	14 489.49	21 850.71
WATER	S012983	MR	W	W BUTHELEZI	5 795.79	10 574.81	16 370.60
WATER	S010312	MR	P	NENE	6 914.03	9 301.26	16 215.29
WATER	S024594	MR	D	I KHUMALO	4 738.31	10 493.48	15 231.79
WATER	S774504	MR	B	B BUTHELEZI	4 656.91	10 493.40	15 150.31
WATER	S021162	MR	M	I MYENI	4 956.48	10 064.63	15 021.11
WATER	S020047	MR	R	H MARX	5 973.03	8 142.73	14 115.76
WATER	S773203	MR	T	Z NDWANDWE	4 067.12	8 785.12	12 852.24
WATER	S029284	MR	B	R MNGOMEZULU	6 019.36	6 487.13	12 506.49
WATER	S773161	MR	B	A BUTHELEZI	5 775.32	6 344.80	12 120.12
WATER	S029291	MR	V	W NDLELA	5 664.34	5 250.92	10 915.26
WATER	S021236	MR	S	K NKOSI	3 470.44	6 197.18	9 667.62
WATER	S774277	MR	E	V MDLALOSE	7 055.46	2 564.04	9 619.50
WATER	S015599	MR	A	T MBATHA	4 067.12	5 124.60	9 191.72
WATER	S012125	MR	L	DLAMINI	5 775.32	3 416.40	9 191.72
WATER	S018590	MR	V	S DLAMINI	5 775.32	3 416.40	9 191.72
WATER	S028059	MR	T	E NKOSI	3 748.50	5 301.45	9 049.95

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
WATER	S024530	MR	G	O MAHLOBO	5 230.05	3 641.40	8 871.45
WATER	S017892	MR	M	E NKOSI	2 945.25	5 604.90	8 550.15
WATER	S024322	MR	S	R NYANDENI	5 015.85	3 480.75	8 496.60
WATER	S026055	MR	B	G MASUKU	3 748.50	4 658.85	8 407.35
WATER	S024226	MR	D	D MTHEMBU	2 677.50	5 694.15	8 371.65
WATER	S028172	MR	J	T XULU	2 677.50	5 694.15	8 371.65
WATER	S774197	MR	P	DLODLO	3 487.63	4 768.78	8 256.41
WATER	S026062	MR	V	T SIBISI	2 516.85	5 694.15	8 211.00
WATER	S029265	MR	L	G MBATHA	3 543.23	4 346.48	7 889.71
WATER	S024361	MR	S	N SIMELANE	3 543.23	4 292.93	7 836.16
WATER	S722565	MR	T	S DLAMINI	2 463.30	4 658.85	7 122.15
WATER	S024315	MR	P	B NXUMALO	2 980.95	3 748.50	6 729.45
WATER	S024604	MR	D	Z KHUMALO	3 701.08	3 009.68	6 710.76
WATER	S019480	MR	M	M SIBIYA	3 641.40	2 998.80	6 640.20
WATER	S021235	MR	P	B MLAMBO	2 956.92	3 612.11	6 569.03
WATER	S026079	MR	B	S SIBIYA	2 088.45	4 471.43	6 559.88
WATER	S029287	MR	Q	S C NDABA	2 928.32	3 416.40	6 344.72
WATER	S029285	MR	A	N MABIZELA	2 277.60	3 904.48	6 182.08
WATER	S095094	MR	T	I NGWENYA	4 067.12	1 626.88	5 694.00
WATER	S024628	MR	I	Z ZULU	2 097.38	2 980.95	5 078.33
WATER	S025006	MR	B	K NXUMALO	2 097.38	2 766.75	4 864.13
WATER	S773387	MR	T	P NDLOVU	2 183.56	2 211.20	4 394.76
WATER	S015751	MR	M	SANGWENI		3 416.40	3 416.40
WATER	S026094	MR	T	E XULU	2 606.10	642.60	3 248.70
WATER	S773355	MS	B	H SOSIBO	1 606.51	1 626.88	3 233.39
WATER	S773281	MR	G	MAJOLA	1 606.51	1 626.86	3 233.37
WATER	S019338	MR	E	T MBATHA		2 998.80	2 998.80
WATER	S021232	MR	S	R SIBIYA	1 434.16	1 487.28	2 921.44
WATER	S021233	MR	R	X MDHLETSH	1 434.16	1 487.28	2 921.44
WATER	S021234	MR	L	R MHLONGO	1 434.16	1 487.28	2 921.44

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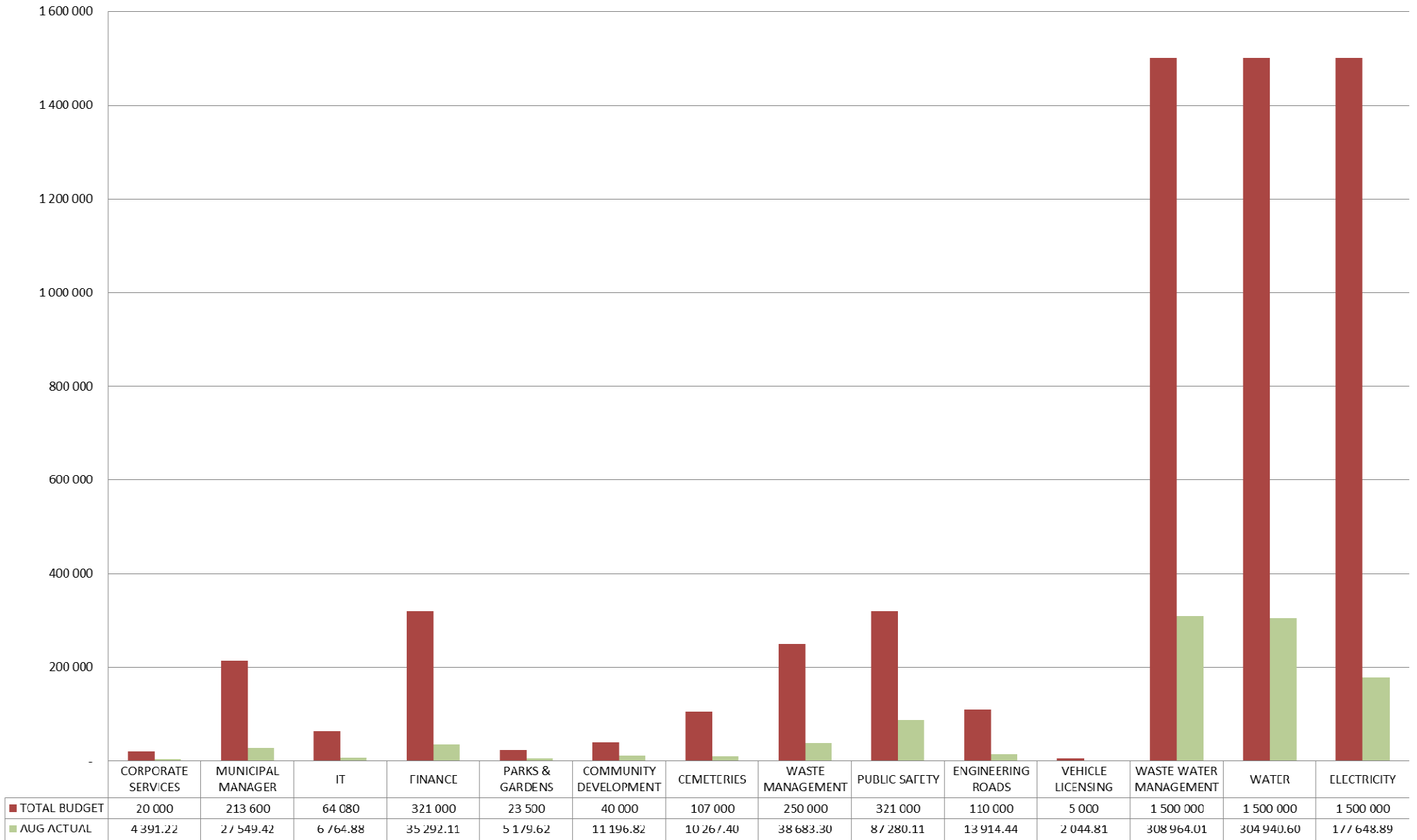
DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
WATER	S096594	MR	A	B MTSHALI	999.60	999.60	1 999.20
WATER	S024523	MR	B	M NENE	1 570.80		1 570.80
WATER	S021231	MR	C	PIENAAR	1 168.64		1 168.64
WATER	S029267	MR	S	R XHAKAZA	999.60		999.60
WATER	S029139	MR	M	P NENE	642.60		642.60
ELECTRICITY	S021150	MR	L	G NGCOBO	16 867.12	11 050.91	27 918.03
ELECTRICITY	S021033	MR	O	Z MAHLABA	12 020.95	10 444.52	22 465.47
ELECTRICITY	S029300	MS	N	V BUTHELEZI	10 443.86	8 420.95	18 864.81
ELECTRICITY	S098070	MR	B	M KHANYILE	8 128.91	7 728.26	15 857.17
ELECTRICITY	S028014	MR	C	G DLAMINI	8 167.98	6 751.97	14 919.95
ELECTRICITY	S024354	MR	B	W SHANGASE	8 758.63	5 724.64	14 483.27
ELECTRICITY	S021151	MS	M	NGUBANE	6 676.09	6 423.21	13 099.30
ELECTRICITY	S021205	MR	A	P MASONDO	6 787.23	6 257.74	13 044.97
ELECTRICITY	S029053	MR	E	J FRANZSEN	8 787.17	3 892.76	12 679.93
ELECTRICITY	S029301	MR	P	P MNOMIYA	5 613.94	6 119.72	11 733.66
ELECTRICITY	S019882	MR	Z	V NKOSI	6 524.25	4 703.63	11 227.88
ELECTRICITY	S029302	MR	T	A MTHEMBU	3 540.33	7 459.98	11 000.31
ELECTRICITY	S018631	MR	N	H MADELA	7 473.80	3 361.99	10 835.79
ELECTRICITY	S773066	MR	D	L KHUMALO	4 974.16	5 486.69	10 460.85
ELECTRICITY	S021413	MS	E	N ZULU	2 751.84	6 023.73	8 775.57
ELECTRICITY	S093152	MR	P	A DU PLESSIS	3 783.66	4 966.06	8 749.72
ELECTRICITY	S021229	MR	T	P NSIBANDE	3 550.04	3 975.08	7 525.12
ELECTRICITY	S021412	MR	T	N MAGWAZA		7 410.56	7 410.56
ELECTRICITY	S028021	MR	C	D MNGOMEZULU		7 055.44	7 055.44
ELECTRICITY	S095030	MR	S	S SIBIYA	5 224.11	1 662.27	6 886.38
ELECTRICITY	S019578	MR	B	H SIBIYA	3 823.21	2 867.46	6 690.67
ELECTRICITY	S021225	MR	S	D KHANYILE	2 009.68	4 072.44	6 082.12
ELECTRICITY	S017204	MR	M	B XABA	4 749.14	1 312.33	6 061.47
ELECTRICITY	S019603	MR	N	V SIBIYA	3 361.99	2 487.16	5 849.15

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DEPT	E/CODE	EMPLOYEE NAME			JULY	AUG	TOTAL
ELECTRICITY	S011280	MR	A	M DLAMINI	1 349.79	4 186.90	5 536.69
ELECTRICITY	S019995	MR	P	M MDLALOSE	1 012.37	4 499.34	5 511.71
ELECTRICITY	S029146	MR	M	L SIBIYA	4 699.25	787.40	5 486.65
ELECTRICITY	S024339	MR	J	L Z QWABE	1 987.22	3 486.98	5 474.20
ELECTRICITY	S021167	MR	C	C NGEMA	2 079.53	3 061.28	5 140.81
ELECTRICITY	S021165	MR	M	Z KUNENE	1 499.40	3 150.53	4 649.93
ELECTRICITY	S021163	MS	N	P BIYELA	1 204.88	3 436.13	4 641.01
ELECTRICITY	S024033	MR	D	T ZUNGU	945.92	3 665.44	4 611.36
ELECTRICITY	S026030	MR	N	S MPUSULA	3 682.45		3 682.45
ELECTRICITY	S021228	MR	S	H MTSHALI	2 655.83	1 018.12	3 673.95
ELECTRICITY	S021166	MR	S	MNTAMBO	2 463.30	999.60	3 462.90
ELECTRICITY	S021227	MS	M	MKHWANAZI	1 487.34	1 806.04	3 293.38
ELECTRICITY	S020127	MR	D	P KLEINGELD	282.92	2 988.45	3 271.37
ELECTRICITY	S021226	MS	T	E MEHUNU	663.99	2 505.42	3 169.41
ELECTRICITY	S011427	MR	B	A MSIMANGO	1 249.80	1 849.74	3 099.54
ELECTRICITY	S021145	MR	L	M APPENAH	1 025.61	1 909.80	2 935.41
ELECTRICITY	S773193	MR	H	A ANNANDALE	1 202.16	1 030.44	2 232.60
ELECTRICITY	S098063	MR	Q	M SITHOLE	830.03	1 276.28	2 106.31
ELECTRICITY	S017324	MR	J	T THOMO	198.90	331.50	530.40
				TOTAL	883 103.57	1 034 116.85	1 917 220.42

OVERTIME REPORT - AUGUST 2014											
DEPARTMENT		TOTAL BUDGET	EST ACTUAL	YTD VARIANCE	PRORATA BUDGET	YTD ACTUAL	YTD VARIANCE	MTH BUDGET	JULY ACTUAL	AUG ACTUAL	MTD VARIANCE
100/200055	CORPORATE SERVICES	20 000	59 254.62	-39 254.62	3 333.33	9 875.77	-6 542.44	1 666.67	5 484.55	4 391.22	-2 724.55
101/200055	MUNICIPAL MANAGER	213 600	237 976.92	-24 376.92	35 600.00	39 662.82	-4 062.82	17 800.00	12 113.40	27 549.42	-9 749.42
110/200055	IT	64 080	71 031.24	-6 951.24	10 680.00	11 838.54	-1 158.54	5 340.00	5 073.66	6 764.88	-1 424.88
200/200055	FINANCE	321 000	482 672.34	-161 672.34	53 500.00	80 445.39	-26 945.39	26 750.00	45 153.28	35 292.11	-8 542.11
300/200055	PARKS & GARDENS	23 500	54 756.96	-31 256.96	3 916.67	9 126.16	-5 209.49	1 958.33	3 946.54	5 179.62	-3 221.29
310/200055	COMMUNITY DEVELOPMENT	40 000	114 527.82	-74 527.82	6 666.67	19 087.97	-12 421.30	3 333.33	7 891.15	11 196.82	-7 863.49
320/200055	CEMETERIES	107 000	124 318.44	-17 318.44	17 833.33	20 719.74	-2 886.41	8 916.67	10 452.34	10 267.40	-1 350.73
410/200055	WASTE MANAGEMENT	250 000	335 778.72	-85 778.72	41 666.67	55 963.12	-14 296.45	20 833.33	17 279.82	38 683.30	-17 849.97
470/200055	PUBLIC SAFETY	321 000	921 542.34	-600 542.34	53 500.00	153 590.39	-100 090.39	26 750.00	66 310.28	87 280.11	-60 530.11
500/200055	ENGINEERING ROADS	110 000	175 919.58	-65 919.58	18 333.33	29 319.93	-10 986.60	9 166.67	15 405.49	13 914.44	-4 747.77
520/200055	VEHICLE LICENSING	5 000	25 453.14	-20 453.14	833.33	4 242.19	-3 408.86	416.67	2 197.38	2 044.81	-1 628.14
560/200055	WASTE WATER MANAGEMENT	1 500 000	3 609 981.06	-2 109 981.06	250 000.00	601 663.51	-351 663.51	125 000.00	292 699.50	308 964.01	-183 964.01
570/200055	WATER	1 500 000	3 219 792.72	-1 719 792.72	250 000.00	536 632.12	-286 632.12	125 000.00	231 691.52	304 940.60	-179 940.60
580/200055	ELECTRICITY	1 500 000	2 113 126.02	-613 126.02	250 000.00	352 187.67	-102 187.67	125 000.00	174 538.78	177 648.89	-52 648.89
	TOTAL OVERTIME	5 994 050	11 549 108.88	-5 558 928.88	999 008.33	1 924 851.48	-926 488.15	499 504.17	890 733.85	1 034 117.63	-534 613.46

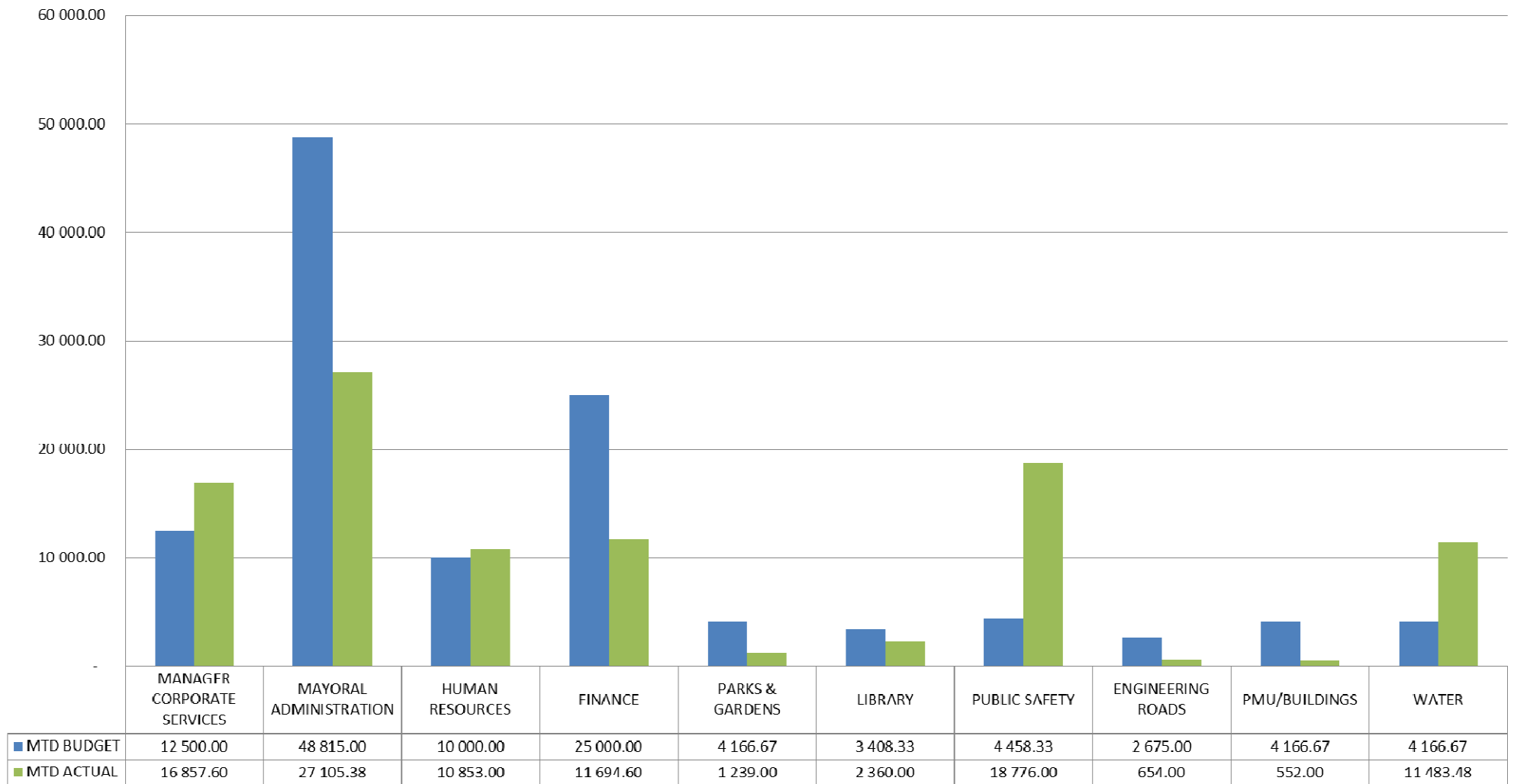
OVERTIME REPORT - AUGUST 2014



SUBSISTENCE & TRAVELLING REPORT AUGUST 2014

DEPARTMENT	JUL - JUN			JUL - AUG			AUGUST		
	BUDGET	EST ACTUAL	DIFF	YTD BUDGET	YTD TOTAL	YTD DIFF	MTD BUDGET	MTD ACTUAL	MTD DIFF
MANAGER CORPORATE SERVICES	150 000.00	229 352.76	-79 352.76	25 000.00	38 225.46	-13 225.46	12 500.00	16 857.60	-4 357.60
MAYORAL ADMINISTRATION	585 780.00	429 545.34	156 234.66	97 630.00	71 590.89	26 039.11	48 815.00	27 105.38	21 709.62
HUMAN RESOURCES	120 000.00	261 076.86	-141 076.86	20 000.00	43 512.81	-23 512.81	10 000.00	10 853.00	-853.00
FINANCE	300 000.00	93 546.00	206 454.00	50 000.00	15 591.00	34 409.00	25 000.00	11 694.60	13 305.40
PARKS & GARDENS	50 000.00	7 434.00	42 566.00	8 333.33	1 239.00	7 094.33	4 166.67	1 239.00	2 927.67
LIBRARY	40 900.00	14 160.00	26 740.00	6 816.67	2 360.00	4 456.67	3 408.33	2 360.00	1 048.33
PUBLIC SAFETY	53 500.00	139 554.00	-86 054.00	8 916.67	23 259.00	-14 342.33	4 458.33	18 776.00	-14 317.67
ENGINEERING ROADS	32 100.00	3 924.00	28 176.00	5 350.00	654.00	4 696.00	2 675.00	654.00	2 021.00
PMU/BUILDINGS	50 000.00	3 312.00	46 688.00	8 333.33	552.00	7 781.33	4 166.67	552.00	3 614.67
WATER	50 000.00	72 217.68	-22 217.68	8 333.33	12 036.28	-3 702.95	4 166.67	11 483.48	-7 316.81
TOTAL SUBSISTENCE & TRAVELLING	1 963 100.00	1 400 204.64	562 895.36	327 183.33	233 367.44	93 815.89	163 591.67	101 575.06	62 016.61

SUBSISTENCE & TRAVELLING - AUGUST 2014



SUBSISTENCE & TRAVELLING DEPARTMENTS

<u>100-260860</u>				
<u>NAME</u>	<u>REASON FOR TRAVELLING</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>EFT.NO.</u>
DLAMINI MMV	PETTY CASH-TOLL GATES	R 66.00	11/08/2014	11
QWABE S F	DURBAN JOB EVALUATION SUBMISSION	R 103.00	11/08/2014	125654-0001
MKHIZE S T	DURBAN JOB EVALUATION SUBMISSION	R 6 585.00	11/08/2014	125658-0001
KHUMALO MA	DURBAN JOB EVALUATION SUBMISSION	R 103.00	11/08/2014	125659-0001
MGOZA N B	DBN PUBLIC PARTICIPATION PRACTITIONERS	R 1 546.00	26/08/2014	125711-0001
GARDEN COURT SOUTH BEACH	ACC. N B MGOZA & N T MDLALOSE	R 2 438.00	14/08/2014	125676-0010
KUBHEKA B P	DISCIPLINARY HEARING COPPARD	R 1 250.00	18/08/2014	125677-0003
MDHLALOSE N T	REPORT WRITING WORKSHOP	R 335.00	19/08/2014	125685-0003
MGOZA N B	MAYVILLE W/SHOP ON OUT OF POCKET EXPENSE	R 1 546.00	26/08/2014	125711-0001
DLAMINI MMV	PETTY CASH-N J MASONDO	R 113.10	27/08/2014	20
DLAMINI MMV	PETTY CASH TOLL GATES-N MGOZA	R 72.50	27/08/2014	20
DLAMINI P	DISCIPLINARY HEARING	R 1 450.00	27/08/2014	125720-0004
KHUBHEKA B P	DISCIPLINARY HEARING	R 1 250.00	27/08/2014	125720-0005
<u>TOTAL</u>		<u>R 38 225.46</u>		
<u>140-260860</u>				
SIBIYA EV	NATALSPA W/SHOP COUNCILLORS	R 262.00	08/08/2014	125653-0001
MASUKU B T	SDF NORTHERN NATAL REGION	R 7 232.00	08/08/2014	125653-0004
DLAMINI MMV	TOLL GATES B MASUKU	R 66.00	11/08/2014	11
DLAMINI MMV	TOLL GATES S MKHIZE	R 39.00	11/08/2014	11
SIBIYA EV	NATALSPA W/SHOP COUNCILLORS-FACILITATION	R 262.00	08/08/2014	125653-0001
MASUKU B T	DBN NORTHERN REGION SDF FORUM	R 7 232.00	08/08/2014	125653-0004
DLAMINI MMV	PETTY CASH TOLL GATES	R 66.00	11/08/2014	11
DLAMINI MMV	PETTY CASH TOLL GATES	R 39.00	11/08/2014	11
DLAMINI K S	DURBAN JOB EVALUATION SUBMISSION	R 103.00	13/08/2014	125675-0001
LE ROUX H L	R/BAY JOB EVALUATION TRAINING	R 3 085.00	22/08/2014	125688-0006
DLAMINI MMV	PETTY CASH TOLL GATES-B MASUKU	R 66.00	27/08/2014	20
<u>TOTAL</u>		<u>R 51 276.37</u>		
<u>200-260860</u>				

SUBSISTENCE & TRAVELLING DEPARTMENTS

<u>100-260860</u>				
<u>NAME</u>	<u>REASON FOR TRAVELLING</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>EFT.NO.</u>
MAHOMED H A	PMB AG,DBN ABSA MEETING & ACC.DBN PWC	R 6 275.00	08/08/2014	125653-0002
NDIMA S N	VISITS TO SATELLITE OFFICE	R 2 313.60	11/08/2014	125655-0001
KHUMALO MA	TOLL GATES	R 81.00	11/08/2014	125659-0001
BISHOPS GUEST HOUSE	INTERVIEWS CFO	R 1 900.00	14/08/2014	13
BISHOPS GUEST HOUSE	INTERVIEWS-ADDITIONAL	R 900.00	19/08/2014	125686-0001
DLAMINI MMV	PETTY CASH-N S ZULU	R 80.00	27/08/2014	20
KHUMALO MA	DEPT OF HEALTH PMB-SUB.OF BANK DETAILS	R 145.00	28/08/2014	125723-0009
<u>TOTAL</u>		<u>R 15 591.00</u>		
<u>300-260860</u>				
DLAMINI MMV	TOLL GATES PETTY CASH	R 78.00	11/08/2014	11
OOSTHUIZEN JPJ	PMB FETCH EQUIPMENT FROM DEPT OF SPORTS	R 103.00	14/08/2014	125676-0006
ERGORTON MANOR	ACC.J KHUMBUZA	R 620.00	27/08/2014	125722-0003
KHUMBUZA J B	FIDP MEETING UKHAHLAMBA	R 335.00	27/08/2014	125722-0004
MNIKATHI A B	R/BAY ROAD SAFETY TRAINING	R 103.00	28/08/2014	125723-0002
<u>TOTAL</u>		<u>R 1 239.00</u>		
<u>390-260860</u>				
MTSHALI V	ULUNDI INTEREST GROUP FORUM	R 2 360.00	19/08/2014	125683-0003
<u>TOTAL</u>		<u>R 2 360.00</u>		
NAICKER K	PMB ROAD TRAFFIC INSPECTORATE	R 1 489.00	18/08/2014	125678-0011
SUN1 HOTELS	ACC. B L SCHWAB & S MBATHA	R 10 342.00	22/08/2014	125689-0001
MBATHA I S	R/BAY FIRE & EMERGENCY TRAINING	R 1 869.00	22/08/2014	125689-0002
SHWAB L	R/BAY FIRE & EMERGENCY TRAINING	R 3 350.00	26/08/2014	125711-0002
MBATHA I S	R/BAY FIRE & EMERGENCY TRAINING	R 4 189.00	26/08/2014	125711-0003
SUN1 HOTELS	ACC. B L SCHWAB & S MBATHA	R 8 660.00	26/08/2014	125711-0004
DLAMINI MMV	TOLLGATES K NAICKER	R 78.00	27/08/2014	20
MTHEMBU T S	REFUND-ACC FOR L SHWAB & S MBATHA	R 1 010.00	27/08/2014	125722-0001
SUN1 HOTELS	ACC. B L SCHWAB & S MBATHA	R -10 342.00	28/08/2014	125689-0001
MBATHA I S	R/BAY FIRE & EMERGENCY TRAINING	R -1 869.00	28/08/2014	125689-0002

SUBSISTENCE & TRAVELLING DEPARTMENTS

<u>100-260860</u>				
<u>NAME</u>	<u>REASON FOR TRAVELLING</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>EFT.NO.</u>
<u>TOTAL</u>		<u>R 21 632.70</u>		
-		-		
<u>500-260860</u>				
NDLOVU P J	ZDM INTERGRATED TRANSPORT PLAN STEERING	R 654.00	14/08/2014	125676-0004
<u>TOTAL</u>		<u>R 654.00</u>		
-		-		
<u>505-260860</u>				
DLAMINI B E	ZDM EPWP DISTRICT FORUM MEETING	R 552.00	27/08/2014	125719-0005
<u>TOTAL</u>		<u>R 552.00</u>		
-		-		
<u>570-260860</u>				
XABA T	DURBAN YOUTH SUMMIT PLANNING	R 3 746.00	11/08/2014	125660-0001
XABA T	DURBAN CLUSTERED WORKSHOP	R 3 148.00	14/08/2014	125676-0011
MYENI M I	PINETOWN COLLECTING THE PUMP FROM REPAIRS	R 206.00	19/08/2014	125683-0002
XABA T	DURBAN YOUTH DEVELOPMENT SUMMIT	R 1 505.00	19/08/2014	125685-0008
GARDEN COURT SOUTH BEACH	ACCOMMODATION T XABA	R 2 878.48	19/08/2014	125685-0009
<u>TOTAL</u>		<u>R 12 036.28</u>		

**Reporting Plan for Finance – Monthly
KPA4 – August 2014**

PRIORITY	QUARTERLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
Budget	Prepare draft IDP/ Budget Process Plan	Done	IDP process plan		Lois Tupper / Sakhile Nkonyane
	Approval of the monthly and quarterly report	Done	S71 Report for July		Lois Tupper
Expenditure Control	Submission of the monthly report	Done	S71 Report		Lois Tupper
Supply Chain Management	Submission of deviation repots to Council. Prepare quarterly report on SCM	Done	S71 Report		Bheki Mkhonza

Reporting Plan for Finance – Monthly
KPA4 – August 2014

PRIORITY	QUARTERLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
	implementation				
Asset Management	Registration of all new assets to the fixed asset register Prepare a yearly report on asset count and asset disposals	N/A	Report on file		Lois Tupper
Revenue Enhancement	Implementation of the MPRA Tabling of the monthly and quarterly revenue reports	Done Done	Rates billings based on the new Tariffs S71 Report		Gerhard Engelbrecht

Reporting Plan for Finance – Monthly
KPA4 – August 2014

PRIORITY	QUARTERLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
Finance Management Policies	Implementation of the finance policies	Done	Policies to be implemented as adopted		Finance Department
	Tabling of the AG issues, progress report to EXCO and Council	Done			

Reporting Plan for Finance – Monthly
KPA4 – September 2014

PRIORITY	QUARTERLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
Budget	Prepare draft IDP/ Budget Process Plan		IDP process plan		Lois Tupper / Sakhile Nkonyane
	Approval of the monthly and quarterly report		S71 Report for August		Lois Tupper
Expenditure Control	Submission of the monthly report		S71 Report		Lois Tupper
Supply Chain Management	Submission of deviation reports to Council. Prepare quarterly report on SCM implementation		S71 Report		Bheki Mkhonza

Reporting Plan for Finance – Monthly
KPA4 – September 2014

PRIORITY	QUARTERLY TARGET	DONE/ NOT DONE	REASON/ PORTFOLIO OF EVIDENCE	REQUIRED INTERVENTION	RESPONSIBLE PERSON
Asset Management	Registration of all new assets to the fixed asset register Prepare a yearly report on asset count and asset disposals		Monthly reconciliation Disposal of redundant assets		Lois Tupper
Revenue Enhancement	Implementation of the MPRA Tabling of the monthly and quarterly revenue reports		Rates billings based on the new Tariffs S71 Report		Gerhard Engelbrecht
Finance Management Policies	Implementation of the finance policies Tabling of the AG issues, progress report to EXCO and Council		Policies to be implemented as adopted		Finance Department

PRIORITY AREA	1 QUARTERLY TARGET	ACTIVITIES	MONTHLY INDICATORS		RESPONSIBLE PERSON
Budget	Tabled/adopted draft budget	Approval of the IDP/Budget process plan by 31 August 2014	MONTH 1	Amend together with Manager IDP/PMS the Process Plan	Lois Tupper
			MONTH 2	Submit draft budget IDP/Budget Process Plan to Council	
			MONTH 3	Nothing	
Budget	Approval of the monthly and quarterly reports	Preparation of the monthly and 4 th quarter reports.	MONTH 1	Preparation of monthly and 4 th quarter reports Preparation of Draft Annual Report	Lois Tupper
			MONTH 2	Preparation of monthly report	
			MONTH 3	Preparation of monthly report	
Expenditure	Submission of 4 th Quarter reports	Ensure adherence to the budget controls in accordance with the MFMA. Ensure locking of votes on the Munsoft Financial System. Approval of virements by CFO in accordance with the Virements Policy. Ensure full utilization of conditional grants from COGTA and National Treasury Monthly Reconciliations to be prepared and signed off 10 days after	MONTH 1	Submission of Section 71 Report Submission of Section 52 Report for 4 th quarter	Lois Tupper
			MONTH 2	Submission of Section 71 Report	
			MONTH 3	Submission of Section 71 Report	

PRIORITY AREA	1 QUARTERLY TARGET	ACTIVITIES	MONTHLY INDICATORS		RESPONSIBLE PERSON
		month end. Salaries to be paid on the 25th of each month. 7. Payment of creditors within 30 days. 8. Surplus funds and grant funding invested in terms of the Investment policy and reported on monthly. 9. Implementation of documented expenditure and payment processes.			
SCM	Submission of monthly reports Appointment of service providers for emergency services	1. Compliance checklists to be in place 2. Contract, Irregular, Unauthorised, Fruitless and Wasteful Registers to be in place and reported on quarterly 3. Compliance with SCM Regulations and MFMA 4. Capacitate the department 5. Training of Bid Committees 6. Timeous reporting of deviations to Supply Chain 7. Annual adoption of the SCM Policy 8. Locking of votes on the Munsoft Financial	MONTH 1	Submission of Deviation Reports Bid Specification, Bid Evaluation & Bid Adjudication Meetings Preparing letters to bidders Quarterly report on SCM implementation	SCM
			MONTH 2	Submission of Deviation Reports Bid Specification, Bid Evaluation & Bid Adjudication Meetings Preparing letters to bidders	
			MONTH 3	Submission of Deviation Reports Bid Specification, Bid Evaluation & Bid Adjudication Meetings Preparing letters to bidders	

PRIORITY AREA	1 QUARTERLY TARGET	ACTIVITIES	MONTHLY INDICATORS		RESPONSIBLE PERSON
		System 9. Virements performed according to the Virements Policy 10. Verify the credibility of the SCM database on a monthly basis 11. Advertise tender and appoint service providers for emergency services			
Asset Management	Tabling of monthly reports Conduct asset counts	1. Maintaining the Fixed Assets Register in terms of the Fixed Assets Policy and GRAP. 2. Disposal of Assets in terms of the Fixed Assets Policy annually at the end of July 3. Physical verification of assets twice a year - November and May 5. Fixed Assets Policy	MONTH 1	Monthly Reconciliation	SCM
			MONTH 2	Monthly Reconciliation	
			MONTH 3	Monthly Reconciliation Disposal of redundant assets	
Revenue Enhancement	Tabling of monthly reports Completed investigation on smart metering	1. Full enforcement of municipal by laws by June 2014. 2. Ensure successful implementation of MPRA by 1 July 2014.	MONTH 1	Submission of Section 71 Report Monthly billing Maintenance of Indigent Register Reconciliations Complete investigation and arrange together with Technical Services presentation of	Gerhard Engelbrecht

PRIORITY AREA	1 QUARTERLY TARGET	ACTIVITIES	MONTHLY INDICATORS		RESPONSIBLE PERSON
		3. Accurate monthly readings, billings and interest charges. 4. Monthly maintenance of the indigent register. 5. Maintenance of the valuation roll and prompt resolve of appeals. 6. Introduction of smart metering to reduce distribution losses. 7. Reduction of debtors over 91 days. 8. Advertise and issue notices inviting vendors to sell electricity. 9. Periodic auditing of illegal connections.		Smart Metering to reduce distribution losses Finalise report on audit of meters	
			MONTH 2	Submission of Section 71 Report Monthly billing Maintenance of Indigent Register Reconciliations	
			MONTH 3	Submission of Section 71 Report Monthly billing Maintenance of Indigent Register Reconciliations	
Finance Management Policies	Implement Finance Policies	Workshop policies to Councillors	MONTH 1	Workshop policies to Councillors and Mancom Adopt and implement policies	All departments
			MONTH 2	Adopt and implement policies	
			MONTH 3	Adopt and implement policies	
Audit Outcome	Tabling of the AG findings progress report to EXCO and Council	Address all queries raised by the AG in the prior year.	MONTH 1	Table monthly report to EXCO and Council	All departments

PRIORITY AREA	1 QUARTERLY TARGET	ACTIVITIES	MONTHLY INDICATORS		RESPONSIBLE PERSON
		Preparation of the management action plan on all AG findings	MONTH 2	Table monthly report to EXCO and Council	
			MONTH 3	Table monthly report to EXCO and Council	
Turn around strategies	Draft the municipality's complaints register	To develop a complaints register together with a communication centre	MONTH 1	Implement and re-prioritize posts	All departments
			MONTH 2	Identify suitable site for offices easily accessible to the public	
			MONTH 3	Nothing	
Turn around strategies	Alternative sources of revenue	To solicit funding for the drafting of a revenue enhancement strategy clearly identifying alternate sources of revenue	MONTH 1	Draft proposal to be drawn up to solicit funding	All departments
			MONTH 2	Submit proposal to COGTA and DBSA	
			MONTH 3	Monitor the drafting of the strategy	
Turn around strategies	Risk Management Compliance	To request Provincial Treasury to workshop EXCO and Mancom on Risk Management and assist in formulating the strategic risks as well as the overall risk register to be adopted together with the SDBIP to facilitate ease of reporting performance and risk by July 2014	MONTH 1	Provincial Treasury to conduct workshop for Mancom and EXCO. Establish a reporting template for risk management	All departments
			MONTH 2	Monitor reporting on risk	
			MONTH 3	Monitor reporting on risk	

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
1. Prior year adjustments to property, plant and equipment especially infrastructure to comply GRAP.	The engineers who performed the assessment of the infrastructure assets in 2010, will be requested to come back and reconcile the assessed / split fixed assets registers against the old registers.	SCM	31 March 2014	The engineers have done the assessment. Awaiting review by AG.
2. Proof of ownership of land not available.	A land audit will have to be performed. Comparisons against the valuation roll and the fixed assets register would have to be performed.	SCM / Director Planning	30 April 2014	This has been done awaiting review by AG.
3. Land sold but not found on the asset register.	A land audit will have to be performed. Comparisons against the valuation roll and the fixed assets register would have to be performed.	SCM / Director Planning	30 April 2014	This has been done awaiting review by AG.
4. Reversal of unclaimed retentions.	A full investigation and analysis of retention will be done and supporting documentation will attached. Correspondence with the service providers of unclaimed retentions will also be obtained where possible.	Manager: Expenditure	31 March 2014	This has been done awaiting review by AG.

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
5. No supporting documents for the gain on disposal of assets.	A land audit will have to be performed. Comparisons against the valuation roll and the fixed assets register would have to be performed.	SCM / Director Planning	31 April 2014	This has been done and awaiting review by AG.
6. Prior period error disclosures.	These disclosures have been corrected. They will have to be submitted to the AG for review.	Manager: Expenditure	31 March 2014	Already corrected and awaiting review.
7. Incorrect description of a line item in the note to the cash flow.	This line item has been corrected on the AFS.	Manager: Expenditure	Corrected already.	This has been corrected.
EMPHASIS OF MATTER				
8. Material distribution losses amounting to R35,80 million for electricity and R15,70 million for water were incurred as a result of electricity and water distribution losses.	An audit of both water and electricity meters was conducted during the financial year the report has been submitted for review and recommendations will be submitted to the relevant committees of council for approval and adoption. An investigation into procurement of a smart metering system is underway and a report will also be tabled on the	Manager: Water Services and Electricity	30 April 2014	In progress.

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
	viability of this system.			
9. Impairment losses on receivables from non-exchange transactions of 2,63 million and impairment of receivables from exchange transactions of R26,4 million.	These are provisions based on the debt policy of council, huge effort has been directed towards collection of debtors, these debtors are not written off unless there is definite cause for non-recovery.	Manager Income	30 June 2014	On going
10. Salga wage curve collective agreement exposure due to the dispute by Unions.	Will await the outcome of the court case.	Director Corporate Services	30 June 2014	None as yet.
11. Material under spending on the capital budget of R6,25 million.	The 2013/14 SDBIP on service delivery sets out the detail of how the capital budget will be spent. The capital amount unspent was committed and an application for a roll-over was granted by treasury. This amount will be spent in the current financial year.	Director Technical Services	30 June 2014	None as yet.
12. Conditional grants forfeited of R3,85 million.	The amounts forfeited relate to the 2010/11 year where the municipality did not send an application for a roll over, the funds were committed and the municipality had to fund the shortfall using its	Director Technical Services / CFO	30 June 2014	None required.

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
	own funds. In the 2011/12 and 2012/13 not grants have been forfeited.			
13. Irregular expenditure of R2,86 million.	R2 million of this amount relates to Section 36 deviations which AG found to not meet the requirements for deviation. These deviations were approved by the accounting officer and submitted to council. The left over R860k relates to service providers that did not have contract or contracts had expired. A register of this irregular expenditure will be submitted to EXCO and Council for approval.	SCM	31 March 2014	None as yet.
PERFORMANCE, COMPLIANCE WITH LAWS AND REGULATIONS				
14. 41% of reported objectives and indicators were not consistent with the approved IDP.	Issue addressed in 2013/14 financial year. Internal Auditor be tasked to ensure alignment during auditing quarterly reports from the half year report	MM	On-going	Issue addressed

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
15.5 out of 34 targets were not specific in clearly identifying the nature and required level of performance.	Internal Audit to audit half year performance report to ensure the SMART approach is applied. Constant review of the targets by conducting monthly and quarterly assessments is done by the Accounting Officer	MM	On-going	None as yet
16. The submitted performance information relating to roads and storm water was not reliable.	Departments to submit portfolio of evidence on a monthly basis and Internal Audit to audit the submitted POEs on a quarterly basis as from half year report. From January 2014 the Accounting Officer will assess POEs on a monthly basis	MM	Monthly	None as yet
17. There was no consultation with the local community in the drafting and implementation of the IDP.	Issue addressed. Refer to IDP file at Records. IDP file containing the followings: i Process Plan Advert ii Daft IDP Advert iii Council Resolution – Adoption of Draft and Final IDP iv Budget Road show Attendance Register	MM	N/a	Issue Addressed.

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
18. The adopted IDP did not reflect key performance indicators.	Issue addressed. Refer to page 182 to page 222 of the 2013/14 adopted IDP	MM	N/a	Issue addressed
19. The adopted IDP did not reflect key performance indicators.	Issue addressed. Refer to page 182 to page 222 of the 2013/14 adopted IDP	MM	N/a	Issue addressed
20. The municipality did not conduct its affairs in a manner which was consistent with its IDP as there were no key performance indicators in the IDP.	Issue addressed. Refer to page 182 to page 222 of the 2013/14 adopted IDP	MM	N/a	Issue addressed
21. The municipality did not set key performance indicators as required by section 41(1)(a) of the MSA.	Issue addressed. Refer to page 182 to page 222 of the 2013/14 adopted IDP	MM	N/a	Issue addressed
22. The municipality did not set measurable performance targets for the financial year as set out in the IDP as required by section 41(1)(b).	Issue addressed. Refer to page 182 to page 222 of the 2013/14 adopted IDP	MM/IDP& PMS	N/a	Issue addressed
23. The accounting officer did	Issue addressed in the	MM/COO	N/a	Issue addressed

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
not by 25 January assess the performance of the municipality during the first half of the financial year as per section 72(1)(a)(ii) of the MFMA.	2013/14 financial year. Half year review session conducted on 9 and 10 January 2014 and tabled to Council for adoption on the 23 rd of January 2014.			
24. The audit committee did not submit at least twice during the year an audit report on the review of performance management system to council.	To table the item on review of PMS in the next remaining meetings of Audit Committee	Audit Comm / IA / MM	N/a	None as yet
25. Internal audit did not assess the functionality of the PMS.	Internal Audit to functionality of PMS for half year report and the third quarter report	IA / MM	On-going to 30 June 2014.	None as yet
26. Internal audit did not audit the performance measurements on a continuous basis, and did not submit quarterly reports on the audits to the municipal Manager.	First quarter audited and Internal Auditor to audit the remaining three quarters and measures put in place to address the findings of the first quarter audit report	MM/IA	30 March 2014	On going
27. The annual performance report was not prepared as required by section 46 of MSA and 121(3)(c) of the MFMA.	Issue addressed in the 2013/14 annual report and Internal Audit tasked to audit all monthly and quarterly submitted reports	MM/IA	30 March 2014	On going

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
28. The annual performance report did not include a comparison with the previous financial year as per section 46(1)(b) of MSA.	To table the annual report in January 2014 as a draft and table with the comparison for the final adoption.	MM/IA	30 March 2014	On going
PROCUREMENT AND CONTRACT MANAGEMENT.				
29. Goods and services of a transaction value above R200 000 were procured without obtaining competitive bids as required by SCM regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids.	All section 36 deviations are being properly reviewed for practicality before they are approved by the accounting officer. Services that were procured through the s36 deviation process have been advertised by the municipality.	SCM	30 June 2014	On going.
30. Goods and services of a transaction value below R200 000 were procured without obtaining the required price quotations as required by regulation 17(a) and (c). Deviations were approved by the accounting officer even	All section 36 deviations are being properly reviewed for practicality before they are approved by the accounting officer. Services that were procured through the s36 deviation process have been advertised by the municipality.	SCM	30 June 2014	On going

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
though it was not impractical to invite quotations.				
31. The Municipality had procured goods from members that are in service of the state contrary to the requirements of Section 44 of the Municipal SCM Regulations.	Only 2 companies were found to have had members that are in the service of the state, these two transactions were submitted to council for ratification and approval in the 2012/13 financial year.	SCM	N/a	N/a
32. Irregular expenditure incurred by the municipality was not investigated to determine if any person was liable in accordance with section 32(2) of the MFMA.	Investigation will be done and submitted to council on the irregular expenditure found by AG, all irregular expenditure discovered by the Municipality were investigated and submitted to council as per section 32 of the MFMA.	SCM	31 March 2014	None as yet.
33. Reasonable steps were not taken to prevent irregular expenditure as required by section (62)(1)(d) of the MFMA.	Reasonable steps were taken to prevent irregular expenditure as the amount reduced from R25 million last year to R2,8 million this year, R2m of which were s36 deviations in dispute by AG. The controls are already in	SCM	30 June 2014	On going.

AUDIT FINDING	MANAGEMENT ACTION PLAN	PERSON RESPONSIBLE	DUE DATE	PROGRESS 31 AUGUST 2014
MATERIAL MISSTATEMENTS				
	place to prevent irregular expenditure, all s36 Deviations will be properly analysed and reviewed by the accounting officer for practicality before approval.			
34. Management did not adequately review the AFS and the annual performance before submission for audit. Also compliance with laws and regulations was not adequately monitored by the accounting officer.	Compliance and GRAP checklists will be utilized to ensure that adequate review is done for the June 2014 financial year.	MM / CFO	30 June 2014	Ongoing.
35. Risk assessments were not adequate to ensure that findings as reported were prevented. Internal audit and audit committee did not meet certain performance information legislative requirements.	Risk assessments were performed in August 2012 as well as August 2013. The report will be tabled to the Audit committee for review.	CFO / MM	31 March 2014	In progress.



QUALITY CERTIFICATE

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

- ☒ The August 2014 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 month of August 2014 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 August monthly report
- ☐ Quarterly report on the implementation of the budget and financial state of affairs to the municipality
- ☐ In - year report

For the month of August 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

MAYOR
ABAQULUSI MUNICIPALITY, KZN263

SIGNATURE: _____

DATE: _____



RECOMMENDATIONS

- 5.1 That the Mayor recommends to the Finance Portfolio Committee to note the provisional Financial Report that is submitted in terms of Section 71 of MFMA for August 2014; and
- 5.2 That the Mayor recommends to the Finance Portfolio Committee accept the August 2014 Performance Report & September 2014 Planning Report.
- 5.3 That the Finance Portfolio Committee recommends to EXCO to accept the provisional Financial Report that is submitted in terms of Section 71 of MFMA for August 2014; and
- 5.4 That the Finance Portfolio Committee recommends to EXCO to accept the August 2014 Performance & September 2014 Planning Report
- 5.5 That EXCO recommends the reports be forwarded to Council for information.



CONFIRMATION CERTIFICATE

I, _____, the Chief Financial Officer of (**ABAQULUSI MUNICIPALITY**.)
have checked the Report and done the Review Session with my Department. The
POE's are categorised according to the index. (*Marked as appropriate*)

The August monthly report



Quarterly report on the implementation of the
financial state of affairs to the municipality



Mid-year performance assessment



Medium Term Report



I hereby confirm that the above is a true reflection of the Finance Section and in full
compliance with Schedule 2 of the Municipal Systems Act.

H A MAHOMED
CHIEF FINANCIAL OFFICER

DATE

ABAQULUSI MUNICIPALITY
KZN263